

# VILLAGE OF WINNETKA 2018 Budget



# Winnetka

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**Village of Winnetka  
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For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morill*

Executive Director



# VILLAGE · OF · WINNETKA

*Incorporated in 1869*

November 21, 2017

Village President  
Members of the Village Council, and  
Village Manager

It is our privilege to present for your review and consideration the 2018 Annual Budget and Capital Improvement Plan. The 2018 Annual Budget and Capital Improvement Plan totals \$75,455,188, an increase of 7.5% compared to the 2017 budget, which is mostly due to an increase in planned capital spending of \$2,765,296. The operating budget assumes conservative revenue estimates for 2018 with an operating budget increase of 4.4% across all funds. The 2018 Annual Budget and Capital Improvement Plan is balanced and does not rely on the use of fund balance or other one-time revenue sources for operating purposes.

This Transmittal Letter is divided into ten sections: 1) Summary of Key Budget / Financial Policies 2) Current Economic Environment 3) Budget Initiatives, 4) Budget Summary, 5) Budget Impact on a Resident, 6) Tax Levy Analysis, 7) Explanation of Individual Fund Budgets, 8) GFOA Recognition, 9) Community Profile, and 10) Closing Comments.

## **Summary of Key Budget / Financial Policies**

The Village's core financial policy is to maintain its long-standing tradition of fiscal discipline and stewardship while delivering high levels of municipal services and historically investing in the infrastructure on a pay-as-you-go basis. These guiding principles ensure 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. While a comprehensive list of Financial Policies is included in this budget document, the summary below encapsulates the significant policies as they relate to maintaining fiscal discipline:

- **Balanced Budget** – We define a balanced budget as relying on recurring annual operating revenues to fund recurring annual operating expenditures. The Village does not rely on drawing down of fund balances or one-time (non-recurring) revenue sources to fund operating expenditures.
- **Revenue** – Ideal revenue sources are those that are stable and predictable and to the greatest extent possible and they should grow in tandem with costs.
  - **Tax Levy** – In 2005, through voter referendum, the Village became a Home Rule municipality. As a home rule community, the Village Council can set the property tax levy at any amount it deems appropriate. As part of the voter referendum in 2005, the Village committed to operate within the non-home rule tax cap limitations. The 2018 budget continues that tradition of operating within the non-home rule tax cap limitation.
  - **Fees** – When the Village charges fees, such as building permit fees, they should be set to recover the cost of providing the specific service.

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- Utility Rates – Retail electric, water, sanitary, and storm sewer rates are set using a cost of service analysis to ensure an equitable allocation of revenue requirements.
- Expenses – A snapshot of the Village policies regarding operating expenses is shown below.
  - 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 – A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. The Village looks to keep employee compensation fair and generally in-line with neighboring communities.
  - Public Safety Pensions – The Village is committed to making the required annual contribution amount calculated by the Pension funds’ actuary with the goal of the public safety funds being 100% funded by December 31, 2035.
  - Capital Improvement Policies – The core planning tool for investing in the infrastructure is the Village’s five-year Capital Improvement Plan (CIP) which is updated annually for the General, Motor Fuel Tax, Village Facilities, Business District Revitalization Water, Electric, Refuse, Sanitary Sewer, and Stormwater Sewer Funds. The Village will continue to maintain and upgrade most infrastructure via routine capital improvement projects on a pay-as-you-go basis. For large scale projects (e.g. storm sewers), the Village will utilize cash reserves to the extent possible and may consider debt financing options as well.
- Debt Policies - The costs associated with acquiring and improving many long-term capital assets are met primarily through net operating income and accumulated fund balances, but occasionally the Village will elect to issue debt. The Village reviews existing obligation structure, current and projected surplus from operations, and future liability levels before making decisions to issue new debt. The Village has consistently retained a Aaa bond rating with a “Stable Outlook”.
- Budget Amendments - It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the annual process. To that end, each year the budget includes a contingency expense that is approved by the Village Council. With Council approval, contingency can be used to pay for unforeseen items, or ongoing projects that may have been advanced or delayed from a previous fiscal year.
- Fund Balance / Net Assets Policy - 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. A summary chart showing the budget’s effect on estimated Fund Balances and how those fund balances compare to policy can be found at the end of this letter.

**Current Environment**

Fiscal year 2018 will involve several critical junctures for the Village of Winnetka. On an organization-wide basis, elected officials, staff, and residents should be aware of a number of opportunities and pressures related to operational revenues, operational expenditures, and capital investment.

On the revenue side, as expressed in last year's budget transmittal, the local and national economy continues to improve. Nevertheless, there is still a high degree of uncertainty within the State of Illinois as shared revenue sources for municipalities remain under potential threat by key lawmakers in the General Assembly and the Governor. Additionally, there is a very real possibility that the Village will experience a state-wide property tax freeze at some point in the next one to two years. Property taxes account for about half of General Fund revenues. Most recently, the Village has only relied on new development in the tax base for any increase in the tax levy. Such increases related to new development have offset public safety pension increases, but have simultaneously reduced the new revenue going into the Village's General Fund. Additionally, actions taken by the State Legislature related to the Local Government Distributive Fund (LGDF) will see less money being remitted to the Village in 2018. Consequently, we have budgeted down our anticipated revenues from LGDF distributions by 12.6% or \$140,000 in 2018.

One important consideration for the Village Council will be contingency planning in the event of a revenue interruption due to legislative actions in Springfield or an anticipated economic downturn. Staff has begun exploring some of these contingencies as it is fiscally responsible to be reviewing options in the event of prolonged revenue disruptions.

While the Village Council and staff need to remain cognizant about threats to recurring revenue sources, there is reason to be optimistic about the future. The Village of Winnetka has historically relied on traditional sources of revenue and has not captured additional revenue sources, such as a home rule sales tax, that are statutorily available and utilized by neighboring communities. Going forward, the Village may also want to explore the use of special services areas to fund specific neighborhood improvements. Furthermore, the Village's permit revenue for the next one to three years should track higher due to the One Winnetka planned development.

#### **Budget Initiatives**

The Village exercises strong control over its expenses, which along with revenue decisions, form the second set of critical junctures in the fiscal year 2018 budget. There are a number of initiatives which will impact the Village's operational and capital expenses for the short and long-term in the proposed budget. Those initiatives include:

- **Stormwater Management / Flooding Initiatives** – The 2018 budget provides \$6,240,000 for stormwater management / flooding initiatives. Stormwater continues to be a critical policy issue within the Village. In 2016, Strand Associates drafted a “Stormwater Vision” for the Village, which included strategies for moving stormwater to the west in cooperation with the Cook County Forest Preserve. As part of the Vision, the Village signed a memorandum of understanding in 2017 with the Forest Preserve District of Cook County (FPDCC). This memorandum allows the Village to proceed with further study and preliminary engineering for the utilization of the FPDCC property on the west side of the Village for stormwater detention and runoff. The Village hopes to have a final permit issued by the County in early 2018 and intends to proceed with engineering and possibly begin construction next year. As the Strand Vision included multiple phases and approaches, the Village also intends to address outreach and engineering for stormwater storage at New Trier High School, Winnetka School District 36, and Winnetka Park District properties. One of the key policy issues for the Council to address during fiscal year 2018 relates to future funding of the several stormwater improvement projects outlined in the CIP.
- **Downtown Redevelopment** – The 2018 budget provides approximately \$900,000 towards downtown redevelopment in the Business District Revitalization Fund. In 2016, the Village completed its Downtown Master Plan (DMP). Some of the top economic development priorities identified in the DMP that are funded in the 2018 budget are streetscape improvements for Chestnut and Spruce Streets, gateway/wayfinding signage, and DMP implementation consulting. Other initiatives dedicated towards downtown redevelopment include various sidewalk, grate and brick paver projects, as well as other related improvements.

Outside the Business District Revitalization Fund, the budget includes additional revenues and expenses related to the permitting process for the One Winnetka Development planned development. One Winnetka is a large multi-story mixed use development proposed for downtown Winnetka at Lincoln Avenue and Elm Street. The development consists of up to 62 high-end rentals, condos, and townhomes units along with first floor retail. This development has the potential to transform the Elm Street Business District.

- **Aging Infrastructure** – The 2018 budget contains a little over \$7 million in funding dedicated to improving aging infrastructure including \$3.25 million dedicated towards improvements in the electric plant and power grid; \$2.5 million towards roadway, sidewalk parking and bridge improvements; \$475,000 in sanitary sewer replacements; and \$234,000 towards water main replacement.
- **Intergovernmental Cooperation (Police Dispatch)** – In 2017, the Village partnered with three other communities and joined the Glenview Consolidated Dispatch Center. The Village previously to performed this function solely in house without partnering with any neighboring communities. As a result of this intergovernmental cooperation, the Village is projected to save over \$95,000 in 2018.
- **Utility Funding** – The Electric and Water Funds both underwent in-depth rate studies during 2016-2017 which yielded new rate structures generating the revenue needed to address distribution and plant infrastructure projects. The Water and Electric rates proposed in this budget are the same as what was recommended in these studies.

Ongoing funding for the Sanitary Sewer Fund will require a policy discussion in 2018; however, as part of the budget review process, the Village Council authorized the addition of a \$2 month customer charge beginning in 2018. This new revenue will stabilize the fund's cash balance in the short term.

The Refuse Fund is being evaluated to determine how collection and fees should be structured moving forward. The Village does, however, plan to make \$579,000 of capital investments in this fund in fiscal year 2018 to replace aging collection vehicles. For 2018, the Village Council authorized a change in the residential regular pickup charge from \$10 a month to \$25 a month. Additional detail is provided within this transmittal.

- **Other Spending Initiatives** -Salaries and benefits have largely been held flat from the previous fiscal year due to the elimination of several positions from the Police Consolidated Dispatch. Operational needs have resulted in budgeting two transitional positions within the General Fund. The Village budgeted an eight-month Transitional Firefighter position as well as a six-month Forester II position in the Public Works Department. Both of these proposed positions will be eliminated in future budgets once a transition to a successor is complete. In the Refuse Fund, an additional Refuse Collector position was authorized to promote operational efficiencies (i.e. reduced use of contracted help and decreased overtime). As we anticipate recruitment for this position beginning in early 2018 and taking approximately 90 days, the budget reflects nine months of salary in 2018.

The benefits portion of the Village's personnel costs is continuously benchmarked, tracked, and evaluated against neighboring communities. The Village has little local control over employer contributions required under state-mandated pension plans such as IMRF and the police and fire pension funds. The Village's IMRF contribution rate will increase slightly from 13.57% to 13.69%, but is still down significantly from the all-time high of 16.21% in 1991. For Fire and Police, the Village contribution is based on the required annual contribution amount recommended by the pension fund's actuary. For 2018 the Fire and Police pension fund costs per employee are 59.46% and 50.14% of salary respectively.

The Village exercises more control over other benefit plans such as health and dental insurance benefits. Beginning in 2018, the Village will move away from a standalone self-insurance model for health benefits and into the Intergovernmental Personnel Benefit Cooperative (IPBC) pool.

This arrangement allows the Village to retain its current health plan design complying with collective bargaining agreements, but includes an 18-month rate lock and the advantage of pooling with dozens of area communities. Additionally, the IPBC, due to its size, has a significant number of broker resources to help control costs which would not have otherwise been available to the Village.

Finally, since the Village will be paying fixed rates and not direct claims as it does now, there is no longer a need to maintain a fund balance in excess of \$1,000,000 in the Health Insurance Fund. As we draw down the fund balance over the next several budget cycles, the Village can plan to utilize the excess funds to contribute to capital project needs. The fiscal year 2018 budget includes a \$250,000 transfer out of the Health Insurance Fund benefiting the Downtown Revitalization Fund (\$175,000) and the Liability Insurance Fund (\$75,000).

Village-wide services and supplies have increased 3.8% or \$816,028 from fiscal year 2017. About half of this increase can be attributed to the shift from in-house police dispatching (personnel costs) to consolidated dispatching (contractual costs). Another significant driver of this increase is the reimbursable costs for the One Winnetka planned development initially borne by the Village and reimbursed by the developer. Please refer to the individual department sections contained within this budget document for additional details about these types of expenses.

**Budget Summary**

Below is a summary of the 2018 budget with comparative data from the 2017 budget. Operational revenues have increased 3.9%, or \$2,574,442, from the 2017 budget. This is the result of 1) electric, water, sanitary sewer, and refuse, revenues increasing \$1,651,146, \$166,998, \$118,275, and \$158,605, respectively, 2) permit revenue from the One Winnetka planned development (net permit increase of \$143,666), 3) a federal reimbursement in the Motor Fuel Tax fund for road improvements in the amount of \$320,000, and 4) miscellaneous General Fund charges for service increases of \$139,694, or 4%.

The table below lists the overall fiscal year 2018 budget breakdown, including all operating revenues, expenditures, and capital outlay.

Village of Winnetka  
Summary of Operating Revenues, Expenditures, and Capital (All Funds)  
Excludes Depreciation Expense

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	FY2017 to FY2018 Budget Change	
					%	\$'s
<b>Operating Revenues</b>	<b>\$ 63,570,079</b>	<b>\$ 65,183,301</b>	<b>\$ 63,825,955</b>	<b>\$ 67,757,743</b>	<b>3.9%</b>	<b>\$ 2,574,442</b>
Property Tax	\$ 14,142,989	\$ 14,589,906	\$ 14,589,906	\$ 14,706,625	0.8%	\$ 116,719
Other Taxes	\$ 788,736	\$ 910,000	\$ 790,000	\$ 785,000	-13.7%	\$ (125,000)
Licenses/Permits	\$ 2,274,087	\$ 2,237,684	\$ 2,086,350	\$ 2,380,330	6.4%	\$ 142,646
Intergovernmental	\$ 3,263,092	\$ 3,558,020	\$ 3,219,445	\$ 3,517,628	-1.1%	\$ (40,392)
Service Charges	\$ 28,558,026	\$ 28,988,861	\$ 28,116,137	\$ 31,793,099	9.7%	\$ 2,804,238
Fines	\$ 191,582	\$ 191,500	\$ 177,500	\$ 192,000	0.3%	\$ 500
Interfund Services	\$ 3,790,034	\$ 4,349,635	\$ 4,287,632	\$ 4,453,469	2.4%	\$ 103,834
Transfers	\$ 2,069,244	\$ 2,065,026	\$ 2,065,026	\$ 2,268,311	9.8%	\$ 203,285
Other Revenue	\$ 3,556,524	\$ 4,742,123	\$ 4,720,326	\$ 3,858,911	-18.6%	\$ (883,212)
Interest Income	\$ 4,935,766	\$ 3,550,546	\$ 3,773,633	\$ 3,802,370	7.1%	\$ 251,824
<b>Operating Expenditures</b>	<b>\$ 53,382,370</b>	<b>\$ 57,712,292</b>	<b>\$ 55,971,910</b>	<b>\$ 60,222,796</b>	<b>4.4%</b>	<b>\$ 2,510,504</b>
Salaries and Benefits	\$ 27,970,471	\$ 28,650,772	\$ 27,498,754	\$ 29,179,727	1.8%	\$ 528,955
Services and Supplies	\$ 19,316,265	\$ 21,228,838	\$ 21,049,068	\$ 22,044,866	3.8%	\$ 816,028
Insurance	\$ 2,698,510	\$ 4,151,306	\$ 4,042,712	\$ 5,095,942	22.8%	\$ 944,636
Debt Service	\$ 1,324,881	\$ 1,316,350	\$ 1,316,350	\$ 1,333,950	1.3%	\$ 17,600
Transfers	\$ 2,072,244	\$ 2,065,026	\$ 2,065,026	\$ 2,268,311	9.8%	\$ 203,285
Contingency	\$ -	\$ 300,000.00	\$ -	\$ 300,000		\$ -
<b>Net Operating Income</b>	<b>\$ 10,187,709</b>	<b>\$ 7,471,009</b>	<b>\$ 7,854,045</b>	<b>\$ 7,534,947</b>	<b>0.9%</b>	<b>\$ 63,938</b>
<b>Capital</b>	<b>\$ 5,140,081</b>	<b>\$ 12,467,096</b>	<b>\$ 6,885,568</b>	<b>\$ 15,232,392</b>	<b>22.2%</b>	<b>\$ 2,765,296</b>

Staffing has been reduced from 169 full-time employees in 2000 to 151 in 2018 (151 full-time, 19 part-time). In 2017, the reorganization of the staff in the Village Manager’s Office and Finance Department that began in 2016 was significantly completed. Succession planning and evaluation continues to be a significant tool for staff in our recruitment and retention efforts. The Village also hired its first full-time Economic Development Coordinator in 2017.

**Budget Impact on a Resident**

The Village uses two primary metrics to evaluate finances as they relate to our residential customers: 1) estimating how the budget will change a customer’s costs and 2) measuring property tax increases over long periods of time. For 2018, we estimate a typical residential customer will pay 4.9%, or \$378 more, for municipal services as the following increases are incorporated in the 2018 budget: residential electric rate 3% (\$77), water rate 8.5% (\$79), sanitary sewer charges 5% and \$2 monthly customer charge (\$42), and an increase in month refuse collection from \$10 to \$25 (\$180). The fiscal year 2018 budget proposes a 0.8% tax levy increase, but as 0.8% of new development is assumed, residents will not see any increase in the Village’s share of their property tax bill. This goes beyond the Village’s commitment of adhering to tax cap policy for non-home rule communities, even though the Village is home rule.

Following is the calculated budget impact on a typical resident, based on an assumed \$25,000 property tax bill for all taxing districts (tax year 2017) and typical utility use:

**Homeowner Impact Analysis  
Select Taxes and Fees**

	2017	2018	Change	
			\$'s	%
Village Property Taxes *	\$ 3,208	\$ 3,208	\$ -	0.0%
Electric **	\$ 2,558	\$ 2,635	\$ 77	3.0%
Water ***	\$ 931	\$ 1,010	\$ 79	8.5%
Sanitary Sewer ****	\$ 350	\$ 392	\$ 42	12.0%
Refuse*****	\$ 120	\$ 300	\$ 180	150.0%
Stormwater Utility Fee	\$ 262	\$ 262	\$ -	0.0%
Telecommunications Tax	\$ 60	\$ 60	\$ -	0.0%
Natural Gas Tax	\$ 80	\$ 80	\$ -	0.0%
Licenses - Cars (2) & Dog	\$ 90	\$ 90	\$ -	0.0%
<b>Total Taxes and Fees</b>	<b>\$ 7,659</b>	<b>\$ 8,036</b>	<b>\$ 378</b>	<b>4.9%</b>

\* Assumes \$25,000 property tax bill with a 12.83% Village portion.

\*\* Based on 3.0% increase in electric (2.2% residential base rate and 0.8% projected power cost adjustment).

\*\*\* Based on 8.5% increase in water.

\*\*\*\* Based on 5.0% increase in sanitary sewer volumetric rate and \$2 monthly customer charge.

\*\*\*\*\* Based on increase in monthly collection charges from \$10 to \$25.

**Tax Levy Analysis**

Because Winnetka is largely a residential community without a large commercial tax base, the Village relies significantly on local property taxes to pay for traditional municipal services. Below is how each property tax dollar paid during calendar 2017 was allocated among the taxing districts, with the Village receiving 12.83 cents of every dollar paid, down from 13.05 cents in tax year 2015 (payable in 2016):



The following chart depicts typical property tax growth in the community for property tax years 1997 to 2016 (payable in 1998 to 2017, due to the one year lag in payment). The initial property tax bill is set at \$15,000 in 1997 and is estimated to have grown to \$25,441 by tax year 2016, based on a home valued at \$750,000. With these assumptions, the typical homeowner would have seen a 26.3% increase in the Village portion of property taxes over this time frame, less than the 19-year increase in the consumer price index (CPI) of 52.6% for the same period. This typical taxpayer would have experienced a 69.6% 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  
1997 Versus 2016 Tax Years**

Home value of \$750,000

	1997			2016			Increase in Taxes Paid	% Change
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.723	\$4,751	31.67%	3.049	\$9,821	38.60%	\$5,070	106.7%
New Trier High School	1.967	\$3,432	22.88%	1.974	\$6,359	25.00%	\$2,927	85.3%
Village of Winnetka	1.481	\$2,584	17.23%	1.013	\$3,263	12.83%	\$679	26.3%
Cook County	1.028	\$1,794	11.96%	0.316	\$1,018	4.00%	-\$776	-43.3%
Winnetka Park District	0.445	\$776	5.17%	0.354	\$1,140	4.48%	\$364	46.9%
Water Reclamation District	0.451	\$787	5.25%	0.406	\$1,308	5.14%	\$521	66.2%
All Others	0.502	\$876	5.84%	0.786	\$2,532	9.96%	\$1,656	189.0%
<b>Total</b>	<b>8.597</b>	<b>\$15,000</b>	<b>100%</b>	<b>7.898</b>	<b>\$25,441</b>	<b>100%</b>	<b>\$10,441</b>	<b>69.6%</b>
Consumer Price Index - U	158.200			241.432	19 Year Increase in CPI >>			52.6%
CPI Index (December, 19 years)	1997			2016				

Because of the one-year delay between the levy and receipt of tax funds, the 2018 budget will be funded by the 2017 property tax levy. The proposed 2017 property tax levy is anticipated to capture new development (estimated at 0.8% of the tax base). While individual homeowners will experience changes due to their assessment and that of other properties in the community, the Village's property tax levy amount on those properties is being held flat for the fourth year in a row. The proposed 2017 Property Tax Levy can be found at the end of this letter.

The supplemental information section of this document (Tab 19) contains additional 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, 2018 fund balance of \$20,019,647 is within the policy target range (six months of operating expenses). Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts), shared revenue reductions or interruptions from the State of Illinois, fund significant non-routine capital expenses (stormwater projects, emergency repairs or expenses, downtown revitalization, facilities, etc.), allow for inter-fund borrowing, and serve as an asset that could be used to satisfy pension liabilities. The 2018 policy threshold is \$11,729,636, based on budgeted operational expenditures.

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

**Summary of Revenue and Expenditure Changes:**

The fiscal year 2018 General Fund revenues and transfers are budgeted at \$25,738,664, up 2%, or \$508,703, from the prior budget. The increase is primarily due to a tax levy increase of 0.8% (new growth), or \$116,719 (most of which is to account for increased public safety pension funding), permit revenue (\$143,666), charges for services such as unincorporated Police service, ambulance fees, cell tower rental (\$139,694), and interest earnings (\$50,310). General Fund operating expenses (excluding capital and transfers) are budgeted at \$22,859,271, up 2.8%, or \$615,822 from fiscal year 2017. Noteworthy revenue changes are displayed below:

Significant Revenue Sources Increase from Prior Fiscal Year	Change
Tax Levy (New Growth)	\$ 116,719
Permit Revenue	\$ 143,666
Charges for Service	\$ 139,694
BMO Global Interest Earnings	\$ 50,231
<b>Total</b>	<b>\$ 450,310</b>

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

General Fund Operating Expenses	Actual FY 2016 A	Budget FY 2017 B	Estimated FY 2017 C	Budget FY 2018 D	Dollar Change D - B	% Change D v B
Administration	\$ 2,931,237	\$ 3,257,948	\$ 3,056,408	\$ 3,270,112	\$ 12,164	0.37%
Police	\$ 6,979,529	\$ 7,514,176	\$ 7,420,836	\$ 7,468,906	\$ (45,270)	-0.60%
Fire	\$ 5,494,010	\$ 5,824,864	\$ 5,898,634	\$ 6,128,185	\$ 303,321	5.21%
Comm. Development	\$ 1,374,118	\$ 1,518,246	\$ 1,517,818	\$ 1,705,060	\$ 186,814	12.30%
Public Works	\$ 3,663,117	\$ 4,128,215	\$ 4,091,710	\$ 4,287,008	\$ 158,793	3.85%
Dept. Operating Expenses	\$20,442,011	\$ 22,243,449	\$ 21,985,406	\$22,859,271	\$ 615,822	2.77%
Transfers	\$ 700,000	\$ 625,000	\$ 625,000	\$ 600,000	\$ (25,000)	-4.00%
<b>Total Operating Expenses</b>	<b>\$21,142,011</b>	<b>\$ 22,868,449</b>	<b>\$ 22,610,406</b>	<b>\$23,459,271</b>	<b>\$ 590,822</b>	<b>2.58%</b>

Certain increases in the individual departments are a result of personnel costs. As per the introductory section above, the General Fund added two transitional positions (Fire and Forestry) for fiscal year 2018, which accounts for \$162,001 of the increase. Employer pension contributions for IMRF and the public safety funds increased 3%, or \$124,899. Additionally, certain GIS mapping charges previously budgeted in the utility funds were partially reallocated to the General Fund departments to totaling \$29,357. There are a number of Community Development activities related to the One Winnetka planned development that will be charged to the Village, but eventually reimbursed per the development agreement. Finally, most departments needed to include some inflationary increases for general services and supplies in fiscal year 2018, as they were instructed to hold those items flat for several years in a row.

It is important to note that the fund balance of the General Fund will not be drawn down for operational expenditures in the 2018 budget, reflecting the Council’s desire for conservative financial planning.

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

	2016 Actual	2017 Budget*	2017 Estimate	2018 Budget*	Budget to Budget Change	
					%	\$'s
Operating Revenues	\$ 24,844,879	\$ 25,229,961	\$ 25,160,835	\$ 25,738,664	2.02%	\$ 508,703
Operating Expenditures	\$ (21,142,011)	\$ (22,868,449)	\$ (22,610,406)	\$ (23,459,271)	2.58%	\$ 1,726,438
Net Operating Income	\$ 3,702,868	\$ 2,361,512	\$ 2,550,429	\$ 2,279,393		
Capital	\$ (2,411,206)	\$ (2,580,000)	\$ (2,490,874)	\$ (2,636,500)	2.19%	\$ 56,500
Net Change in Fund Balance	\$ 1,291,662	\$ (218,488)	\$ 59,555	\$ (357,107)		

\*Contingency of \$300,000 is excluded from budgeted totals.

The budgeted total fund balance drawdown of \$357,107 in fiscal year 2018 reflects funding for high priority projects. This is an intentional drawdown that is driven in large part by the net \$375,000 transfer out of the General Fund into the Business District Revitalization Fund for streetscape improvements. It should also be noted that the proposed streetscape improvements would be Tax Increment Financing (TIF) eligible reimbursable expenses if the TIF is approved. In fiscal year 2016, the Village experienced a net addition to fund balance of \$1,291,662; we are estimating to outperform the 2017 budget and finish the current year with a positive net change to fund balance.

With Council approval in 2017, the General Fund advanced \$1,000,000 in cash to the Water Fund for infrastructure improvements. The nature of this advance was a loan, which will be repaid by the Water Fund with interest within the next three years. Consequently, we did not recognize this advance as an expense from the General Fund and simply established it as a “Due to/Due from” on the balance sheet of each fund.

**Regular Capital Outlay:**

In a normal year, the Village will budget \$2.5 million to \$3.5 million in the General Fund for regular capital investment in items like roadways, equipment, and vehicle replacements. Due to scheduling, bidding, and budgeted contingencies, the Village usually does not spend 100% of the capital budget in a given year.

For 2018, General Fund capital outlay is budgeted at \$2,636,500 and consists of two noteworthy projects: streets and sidewalks (\$1,650,000) and the Elm Street commuter parking lot rehabilitation project (\$450,000). These two items account for \$2,100,000, or 79%, of the dollars budgeted for capital projects in the General Fund. Other significant projects include HVAC repairs at the Fire Department (\$50,000), renovation of the Police Department office space left vacant by the consolidated dispatch (\$87,500), and replacement of a Public Works Dump Truck (\$219,000).

## Transfers:

Historically, the General Fund makes transfers to the Refuse Fund to financially support collection operations; however, due to Refuse rate adjustments, this was eliminated for 2018. In addition, the General Fund transfers dollars to pay for capital projects that do not have a dedicated revenue stream. In 2018, there is only one transfer of this nature, which will be into the Downtown Revitalization Fund, helping to fund the cost of implementing the Chestnut and Spruce streetscape project. Finally, while the Village generally experiences low claim volume in its self-insured Liability Fund, departments have not been required to contribute to the Fund since 2012 due to the positive experience. Consequently, the Liability Fund requires a cash transfer to remain above its policy minimum in fiscal year 2018.

With respect to transfers in, the pooling of the Village's health insurance plan in 2018 has allowed us to transfer \$250,000 from the Health Insurance Fund, which is no longer needed to sustain the fund policy minimum, to the General Fund. The chart below shows recent General Fund transfers:

General Fund Transfers	Actual FY 2016	Budget FY 2017	Budget FY 2018
<u>Transfers In</u>			
Health Insurance Fund	\$ -	\$ -	\$ 250,000
	\$ -	\$ -	\$ 250,000
<u>Transfers Out</u>			
Refuse Fund	\$ 550,000	\$ 550,000	\$ -
Business District Revitalization Fund	\$ 150,000	\$ 75,000	\$ 525,000
Liability Fund	\$ -	\$ -	\$ 75,000
	\$ 700,000	\$ 625,000	\$ 600,000

## Motor Fuel Tax Fund:

The Village finances bridge repairs and major road projects from this fund using motor fuel tax dollars. The revenue in this fund is primarily derived from the State of Illinois' allotments of motor fuel tax to the Village. Monies in this fund are highly regulated by the State and require a number of engineering approvals by IDOT before funds can be spent. In addition to our annual budgeted State allotment of motor fuel tax funds, the Village is expecting to receive a \$320,000 bridge reimbursement. Planned 2018 expenditures consist of Cherry Street and Oak Street bridge deck repair and painting (\$400,000) and the Green Bay and Elm traffic signal (\$300,000), which is a rebudgeted project from 2017.

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

The Village establishes separate capital project funds for specific projects not financed through regular operations. The 2018 Village Facilities Fund budget contains funding for the completion of the Village Hall storm window project that began in 2017. While there are no plans within the next several years to replenish the cash in this fund, we did include two placeholder projects of \$50,000 each in 2019 and 2020 for Village Hall systems rehabilitation, which would include further evaluation and modernization.

The Business District Revitalization Fund (12/31/16 fund balance of \$523,132) is funded by transfers from the General Fund at this time. Capital projects to be funded in 2018 total \$915,380 and include improvements associated with recommendations derived from the DMP. Most significant is the streetscape of Spruce and Chestnut streets, totaling \$545,000. Other budgeted projects include gateway signage (\$150,000) and sidewalk, grate, and paver projects (\$50,000). While a General Fund transfer in the amount of \$525,000 will be made for fiscal year 2018, it is important to recognize that this fund does not yet have a dedicated revenue stream. Going forward, the Council will need to make a policy decision to determine how to best fund continuing business district improvements. Among the options currently being explored are a TIF for the Elm Street business district. Other options include a home rule sales tax or targeted special services areas. More information about the Business District Revitalization Fund initiatives can be found in the Budget Narrative Section and in the Capital Improvement Plan.

The Village has one active special service area (SSA #3) that covers local improvements previously made to roads and storm sewers on Trapp Lane. Property taxes from this special service area 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. Utility-enterprise funds use accounting similar to that used in the private sector where charges for utilities fully support these operations. 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 each utility fund is operating with a positive net income which is then dedicated to fund ongoing capital improvements:

	Electric Fund				Water Fund			
	Actual FY 2016	Budget FY 2017	Budget FY 2018	% 17 to 18	Actual FY 2016	Budget FY 2017	Budget FY 2018	% 17 to 18
Operating Revenues	\$ 16,256,660	\$ 16,046,477	\$ 17,697,623	10.3%	\$ 3,679,108	\$ 4,678,337	\$ 3,845,335	-17.8%
Operating Expenses	\$ (15,879,131)	\$ (14,748,548)	\$ (15,483,244)	5.0%	\$ (3,047,214)	\$ (3,492,844)	\$ (3,593,112)	2.9%
Op. Income (Loss)	\$ 377,529	\$ 1,297,929	\$ 2,214,379		\$ 631,894	\$ 1,185,493	\$ 252,223	
Unit Sales	123	121	119	-1.7%	0.89	0.95	0.89	-6.3%
	Million kWhRs				Billion Gallons			

	Sanitary Sewer Fund				Refuse				Stormwater Fund			
	Actual FY 2016	Budget FY 2017	Budget FY 2018	% 17 to 18	Actual FY 2016	Budget FY 2017	Budget FY 2018	% 17 to 18	Actual FY 2016	Budget FY 2017	Budget FY 2018	% 17 to 18
Operating Revenues	\$1,057,020	\$ 1,100,329	\$ 1,218,604	10.7%	\$ 2,208,826	\$ 2,694,047	\$ 2,852,652	5.9%	\$ 2,204,740	\$ 2,061,551	\$ 2,061,557	0.0%
Operating Expenses	\$ (935,897)	\$ (999,917)	\$ (1,004,785)	0.5%	\$ (2,379,109)	\$ (2,369,361)	\$ (2,463,206)	4.0%	\$ (1,566,636)	\$ (1,941,387)	\$ (1,996,349)	2.8%
Op. Income (Loss)	\$ 121,123	\$ 100,412	\$ 213,819		\$ (170,284)	\$ 324,686	\$ 389,446		\$ 638,104	\$ 120,164	\$ 65,208	

**Electric Fund:**

In 2017, the Electric Rate Study was completed and a new cost of service model was developed to be implemented in fiscal year 2018. This model introduces varying customer charges and rate designs for each specific rate class in the electric utility. The money generated by the new rate structure will go to fund ongoing capital infrastructure improvements within the electric utility.

For 2018, electric rate increases for each of the eight unique customer classes range from 1.4% - 3.0% as prescribed by the rate study. Customers will most likely experience a power cost adjustment recovery of 0.8% based on estimates from Illinois Municipal Electric Agency (IMEA). Where practical, every effort has been made to duplicate the assumptions in the rate study with those included in this proposed budget.

The Village continues to balance the need to recover its costs for wholesale power, operating needs, and capital expenditures with the desire to have reasonable electric rates. The Village purchases wholesale power through the IMEA, which is a long-term supplier of power to participating Illinois municipal electric utilities. This protects the Village from supply concerns and the on-going fluctuations of the spot market.

Major capital improvements being undertaken by the Electric Fund in fiscal year 2018 include fire protection for the turbines and diesels at the Electric Plant (\$768,000), underground conductors (\$513,000), and cable pulling and directional boring (\$523,000). There are a number of One Winnetka expenses built into the Electric Fund capital plan involving infrastructure (cables and transformers); however, these will be reimbursed by the developer.

### **Water Fund:**

The Water Fund also completed a comprehensive rate study in fiscal year 2017. The study purpose was not only to establish an updated cost of service model, but also to create a plan to replace the Village's aging water mains over time. At the conclusion of the study, the Council agreed to an 8.5% increase in revenue for fiscal year 2018 which will be realized through an increase in the cubic foot unit cost and a new fixed cost recovery, also known as a customer charge. Even with the 8.5% increase, the Village of Winnetka still sells water at very competitive rates versus our North Shore neighbors.

The Water Rate Study noted that a \$1,000,000 loan or transfer was required in order to seed the ongoing replacement of the Village's water mains. It was the Village's intention to secure a \$1,000,000 Illinois Environmental Protection Agency (IEPA) loan in 2018; however, two circumstances arose in 2017 that required a different approach. First, the IEPA loan approval process takes a complete year and requires identified projects in order to obtain funding, which would allow the Village to receive its loan in 2019 at the earliest. Second, a major water main (Forest Glen - East) which was scheduled to be replaced in 2018 failed this summer and the replacement was advanced to 2017. With those circumstances in mind, the Village Council authorized a \$1,000,000 transfer to the Water Fund as a loan from the General Fund. Staff will continue the application process for the IEPA loan with the intention of receiving funding in 2019 and 2020 totaling \$1,000,000. As fund balances improve, the Water Fund will reimburse the General Fund for the transfer, plus interest.

One of the commitments that staff made to the Village Council during the Water Rate Study was to continue the practice of keeping the cost of coordinating water main work with the PW street improvement and replacement schedule. Because the Forest Glen main replacement, originally scheduled for 2018, was advanced to 2017, there are no rate study identified water main replacements currently budgeted in the 2018 capital plan. However, the Water Fund is making other capital investments in fiscal year 2018, such as lining an existing main underneath the Union Pacific railroad tracks (\$234,000). Beginning in 2019 and beyond, there are a significant number of water main replacements scheduled as prescribed by the Water Rate Study.

### **Sanitary Sewer Fund:**

The charge for sanitary sewer services is proposed to increase 5% in 2018 from \$15.23 to \$15.99 per 1,000 cubic feet, along with the addition of a \$2 monthly customer charge. This utility is experiencing challenges related to declining user charges, as many households have made the change to low consumption plumbing fixtures. In late 2016, the Village Council reestablished the sanitary sewer backup reimbursement program, which had been discontinued in 2013. This program is expected to cost \$400,000 or more between 2017 and 2022.

While the monthly customer charge helps to stabilize the fund's cash balance in the short term, one of the policy discussions for the Council in 2018 will be how to maintain the cash balance in this fund in the long term. The sanitary sewer backup reimbursement program is very popular with residents, but it costs upwards of \$100,000 per year and the Council has indicated its willingness to begin to wind the program down starting around 2020.

The capital improvement activity budgeted in this fund for fiscal year 2018 includes system inflow and infiltration (I/I) engineering and repairs (\$300,000) and a continuation of the annual trenchless lining program (\$175,000).

**Refuse Fund:**

The Refuse Fund is one of the Village’s major utilities that historically relied on property taxes and support from the General Fund, rather than user charges, to operate. In fiscal year 2017, in an effort to stabilize the falling cash balance in the fund, the Village introduced a \$10 monthly service charge for residential collection in addition to raising certain other charges. This charge has had the intended effect on the Refuse Fund cash balance, which is now projected to close fiscal year 2017 at \$647,531.

Given the stabilization of the Refuse Fund cash balance, the budget includes several overdue capital replacements of the collection fleet in the fiscal year 2018 capital plan. Two garbage trucks will be replaced at a budgeted cost of \$240,000 each along with three refuse scooters at a budgeted cost of \$33,000 per scooter. To offset the cost of this capital investment, the Council has authorized an increase in the monthly collection fee in 2018 from \$10 to \$25 and the twice weekly pickup fee from \$25 to \$50. This rate adjustment also allows the Village to eliminate the annual General Fund operational transfer to the Refuse Fund in the amount of \$550,000.

In conjunction with the above-referenced rate and funding structure revisions, the Council intends to continue the overall program evaluation of the Refuse Fund into 2018.

**Stormwater Fund:**

The Village began billing property owners for stormwater utility service effective July 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 (ERU). All properties with impervious surface above 170 square feet pay the stormwater utility fee, including residential, commercial, non-profit, governmental, and all other property types. A typical residential property has approximately 1.0 ERU.

The stormwater utility fee is billed on a customer’s regular utility bill. The annualized cost of 1.0 ERU is \$262, or \$21.83 per month. This amount not only funds capital expenditures, but also operation and maintenance of existing stormwater infrastructure. There is no change to the stormwater utility fee projected for 2018.

The Stormwater Fund is the only one of the Village’s operating units with outstanding General Obligation (GO) debt. Bonds were issued in 2013 and 2014 to help pay for capital improvements associated with the Stormwater Master Plan, including improvements to neighborhoods in Northwest and Northeast Winnetka and two pump stations. Current outstanding debt is listed in the table below:

<b>Issuance Year / Purpose</b>	<b>Repaid By:</b>	<b>Par Amount</b>	<b>Par Outstanding 1/1/2017</b>	<b>Final Maturity</b>	<b>Interest Rate</b>
2013 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	\$ 9,000,000	\$ 7,645,000	12/15/2046	4.14%
2014 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	\$ 7,500,000	\$ 7,500,000	12/15/2043	4.60%
	Total	\$ 16,500,000	\$ 15,145,000		

In 2015, the Village retained Strand Associates to develop an alternative study for western and southwestern Winnetka. Components of the Strand Vision started progressing significantly in 2017 and there are a number of capital projects derived from the Vision budgeted in 2018. The major projects constitute Phases I and IA of the Strand Vision. Phase I involves the engineering and construction of stormwater detention and runoff infrastructure on the property of the Forest Preserve District of Cook County property. Phase IA involves utilizing property such as Duke Childs Field to store detained stormwater. Preliminary work on both phases began in 2017 and staff expects activity to ramp-up during 2018. Both phases will require partnerships with other government agencies.

As the Strand Vision contains three additional phases totaling an estimated \$54 million dollars, the Village Council will need to make policy decisions within the next year related to funding the proposed improvements. There are a number of options, including debt, loans, increased user or neighborhood charges, or a combination thereof that the Council could pursue.

**Insurance Funds (Workers’ Compensation, Liability, and Health Insurance):**

Below is a summary of the Workers’ Compensation, Liability, and Health Insurance Funds:

	Workers' Compensation			Liability Fund*			Health Insurance		
	Actual FY 2016	Budget FY 2017	Budget FY 2018	Actual FY 2016	Budget FY 2017	Budget FY 2018	Actual FY 2016	Budget FY 2017	Budget FY 2018
Inflows	\$ 575,140	\$ 552,463	\$ 553,394	\$ 23,659	\$ 27,965	\$ 101,713	\$ 3,251,246	\$ 3,823,603	\$ 3,919,654
Outflows	<u>\$ (244,809)</u>	<u>\$ (698,000)</u>	<u>\$ (710,000)</u>	<u>\$ 300,479</u>	<u>\$ (396,450)</u>	<u>\$ (336,450)</u>	<u>\$ (3,395,997)</u>	<u>\$ (3,801,434)</u>	<u>\$ (4,383,691)</u>
Cash-Flow	\$ 330,331	\$ (145,537)	\$ (156,606)	\$ 324,138	\$ (368,485)	\$ (234,737)	\$ (144,751)	\$ 22,169	\$ (464,037)

\* Liability fund department contributions were suspended for 2012-2017 based on good loss experience. To offset this paused revenue stream, a one-time transfer of \$75,000 will be made to the Liability Fund from the General Fund.

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 coming in significantly below budget.

The most significant change in the Village’s insurance funds for fiscal year 2018 relates to the Health Insurance Fund. The Village has operated a self-insured PPO plan for many years. While our claim history has been reasonable, recent industry unpredictability and regulatory changes in the health insurance market resulted in the Village examining its self-insurance program during 2017. The analysis resulted in the Village joining the Intergovernmental Personnel Benefit Cooperative (IPBC) pool for 2018.

There are several advantages to joining a pool with other government entities. First, IPBC provided the Village an 18-month rate quote. If the Village were to experience revenue disruptions as outlined at the beginning of this letter, it is comforting to know that health insurance rates are locked in through the middle of 2019. Second, the purchasing power of IPBC allows it to negotiate better rates and receive better service quality from health insurance companies and brokers. Third, since the Village is no longer paying claims, but instead paying fixed rates, the fund balance policy amount for the health insurance fund can be reduced, thereby freeing up cash in the fund to transfer out for Village infrastructure improvements. While \$250,000 will be taken out of the fund in 2018, staff intends to evaluate the transition to IPBC and recommend further reducing the fund balance when appropriate. Additionally, a \$205,287 expense was budgeted in the Health Insurance Fund in fiscal year 2018 to offset the incurred but not reported reserves required for the transition to IPBC, which lowered the Village’s overall rates in the 18-month quote.

It is also important to note that the IPBC model allows municipalities to retain control over their own plan design. This benefits the Village of Winnetka, as we are obligated to offer certain plan features in line with our collective bargaining agreements.

Beyond the health insurance operation, the projected expenses in the Liability and Workers' Compensation Funds are based on an analysis of claims, administrative costs, and self-insured retention amounts. The Village's self-insured retention amounts per claim as of January 1<sup>st</sup>, 2018 are: \$250,000 for property, \$600,000 for workers' compensation, and \$2,000,000 for general liability risks. The Village purchases commercial insurance for select exposures when it is cost effective.

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 document indicates that as a group, there are adequate reserves for the Village's self-insurance funds. Because of the Village's substantial deductible (up to \$2,000,000 in some cases), large reserves are prudent for the Liability and Workers' Compensation Funds in particular.

#### **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. In the 2017 budget, Finance and Data Processing staff introduced an information technology asset replacement program, which has been updated for 2018 and included within this budget document. There are a number of Village-wide technology initiatives being undertaken in fiscal year 2018, which include replacement of file and email servers and an organization-wide Microsoft Office upgrade.

The Fleet Services Fund accounts for maintaining the Village's rolling stock and some equipment. The actual cost of buying equipment is borne by the user departments. User fees for equipment are assessed based on a four-year rolling average of historical costs, with some limitations imposed for stability purposes.

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

The pension funds accumulate large investment portfolios to fund the Village's three defined benefit pension plans. The police and fire pension investments and benefits are administered by our locally established Boards, as required by State law. IMRF is a state-wide pension system for all full-time, non-public safety employees. IMRF centrally manages investments and benefit administration, and it charges each participating entity an annual contribution rate, based largely on their demographics and IMRF's investment results.

The proposed 2017 police and fire pension property tax levy (payable in 2018), covering 53 active sworn public safety employees, totals \$3,265,119 (or \$61,600 per employee). This reflects an increase of 3% from the previous levy year. The 2018 Village expense for IMRF pensions for the remaining employees totals \$1,530,226 (or about \$15,600 per employee).

As explained to the Village Council during a special 2017 study session, the public safety pension funds must adhere to strict statutes governing the funds' investment portfolio and funding assumptions. These funds are very closely monitored by the pension boards, their consultants, and Village staff. The boards are committed to utilizing the latest and most reliable mortality assumptions as part of their annual actuarial studies and also committed to utilizing a realistic rate of return. Given those commitments, it is expected that future levy increases to fund these plans will be manageable, with a goal of fully funding both public safety plans by December 31, 2035.

The appendix section of the budget document reviews pension assets and unfunded liabilities as well as provides a comparison of the Village's public safety pension plans to funding levels of plans in neighboring communities.

Below is a summary of assets and liabilities, by pension plan, as of 12/31/2016:

Pension Funding Summary  
Amounts in Actuarial Value

	Assets	Liabilities	Unfunded Liability	% Funded
Police	\$ 27,256,965	\$ 41,587,868	\$14,330,903	66%
Fire	\$ 25,657,469	\$ 42,106,042	\$16,448,573	61%
IMRF *	\$ 68,897,805	\$ 79,622,293	\$10,724,488	87%
	\$121,812,239	\$ 163,316,203	\$41,503,964	75%

\* Includes annuitized amounts for existing retirees of \$47,819,801.

**GFOA Recognition**

The Village submitted its enhanced fiscal year 2017 budget document to the Government Finance Officers Association (GFOA) in early 2017 to be considered for the Distinguished Budget Presentation Award. The Village received notification in mid-2017 that it had won the award. Staff is further enhancing this year's budget document and intends to submit for the award again in 2018.

**Community Profile**

The Village of Winnetka is located seventeen miles north of the City of Chicago on the west shore of Lake Michigan and is primarily a residential community. The Village was incorporated in 1869, prior to the adoption of the first State of Illinois Constitution, and thus enjoys Special Charter status with the State of Illinois. In 2005 the Village adopted Home-Rule status that provides additional legislative and revenue raising powers. To date, the Village has not utilized any of these new revenue-raising powers.

The Village is approximately 3.9 square miles. The 2010 federal census records a Village population of 12,187 persons. There are three commercial business districts within the Village, all located adjacent to three commuter rail stations. The Village is one of the most affluent in the Chicago area, having a per capita income exceeding \$100,440. The Village obtained a Aaa bond rating from Moody's Investors Service in 1989 on General Obligation debt issued. At that time, the Village was only one of three communities having a Aaa bond rating within the State of Illinois based solely upon the merits of the Community.

Moody's has reaffirmed this rating on several occasions, most recently in November, 2013 when \$9,000,000 of bonds were issued and January, 2014 when \$7,500,000 of bonds were issued to finance Stormwater Sewer capital projects.

Our community is over 75% residential and its economic base is rooted primarily in the service industry, which includes restaurants, professional practices, and light retail. The most recent assessed value of all Village property was \$1,239,548,988 for the 2014 levy year. This represents a small increase from the previous levy year suggesting that property values are rebounding in the post-Great Recession environment. Due to the high per capita income level in the Village and correspondingly large homes, seven of the ten principal property taxpayers in the Village are individuals with an average assessed property value of \$2.7 million.

The top ten employers in the Village represent 28.87% of total Village employment. These employers include the local high school district, the local elementary school district, the Village itself, and various commercial entities. The unemployment rate in the Village is estimated at 1.2%.

*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 2018, a typical resident will pay \$8,036 for Village services, a \$378, or 4.9% increase from 2017.

The budget initiatives will allow the Village to make progress on many fronts, including rehabilitating the infrastructure of the electric and water utilities, additional stormwater management projects to reduce flooding, aggressive downtown redevelopment, and continued improvement of the Village's human capital.

The Village is fortunate to have made good long-range financial decisions in the past. Due to operational efficiencies, we have made staffing reductions when able over the past ten years. We have constrained property tax and other revenue growth to keep the cost of services roughly in line with inflation, unlike many taxing districts.

At this point in time, the Village has the opportunity to make major investments to modernize our infrastructure, such as downtown redevelopment and stormwater improvements, which may significantly improve our residents' quality of life and property values. Additionally, the Village should continue making investments in our other infrastructure, such as our electric, water, and sanitary sewer utilities while committing to evaluate the future of the refuse utility.

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

Respectfully submitted,



Timothy J. Sloth, CPA  
Director of Finance



Nicholas A. Mostardo  
Assistant Director of Finance

**VILLAGE OF WINNETKA  
FUND BALANCE COMPARISON  
(ALL FUNDS, WITH CAPITAL)**

Note: Water Fund loan of \$1,000,000 is not included in estimated General Fund expense, as it is a Due to/Due From on the balance sheet and considered a fund balance asset for the General Fund.

<u>FUND</u>	<u>12/31/2016 Audited Fund Balance</u>	<u>2017 Estimated Revenue</u>	<u>2017 Estimated Expense*</u>	<u>12/31/2017 Estimated Fund Balance</u>	<u>2018 Budgeted Revenue</u>	<u>2018 Budgeted Expense*</u>	<u>12/31/2018 Projected Fund Balance</u>	<u>FY 2018 Policy Amount</u>	<u>Surplus / (Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund	20,317,199	25,160,835	25,101,280	20,376,754	25,738,664	26,095,771	20,019,647	11,729,636	8,290,012	Six (6) months of operating expenses
Motor Fuel Tax Fund	2,561,248	312,601	150,000	2,723,849	632,000	700,000	2,655,849	316,000	2,339,849	Fifty percent (50%) of annual revenue
Foreign Fire Tax Fund	105,541	78,779	100,000	84,320	78,275	100,000	62,595	-	62,595	None, current balance is policy amount
Special Service Areas	(44,974)	30,600	-	(14,374)	29,580	-	15,206	-	15,206	None, current balance is policy amount
Village Facilities Fund	326,883	3,979	107,700	223,162	2,526	122,000	103,688	-	103,688	None, current balance is policy amount
Downtown Revitalization Fund	523,132	81,006	175,000	429,138	528,924	955,380	2,682	-	2,682	None, current balance is policy amount
Electric Fund**	7,590,754	15,304,797	16,702,563	6,192,988	17,697,623	18,755,548	5,135,063	5,161,081	(26,018)	Four (4) months of operating expenses
Water Fund**	1,888,929	4,588,669	4,510,401	1,967,197	3,845,335	3,932,320	1,880,212	1,197,704	682,508	Four (4) months of operating expenses
Sanitary Sewer Fund**	1,005,365	1,013,850	1,448,916	570,299	1,218,604	1,479,785	309,118	334,928	(25,810)	Four (4) months of operating expenses
Refuse Fund**	506,477	2,677,604	2,450,285	733,796	2,852,652	3,042,206	544,242	821,069	(276,827)	Four (4) months of operating expenses
Stormwater Sewer Fund**	15,184,851	2,131,192	2,084,337	15,231,706	2,061,557	8,236,349	9,056,914	2,850,466	6,206,448	Four (4) months of operating expenses + two (2) years of debt service
W.C. Insurance Fund**	1,443,369	610,348	750,000	1,303,717	553,394	710,000	1,147,111	836,667	310,444	Four (4) months of operating expenses + \$600,000 deductible
Liability Insurance Fund**	2,190,994	29,412	339,200	1,881,206	101,713	336,450	1,646,469	1,612,150	34,319	Four (4) months of operating expenses + \$1,500,000 claim
Health Insurance Fund**	1,152,200	3,711,538	3,586,726	1,277,012	3,919,654	4,383,691	812,975	612,421	200,554	Two months of IPBC invoices.
Data Processing Fund**	751,895	336,244	445,714	642,425	359,084	631,209	370,300	210,403	159,897	Four (4) months of operating expenses
Fleet Services Fund**	440,379	945,340	871,030	514,689	943,543	930,387	527,845	310,129	217,716	Four (4) months of operating expenses
Police Pension Fund	27,118,358	3,352,914	1,958,518	28,512,754	3,539,851	2,306,336	29,746,269	41,587,868	(11,841,599)	Funding pension at 100% in 19 years
Fire Pension Fund	25,405,726	3,456,247	2,075,808	26,786,165	3,654,764	2,437,756	28,003,173	42,106,042	(14,102,869)	Funding pension at 100% in 19 years
<b>TOTAL</b>	<b>\$ 108,468,326</b>	<b>\$ 63,825,955</b>	<b>\$ 62,857,478</b>	<b>\$ 109,436,803</b>	<b>\$ 67,757,743</b>	<b>\$ 75,155,188</b>	<b>\$ 102,039,358</b>	<b>\$ 109,686,564</b>	<b>\$ (7,647,206)</b>	

\* - Expense totals omit Village contingency and depreciation

\*\* - Fund Balance is Current Assets less Current Liabilities

NOTE: The purpose of this spreadsheet is to show the effects of budgeted revenues and expenditures / expenses on Fund Balances / Net Assets and to show progress towards meeting targets set for the individual funds. Final Fund Balance is determined annually as part of the Village's audit and completion of the Comprehensive Annual Financial Report.

**Village of Winnetka**  
**Schedule of Property Tax Levy Calculations**

<u>Tax Levy Category</u>	Column A <b>2016 Actual Tax Levy</b>	Column B <b>2017 Proposed Tax Levy</b>	Column C (Column B - A) <b>Dollar Change</b>	C/A*100 <b>Percent Change</b>
<u>General Fund:</u>				
Corporate	\$10,320,066	\$10,341,506	\$21,440	0.2%
<u>Other Funds:</u>				
Police Pension	\$1,446,664	\$1,488,956	\$42,292	2.9%
Fire Pension	\$1,723,176	\$1,776,163	\$52,987	3.1%
Refuse Utility	\$1,100,000	\$1,100,000	\$0	0.0%
<b>Total Village-wide Tax Levy</b>	<b>\$14,589,906</b>	<b>\$14,706,625</b>	<b>\$116,719</b>	<b>0.8%</b>
Less: Projected New Development @ 0.8%		(\$116,719)	(\$116,719)	-0.8%
<b>Existing Tax Payer Increase</b>	<b>\$14,589,906</b>	<b>\$14,589,906</b>	<b>\$0</b>	<b>0.0%</b>

<b>Increase (Decrease) Based on Total Property Tax Bill</b>
---

Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.17%	Village 12.83%	0.0% Change / Village
\$10,000	\$8,717	\$1,283	\$0
\$15,000	\$13,075	\$1,925	\$0
\$20,000	\$17,434	\$2,566	\$0
\$25,000	\$21,792	\$3,208	\$0
\$30,000	\$26,151	\$3,849	\$0
\$35,000	\$30,509	\$4,491	\$0
\$40,000	\$34,868	\$5,132	\$0
\$50,000	\$43,585	\$6,415	\$0
\$60,000	\$52,302	\$7,698	\$0

# VILLAGE OF WINNETKA

## DEPARTMENT BUDGET NARRATIVES AND DETAIL

### Introduction

The Village of Winnetka's budget is largely a planning document. It charts the course for the Village for the next fiscal year and beyond. Though formally approved by the Village Council in December of each year, the budget is a living document, and the Village's historically strong financial position has allowed the Village Council to respond to resident needs throughout the year, even if those needs were not originally anticipated during the budget process.

### Goals and Objectives

The budget document is also an educational tool for residents and stakeholders in better understanding how the Village operates. One of the core sections of the budget document is the department narrative section that reviews the goals, objectives, and performance of each fund and department. Each goal that is included in the subsequent narratives can be tied back to one or more of the Village-wide goals listed below:

**Provide for the public health, safety, and welfare of the Winnetka community.**

**Protect the natural environment, maintain our assets, and improve our critical infrastructure, including strategies for flood reduction.**

Sustain responsible financial management of taxpayer monies and the Village's assets in the near and far term.

**Revitalize the Village's three business districts through thoughtful community planning and redevelopment of key Village-owned sites.**

**Communicate and engage with our stakeholders in a manner that is accessible, timely, and thorough.**

**Collaborate and promote program and service delivery that is efficient, effective, and in-line with our Village priorities.**

Throughout the course of the department budget narratives, readers should come to understand the distinct department goals that contribute to the Village's overall goals. One of the primary purposes of the narratives is to familiarize a reader with both current year goals and goals for the subsequent fiscal year. Like the budget document, goals are fluid and can be modified during the fiscal year to respond to pressing and imminent conditions within the community.

It is also important that readers are familiar with the goal-related terminology utilized in the narrative sections. The important definitions are highlighted below:

**Department Objective** – A measurable outcome that is the culmination of one or more actions steps.

**Action Step** – A non-abstract milestone in the completion of a goal.

**Accomplishment** – An outcome positively affecting a department process which can be tied to a goal or achieved organically.

**Timeframe** – The anticipated date of completion for a goal or individual action step.

**Completion Status** – For current year goal review, the Village uses four operators to define end-of-year completion status:

**Complete** – The goal will be fully completed and implemented by the end of the current fiscal year.

**In Progress** – The goal has been started in the current fiscal year and will actively continue into the next fiscal year.

**Ongoing** – The goal is included as part of a broader improvement and will be ongoing into the foreseeable future.

**Deferred** – The goal was scheduled to be started and completed in the current fiscal year, but operational processes (e.g. staff capacity, weather conditions, etc.) prevented it from being started. The goal will be accomplished in a subsequent fiscal year.

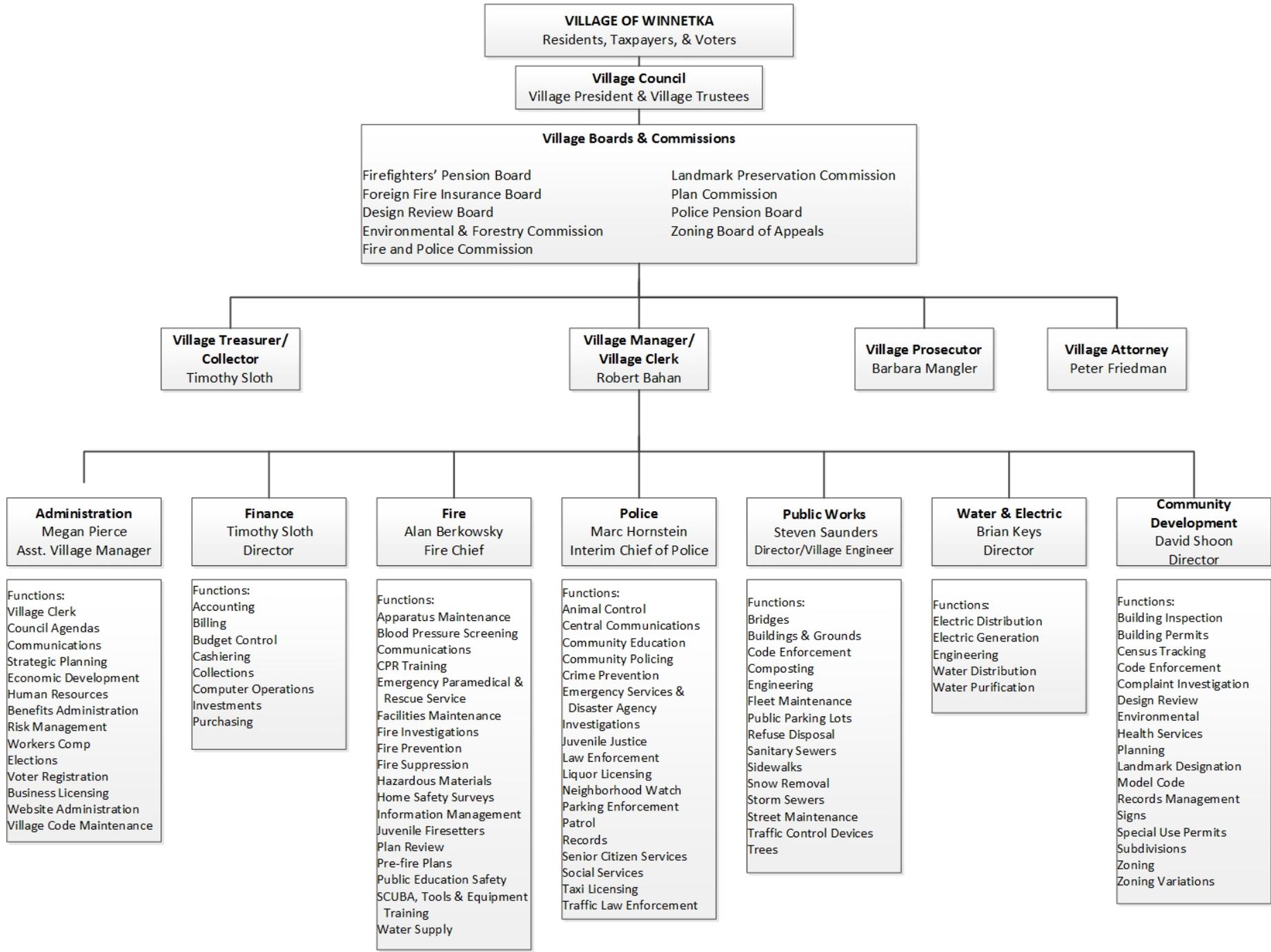
Each goal and action step is compiled by department leadership annually and included with the annual budget. Throughout the year, each department will periodically review their goals and adjust timeframes if necessary. Ongoing strategic planning with the Village Council also influences adjustments to departmental goals.

### Village Organizational Structure

The Village of Winnetka budgets revenues and expenditures using a fund structure and accounting records are maintained on either a modified accrual basis (Governmental Funds) or accrual basis (all other fund types). Within the General Fund are nested departments with distinct operational purposes; some departments are further subdivided by division. Some department heads administer multiple funds, as illustrated in the table below.

Type	Fund	Department	Department Head Responsible for Administration
Governmental Funds	<b>General Fund</b>	Public Affairs Department	Village Manager, Assistant Village Manager
		Village Manager's Office (VMO)	Village Manager, Assistant Village Manager
		Finance Department	Finance Director
		Police Department	Police Chief
		Fire Department	Fire Chief
		Community Development Department	Community Development Director
		Public Works Department	Public Works Director
	<b>Motor Fuel Tax Fund</b>	Public Works Department	Public Works Director
	<b>Foreign Fire Tax Fund</b>	Fire Department	Fire Chief, Foreign Fire Insurance Board
	<b>Special Service Area Funds</b>	Finance Department	Finance Director
	<b>Village Facilities Fund</b>	VMO	Assistant Village Manager, Public Works Director
		Public Works Department	Director
	<b>Business District Revitalization Fund</b>	VMO	Assistant Village Manager, Community Development Director, Public Works Director
	Community Development Department		
	Public Works Department		
Proprietary Funds	<b>Electric Fund</b>	Water & Electric Department	Water & Electric Director
	<b>Water Fund</b>	Water & Electric Department	Water & Electric Director
	<b>Sanitary Sewer Fund</b>	Public Works Department	Public Works Director
	<b>Refuse Fund</b>	Public Works Department	Public Works Director
	<b>Storm Water Sewer Fund</b>	Public Works Dept.	Public Works Director
	<b>Workers' Compensation Fund</b>	VMO	Assistant Village Manager
	<b>Liability Insurance Fund</b>	Finance Department	Finance Director
	<b>Health Insurance Fund</b>	VMO	Assistant Village Manager
	<b>Data Processing Fund</b>	Finance Department	Finance Director
	<b>Fleet Services Fund</b>	Public Works Department	Public Works Director
Fiduciary Funds	<b>Police, Fire, and IMRF Pension Funds</b>	Finance Department	Finance Director

More often than not, staff members from various departments work together on projects and broad policy issues. This cooperation allows for maximum utility, capturing each professional staff member's distinct experience and skill set. Staff members frequently rely on professional organizations and literature to stay current with best practices in their specific areas of operation. For more information about the specific functions under each department, please refer to the Village-wide organizational chart on the next page.



# VILLAGE OF WINNETKA

## GENERAL FUND NARRATIVE INTRODUCTION

### Introduction

The General Fund is the largest single operating fund in the Village of Winnetka. It contains the Village's six major operating departments: Public Affairs/Village Manager, Finance, Police, Fire, Community Development, and Public Works. Together, these departments constitute 43% of Village operational expenditures, exclusive of fiduciary funds. General Fund revenues are budgeted at the fund level and not tied to a specific department within the General Fund; however, departments that engaging in revenue-generating activities (i.e. Community Development: permitting) provide the budget team projections and recommendations for budgeting revenues. As each department budgets its own expenditures, this introduction serves as a narrative for fund-wide revenues and expenses.

### General Fund Revenues

As highlighted in the chart on Page 26, the General Fund's revenue base is between \$24,000,000 and \$26,000,000 per year. Of this amount, approximately 52% is derived from the Village's property tax levy. Whenever possible, the Village attempts to secure alternative consistent revenue sources to avoid tax levy increases. In general, the Village has levied at or below the rate of inflation and always attempts to capture new development. The Appendix to this budget document provides more in-depth analysis regarding the tax levy.

Other General Fund revenue sources include State of Illinois revenue-share distributions such as sales tax, use tax, income tax, and personal property replacement tax. These are fairly consistent revenue streams, though ongoing discussions in Springfield have put the long-term future of the income tax share in question.

The Village's Community Development Department issues building permits for construction, demolition, and renovation of homes and commercial properties within the Village. Permit revenue constitutes about 10% of General Fund revenues and has strengthened over the past several years as the housing market has rebounded. While these revenues may drop based on housing bubbles, it is our experience that property improvements in Winnetka are generally more stable than in less affluent communities.

The General Fund provides administrative services such as billing, payroll, purchasing, and accounts payable to the various utility and internal service funds. To account for these activities, the Electric Fund, Water Fund, Sanitary Sewer Fund, Refuse Fund, Stormwater Sewer Fund, Data Processing Fund, and Fleet Services Fund all remit a fixed dollar amount to the General Fund annually. The aggregate total of these administrative charges amounts to approximately \$1,800,000.

The final major revenue source in the General Fund is service charges, which include fire and police special contracts, rental property, parking passes, and franchise agreements. The Police Department administers contracted services to residents in unincorporated Cook County in the Woodley Road area while the Fire Department has a long standing contract with the Village of Kenilworth to provide fire and emergency medical response to their residents. Together, those contracts are valued at nearly \$1.1 million per year.

The Village also leases its real estate holdings to various civic and private organizations. The rental income totals \$384,305 annually and many of the lease agreements are long-term, allowing for a predictable revenue stream.

Finally, the Village receives revenue from business and commuter parking passes that it sells to residents and non-residents. Business parking passes are sold for a nominal fee while commuter passes are more expensive and benchmarked against other municipalities. With the ongoing implementation of the Downtown Master Plan, there will likely be a future reevaluation of the Village's public parking areas and rate structure.

### *General Fund Expenses*

Most General Fund expenses are budgeted in its respective user departments; however, there are fund-level transfers out of the General Fund that are not budgeted within a specific department. Since the General Fund has a strong cash reserve balance of between \$18,000,000 and \$20,000,000, the Village can designate unrestricted reserve balances to assist other funds. In some funds, General Fund transfers are the only source of income, while in others, General Fund transfers are simply made in addition to user charges and other revenue sources.

In fiscal year 2018, the General Fund will be transferring out a total of \$600,000 to two other funds. The Business District Revitalization Fund will receive \$525,000 to offset the costs of capital improvements relating to improving the Village's business districts, specifically, the Chestnut and Elm Streetscape project. The Liability Fund will also receive a small transfer of \$75,000 in order to bring the fund's fund balance policy into compliance at the end of 2018. The Liability Fund, due to positive claim experience, has not collected premiums from departments for several years, so a small cash infusion is necessary at this time. Previously, the General Fund also supported the Refuse Fund with an annual \$550,000 transfer. This transfer will be eliminated in 2018 and replaced with an adjustment in Refuse user charges. It is important to note that transfer amounts are evaluated each year and subject to change. If a fund's fund balance is below the minimum policy threshold as established by the Village Council, the policymakers can elect to budget a transfer from the General Fund.

General Fund	Budget	Actual	Budget	Actual	Budget	Estimate	Budget	%	\$
Summary	2015	2015	2016	2016	2017	2017	2018	Change	Change
Operational Revenues					A		B	(A v B)	(A v B)
Property Tax	13,202,483	12,824,366	13,316,903	13,064,499	13,489,906	13,489,906	13,606,625	0.87	116,719
Sales Tax	1,200,000	1,239,298	1,200,000	1,124,552	1,115,375	1,175,000	1,174,925	5.3	59,550
State Income Tax	1,182,000	1,292,669	975,000	1,179,341	1,250,000	1,121,000	1,110,000	(11.2)	(140,000)
Telecom	540,000	528,637	520,000	460,692	520,000	385,000	385,000	(26.0)	(135,000)
Natural Gas Tax	550,000	487,513	475,000	328,044	390,000	405,000	400,000	2.6	10,000
Replacement Tax	90,000	150,010	123,000	131,783	113,250	150,000	130,000	14.8	16,750
Licenses	306,150	341,865	327,150	313,377	327,150	325,750	325,750	(0.4)	(1,400)
Permits	1,500,000	1,947,275	1,678,000	1,927,474	1,879,934	1,730,000	2,025,000	7.7	145,066
Fines	209,800	166,776	196,025	191,582	191,500	177,500	192,000	0.3	500
Service Charges	1,551,576	1,622,682	1,690,245	1,622,682	1,720,657	1,843,444	1,840,351	7.0	119,694
Parking Passes	160,400	169,883	173,500	178,216	168,900	173,500	168,900	-	-
Franchise Fees	272,000	314,054	300,000	317,447	300,000	320,000	320,000	6.7	20,000
Payments in Lieu of Taxes	1,399,044	1,399,044	1,378,676	1,369,244	1,440,026	1,440,026	1,418,311	(1.5)	(21,715)
Administrative Charges	1,772,400	1,772,400	1,772,400	1,772,400	1,790,336	1,790,336	1,790,336	-	-
Misc. Income	194,000	544,844	384,000	863,547	532,927	634,373	601,466	12.9	68,539
<b>Total</b>	<b>24,129,853</b>	<b>24,801,316</b>	<b>24,509,899</b>	<b>24,844,879</b>	<b>25,229,961</b>	<b>25,160,835</b>	<b>25,488,664</b>	<b>1.0</b>	<b>258,703</b>

Operational Expenses									
Administration	2,968,354	2,947,746	3,044,649	2,931,237	3,257,948	3,056,408	3,270,112	0.4	12,164
Police Department	6,804,746	6,595,752	7,076,529	6,979,529	7,514,176	7,420,836	7,468,906	(0.6)	(45,270)
Fire Department	5,338,270	5,221,960	5,544,047	5,494,010	5,824,864	5,898,634	6,128,185	5.2	303,321
Comm. Development	1,583,287	1,465,060	1,547,298	1,374,118	1,518,246	1,517,818	1,705,060	12.3	186,814
Public Works	3,879,838	3,826,929	4,046,320	3,663,117	4,128,215	4,091,710	4,287,008	3.8	158,793
<b>Total</b>	<b>20,574,495</b>	<b>20,057,447</b>	<b>21,258,843</b>	<b>20,442,011</b>	<b>22,243,449</b>	<b>21,985,406</b>	<b>22,859,271</b>	<b>2.8</b>	<b>615,822</b>

Fund Performance									
Operational Net Income	3,555,358	4,743,869	3,251,056	4,402,868	2,986,512	3,175,429	2,629,393	(12.0)	(357,119)
Capital	-3,808,307	-2,640,785	-2,733,001	-2,411,206	-2,580,000	-2,490,874	-2,636,500	2.2	(56,500)
Transfers In	0	0	0	0	0	0	250,000	100.0	250,000
Transfers Out	-1,249,996	-1,250,000	-700,196	-700,000	-625,000	-625,000	-600,000	(4.0)	25,000
Water Fund Loan	0	0	0	0	0	-1,000,000	0	-	-
<b>Net Cash-Flow</b>	<b>-1,502,945</b>	<b>853,084</b>	<b>-182,141</b>	<b>1,291,662</b>	<b>-218,488</b>	<b>-940,445</b>	<b>-357,107</b>	<b>63.4</b>	<b>(138,619)</b>

Capital Outlay									
Administration	785,000	355,149	0	25,000	0	0	0	-	-
Police Department	250,000	162,280	60,000	60,000	435,000	345,874	87,500	(79.9)	(347,500)
Fire Department	623,306	627,690	0	0	0	0	50,000	100.0	50,000
Comm. Development	0	0	0	0	0	0	0	-	-
Public Works	2,150,001	1,495,666	2,673,001	2,326,206	2,145,000	2,145,000	2,499,000	16.5	354,000
<b>Total Capital</b>	<b>3,808,307</b>	<b>2,640,785</b>	<b>2,733,001</b>	<b>2,411,206</b>	<b>2,580,000</b>	<b>2,490,874</b>	<b>2,636,500</b>	<b>2.2</b>	<b>56,500</b>

\*Cash flow assumes Village contingency of \$250,000 (FY 2015, 2016) and \$300,000 (FY 2017, 2018) is not spent.



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 100 - General Fund							

**REVENUE**

Property Tax

100-401.01	Property Tax General	13,316,903.00	13,489,906.00	13,489,906.00	13,606,625.00	1	116,719.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2017 Fire pension levy	1.0000	1,776,163.00	1,776,163.00
Manager	2017 General fund levy	1.0000	10,341,506.00	10,341,506.00
Manager	2017 Police pension levy	1.0000	1,488,956.00	1,488,956.00
Manager Totals				\$13,606,625.00

<i>Property Tax Totals</i>	\$13,316,903.00	\$13,489,906.00	\$13,489,906.00	\$13,606,625.00	1%	\$116,719.00
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Other Taxes

100-411	Natural Gas Tax	475,000.00	390,000.00	405,000.00	400,000.00	3	10,000.00
100-412	Simplified Telecommunications Tax	520,000.00	520,000.00	385,000.00	385,000.00	(26)	(135,000.00)
<i>Other Taxes Totals</i>		\$995,000.00	\$910,000.00	\$790,000.00	\$785,000.00	(14%)	(\$125,000.00)

Licenses, Permits & Fees

Licenses

100-420.05	Licenses Vehicle	300,000.00	300,000.00	300,000.00	300,000.00		.00
100-420.10	Licenses Dog	10,000.00	10,000.00	10,000.00	10,000.00		.00
100-420.15	Licenses Liquor	13,150.00	13,150.00	11,750.00	11,750.00	(11)	(1,400.00)
100-420.25	Licenses Other	4,000.00	4,000.00	4,000.00	4,000.00		.00
<i>Licenses Totals</i>		\$327,150.00	\$327,150.00	\$325,750.00	\$325,750.00	0%	(\$1,400.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>REVENUE</b>								
<b>Permits</b>								
100-425.10	Permits Building Permits	1,500,000.00	1,654,934.00	1,580,000.00	1,855,000.00	12	200,066.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	General permit revenue					1.0000	1,580,000.00	1,580,000.00
Manager	One Winnetka planned development (70%)					1.0000	245,000.00	245,000.00
Manager	Planned development compliance officer					1.0000	30,000.00	30,000.00
							Manager Totals	\$1,855,000.00
100-425.15	Permits Sewer, Sidewalk, Streets & Misc.	175,000.00	175,000.00	135,000.00	150,000.00	(14)	(25,000.00)	
	<i>Permits Totals</i>	<b>\$1,675,000.00</b>	<b>\$1,829,934.00</b>	<b>\$1,715,000.00</b>	<b>\$2,005,000.00</b>	<b>10%</b>	<b>\$175,066.00</b>	
<b>Fees</b>								
100-425.95	Permits Compliance Fees	3,000.00	50,000.00	15,000.00	20,000.00	(60)	(30,000.00)	
	<i>Fees Totals</i>	<b>\$3,000.00</b>	<b>\$50,000.00</b>	<b>\$15,000.00</b>	<b>\$20,000.00</b>	<b>(60%)</b>	<b>(\$30,000.00)</b>	
	<i>Licenses, Permits &amp; Fees Totals</i>	<b>\$2,005,150.00</b>	<b>\$2,207,084.00</b>	<b>\$2,055,750.00</b>	<b>\$2,350,750.00</b>	<b>7%</b>	<b>\$143,666.00</b>	
<b>Intergovernmental Revenue</b>								
100-430.10	Shared Revenue Replacement Tax	123,000.00	113,250.00	150,000.00	130,000.00	15	16,750.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Fire pension					1.0000	(5,000.00)	(5,000.00)
Manager	Police pension					1.0000	(5,000.00)	(5,000.00)
Manager	Replacement tax (Per IML Estimate)					1.0000	140,000.00	140,000.00
							Manager Totals	\$130,000.00
100-430.15	Shared Revenue Sales Tax	1,200,000.00	1,115,375.00	1,175,000.00	1,174,628.00	5	59,253.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>REVENUE</b>							
100-430.20	Shared Revenue Local Use	260,000.00	286,395.00	300,000.00	310,000.00	8	23,605.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	23.50 per capita per IML				1.0000	310,000.00	310,000.00
						Manager Totals	\$310,000.00
100-430.25	Shared Revenue Income Tax	975,000.00	1,250,000.00	1,121,000.00	1,110,000.00	(11)	(140,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	2018 revenue				1.0000	1,110,000.00	1,110,000.00
						Manager Totals	\$1,110,000.00
100-430.45	Shared Revenue Grants	.00	.00	445.00	.00		.00
100-430.50	Shared Revenue Wireless E911 Grant	75,000.00	75,000.00	75,000.00	75,000.00		.00
	<i>Intergovernmental Revenue Totals</i>	\$2,633,000.00	\$2,840,020.00	\$2,821,445.00	\$2,799,628.00	(1%)	(\$40,392.00)
<b>Charges For Service</b>							
<b>Parking Fee</b>							
100-442.05	Parking Fees Commuter	160,000.00	155,400.00	160,000.00	155,400.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Daily passes - non-resident - limit 5 per purchase				1,500.0000	3.00	4,500.00
Manager	Daily passes - resident - limit 20 per purchase				2,500.0000	3.00	7,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>REVENUE</b>							
Manager	Non-Resident six month passes					220.0000	220.00      48,400.00
Manager	Resident six month passes					950.0000	100.00      95,000.00
<i>Manager Totals</i>							\$155,400.00
100-442.10	Parking Fees Employee	13,500.00	13,500.00	13,500.00	13,500.00		.00
	<i>Parking Fee Totals</i>	\$173,500.00	\$168,900.00	\$173,500.00	\$168,900.00	0%	\$0.00
<b>Other Charges for Service</b>							
100-440.05	General Govt Fees CATV Franchise Fees	300,000.00	300,000.00	320,000.00	320,000.00	7	20,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i> <i>Total Amount</i>
Manager	Cable TV franchise fees					1.0000	320,000.00      320,000.00
<i>Manager Totals</i>							\$320,000.00
100-441.05	Public Safety Fees Special Police Service	233,867.00	237,481.00	275,000.00	251,848.00	6	14,367.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i> <i>Total Amount</i>
Manager	1 Indian Hill					1.0000	4,590.00      4,590.00
Manager	Grand Food parking lot					4.0000	1,430.00      5,720.00
Manager	Miscellaneous Police special engagements					1.0000	10,000.00      10,000.00
Manager	NTHS officer					1.0000	64,515.00      64,515.00
Manager	Unincorporated homes					12.0000	1,150.00      13,800.00
Manager	Woodley Road - January & April					2.0000	37,786.00      75,572.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund 100 - General Fund

REVENUE

Manager	Woodley Road - July & October (2.75% inc. from prior period)					2.0000	38,825.12	77,650.24
							Manager Totals	\$251,847.24

100-441.10	Public Safety Fees Special Fire Service	817,560.00	834,327.00	834,327.00	867,940.00	4	33,613.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Inspections Northfield / Kenilworth	1.0000	24,765.00	24,765.00	
Manager	Kenilworth Fire / EMS	1.0000	499,500.00	499,500.00	
Manager	OSFM Reimbursement	1.0000	1,500.00	1,500.00	
Manager	Radio Alarm Fees	1.0000	117,120.00	117,120.00	
Manager	Unincorporated New Trier Township Fire / EMS	1.0000	225,055.00	225,055.00	
				Manager Totals	\$867,940.00

100-441.15	Public Safety Fees Ambulance Fees	146,000.00	140,000.00	140,000.00	180,000.00	29	40,000.00
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100-441.25	Public Safety Fees False Alarm Fees	3,000.00	15,000.00	20,000.00	20,000.00	33	5,000.00
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100-443.05	Rent Property	369,223.00	373,254.00	373,254.00	384,305.00	3	11,051.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	93 Green Bay Road	12.0000	3,300.00	39,600.00
Manager	Cafe Fleurette - Elm Train Station	12.0000	300.00	3,600.00
Manager	Harris Bank lease - Due in July	1.0000	2,000.00	2,000.00
Manager	NTHS lease - August payment	1.0000	118,849.86	118,849.86
Manager	NTHS lease - February Payment	1.0000	113,190.34	113,190.34
Manager	Post Office	12.0000	7,292.00	87,504.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>REVENUE</b>							
	Manager					12.0000	1,630.00
	Zenglers - Elm Train Station						19,560.00
							Manager Totals
							\$384,304.20
100-443.10	Rent Cell Towers	64,775.00	64,775.00	75,863.00	75,778.00	17	11,003.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
	<i>Transaction</i>						<i>Total Amount</i>
	Manager					1.0000	75,778.00
	Public Safety Building cell tower - Due in September						75,778.00
							Manager Totals
							\$75,778.00
100-444	State Highway Maintenance	55,820.00	55,820.00	125,000.00	60,480.00	8	4,660.00
100-455	Administrative Charges	1,772,400.00	1,790,336.00	1,790,336.00	1,790,336.00		.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
	<i>Transaction</i>						<i>Total Amount</i>
	Manager					12.0000	5,068.00
	Data processing						60,816.00
	Manager					12.0000	71,300.00
	Electric fund						855,600.00
	Manager					12.0000	3,666.67
	Fleet services fund						44,000.00
	Manager					12.0000	10,590.00
	Refuse fund						127,080.00
	Manager					12.0000	11,670.00
	Sewer fund						140,040.00
	Manager					12.0000	46,900.00
	Water fund						562,800.00
							Manager Totals
							\$1,790,336.00
	<i>Other Charges for Service Totals</i>	\$3,762,645.00	\$3,810,993.00	\$3,953,780.00	\$3,950,687.00	4%	\$139,694.00
	<i>Charges For Service Totals</i>	\$3,936,145.00	\$3,979,893.00	\$4,127,280.00	\$4,119,587.00	4%	\$139,694.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>REVENUE</b>							
<b>Fines &amp; Forfeitures</b>							
100-450.05	Fines Parking Violations	171,000.00	171,000.00	155,000.00	171,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Local administration				12.0000	1,800.00	21,600.00
Manager	Regular fine revenue				12.0000	12,450.00	149,400.00
						Manager Totals	\$171,000.00
100-450.10	Fines Circuit Court Fines	25,000.00	20,000.00	20,000.00	20,000.00		.00
100-450.15	Fines Dog	25.00	500.00	2,500.00	1,000.00	100	500.00
	<i>Fines &amp; Forfeitures Totals</i>	<u>\$196,025.00</u>	<u>\$191,500.00</u>	<u>\$177,500.00</u>	<u>\$192,000.00</u>	0%	\$500.00
<b>Transfers</b>							
100-490.05	Interfund Transfers In Payment in Lieu of Taxes	1,378,676.00	1,440,026.00	1,440,026.00	1,418,311.00	(2)	(21,715.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Electric Fund (\$.00824 * 122,764,680 kWh)				1.0000	1,011,581.00	1,011,581.00
Manager	Refuse fund (\$573,914 * 8%)				1.0000	45,913.12	45,913.12
Manager	Sanitary Sewer Fund (\$1,053,200 * 8%)				1.0000	84,256.00	84,256.00
Manager	Water Fund - Frozen at 2015 level				1.0000	276,560.00	276,560.00
						Manager Totals	\$1,418,310.12
100-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	250,000.00		250,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>REVENUE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Transfer from Health Insurance Fund (BDR)					1.0000	175,000.00	175,000.00
Manager	Transfer from Health Insurance Fund (Liability)					1.0000	75,000.00	75,000.00
							Manager Totals	\$250,000.00
	<i>Transfers Totals</i>	\$1,378,676.00	\$1,440,026.00	\$1,440,026.00	\$1,668,311.00	16%	\$228,285.00	
<b>Other Revenue</b>								
100-432.05	Reimbursements Publice Safety Training	1,000.00	1,000.00	1,500.00	1,000.00		.00	
100-432.30	Reimbursements Reimbursements	1,000.00	15,000.00	10,000.00	10,000.00	(33)	(5,000.00)	
100-470	Property Sales	5,000.00	.00	191.00	.00		.00	
100-474.10	Other Miscellaneous Donations	.00	.00	.00	.00		.00	
100-474.90	Other Miscellaneous Income	15,000.00	15,000.00	15,000.00	15,000.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Miscellaneous income					1.0000	10,000.00	10,000.00
Manager	Police copy charges, misc.					1.0000	5,000.00	5,000.00
							Manager Totals	\$15,000.00
100-474.95	Other Cash Over/Short	.00	.00	.00	.00		.00	
100-475	Disposal of Capital Assets	.00	.00	.00	.00		.00	
100-497	Source/Use of Reserves	.00	.00	.00	.00		.00	
	<i>Other Revenue Totals</i>	\$22,000.00	\$31,000.00	\$26,691.00	\$26,000.00	(16%)	(\$5,000.00)	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>REVENUE</b>								
<b>Interest Income</b>								
100-460.05	Interest Interest on Investments	27,000.00	140,532.00	232,237.00	173,163.00	23	32,631.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$20,372,080) * 0.85%					1.0000	173,162.68	173,162.68
							Manager Totals	\$173,162.68
100-460.10	Interest Interest on Loans	.00	.00	.00	17,600.00		17,600.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Water Fund loan (\$1,000,000) FY2018 interest payment					1.0000	17,600.00	17,600.00
							Manager Totals	\$17,600.00
100-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00	
	<i>Interest Income Totals</i>	\$27,000.00	\$140,532.00	\$232,237.00	\$190,763.00	36%	\$50,231.00	
	<b>REVENUE TOTALS</b>	\$24,509,899.00	\$25,229,961.00	\$25,160,835.00	\$25,738,664.00	2%	\$508,703.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 99 - Transfers</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Transfers</b>							
100.99.01-901	Interfund Transfers - Other Operating Transfers	700,196.00	625,000.00	625,000.00	600,000.00	(4)	(25,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Downtown Revitalization Fund FY18 capital financing				1.0000	525,000.00	525,000.00
Manager	Liability Fund FY18				1.0000	75,000.00	75,000.00
Manager	Refuse Fund - Removed for FY 2018				.0000	.00	.00
						Manager Totals	\$600,000.00
	<i>Transfers Totals</i>	\$700,196.00	\$625,000.00	\$625,000.00	\$600,000.00	84%	\$525,000.00
Division	<b>01 - Department Wide Totals</b>	\$700,196.00	\$625,000.00	\$625,000.00	\$600,000.00	84%	\$525,000.00
Department	<b>99 - Transfers Totals</b>	\$700,196.00	\$625,000.00	\$625,000.00	\$600,000.00	84%	\$525,000.00
	<b>EXPENSE TOTALS</b>	\$24,942,041.00	\$25,748,449.00	\$25,101,280.00	\$26,395,771.00	5%	\$1,197,322.00
Fund	<b>100 - General Fund Totals</b>						
	<b>REVENUE TOTALS</b>	\$24,509,899.00	\$25,229,961.00	\$25,160,835.00	\$25,738,664.00	2%	\$508,703.00
	<b>EXPENSE TOTALS</b>	\$24,942,041.00	\$25,748,449.00	\$25,101,280.00	\$26,395,771.00	3%	\$647,322.00
Fund	<b>100 - General Fund Totals</b>	(\$432,142.00)	(\$518,488.00)	\$59,555.00	(\$657,107.00)	33%	(\$688,619.00)

# DEPARTMENT NARRATIVE

## PUBLIC AFFAIRS/VILLAGE MANGER

### Mission Statement/Purpose

The Manager's Office provides organizational leadership, coordinates correspondence with elected officials, addresses policy issues, facilitates legal matters, administers the Village's Human Resources and benefits functions, performs vital record-keeping, maintains the Village's communication channels, and oversees economic development activities. The Village Attorney works through the Manager's Office and advises the Village (including its elected and appointed officials and advisory boards and commissions) on all corporate legal matters, drafts legislation, provides legal opinions, and represents the Village in court and regulatory matters.

### Current Year Department Accomplishments

- Became a member of the Intergovernmental Personnel Benefits Cooperative (IPBC)—changing the Village's insurance and employee benefits to a pooled-risk model.
- Signed a Memorandum of Understanding with the Forest Preserves of Cook County (FPCC), which forms a critical foundation of the Village's flood reduction program.
- Sponsored the inaugural Winnetka Music Festival in the Elm Business District, as well as other local organization and business events.
- Awarded a bid to Savocchi Glass to perform installation of new storm windows for the Village Hall.
- Launched a Business Registry program and created a Business Resource Guide.
- Supported the talent needs of the Village's operational departments through recruitment and succession planning.
- Provided employee benefit services to all our full-time and part-time employees.
- Conducted a Feasibility Study for a Tax Increment Finance (TIF) District in the Elm Business District.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **7.5**

FY 2017 FTEs: **7.6**

FY 2016 FTEs: **4.5**

FY 2015 FTEs: **4.5**

Proposed FY 2018 Cost of Salaries and Benefits: **\$1,045,539**

Projected FY 2017 Cost of Salaries and Benefits: **\$1,019,733**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$1,124,396**

Actual FY 2016 Cost of Salaries and Benefits: **\$727,010**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **-7.0%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$596,210**

FY 2017 Services and Supplies Budget: **\$505,128**

FY 2016 Services and Supplies Budget: **\$468,369**

FY 2015 Services and Supplies Budget: **\$461,090**

Projected Year-End FY 2017 S&S Budget: **\$464,454**

Actual FY 2016 Cost of Services and Supplies: **\$363,507**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **18.0%**

# Fiscal Year 2018 Proposed Department Objectives

Objective	Action Steps	Timeframe
Improve accessibility and transparency of Village communication tools.	<ul style="list-style-type: none"> <li>• Conduct a communications assessment of all the Village’s informational methods, including business-focused tools</li> <li>• Draft Village Communication Plan</li> </ul>	11/1/18
Work cooperatively with regional partners to discover efficiencies and achieve cost savings.	<ul style="list-style-type: none"> <li>• Continue work in Municipal Partnering Initiative (MPI) and other opportunities</li> </ul>	12/31/18
Become recognized as a world class customer service provider focused on community needs.	<ul style="list-style-type: none"> <li>• Conduct a second Village-wide customer service training</li> <li>• Improve web-based processes for business-related transactions</li> </ul>	7/1/18
Manage the Village’s personnel resources to recruit and retain a high talent workforce, aligned with our program and service needs.	<ul style="list-style-type: none"> <li>• Conduct an organizational compensation study</li> <li>• Support departmental recruitment needs and succession planning</li> <li>• Implement the insurance model transition with IPBC</li> <li>• Conduct Fire &amp; Police entry level testing, as well as Police promotional testing</li> </ul>	10/15/18
Provide activities for Winnetka families and attract visitors through support of unique, local events.	<ul style="list-style-type: none"> <li>• Sponsor a minimum of three local events</li> <li>• Sponsor the 2018 Winnetka Music Festival</li> </ul>	11/30/18
Plan for and preserve the Village’s historic past for future generations.	<ul style="list-style-type: none"> <li>• Prepare to celebrate the Village’s sesquicentennial in 2019</li> <li>• Review and implement security improvements at the Village Hall</li> </ul>	11/30/18
Develop and grow our Economic Development program to serve building owners, store tenants, and developers.	<ul style="list-style-type: none"> <li>• Promote Business Resource Guide</li> <li>• Share the Village brand through increased online and social media presence</li> <li>• Meet with each Winnetka business through the Business Registry Program</li> <li>• Proactively recruit new businesses to Winnetka and provide retention services to our existing business community</li> </ul>	12/31/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**  
**Anticipated Completion Status**

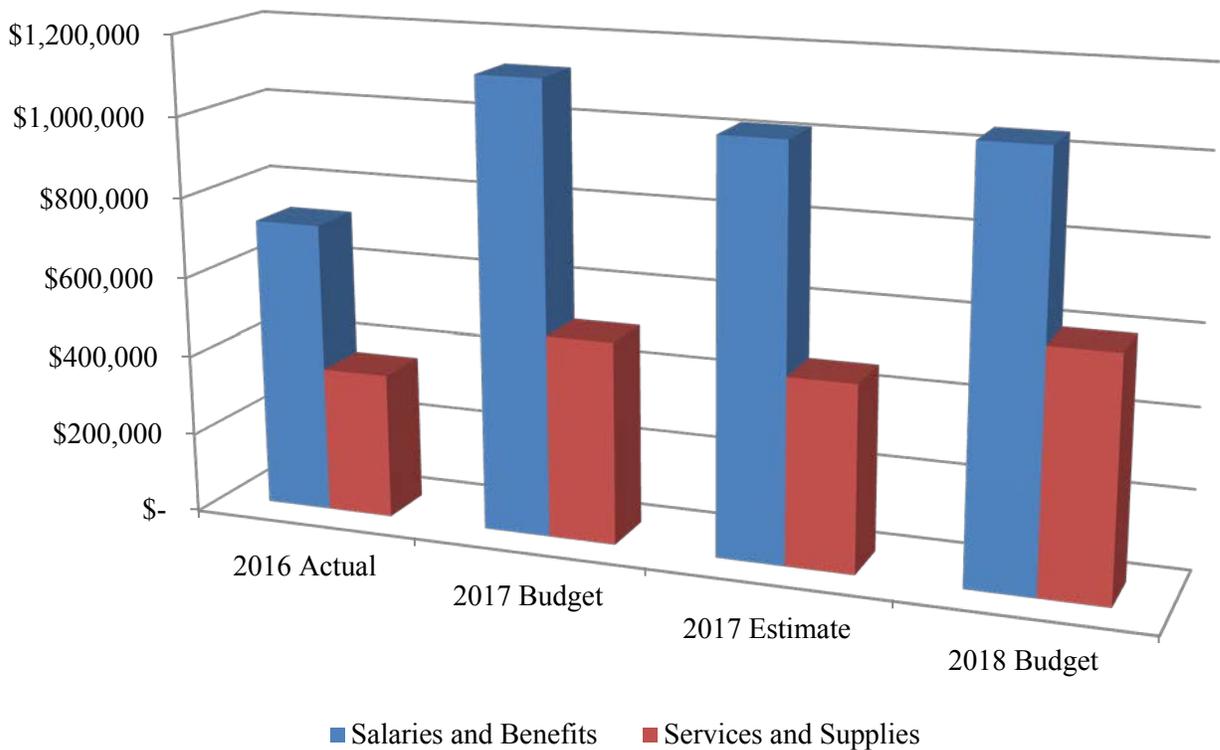
**Objective**

<p>Make Village communication tools more transparent and concise to ensure desirable and timely public information.</p>	<p>Deferred</p>
<p>Work cooperatively with regional partners, including other local government agencies, to discover efficiencies and achieve cost savings.</p>	<p>In progress</p>
<p>Become recognized as a world class customer service provider focused on community needs.</p>	<p>Deferred</p>
<p>Manage the Village’s personnel resources to recruit and retain a high talent workforce, aligned with our program and service needs.</p>	<p>In progress</p>
<p>Provide activities for Winnetka families and attract visitors through support of unique, local events.</p>	<p>Complete</p>
<p>Plan for and preserve the Village’s historic past for future generations.</p>	<p>Complete</p>
<p>Develop and grow our Economic Development program to serve existing businesses and new prospects toward vibrant commercial districts.</p>	<p>In progress</p>

# Financial Summary

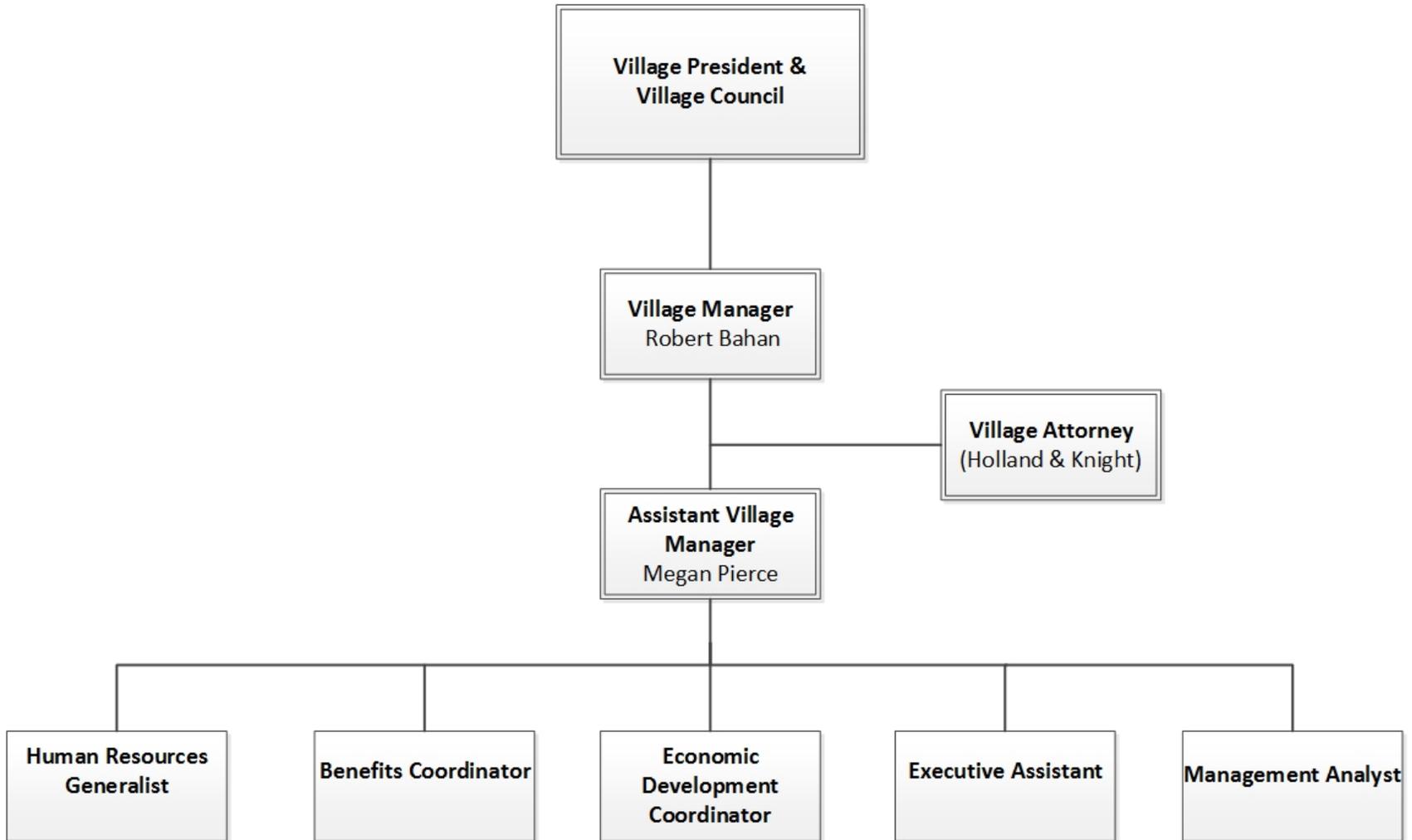
Public Affairs/ Village Manager's Office	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change	
					A to C	B to C
Salaries and Benefits	\$ 727,010	\$ 1,124,396	\$ 1,019,733	\$ 1,045,539	-7.0%	2.5%
Services and Supplies	\$ 363,507	\$ 505,128	\$ 464,454	\$ 596,210	18.0%	28.4%
Insurance	\$ -	\$ 1	\$ -	\$ 1	0.0%	0.0%
<b>Total Operating Exp.</b>	<b>\$ 1,090,517</b>	<b>\$ 1,629,525</b>	<b>\$ 1,484,187</b>	<b>\$ 1,641,750</b>	<b>0.8%</b>	<b>10.6%</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Total Department</b>	<b>\$ 1,090,517</b>	<b>\$ 1,629,525</b>	<b>\$ 1,484,187</b>	<b>\$ 1,641,750</b>	<b>0.8%</b>	<b>10.6%</b>

**Public Affairs/Village Manager's Office**



# Organizational Chart

## Village of Winnetka Village Manager's Office





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 20 - Public Affairs</b>							
Division 01 - Department Wide							

**EXPENSE**

Services and Supplies

Services & Charges

100.20.01-551	Consulting Services	85,460.00	43,060.00	40,000.00	52,640.00	22	9,580.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Audio-Visual recording services	12.0000	1,120.00	13,440.00
Manager	Photography	1.0000	1,000.00	1,000.00
Manager	Public relations assistance	1.0000	8,000.00	8,000.00
Manager	Village Sesquicentennial planning	1.0000	5,000.00	5,000.00
Manager	Website improvements	1.0000	15,000.00	15,000.00
Manager	Website monthly maintenance	12.0000	850.00	10,200.00
Manager Totals				\$52,640.00

100.20.01-553	Legal Services	36,700.00	37,600.00	32,000.00	47,600.00	27	10,000.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Administrative adjudication	1.0000	5,400.00	5,400.00
Manager	Outside legal counsel	1.0000	20,000.00	20,000.00
Manager	Village Prosecutor	12.0000	1,850.00	22,200.00
Manager Totals				\$47,600.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 20 - Public Affairs</b>							
<b>Division 01 - Department Wide</b>							

**EXPENSE**

100.20.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
100.20.01-580	Memberships & Publications	32,000.00	52,740.00	45,000.00	34,015.00	(36)	(18,725.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Newsletters	5.0000	4,900.00	24,500.00
Manager	Village-Wide memberships	1.0000	9,515.00	9,515.00
Manager Totals				\$34,015.00

100.20.01-589	Village Sponsored Events	48,000.00	48,000.00	48,000.00	63,000.00	31	15,000.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Park District special events	1.0000	38,000.00	38,000.00
Manager	Winnetka Music Festival sponsorship	1.0000	25,000.00	25,000.00
Manager Totals				\$63,000.00

<i>Services &amp; Charges Totals</i>	\$202,160.00	\$181,400.00	\$165,000.00	\$197,255.00	9%	\$15,855.00
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**Supplies**

100.20.01-531	Office Supplies - General	.00	2,500.00	2,500.00	4,088.00	64	1,588.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Staff meeting per diem	72.0000	29.00	2,088.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 20 - Public Affairs</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Village Council supplies					1.0000	2,000.00
							2,000.00
							Manager Totals \$4,088.00
100.20.01-532	Computer Equipment	8,650.00	3,500.00	3,000.00	.00	(100)	(3,500.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Charged to Data Processing Fund for FY2018					1.0000	(1,500.00)
Manager	Council iPads					2.0000	750.00
							1,500.00
							Manager Totals \$0.00
100.20.01-540	Other Operating Supplies	1,000.00	21,000.00	21,000.00	1,000.00	(95)	(20,000.00)
100.20.01-543	Public Property Maintenance	.00	.00	.00	.00		.00
	<i>Supplies Totals</i>	<u>\$9,650.00</u>	<u>\$27,000.00</u>	<u>\$26,500.00</u>	<u>\$5,088.00</u>	<u>(81%)</u>	<u>(\$21,912.00)</u>
	<i>Services and Supplies Totals</i>	<u>\$211,810.00</u>	<u>\$208,400.00</u>	<u>\$191,500.00</u>	<u>\$202,343.00</u>	<u>(3%)</u>	<u>(\$6,057.00)</u>
<b>Capital Outlay</b>							
100.20.01-615	Buildings & Structures	.00	.00	.00	.00		.00
	<i>Capital Outlay Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$0.00</u>
<b>Insurance and Other Chargebacks</b>							
100.20.01-530	Liability Insurance	1.00	1.00	.00	1.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 20 - Public Affairs</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Insurance moved to Liability Insurance Fund - FY2018 charges				1.0000	1.00	1.00
						Manager Totals	\$1.00
	<i>Insurance and Other Chargebacks Totals</i>	\$1.00	\$1.00	\$0.00	\$1.00	0%	\$0.00
<b>Transfers</b>							
100.20.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 01 - Department Wide Totals	\$211,811.00	\$208,401.00	\$191,500.00	\$202,344.00	(3%)	(\$6,057.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund 100 - General Fund

Department 21 - Manager's Office

Division 01 - Department Wide

EXPENSE

Salary and Benefits

Employee Pay

100.21.01-511	Regular Salaries	394,290.00	423,811.00	423,811.00	511,985.00	21	88,174.00
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Position Transactions

Level	Position	Type	Code	Total Amount
Manager	210101 - Village Manager	Earnings		213,008.00
Manager	210102 - Assistant Village Manager	Earnings		145,340.00
Manager	210401 - Executive Assistant	Earnings		85,858.00
Manager	210601 - Management Analyst	Earnings		67,779.00
Manager Totals				<u>\$511,985.00</u>

100.21.01-512	Overtime Salaries	.00	5,142.00	4,800.00	5,247.00	2	105.00
100.21.01-513	Part Time Salaries	.00	.00	.00	.00		.00
100.21.01-515	Sick Cashed In	3,652.00	4,667.00	4,784.00	5,986.00	28	1,319.00
100.21.01-518	Other Compensation	8,440.00	11,480.00	11,480.00	10,940.00	(5)	(540.00)
<i>Employee Pay Totals</i>		<u>\$406,382.00</u>	<u>\$445,100.00</u>	<u>\$444,875.00</u>	<u>\$534,158.00</u>	20%	<u>\$89,058.00</u>

Benefits

100.21.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.21.01-522	Fringe Benefits - Medical / Dental Insurance	44,786.00	40,116.00	40,116.00	59,416.00	48	19,300.00
100.21.01-528	Fringe Benefits - Life Insurance	315.00	325.00	325.00	673.00	107	348.00
100.21.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
<i>Benefits Totals</i>		<u>\$45,101.00</u>	<u>\$40,441.00</u>	<u>\$40,441.00</u>	<u>\$60,089.00</u>	49%	<u>\$19,648.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b><u>Pensions</u></b>							
100.21.01-523	Fringe Benefits - Medicare	5,892.00	6,455.00	6,455.00	7,745.00	20	1,290.00
100.21.01-524	Fringe Benefits - Social Security	19,534.00	21,124.00	21,124.00	26,165.00	24	5,041.00
100.21.01-525	Fringe Benefits - IMRF Pension Er Contribution	58,275.00	60,401.00	60,401.00	73,125.00	21	12,724.00
<i>Pensions Totals</i>		<b>\$83,701.00</b>	<b>\$87,980.00</b>	<b>\$87,980.00</b>	<b>\$107,035.00</b>	<b>22%</b>	<b>\$19,055.00</b>
<i>Salary and Benefits Totals</i>		<b>\$535,184.00</b>	<b>\$573,521.00</b>	<b>\$573,296.00</b>	<b>\$701,282.00</b>	<b>22%</b>	<b>\$127,761.00</b>

**Services and Supplies**

**Services & Charges**

100.21.01-551	Consulting Services	15,000.00	37,500.00	37,500.00	60,000.00	60	22,500.00
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Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Communications assessment	1.0000	22,500.00	22,500.00		
Manager	Public relations assistance	1.0000	5,000.00	5,000.00		
Manager	Strategic planning/Engagement consulting	1.0000	5,000.00	5,000.00		
Manager	TIF adoption (Ehlers/H&K legal non-retainer)	1.0000	27,500.00	27,500.00		
<b>Manager Totals</b>					<b>\$60,000.00</b>	

100.21.01-553	Legal Services	15,000.00	10,000.00	10,000.00	28,500.00	185	18,500.00
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Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Collective bargaining	1.0000	18,500.00	18,500.00		



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 01 - Department Wide							
EXPENSE							
Manager	Outside labor counsel					1.0000	10,000.00
							10,000.00
							Manager Totals \$28,500.00
100.21.01-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
100.21.01-556	Village Data Processing / Network Charge	.00	.00	.00	5,000.00		5,000.00
100.21.01-563	Telephone Service	414.00	459.00	459.00	458.00		(1.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Monthly PRI share (Comcast)					12.0000	38.20
							458.00
							Manager Totals \$458.00
100.21.01-564	Cell Phones & Radios	2,500.00	3,350.00	3,350.00	3,350.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Cell service					1.0000	3,350.00
							3,350.00
							Manager Totals \$3,350.00
100.21.01-565	Postage	2,400.00	2,500.00	2,500.00	2,500.00		.00
100.21.01-566	Other Operating Services	.00	5,000.00	5,000.00	5,000.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Village Hall security upgrades				1.0000	5,000.00	5,000.00
						Manager Totals	\$5,000.00
100.21.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00	.00	
100.21.01-580	Memberships & Publications	2,300.00	2,784.00	2,784.00	3,082.00	11	298.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Professional memberships				3.0000	788.00	2,364.00
Manager	Village service accounts				1.0000	718.00	718.00
						Manager Totals	\$3,082.00
100.21.01-581	Training & Travel	19,000.00	29,070.00	27,000.00	6,600.00	(77)	(22,470.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Conference attendance & travel				5.0000	800.00	4,000.00
Manager	Manager's Office training				1.0000	2,600.00	2,600.00
						Manager Totals	\$6,600.00
100.21.01-589	Village Sponsored Events	.00	.00	.00	.00	.00	
	<i>Services &amp; Charges Totals</i>	\$56,614.00	\$90,663.00	\$88,593.00	\$114,490.00	26%	\$23,827.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							

Division 01 - Department Wide

EXPENSE

Supplies

100.21.01-531	Office Supplies - General	26,000.00	26,000.00	23,000.00	26,000.00		.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Copy machine	1.0000	12,000.00	12,000.00
Manager	Miscellaneous supplies	1.0000	4,000.00	4,000.00
Manager	Village stock	1.0000	10,000.00	10,000.00
Manager Totals				\$26,000.00

100.21.01-532	Computer Equipment	.00	4,250.00	2,000.00	.00	(100)	(4,250.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Charged to Data Processing Fund for FY2018	1.0000	(4,550.00)	(4,550.00)
Manager	Monitors	3.0000	150.00	450.00
Manager	Replacement of 2UAA35122TC	1.0000	1,250.00	1,250.00
Manager	Replacement of 5CB2190F29	1.0000	1,500.00	1,500.00
Manager	Replacement of CNU3489441	1.0000	1,350.00	1,350.00
Manager Totals				\$0.00

100.21.01-540	Other Operating Supplies	.00	3,000.00	2,046.00	11,200.00	273	8,200.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Employee anniversaries, recognition, condolences				1.0000	8,500.00	8,500.00
Manager	Employee holiday lunch				1.0000	1,100.00	1,100.00
Manager	Employee picnic				1.0000	1,600.00	1,600.00
						Manager Totals	\$11,200.00
	<i>Supplies Totals</i>	\$26,000.00	\$33,250.00	\$27,046.00	\$37,200.00	12%	\$3,950.00
	<i>Services and Supplies Totals</i>	\$82,614.00	\$123,913.00	\$115,639.00	\$151,690.00	22%	\$27,777.00
<b>Capital Outlay</b>							
100.21.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.21.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.21.01-645	Technology	.00	.00	.00	.00		.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Insurance and Other Chargebacks</b>							
100.21.01-530	Liability Insurance	.00	.00	.00	.00		.00
	<i>Insurance and Other Chargebacks Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 01 - Department Wide Totals	\$617,798.00	\$697,434.00	\$688,935.00	\$852,972.00	22%	\$155,538.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 05 - Economic Development							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.21.05-511	Regular Salaries	.00	82,984.00	76,000.00	89,318.00	8	6,334.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	210701 - Economic Development Coordinator			Earnings			89,318.00
Manager Totals							<b>\$89,318.00</b>
100.21.05-513	Part Time Salaries	59,625.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		<b>\$59,625.00</b>	<b>\$82,984.00</b>	<b>\$76,000.00</b>	<b>\$89,318.00</b>	<b>8%</b>	<b>\$6,334.00</b>
<b>Benefits</b>							
100.21.05-522	Fringe Benefits - Medical / Dental Insurance	.00	15,695.00	15,000.00	17,318.00	10	1,623.00
100.21.05-528	Fringe Benefits - Life Insurance	.00	139.00	138.00	119.00	(14)	(20.00)
<i>Benefits Totals</i>		<b>\$0.00</b>	<b>\$15,834.00</b>	<b>\$15,138.00</b>	<b>\$17,437.00</b>	<b>10%</b>	<b>\$1,603.00</b>
<b>Pensions</b>							
100.21.05-523	Fringe Benefits - Medicare	865.00	1,203.00	1,112.00	1,295.00	8	92.00
100.21.05-524	Fringe Benefits - Social Security	3,697.00	5,145.00	4,750.00	5,538.00	8	393.00
100.21.05-525	Fringe Benefits - IMRF Pension Er Contribution	8,550.00	11,261.00	10,400.00	12,228.00	9	967.00
<i>Pensions Totals</i>		<b>\$13,112.00</b>	<b>\$17,609.00</b>	<b>\$16,262.00</b>	<b>\$19,061.00</b>	<b>8%</b>	<b>\$1,452.00</b>
<i>Salary and Benefits Totals</i>		<b>\$72,737.00</b>	<b>\$116,427.00</b>	<b>\$107,400.00</b>	<b>\$125,816.00</b>	<b>8%</b>	<b>\$9,389.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 05 - Economic Development							
<b>EXPENSE</b>							
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.21.05-551	Consulting Services	29,000.00	26,600.00	25,000.00	26,900.00	1	300.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	2018 Business Survey				1.0000	8,000.00	8,000.00
Manager	Collateral materials				1.0000	3,000.00	3,000.00
Manager	Marketing & branding assessment				1.0000	10,000.00	10,000.00
Manager	Print & electronic newsletters				1.0000	5,900.00	5,900.00
						Manager Totals	\$26,900.00
100.21.05-566	Other Operating Services	20,000.00	20,000.00	5,000.00	34,000.00	70	14,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Business co-advertising				1.0000	25,000.00	25,000.00
Manager	Business promotional videos				1.0000	9,000.00	9,000.00
						Manager Totals	\$34,000.00
100.21.05-580	Memberships & Publications	9,185.00	8,200.00	8,200.00	13,275.00	62	5,075.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 05 - Economic Development							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Chamber of Commerce membership & publications				1.0000	3,450.00	3,450.00
Manager	Chicago's Northshore CVB membership & publications				1.0000	8,350.00	8,350.00
Manager	Professional memberships				1.0000	475.00	475.00
Manager	Promotional giveaways				1.0000	1,000.00	1,000.00
						Manager Totals	\$13,275.00
100.21.05-581	Training & Travel	2,010.00	1,700.00	500.00	1,230.00	(28)	(470.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	ICSC Midwest & Chicagoland				1.0000	380.00	380.00
Manager	Illinois Economic Development Association				1.0000	850.00	850.00
						Manager Totals	\$1,230.00
100.21.05-589	Village Sponsored Events	25,000.00	25,000.00	25,000.00	10,000.00	(60)	(15,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Village event sponsorship				5.0000	2,000.00	10,000.00
						Manager Totals	\$10,000.00
<i>Services &amp; Charges Totals</i>		\$85,195.00	\$81,500.00	\$63,700.00	\$85,405.00	5%	\$3,905.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 05 - Economic Development							
<b>EXPENSE</b>							
<b>Supplies</b>							
100.21.05-531	Office Supplies - General	250.00	.00	.00	.00		.00
100.21.05-540	Other Operating Supplies	1,000.00	1,000.00	1,000.00	1,920.00	92	920.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Business town hall meetings				1.0000	1,500.00	1,500.00
Manager	Digital publishing				1.0000	420.00	420.00
						Manager Totals	\$1,920.00
	<i>Supplies Totals</i>	\$1,250.00	\$1,000.00	\$1,000.00	\$1,920.00	92%	\$920.00
	<i>Services and Supplies Totals</i>	\$86,445.00	\$82,500.00	\$64,700.00	\$87,325.00	6%	\$4,825.00
Division 05 - Economic Development	<b>Totals</b>	\$159,182.00	\$198,927.00	\$172,100.00	\$213,141.00	7%	\$14,214.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 09 - Human Resources							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.21.09-511	Regular Salaries	67,982.00	300,842.00	230,000.00	154,495.00	(49)	(146,347.00)
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	210801 - Human Resources Generalist			Earnings			83,755.00
Manager	210802 - Benefits Coordinator			Earnings			70,740.00
Manager Totals							<b>\$154,495.00</b>
100.21.09-512	Overtime Salaries	.00	4,566.00	75.00	.00	(100)	(4,566.00)
100.21.09-513	Part Time Salaries	.00	.00	.00	4,200.00		4,200.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	210901 - Office Intern			Earnings			4,200.00
Manager Totals							<b>\$4,200.00</b>
100.21.09-515	Sick Cashed In	.00	2,888.00	10,518.00	.00	(100)	(2,888.00)
<i>Employee Pay Totals</i>		<b>\$67,982.00</b>	<b>\$308,296.00</b>	<b>\$240,593.00</b>	<b>\$158,695.00</b>	<b>(49%)</b>	<b>(\$149,601.00)</b>
<b>Benefits</b>							
100.21.09-522	Fringe Benefits - Medical / Dental Insurance	7,966.00	60,433.00	45,350.00	26,249.00	(57)	(34,184.00)
100.21.09-528	Fringe Benefits - Life Insurance	55.00	297.00	223.00	207.00	(30)	(90.00)
<i>Benefits Totals</i>		<b>\$8,021.00</b>	<b>\$60,730.00</b>	<b>\$45,573.00</b>	<b>\$26,456.00</b>	<b>(56%)</b>	<b>(\$34,274.00)</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 09 - Human Resources							
<b>EXPENSE</b>							
<b><u>Pensions</u></b>							
100.21.09-523	Fringe Benefits - Medicare	986.00	4,471.00	4,471.00	2,301.00	(49)	(2,170.00)
100.21.09-524	Fringe Benefits - Social Security	4,215.00	19,115.00	17,000.00	9,839.00	(49)	(9,276.00)
100.21.09-525	Fringe Benefits - IMRF Pension Er Contribution	9,749.00	41,836.00	31,400.00	21,150.00	(49)	(20,686.00)
	<i>Pensions Totals</i>	<b>\$14,950.00</b>	<b>\$65,422.00</b>	<b>\$52,871.00</b>	<b>\$33,290.00</b>	<b>(49%)</b>	<b>(\$32,132.00)</b>
	<i>Salary and Benefits Totals</i>	<b>\$90,953.00</b>	<b>\$434,448.00</b>	<b>\$339,037.00</b>	<b>\$218,441.00</b>	<b>(50%)</b>	<b>(\$216,007.00)</b>
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.21.09-551	Consulting Services	25,000.00	28,000.00	35,000.00	32,000.00	14	4,000.00

Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Compensation study	1.0000	28,000.00	28,000.00		
Manager	Personnel records project	1.0000	4,000.00	4,000.00		
				<b>Manager Totals</b>	<b>\$32,000.00</b>	

100.21.09-553	Legal Services	5,000.00	5,000.00	5,000.00	26,000.00	420	21,000.00
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Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Fire & Police testing services	1.0000	21,000.00	21,000.00		
Manager	Legal policy consultation	1.0000	5,000.00	5,000.00		
				<b>Manager Totals</b>	<b>\$26,000.00</b>	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 09 - Human Resources							

**EXPENSE**

100.21.09-566	Other Operating Services	24,500.00	14,000.00	14,000.00	46,942.00	235	32,942.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Assessment tools	4.0000	1,275.00	5,100.00
Manager	Background services	23.0000	168.00	3,864.00
Manager	Employee ID program	23.0000	43.00	989.00
Manager	Executive recruitment	1.0000	20,000.00	20,000.00
Manager	Licensing	1.0000	2,205.00	2,205.00
Manager	Pre-placement exams	21.0000	704.00	14,784.00
Manager Totals				<u>\$46,942.00</u>

100.21.09-580	Memberships & Publications	10,000.00	1,615.00	1,615.00	8,660.00	436	7,045.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	HR conferences & seminars	1.0000	3,785.00	3,785.00
Manager	HR memberships & related training	1.0000	4,875.00	4,875.00
Manager Totals				<u>\$8,660.00</u>

100.21.09-581	Training & Travel	8,000.00	21,700.00	19,000.00	21,610.00		(90.00)
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 09 - Human Resources							

**EXPENSE**

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Customer service training				1.0000	9,400.00	9,400.00
Manager	HIPAA training				1.0000	1,210.00	1,210.00
Manager	Other annual training				1.0000	7,500.00	7,500.00
Manager	Supervisory training				1.0000	3,500.00	3,500.00
Manager Totals							<u>\$21,610.00</u>

*Services & Charges Totals*      \$72,500.00      \$70,315.00      \$74,615.00      \$135,212.00      92%      \$64,897.00

**Supplies**

100.21.09-531	Office Supplies - General	.00	.00	.00	7,000.00	7,000.00	
100.21.09-532	Computer Equipment	.00	.00	.00	.00	.00	

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Charged to Data Processing Fund for FY2018				1.0000	(1,350.00)	(1,350.00)
Manager	Tablet for Benefits				1.0000	1,350.00	1,350.00
Manager Totals							<u>\$0.00</u>

100.21.09-540      Other Operating Supplies      15,000.00      20,000.00      18,000.00      12,640.00      (37)      (7,360.00)

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	HR/Legal compliance posters				1.0000	140.00	140.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 21 - Manager's Office</b>							
Division 09 - Human Resources							
<b>EXPENSE</b>							
Manager	Recruitment ads & notices					30.0000	400.00
Manager	Wellness events					2.0000	250.00
Manager Totals							\$12,640.00
<i>Supplies Totals</i>		\$15,000.00	\$20,000.00	\$18,000.00	\$19,640.00	(2%)	(\$360.00)
<i>Services and Supplies Totals</i>		\$87,500.00	\$90,315.00	\$92,615.00	\$154,852.00	71%	\$64,537.00
Division	<b>09 - Human Resources Totals</b>	\$178,453.00	\$524,763.00	\$431,652.00	\$373,293.00	(29%)	(\$151,470.00)

# DEPARTMENT NARRATIVE

## FINANCE

### Mission Statement/Purpose

The Village of Winnetka Finance Department is dedicated to providing exceptional services to its residents, businesses, other governmental agencies, and other Village departments by applying modern financial management practices to ensure that the Village is able to deliver services effectively and efficiently on a sustained basis, and in a manner that is reflective of the organization's commitment to world class customer service.

### Current Year Department Accomplishments

- Won the Government Finance Officers (GFOA) Distinguished Budget Presentation Award.
- Received Certificate of Achievement for Excellence in Financial Reporting.
- Transitioned printing of utility bills to an outside vendor.
- Maintained a clean Audit management letter with no deficiencies, significant deficiencies, or material weaknesses noted.
- Expanded online payment offerings by launching e-Miscellaneous Billing.
- Implemented a "three step" Cyber security protocol focused on user education, network security and cyber insurance coverage.
- Assisted the Water & Electric department in developing and implementing an updated rate structure.
- Redesigned Village monthly financial reports.
- Launched online vehicle sticker sales.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **12.5**

FY 2017 FTEs: **12.9**

FY 2016 FTEs: **14.0**

FY 2015 FTEs: **14.0**

Proposed FY 2018 Cost of Salaries and Benefits: **\$1,403,481**

Projected FY 2017 Cost of Salaries and Benefits: **\$1,323,098**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$1,377,240**

Actual FY 2016 Cost of Salaries and Benefits: **\$1,506,261**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **1.9%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$224,881**

FY 2017 Services and Supplies Budget: **\$251,183**

FY 2016 Services and Supplies Budget: **\$231,318**

FY 2015 Services and Supplies Budget: **\$237,124**

Projected Year-End FY 2017 S&S Budget: **\$249,123**

Actual FY 2016 Cost of Services and Supplies: **\$334,459**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **-10.5%**

# Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Safeguard Village financial and technological assets.	<ul style="list-style-type: none"> <li>• Implement annual internal control review of Finance Department S.O.P.'s</li> </ul>	1/31/18
	<ul style="list-style-type: none"> <li>• Promote cyber security by partnering with other government agencies to produce "economy of scale" solutions.</li> </ul>	7/31/18
	<ul style="list-style-type: none"> <li>• Implement Capital Assets module in New World ERP.</li> </ul>	8/31/18
Earn industry recognition for policies, procedures, and documentation.	<ul style="list-style-type: none"> <li>• Continue to win the GFOA Distinguished Budget Presentation Award.</li> </ul>	7/1/18
	<ul style="list-style-type: none"> <li>• Continue to receive the Certificate of Achievement for Excellence in Financial Reporting.</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Submit for and win the Tyler Technologies Excellence Award for New World ERP.</li> </ul>	5/1/18
Support the Village's utility funds by assisting in financial analysis of rates and capital planning.	<ul style="list-style-type: none"> <li>• Identify financing alternatives for projects identified in the Strand Stormwater Vision.</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Implement rate recommendations from the recently completed Water &amp; Electric Rate studies.</li> </ul>	1/31/18
	<ul style="list-style-type: none"> <li>• Assist the Refuse Fund in determining a long-term service model and rate structure.</li> </ul>	5/1/18
Responsibly manage the Village's investments and treasury.	<ul style="list-style-type: none"> <li>• Explore potential new investment vehicles and opportunities in order to maximize earnings in a rising interest rate environment.</li> </ul>	6/1/18
	<ul style="list-style-type: none"> <li>• Implement lockbox processing for payments made to the Village.</li> </ul>	4/1/18
	<ul style="list-style-type: none"> <li>• Investigate P-Card programs offered by local financial institutions.</li> </ul>	4/1/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**

**Objective**

**Anticipated Completion Status**

Earn industry recognition for policies, procedures, and documentation.

Complete

Support the Village's utility funds by assisting in financial analysis of ongoing rate studies

Complete

Streamline the Village's utility billing function in order to provide staff more capacity to directly manage customer relationships.

Complete

Promote robust financial reporting and a greater degree of fiscal transparency.

Complete

Perform analysis and make recommendations on the Village's insurance coverages for hazard, workers' compensation, and health.

In progress

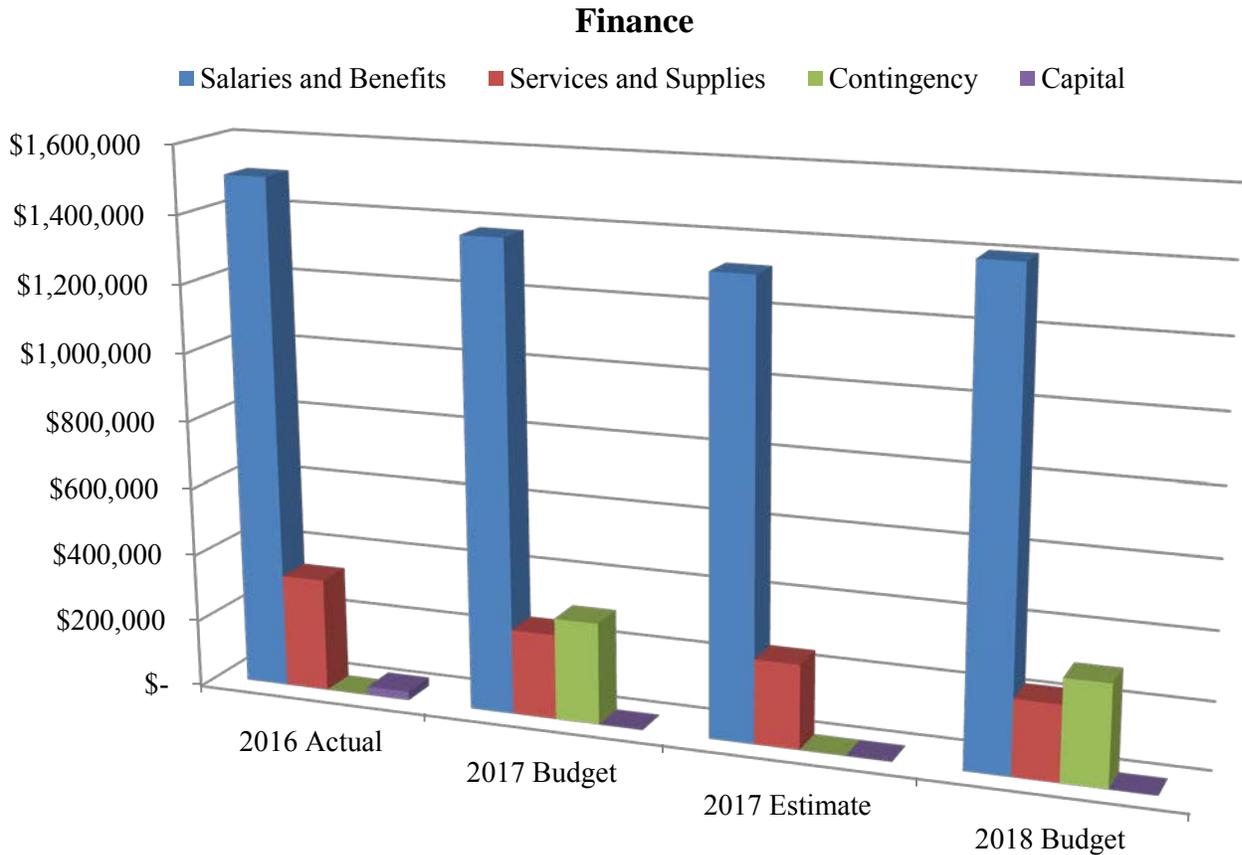
Improve the processing of vehicle stickers and parking passes.

Complete

# Financial Summary

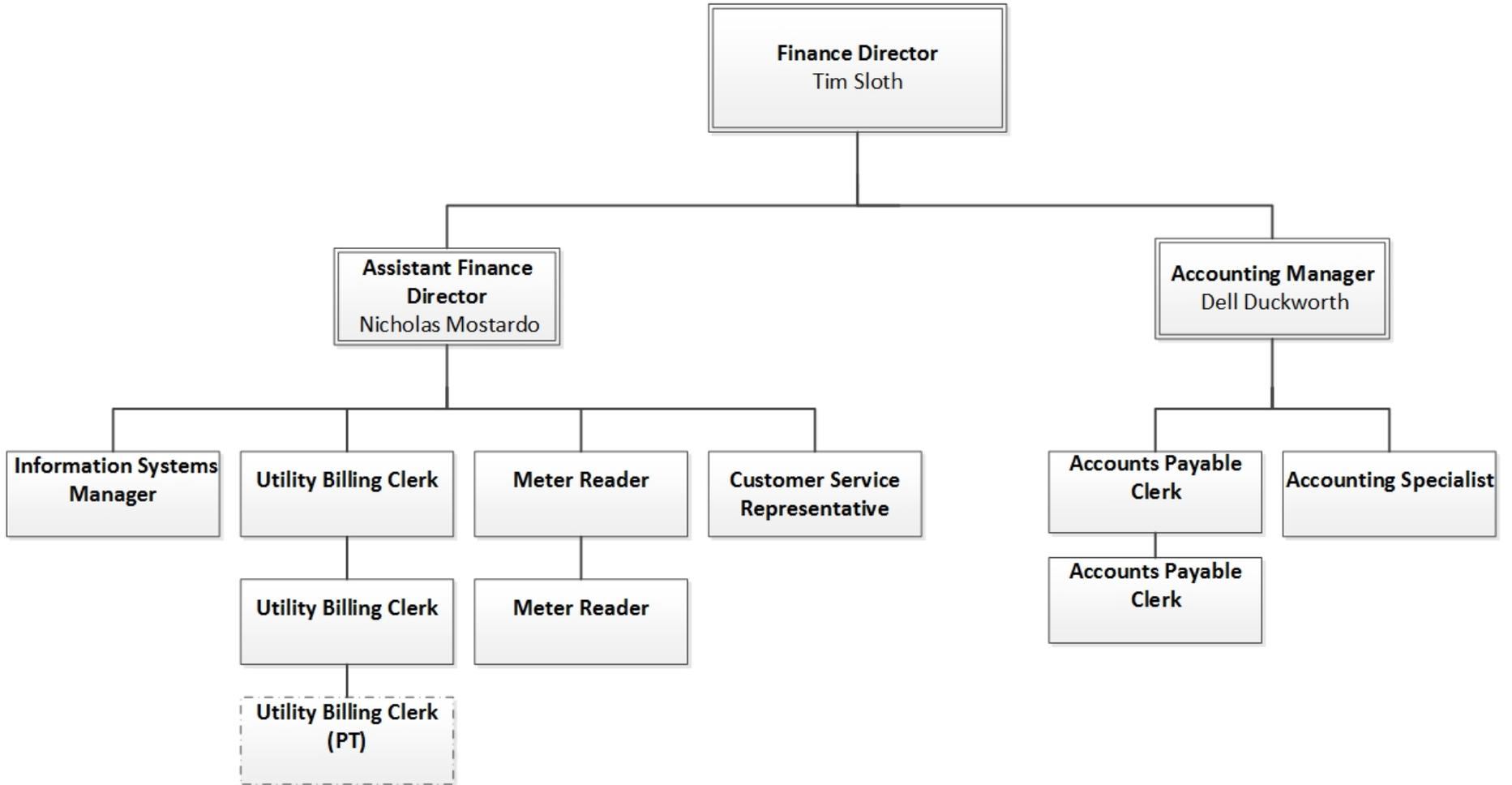
Finance	Actual 2016	Budget 2017	Estimate 2017	Budget 2018	% Change	% Change
		A	B	C	A to C	B to C
Salaries and Benefits	\$ 1,506,261	\$ 1,377,240	\$ 1,323,098	\$ 1,403,481	1.9%	6.1%
Services and Supplies	\$ 334,459	\$ 251,183	\$ 249,123	\$ 224,881	-10.5%	-9.7%
Contingency	\$ -	\$ 300,000	\$ -	\$ 300,000	0.0%	0.0%
Total Operating Exp.	\$ 1,840,720	\$ 1,928,423	\$ 1,572,221	\$ 1,928,362	0.0%	22.7%
Capital Outlay	\$ 25,000	\$ -	\$ -	\$ -	0.0%	0.0%
Total Department	\$ 1,865,720	\$ 1,928,423	\$ 1,572,221	\$ 1,928,362	0.0%	22.7%

Note: Prior to 2017, the contingency expense was budgeted as a capital item.



# Organizational Chart

## Village of Winnetka Finance Department





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 22 - Finance</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.22.01-511	Regular Salaries	1,051,061.00	895,396.00	846,741.00	920,876.00	3	25,480.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	220101 - Finance Director			Earnings			158,149.00
Manager	220202 - Assistant Finance Director 2			Earnings			103,289.00
Manager	220401 - Accounting Manager			Earnings			103,599.00
Manager	220602 - Accounting Specialist			Earnings			62,028.00
Manager	220801 - Utility Billing			Earnings			76,560.00
Manager	220802 - Utility Billing			Earnings			76,560.00
Manager	220901 - Accounts Payable			Earnings			76,560.00
Manager	220902 - Accounts Payable 2			Earnings			58,948.00
Manager	221002 - Customer Service Rep. 2			Earnings			60,060.00
Manager	221101 - Meter Reader			Earnings			70,169.00
Manager	221102 - Meter Reader			Earnings			70,169.00
Manager	229999 - Finance Budget Only			Earnings			4,785.00
Manager Totals							<b>\$920,876.00</b>
100.22.01-512	Overtime Salaries	22,000.00	15,445.00	12,000.00	13,000.00	(16)	(2,445.00)
100.22.01-513	Part Time Salaries	78,915.00	46,692.00	43,268.00	47,971.00	3	1,279.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 22 - Finance</b>								
<b>Division 01 - Department Wide</b>								
<b>EXPENSE</b>								
<i>Position Transactions</i>								
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>	
Manager	221201 - Utility Billing Clerk Part-Time			Earnings			47,971.00	
							<b>Manager Totals</b>	<b>\$47,971.00</b>
100.22.01-515	Sick Cashed In	15,051.00	12,787.00	12,785.00	2,490.00	(81)	(10,297.00)	
100.22.01-518	Other Compensation	.00	2,500.00	2,500.00	2,500.00		.00	
<i>Employee Pay Totals</i>		<b>\$1,167,027.00</b>	<b>\$972,820.00</b>	<b>\$917,294.00</b>	<b>\$986,837.00</b>	<b>1%</b>	<b>\$14,017.00</b>	
<b>Benefits</b>								
100.22.01-521	Fringe Benefits - Worker's Compensation	24,000.00	24,000.00	24,000.00	24,000.00		.00	
100.22.01-522	Fringe Benefits - Medical / Dental Insurance	197,674.00	174,582.00	164,980.00	151,682.00	(13)	(22,900.00)	
100.22.01-528	Fringe Benefits - Life Insurance	703.00	1,060.00	750.00	1,207.00	14	147.00	
100.22.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00	
100.22.01-582	Tuition Assistance	.00	.00	.00	6,000.00		6,000.00	
<i>Benefits Totals</i>		<b>\$222,377.00</b>	<b>\$199,642.00</b>	<b>\$189,730.00</b>	<b>\$182,889.00</b>	<b>(8%)</b>	<b>(\$16,753.00)</b>	
<b>Pensions</b>								
100.22.01-523	Fringe Benefits - Medicare	16,520.00	14,105.00	13,329.00	14,308.00	1	203.00	
100.22.01-524	Fringe Benefits - Social Security	67,757.00	58,663.00	55,437.00	59,349.00	1	686.00	
100.22.01-525	Fringe Benefits - IMRF Pension Er Contribution	172,406.00	132,010.00	147,308.00	160,098.00	21	28,088.00	
<i>Pensions Totals</i>		<b>\$256,683.00</b>	<b>\$204,778.00</b>	<b>\$216,074.00</b>	<b>\$233,755.00</b>	<b>14%</b>	<b>\$28,977.00</b>	
<i>Salary and Benefits Totals</i>		<b>\$1,646,087.00</b>	<b>\$1,377,240.00</b>	<b>\$1,323,098.00</b>	<b>\$1,403,481.00</b>	<b>2%</b>	<b>\$26,241.00</b>	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund 100 - General Fund

Department 22 - Finance

Division 01 - Department Wide

EXPENSE

Services and Supplies

Services & Charges

100.22.01-551	Consulting Services	60,304.00	47,500.00	55,000.00	53,081.00	12	5,581.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Audit	1.0000	29,580.00	29,580.00
Manager	Property appraisal report (Deferred to 2019)	1.0000	.01	.01
Manager	Remote metering consulting (share with W&E)	1.0000	15,000.00	15,000.00
Manager	Vehicle sticker distribution and website	1.0000	8,500.00	8,500.00
Manager Totals				\$53,080.01

100.22.01-553	Legal Services	.00	.00	.00	.00		.00
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100.22.01-555	GIS & Aerial Mapping	.00	.00	.00	1,584.00		1,584.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Village GIS share	1.0000	1,584.00	1,584.00
Manager Totals				\$1,584.00

100.22.01-556	Village Data Processing / Network Charge	63,240.00	63,240.00	63,240.00	66,402.00	5	3,162.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 22 - Finance</b>								
Division 01 - Department Wide								
<b>EXPENSE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Monthly network charge					12.0000	5,533.50	66,402.00
							Manager Totals	\$66,402.00
100.22.01-563	Telephone Service	552.00	612.00	610.00	612.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Monthly PRI share (Comcast)					12.0000	50.93	611.00
							Manager Totals	\$611.00
100.22.01-564	Cell Phones & Radios	3,600.00	3,600.00	3,600.00	3,600.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Verizon Wireless Finance Department charges					12.0000	300.00	3,600.00
							Manager Totals	\$3,600.00
100.22.01-566	Other Operating Services	.00	10,700.00	7,500.00	8,200.00	(23)	(2,500.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Capital planning software renewal					1.0000	700.00	700.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 22 - Finance</b>								
Division 01 - Department Wide								
<b>EXPENSE</b>								
	Manager					1.0000	2,500.00	
							2,500.00	
	Manager					1.0000	5,000.00	
							5,000.00	
							<b>Manager Totals</b>	
							<b>\$8,200.00</b>	
100.22.01-574	Vehicle Maint Service Charge	5,052.00	5,196.00	5,196.00	6,432.00	24	1,236.00	
100.22.01-580	Memberships & Publications	2,790.00	2,470.00	2,500.00	2,720.00	10	250.00	
<b>Budget Transactions</b>								
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	Accounting Manager memberships				1.0000	300.00	300.00
	Manager	GFOA (Finance Director)				1.0000	190.00	190.00
	Manager	IAPPO (Assistant Finance Director)				1.0000	45.00	45.00
	Manager	IGFOA (Assistant Finance Director)				1.0000	150.00	150.00
	Manager	IGFOA (Finance Director)				1.0000	190.00	190.00
	Manager	IL CPA (Finance Director)				1.0000	110.00	110.00
	Manager	IL Municipal Treasurers Association (Finance Director)				1.0000	80.00	80.00
	Manager	ILCMA (Assistant Finance Director)				1.0000	175.00	175.00
	Manager	Legal ads				1.0000	750.00	750.00
	Manager	Midwest Assc. of Public Procurement (Village)				1.0000	45.00	45.00
	Manager	National Institute of Government Procurement (Village)				1.0000	185.00	185.00
	Manager	Wall Street Journal subscription				1.0000	500.00	500.00
							<b>Manager Totals</b>	<b>\$2,720.00</b>
100.22.01-581	Training & Travel	4,000.00	9,750.00	9,000.00	6,750.00	(31)	(3,000.00)	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	<b>100 - General Fund</b>						
Department	<b>22 - Finance</b>						
Division	<b>01 - Department Wide</b>						

**EXPENSE**

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Manager	GFOA national conference (Finance Director)				1.0000	1,500.00	1,500.00	
Manager	IGFOA state conference (Accounting Manager)				1.0000	750.00	750.00	
Manager	Local conferences and events				1.0000	1,000.00	1,000.00	
Manager	Midwest Leadership Institute (Accounting Manager)				1.0000	2,000.00	2,000.00	
Manager	Tyler/New World conference (Assistant Finance Director)				1.0000	1,500.00	1,500.00	
Manager Totals								<b>\$6,750.00</b>

100.22.01-592	Credit Card Service Fees	.00	25,000.00	20,000.00	.00	(100)	(25,000.00)
	<i>Services &amp; Charges Totals</i>	<b>\$139,538.00</b>	<b>\$168,068.00</b>	<b>\$166,646.00</b>	<b>\$149,381.00</b>	<b>(11%)</b>	<b>(\$18,687.00)</b>

**Supplies**

100.22.01-531	Office Supplies - General	80,550.00	78,615.00	78,000.00	74,500.00	(5)	(4,115.00)
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Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Manager	Budget printing and supplies				35.0000	50.00	1,750.00	
Manager	Datamatic meter reading devices maint.				1.0000	3,750.00	3,750.00	
Manager	Paper, toner, folders, parking permits, general supplies				12.0000	3,000.00	36,000.00	
Manager	Postage and copier charges				12.0000	2,750.00	33,000.00	
Manager Totals								<b>\$74,500.00</b>

100.22.01-532	Computer Equipment	.00	3,500.00	3,477.00	.00	(100)	(3,500.00)
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Charged to Data Processing Fund for FY2018			1.0000	(3,450.00)	(3,450.00)	
Manager	Replacement of 2UA4020SZN workstation			1.0000	650.00	650.00	
Manager	Replacement of 5CG425GGFX laptop			1.0000	1,500.00	1,500.00	
Manager	Replacement of 5CG425GHQC workstation			1.0000	650.00	650.00	
Manager	Replacement of MXL5120ZPY workstation			1.0000	650.00	650.00	
						Manager Totals	\$0.00

100.22.01-540	Other Operating Supplies	11,230.00	1,000.00	1,000.00	1,000.00		.00
	<i>Supplies Totals</i>	<u>\$91,780.00</u>	<u>\$83,115.00</u>	<u>\$82,477.00</u>	<u>\$75,500.00</u>	(9%)	(\$7,615.00)
	<i>Services and Supplies Totals</i>	<u>\$231,318.00</u>	<u>\$251,183.00</u>	<u>\$249,123.00</u>	<u>\$224,881.00</u>	(10%)	(\$26,302.00)

**Capital Outlay**

100.22.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.22.01-640	Office and Other Equipment	250,000.00	.00	.00	.00		.00
100.22.01-645	Technology	1.00	.00	.00	.00		.00
	<i>Capital Outlay Totals</i>	<u>\$250,001.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	\$0.00

**Contingency**

100.22.01-593	Contingency	.00	300,000.00	.00	300,000.00		.00
	<i>Contingency Totals</i>	<u>\$0.00</u>	<u>\$300,000.00</u>	<u>\$0.00</u>	<u>\$300,000.00</u>	0%	\$0.00

Division 01 - Department Wide Totals		<u>\$2,127,406.00</u>	<u>\$1,928,423.00</u>	<u>\$1,572,221.00</u>	<u>\$1,928,362.00</u>	0%	(\$61.00)
Department 22 - Finance Totals		<u>\$2,127,406.00</u>	<u>\$1,928,423.00</u>	<u>\$1,572,221.00</u>	<u>\$1,928,362.00</u>	0%	(\$61.00)

# DEPARTMENT NARRATIVE

## POLICE DEPARTMENT

### Mission Statement/Purpose

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.

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

### Current Year Department Accomplishments

- Successfully transitioned 911 and all dispatch services to Glenview Public Safety Dispatch.
- Transitioned three Communications Officers to new Records Specialist positions.
- Secured lease agreement with Motorola to build STARCOM-21 radio infrastructure.
- Hired two new Patrol Officers and a part-time Community Service Officer.
- Successfully managed public safety challenges at first ever two-day music festival.
- Implemented new on-line training program for officers to complete state mandated training.
- Solved several complex criminal investigations including numerous felony arrests.
- Increased crime prevention initiatives.
- Launched social media presence.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **35.5**

FY 2017 FTEs: **39.5**

FY 2016 FTEs: **39.0**

FY 2015 FTEs: **39.5**

Proposed FY 2018 Cost of Salaries and Benefits: **\$6,071,560**

Projected FY 2017 Cost of Salaries and Benefits: **\$6,075,362**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$6,358,284**

Actual FY 2016 Cost of Salaries and Benefits: **\$6,037,049**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **-4.5%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$1,367,346**

FY 2017 Services and Supplies Budget: **\$1,125,892**

FY 2016 Services and Supplies Budget: **\$1,122,575**

FY 2015 Services and Supplies Budget: **\$1,122,267**

Projected Year-End FY 2017 S&S Budget: **\$1,315,474**

Actual FY 2016 Cost of Services and Supplies: **\$919,477**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **21.4%**

# Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Repurpose space within Public Safety Building as a result of closing the communications center.	<ul style="list-style-type: none"> <li>• Prepare RFQ to identify and retain a source for architectural services.</li> <li>• Develop architectural plans to repurpose space within the building.</li> <li>• Schedule and begin construction.</li> </ul>	12/31/18
Evaluate, select and implement a digital solution for citation issuance and crash reporting (E-ticketing).	<ul style="list-style-type: none"> <li>• Identify a preferred vendor.</li> <li>• Negotiate agreement.</li> <li>• Implement selected technology.</li> </ul>	6/1/18
Maintain and expand police and school engagements.	<ul style="list-style-type: none"> <li>• Engage the schools through existing and new efforts.</li> <li>• Enhancement of communication between schools and police.</li> <li>• Enhance school safety drills.</li> </ul>	12/31/18
Reinforce crime prevention efforts.	<ul style="list-style-type: none"> <li>• Implement alternative methods of patrol.</li> <li>• Expand use of social media in crime prevention efforts.</li> </ul>	5/1/18
Conduct selection process to establish a new Police Officer eligibility list and Sergeant list.	<ul style="list-style-type: none"> <li>• Identify and select testing vendor(s).</li> <li>• Work with Human Resources to conduct testing process.</li> </ul>	8/1/18



# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**  
**Anticipated Completion Status**

**Objective**

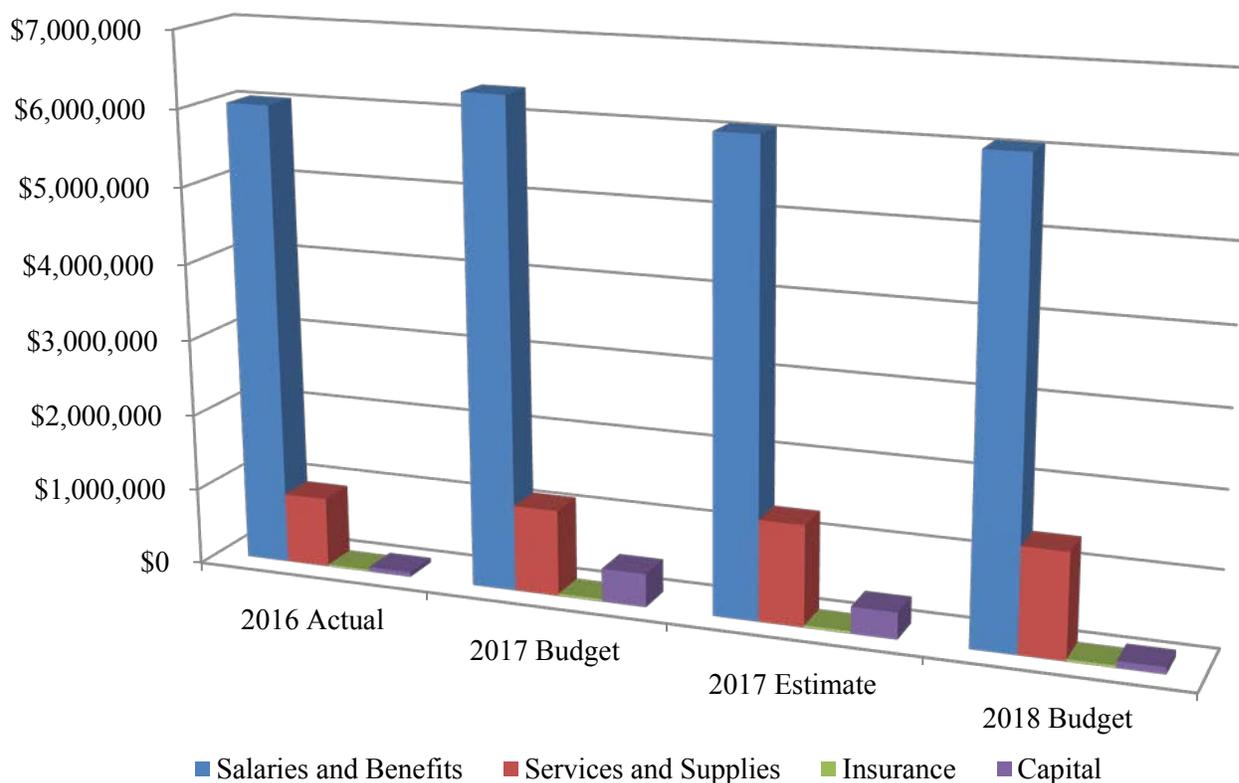
Implementation of police communications consolidation plan.	Complete
Plan and implement transition to new police radio network.	In progress
Evaluate, select and implement a digital solution for citation issuance and crash reporting (E-ticketing).	Deferred
Maintain and expand community policing initiatives.	Ongoing
Reinforce crime prevention efforts.	In progress
Improve criminal investigations and enforcement efforts.	In progress



# Financial Summary

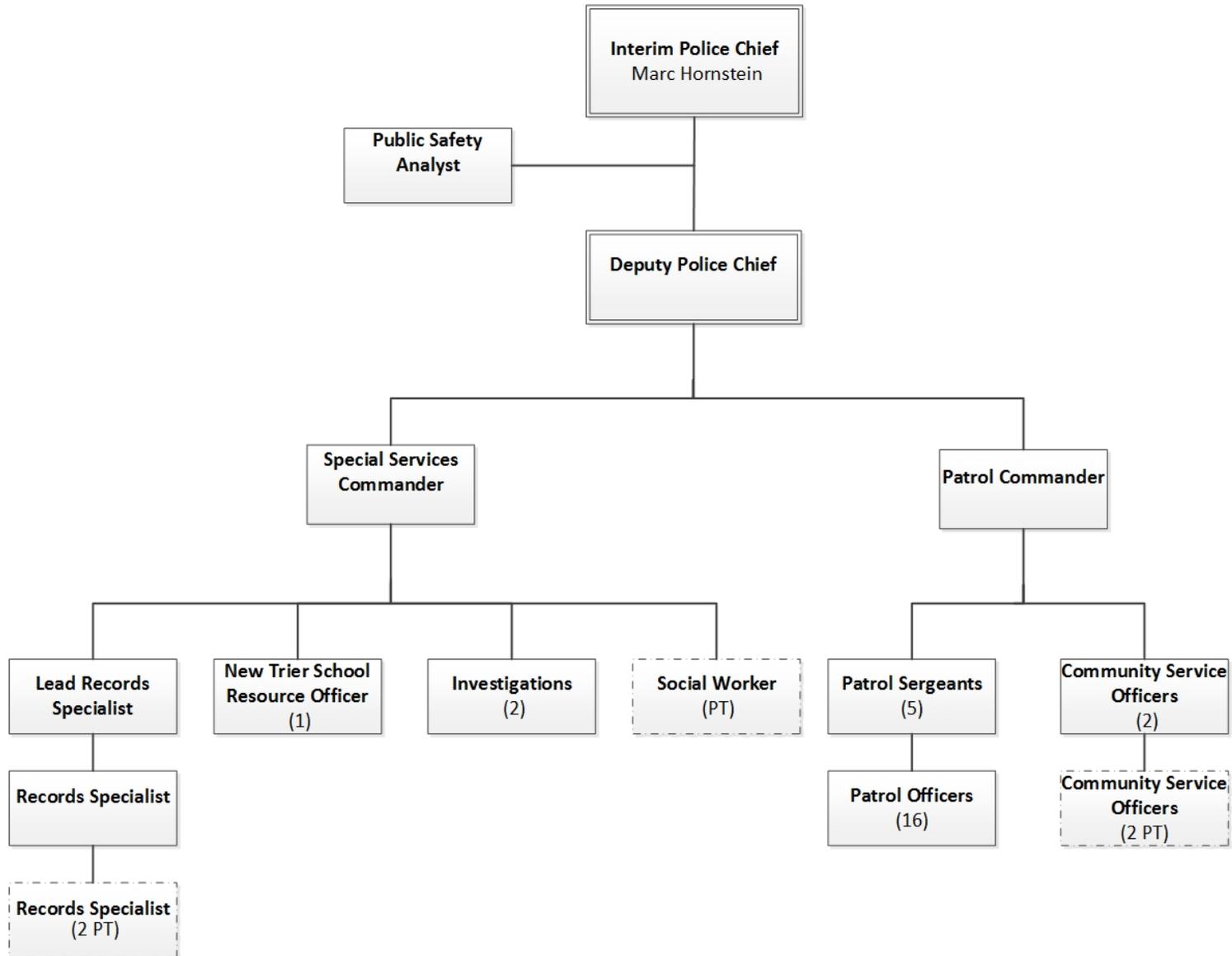
Police	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 6,037,049	\$ 6,358,284	\$ 6,075,362	\$ 6,071,560	-4.5%	-0.1%
Services and Supplies	\$ 919,477	\$ 1,125,892	\$ 1,315,474	\$ 1,367,346	21.4%	3.9%
Insurance	\$ 23,003	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
<b>Total Operating Exp.</b>	<b>\$ 6,979,529</b>	<b>\$ 7,514,176</b>	<b>\$ 7,420,836</b>	<b>\$ 7,468,906</b>	<b>-0.6%</b>	<b>0.6%</b>
Capital Outlay	\$ 60,000	\$ 435,000	\$ 345,874	\$ 87,500	-79.9%	-74.7%
<b>Total Department</b>	<b>\$ 7,039,529</b>	<b>\$ 7,949,176</b>	<b>\$ 7,766,710</b>	<b>\$ 7,556,406</b>	<b>-4.9%</b>	<b>-2.7%</b>

## Police



# Organizational Chart

## Village of Winnetka Police Department



## Department Metrics

<b>Annual Activity Summary</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>% Change</b>
Calls for Service	7,670	7,449	7,771	3%
Crime Reports	291	298	308	-2%
Custodial Arrests	94	96	102	-2%
Ordinance Citations	138	181	144	-24%
Traffic - Citations & Warnings	2,656	2,398	2,463	11%
Parking Citations	4,802	3,740	4,651	28%
Total Traffic Crashes	339	293	321	16%
Other Department Services	14,434	12,594	10,898	15%
Department Training (hours)	4,699	4,915	5,327	-4%



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change																																
<b>Fund 100 - General Fund</b>																																							
<b>Department 26 - Police</b>																																							
Division 01 - Department Wide																																							
<b>EXPENSE</b>																																							
<b>Salary and Benefits</b>																																							
<b>Employee Pay</b>																																							
100.26.01-512	Overtime Salaries	.00	.00	.00	.00		.00																																
100.26.01-513	Part Time Salaries	.00	30,048.00	20,000.00	23,720.00	(21)	(6,328.00)																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="6">Position Transactions</th> <th colspan="2"></th> </tr> <tr> <th>Level</th> <th>Position</th> <th>Type</th> <th>Code</th> <th colspan="2"></th> <th colspan="2">Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>261101 - Social Worker / Part Time</td> <td>Earnings</td> <td></td> <td></td> <td></td> <td></td> <td>23,720.00</td> </tr> <tr> <td colspan="6"></td> <td>Manager Totals</td> <td>\$23,720.00</td> </tr> </tbody> </table>								Position Transactions								Level	Position	Type	Code			Total Amount		Manager	261101 - Social Worker / Part Time	Earnings					23,720.00							Manager Totals	\$23,720.00
Position Transactions																																							
Level	Position	Type	Code			Total Amount																																	
Manager	261101 - Social Worker / Part Time	Earnings					23,720.00																																
						Manager Totals	\$23,720.00																																
100.26.01-518	Other Compensation	.00	.00	.00	.00		.00																																
<i>Employee Pay Totals</i>		\$0.00	\$30,048.00	\$20,000.00	\$23,720.00	(21%)	(\$6,328.00)																																
<b>Benefits</b>																																							
100.26.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00																																
100.26.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00																																
100.26.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00																																
100.26.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00																																
100.26.01-582	Tuition Assistance	5,400.00	6,800.00	5,000.00	10,935.00	61	4,135.00																																
<i>Benefits Totals</i>		\$5,400.00	\$6,800.00	\$5,000.00	\$10,935.00	61%	\$4,135.00																																
<b>Pensions</b>																																							
100.26.01-523	Fringe Benefits - Medicare	.00	436.00	270.00	344.00	(21)	(92.00)																																
100.26.01-524	Fringe Benefits - Social Security	.00	1,863.00	1,150.00	1,471.00	(21)	(392.00)																																
100.26.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00																																



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
<b>Division 01 - Department Wide</b>							
<b>EXPENSE</b>							
100.26.01-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$0.00	\$2,299.00	\$1,420.00	\$1,815.00	(21%)	(\$484.00)
	<i>Salary and Benefits Totals</i>	\$5,400.00	\$39,147.00	\$26,420.00	\$36,470.00	(7%)	(\$2,677.00)
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.26.01-553	Legal Services	10,000.00	10,000.00	10,000.00	.00	(100)	(10,000.00)
100.26.01-554	Social Work	40,000.00	.00	.00	.00		.00
100.26.01-555	GIS & Aerial Mapping	.00	.00	.00	17,694.00		17,694.00
100.26.01-556	Village Data Processing / Network Charge	105,090.00	105,090.00	105,090.00	110,345.00	5	5,255.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Network support and computer charges	1.0000	110,345.00	110,345.00
	<b>Manager Totals</b>			<b>\$110,345.00</b>

100.26.01-557	Technology Licensing & Maintenance	200,990.00	181,390.00	181,390.00	112,190.00	(38)	(69,200.00)
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Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Code Red service	1.0000	4,500.00	4,500.00
Manager	Computer network maintenance (Contract)	1.0000	30,140.00	30,140.00
Manager	E-Ticketing system	1.0000	20,000.00	20,000.00
Manager	Mobile data terminal charges	13.0000	550.00	7,150.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	NORCOM assessment					1.0000	3,000.00
Manager	NORCOM consultant					1.0000	1,400.00
Manager	NORCOM line charges / STARCOM subscription fees					1.0000	21,000.00
Manager	Records management (PIMS)					1.0000	3,000.00
Manager	Video security enhancements					1.0000	12,000.00
Manager	Video security service and maintenance					1.0000	10,000.00
Manager Totals							<u>\$112,190.00</u>
100.26.01-562	Dispatch Services	.00	60,000.00	297,000.00	430,681.00	618	370,681.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Consolidated dispatch contract				1.0000	430,681.00	430,681.00
Manager Totals							<u>\$430,681.00</u>
100.26.01-563	Telephone Service	42,207.00	27,612.00	25,194.00	12,852.00	(53)	(14,760.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	847-***-2121 (CallOne POTS) PD/FD emergency line				12.0000	120.00	1,440.00
Manager	847-***-2561 (CallOne POTS) PD/FD emergency line				12.0000	120.00	1,440.00
Manager	847-***-6034 (CallOne POTS) Police non-emergency line				12.0000	60.00	720.00
Manager	847-***-6157 (CallOne POTS) Police non-emergency line				12.0000	60.00	720.00
Manager	847-***-6158 (CallOne POTS) Police non-emergency line				12.0000	60.00	720.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund **100 - General Fund**

Department **26 - Police**

Division **01 - Department Wide**

**EXPENSE**

Manager	847-***-6167 (CallOne POTS) Police non-emergency line					12.0000	60.00	720.00
Manager	HCFD.686***..LB (FirstComm T1) RED Center circuits					12.0000	400.00	4,800.00
Manager	Monthly PRI share (Comcast)					12.0000	190.99	2,292.00
							<b>Manager Totals</b>	<b>\$12,852.00</b>

100.26.01-564	Cell Phones & Radios	24,000.00	24,000.00	24,000.00	24,000.00		.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cellular service	1.0000	19,000.00	19,000.00
Manager	Radio maintenance	1.0000	5,000.00	5,000.00
				<b>Manager Totals</b>
				<b>\$24,000.00</b>

100.26.01-566	Other Operating Services	33,500.00	38,000.00	38,000.00	37,000.00	(3)	(1,000.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Administrative services	1.0000	1,500.00	1,500.00
Manager	Animal control expenses	1.0000	1,500.00	1,500.00
Manager	Background and investigation services	1.0000	7,700.00	7,700.00
Manager	Citation printing	1.0000	1,500.00	1,500.00
Manager	Fitness exams	1.0000	4,000.00	4,000.00
Manager	Innoculations	1.0000	500.00	500.00
Manager	Lexipol and other inspectional services	1.0000	8,500.00	8,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Medical exams and mortuary services					1.0000	1,000.00
Manager	Mobile video maintenance					1.0000	1,200.00
Manager	Parking ticket system maintenance					1.0000	1,500.00
Manager	Postage					1.0000	4,000.00
Manager	Radar maintenance & certifications					1.0000	1,000.00
Manager	Random D&A testing					1.0000	1,600.00
Manager	Towing					1.0000	1,500.00
Manager Totals							\$37,000.00
100.26.01-568	Utilities	44,500.00	44,500.00	44,500.00	44,500.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Water, electric, and stormwater fees					1.0000	44,500.00
Manager Totals							\$44,500.00
100.26.01-570	Repair & Maintenance - Buildings	105,200.00	135,200.00	90,200.00	70,200.00	(48)	(65,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Building fire insurance					1.0000	8,600.00
Manager	Building furnishings					1.0000	10,000.00
Manager	Building repairs and maintenance					1.0000	20,000.00
Manager	Custodial services					1.0000	22,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							
EXPENSE							
	Manager					1.0000	3,000.00
							3,000.00
	Manager					1.0000	3,600.00
							3,600.00
	Manager					1.0000	3,000.00
							3,000.00
							<u>Manager Totals</u>
							\$70,200.00
100.26.01-574	Vehicle Maint Service Charge	150,372.00	153,684.00	153,684.00	153,408.00		(276.00)
	Budget Transactions						
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	153,408.00
							153,408.00
							<u>Manager Totals</u>
							\$153,408.00
100.26.01-575	Rental - Office Equipment	9,000.00	7,500.00	7,500.00	6,500.00	(13)	(1,000.00)
	Budget Transactions						
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	6,500.00
							6,500.00
							<u>Manager Totals</u>
							\$6,500.00
100.26.01-580	Memberships & Publications	41,816.00	43,516.00	43,516.00	43,516.00		.00
	Budget Transactions						
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	3,000.00
							3,000.00



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<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Crime lab fee					1.0000	19,000.00
Manager	ILEAS membership					1.0000	120.00
Manager	NEMERT memberships					28.0000	90.00
Manager	NIPAS fees					1.0000	6,200.00
Manager	NIPSTA memberships					28.0000	167.00
Manager	NORTAF fees					1.0000	5,500.00
Manager	Professional memberships					1.0000	2,500.00
<i>Manager Totals</i>							<b>\$43,516.00</b>
100.26.01-581	Training & Travel	70,000.00	70,000.00	70,000.00	66,000.00	(6)	(4,000.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Books periodicals and videos					1.0000	1,000.00
Manager	Fitness supplies and maintenance					1.0000	5,000.00
Manager	Professional conferences					1.0000	5,000.00
Manager	Range supplies maintenance and ammo					1.0000	29,000.00
Manager	Training and expenses					1.0000	26,000.00
<i>Manager Totals</i>							<b>\$66,000.00</b>
<i>Services &amp; Charges Totals</i>		<b>\$876,675.00</b>	<b>\$900,492.00</b>	<b>\$1,090,074.00</b>	<b>\$1,128,886.00</b>	<b>25%</b>	<b>\$228,394.00</b>
<b>Supplies</b>							
100.26.01-532	Computer Equipment	.00	.00	.00	.00		.00



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Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							

EXPENSE

Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
Manager	Charged to Data Processing Fund for FY2018			1.0000	(6,800.00)		(6,800.00)
Manager	Computer replacements			1.0000	6,800.00		6,800.00
Manager Totals							\$0.00

100.26.01-539	Police Equipment	71,600.00	45,100.00	45,100.00	54,160.00	20	9,060.00
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Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
Manager	Automatic external defibrillators			1.0000	2,000.00		2,000.00
Manager	Body armor			1.0000	5,000.00		5,000.00
Manager	Breathalyzer supplies			1.0000	900.00		900.00
Manager	Community relations supplies			1.0000	4,000.00		4,000.00
Manager	Crime prevention supplies			1.0000	2,000.00		2,000.00
Manager	Crime scene supplies			1.0000	4,000.00		4,000.00
Manager	Crossing guard supplies			1.0000	500.00		500.00
Manager	Detention supplies			1.0000	500.00		500.00
Manager	Electronic control devices			14.0000	540.00		7,560.00
Manager	Investigations supplies			1.0000	3,000.00		3,000.00
Manager	Patrol supplies and equipment			1.0000	5,000.00		5,000.00
Manager	Property and evidence storage supplies			1.0000	1,000.00		1,000.00
Manager	Traffic safety equipment			1.0000	1,500.00		1,500.00
Manager	Uniform, patches			1.0000	1,200.00		1,200.00



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<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							
EXPENSE							
Manager	Uniforms, new officers					3.0000	4,500.00
Manager	Uniforms, promotions					1.0000	2,500.00
Manager Totals							\$54,160.00

100.26.01-540	Other Operating Supplies	43,100.00	43,100.00	43,100.00	43,100.00		.00
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Budget Transactions							
<i>Level</i>	<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>			
Manager	Administration supplies	1.0000	5,000.00	5,000.00			
Manager	Batteries and UPS supplies	1.0000	2,500.00	2,500.00			
Manager	CSO supplies	1.0000	1,500.00	1,500.00			
Manager	First aid and universal precaution supplies	1.0000	4,000.00	4,000.00			
Manager	Miscellaneous supplies	1.0000	4,000.00	4,000.00			
Manager	NIPAS and emergency management supplies	1.0000	3,000.00	3,000.00			
Manager	Paper and office supplies	1.0000	3,000.00	3,000.00			
Manager	Parking permits and tags	1.0000	5,600.00	5,600.00			
Manager	Printer and copier supplies	1.0000	6,000.00	6,000.00			
Manager	Printing expenses	1.0000	5,000.00	5,000.00			
Manager	Prisoner food and services	1.0000	1,500.00	1,500.00			
Manager	Records supplies	1.0000	2,000.00	2,000.00			
Manager Totals							\$43,100.00

100.26.01-542	Vehicles, Parts and Equipment	131,200.00	137,200.00	137,200.00	141,200.00		3	4,000.00
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Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							

**EXPENSE**

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Miscellaneous squad supplies			1.0000	2,000.00	2,000.00	
Manager	Mobile data terminals			1.0000	5,000.00	5,000.00	
Manager	Mobile video maintenance			1.0000	1,200.00	1,200.00	
Manager	Mobile video systems			1.0000	10,000.00	10,000.00	
Manager	Radar unit maintenance			1.0000	2,000.00	2,000.00	
Manager	Squad equipment installation and repairs			1.0000	12,500.00	12,500.00	
Manager	Squad fleet replacement			3.0000	35,000.00	105,000.00	
Manager	Vehicle cleaning and decontamination			1.0000	3,000.00	3,000.00	
Manager	Vehicle rental			1.0000	500.00	500.00	
						Manager Totals	\$141,200.00

<i>Supplies Totals</i>	\$245,900.00	\$225,400.00	\$225,400.00	\$238,460.00	6%	\$13,060.00
<i>Services and Supplies Totals</i>	\$1,122,575.00	\$1,125,892.00	\$1,315,474.00	\$1,367,346.00	21%	\$241,454.00

**Capital Outlay**

100.26.01-615	Buildings & Structures	60,000.00	.00	5,874.00	87,500.00	87,500.00
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Budget Year 2018

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<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 01 - Department Wide							
EXPENSE							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Office space renovation				1.0000	87,500.00	87,500.00
						Manager Totals	\$87,500.00
100.26.01-620	Improvements Other Than Buildings	.00	.00	.00	.00	.00	
100.26.01-625	Heavy Machinery	.00	.00	.00	.00	.00	
100.26.01-630	Motor Vehicles	.00	.00	.00	.00	.00	
100.26.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	
100.26.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	
100.26.01-645	Technology	.00	435,000.00	340,000.00	.00	(100)	(435,000.00)
	<i>Capital Outlay Totals</i>	\$60,000.00	\$435,000.00	\$345,874.00	\$87,500.00	(80%)	(\$347,500.00)
<b><u>Insurance and Other Chargebacks</u></b>							
100.26.01-530	Liability Insurance	30,000.00	30,000.00	30,000.00	30,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Police professional insurance				1.0000	30,000.00	30,000.00
						Manager Totals	\$30,000.00
	<i>Insurance and Other Chargebacks Totals</i>	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%	\$0.00
Division	<b>01 - Department Wide Totals</b>	\$1,217,975.00	\$1,630,039.00	\$1,717,768.00	\$1,521,316.00	(7%)	(\$108,723.00)



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Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund 100 - General Fund

Department 26 - Police

Division 10 - Administration

EXPENSE

Salary and Benefits

Employee Pay

100.26.10-511	Regular Salaries	621,420.00	638,991.00	638,991.00	656,040.00	3	17,049.00
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Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260101 - Police Chief	Earnings		155,000.00
Manager	260201 - Deputy Police Chief	Earnings		150,184.00
Manager	260301 - Commander of Police	Earnings		138,794.00
Manager	260302 - Commander of Police	Earnings		138,794.00
Manager	260701 - Public Safety Analyst	Earnings		73,268.00
Manager Totals				\$656,040.00

100.26.10-512	Overtime Salaries	.00	.00	3,847.00	.00		.00
100.26.10-515	Sick Cashed In	6,495.00	10,629.00	32,600.00	4,895.00	(54)	(5,734.00)
100.26.10-516	Holiday Salaries	.00	.00	.00	.00		.00
100.26.10-518	Other Compensation	6,260.00	6,980.00	6,980.00	4,980.00	(29)	(2,000.00)
<i>Employee Pay Totals</i>		\$634,175.00	\$656,600.00	\$682,418.00	\$665,915.00	1%	\$9,315.00

Benefits

100.26.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.10-521	Fringe Benefits - Worker's Compensation	39,996.00	39,996.00	39,996.00	40,000.00		4.00
100.26.10-522	Fringe Benefits - Medical / Dental Insurance	100,840.00	107,953.00	107,953.00	107,344.00	(1)	(609.00)



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<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
<b>Division 10 - Administration</b>							
<b>EXPENSE</b>							
100.26.10-528	Fringe Benefits - Life Insurance	554.00	553.00	553.00	870.00	57	317.00
<i>Benefits Totals</i>		<u>\$141,390.00</u>	<u>\$148,502.00</u>	<u>\$148,502.00</u>	<u>\$148,214.00</u>	0%	<u>(\$288.00)</u>
<b><u>Pensions</u></b>							
100.26.10-523	Fringe Benefits - Medicare	9,142.00	9,520.00	9,520.00	9,656.00	1	136.00
100.26.10-524	Fringe Benefits - Social Security	3,869.00	4,200.00	4,200.00	4,543.00	8	343.00
100.26.10-525	Fringe Benefits - IMRF Pension Er Contribution	8,949.00	9,193.00	9,193.00	10,030.00	9	837.00
100.26.10-526	Fringe Benefits - Police Pension Er Contribution	268,886.00	294,277.00	294,277.00	297,315.00	1	3,038.00
100.26.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		<u>\$290,846.00</u>	<u>\$317,190.00</u>	<u>\$317,190.00</u>	<u>\$321,544.00</u>	1%	<u>\$4,354.00</u>
<i>Salary and Benefits Totals</i>		<u>\$1,066,411.00</u>	<u>\$1,122,292.00</u>	<u>\$1,148,110.00</u>	<u>\$1,135,673.00</u>	1%	<u>\$13,381.00</u>
<b>Division 10 - Administration Totals</b>		<u>\$1,066,411.00</u>	<u>\$1,122,292.00</u>	<u>\$1,148,110.00</u>	<u>\$1,135,673.00</u>	1%	<u>\$13,381.00</u>



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<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 13 - Community Service Officers							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.26.13-511	Regular Salaries	142,149.00	148,422.00	148,422.00	152,506.00	3	4,084.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	260901 - Community Service Officer			Earnings			76,253.00
Manager	260902 - Community Service Officer			Earnings			76,253.00
Manager Totals							<b>\$152,506.00</b>
100.26.13-512	Overtime Salaries	2,494.00	2,531.00	2,531.00	2,601.00	3	70.00
100.26.13-513	Part Time Salaries	71,785.00	87,750.00	87,750.00	79,533.00	(9)	(8,217.00)
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	261001 - Crossing Guard/Part-Time CSO			Earnings			46,070.00
Manager	261002 - Crossing Guard/Part-Time CSO			Earnings			33,463.00
Manager Totals							<b>\$79,533.00</b>
100.26.13-515	Sick Cashed In	.00	.00	.00	.00		.00
100.26.13-518	Other Compensation	2,080.00	2,140.00	2,140.00	2,140.00		.00
<i>Employee Pay Totals</i>		<b>\$218,508.00</b>	<b>\$240,843.00</b>	<b>\$240,843.00</b>	<b>\$236,780.00</b>	<b>(2%)</b>	<b>(\$4,063.00)</b>
<b>Benefits</b>							
100.26.13-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00



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<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 13 - Community Service Officers							
<b>EXPENSE</b>							
100.26.13-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.13-522	Fringe Benefits - Medical / Dental Insurance	28,853.00	30,952.00	30,952.00	33,167.00	7	2,215.00
100.26.13-528	Fringe Benefits - Life Insurance	114.00	113.00	113.00	201.00	78	88.00
	<i>Benefits Totals</i>	<b>\$28,967.00</b>	<b>\$31,065.00</b>	<b>\$31,065.00</b>	<b>\$33,368.00</b>	<b>7%</b>	<b>\$2,303.00</b>
<b><u>Pensions</u></b>							
100.26.13-523	Fringe Benefits - Medicare	3,102.00	3,492.00	3,492.00	3,435.00	(2)	(57.00)
100.26.13-524	Fringe Benefits - Social Security	13,265.00	14,931.00	14,931.00	14,681.00	(2)	(250.00)
100.26.13-525	Fringe Benefits - IMRF Pension Er Contribution	35,614.00	32,392.00	32,392.00	32,122.00	(1)	(270.00)
100.26.13-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.26.13-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$51,981.00</b>	<b>\$50,815.00</b>	<b>\$50,815.00</b>	<b>\$50,238.00</b>	<b>(1%)</b>	<b>(\$577.00)</b>
	<i>Salary and Benefits Totals</i>	<b>\$299,456.00</b>	<b>\$322,723.00</b>	<b>\$322,723.00</b>	<b>\$320,386.00</b>	<b>(1%)</b>	<b>(\$2,337.00)</b>
<b><u>Services and Supplies</u></b>							
<b><u>Supplies</u></b>							
100.26.13-540	Other Operating Supplies	.00	.00	.00	.00		.00
	<i>Supplies Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
	<i>Services and Supplies Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
Division 13 - Community Service Officers Totals		<b>\$299,456.00</b>	<b>\$322,723.00</b>	<b>\$322,723.00</b>	<b>\$320,386.00</b>	<b>(1%)</b>	<b>(\$2,337.00)</b>



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<b>Fund 100 - General Fund</b>																																											
<b>Department 26 - Police</b>																																											
Division 14 - General & Criminal Records																																											
<b>EXPENSE</b>																																											
<b>Salary and Benefits</b>																																											
<b>Employee Pay</b>																																											
100.26.14-511	Regular Salaries	85,604.00	88,483.00	88,483.00	145,230.00	64	56,747.00																																				
<table border="1"> <thead> <tr> <th colspan="6">Position Transactions</th> <th colspan="2"></th> </tr> <tr> <th>Level</th> <th>Position</th> <th>Type</th> <th>Code</th> <th colspan="2"></th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>260801 - Lead Communications Officer</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>85,877.00</td> </tr> <tr> <td>Manager</td> <td>260810 - Records Specialist</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>59,353.00</td> </tr> <tr> <td colspan="6" style="text-align: right;">Manager Totals</td> <td><u>\$145,230.00</u></td> </tr> </tbody> </table>								Position Transactions								Level	Position	Type	Code			Total Amount	Manager	260801 - Lead Communications Officer	Earnings				85,877.00	Manager	260810 - Records Specialist	Earnings				59,353.00	Manager Totals						<u>\$145,230.00</u>
Position Transactions																																											
Level	Position	Type	Code			Total Amount																																					
Manager	260801 - Lead Communications Officer	Earnings				85,877.00																																					
Manager	260810 - Records Specialist	Earnings				59,353.00																																					
Manager Totals						<u>\$145,230.00</u>																																					
100.26.14-512	Overtime Salaries	11,042.00	10,187.00	10,187.00	7,850.00	(23)	(2,337.00)																																				
100.26.14-513	Part Time Salaries	44,745.00	49,763.00	22,713.00	53,512.00	8	3,749.00																																				
<table border="1"> <thead> <tr> <th colspan="6">Position Transactions</th> <th colspan="2"></th> </tr> <tr> <th>Level</th> <th>Position</th> <th>Type</th> <th>Code</th> <th colspan="2"></th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>260811 - Records Specialist Part-Time</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>26,756.00</td> </tr> <tr> <td>Manager</td> <td>260812 - Records Specialist Part-Time</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>26,756.00</td> </tr> <tr> <td colspan="6" style="text-align: right;">Manager Totals</td> <td><u>\$53,512.00</u></td> </tr> </tbody> </table>								Position Transactions								Level	Position	Type	Code			Total Amount	Manager	260811 - Records Specialist Part-Time	Earnings				26,756.00	Manager	260812 - Records Specialist Part-Time	Earnings				26,756.00	Manager Totals						<u>\$53,512.00</u>
Position Transactions																																											
Level	Position	Type	Code			Total Amount																																					
Manager	260811 - Records Specialist Part-Time	Earnings				26,756.00																																					
Manager	260812 - Records Specialist Part-Time	Earnings				26,756.00																																					
Manager Totals						<u>\$53,512.00</u>																																					
100.26.14-515	Sick Cashed In	.00	.00	.00	1,971.00		1,971.00																																				
100.26.14-516	Holiday Salaries	2,153.00	2,301.00	2,301.00	.00	(100)	(2,301.00)																																				
100.26.14-518	Other Compensation	1,070.00	1,110.00	1,110.00	1,700.00	53	590.00																																				
<i>Employee Pay Totals</i>		<u>\$144,614.00</u>	<u>\$151,844.00</u>	<u>\$124,794.00</u>	<u>\$210,263.00</u>	<u>38%</u>	<u>\$58,419.00</u>																																				



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 14 - General & Criminal Records							
<b>EXPENSE</b>							
<b>Benefits</b>							
100.26.14-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.14-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.14-522	Fringe Benefits - Medical / Dental Insurance	7,966.00	8,577.00	8,577.00	33,167.00	287	24,590.00
100.26.14-528	Fringe Benefits - Life Insurance	62.00	61.00	61.00	187.00	207	126.00
	<i>Benefits Totals</i>	\$8,028.00	\$8,638.00	\$8,638.00	\$33,354.00	286%	\$24,716.00
<b>Pensions</b>							
100.26.14-523	Fringe Benefits - Medicare	1,921.00	2,202.00	2,202.00	3,049.00	38	847.00
100.26.14-524	Fringe Benefits - Social Security	8,215.00	9,415.00	9,415.00	13,036.00	38	3,621.00
100.26.14-525	Fringe Benefits - IMRF Pension Er Contribution	14,321.00	16,870.00	16,870.00	28,552.00	69	11,682.00
100.26.14-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.26.14-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$24,457.00	\$28,487.00	\$28,487.00	\$44,637.00	57%	\$16,150.00
	<i>Salary and Benefits Totals</i>	\$177,099.00	\$188,969.00	\$161,919.00	\$288,254.00	53%	\$99,285.00
Division 14 - General & Criminal Records Totals		\$177,099.00	\$188,969.00	\$161,919.00	\$288,254.00	53%	\$99,285.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 15 - Communications							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.26.15-511	Regular Salaries	301,573.00	314,347.00	108,500.00	.00	(100)	(314,347.00)
100.26.15-512	Overtime Salaries	22,036.00	22,588.00	8,000.00	.00	(100)	(22,588.00)
100.26.15-513	Part Time Salaries	41,184.00	45,619.00	64,000.00	.00	(100)	(45,619.00)
100.26.15-515	Sick Cashed In	.00	1,789.00	6,803.00	.00	(100)	(1,789.00)
100.26.15-516	Holiday Salaries	4,036.00	8,900.00	(442.00)	.00	(100)	(8,900.00)
100.26.15-518	Other Compensation	2,580.00	2,680.00	1,320.00	.00	(100)	(2,680.00)
<i>Employee Pay Totals</i>		<b>\$371,409.00</b>	<b>\$395,923.00</b>	<b>\$188,181.00</b>	<b>\$0.00</b>	<b>(100%)</b>	<b>(\$395,923.00)</b>
<b>Benefits</b>							
100.26.15-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.15-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.15-522	Fringe Benefits - Medical / Dental Insurance	66,781.00	70,969.00	22,714.00	.00	(100)	(70,969.00)
100.26.15-528	Fringe Benefits - Life Insurance	184.00	239.00	78.00	.00	(100)	(239.00)
<i>Benefits Totals</i>		<b>\$66,965.00</b>	<b>\$71,208.00</b>	<b>\$22,792.00</b>	<b>\$0.00</b>	<b>(100%)</b>	<b>(\$71,208.00)</b>
<b>Pensions</b>							
100.26.15-523	Fringe Benefits - Medicare	5,028.00	5,740.00	2,578.00	.00	(100)	(5,740.00)
100.26.15-524	Fringe Benefits - Social Security	21,503.00	24,547.00	11,050.00	.00	(100)	(24,547.00)
100.26.15-525	Fringe Benefits - IMRF Pension Er Contribution	50,710.00	50,569.00	21,575.00	.00	(100)	(50,569.00)
100.26.15-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.26.15-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		<b>\$77,241.00</b>	<b>\$80,856.00</b>	<b>\$35,203.00</b>	<b>\$0.00</b>	<b>(100%)</b>	<b>(\$80,856.00)</b>
<i>Salary and Benefits Totals</i>		<b>\$515,615.00</b>	<b>\$547,987.00</b>	<b>\$246,176.00</b>	<b>\$0.00</b>	<b>(100%)</b>	<b>(\$547,987.00)</b>
Division 15 - Communications Totals		<b>\$515,615.00</b>	<b>\$547,987.00</b>	<b>\$246,176.00</b>	<b>\$0.00</b>	<b>(100%)</b>	<b>(\$547,987.00)</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 16 - Investigations							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.26.16-511	Regular Salaries	274,175.00	282,616.00	282,616.00	292,560.00	4	9,944.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	260405 - Police Officer			Earnings			98,516.00
Manager	260410 - Police Officer			Earnings			98,302.00
Manager	260411 - Police Officer			Earnings			95,742.00
Manager Totals							<b>\$292,560.00</b>
100.26.16-512	Overtime Salaries	25,102.00	31,162.00	40,000.00	35,221.00	13	4,059.00
100.26.16-515	Sick Cashed In	4,011.00	1,959.00	1,959.00	7,779.00	297	5,820.00
100.26.16-516	Holiday Salaries	5,077.00	6,300.00	6,300.00	5,577.00	(11)	(723.00)
100.26.16-518	Other Compensation	2,760.00	3,300.00	3,300.00	3,675.00	11	375.00
<i>Employee Pay Totals</i>		<b>\$311,125.00</b>	<b>\$325,337.00</b>	<b>\$334,175.00</b>	<b>\$344,812.00</b>	<b>6%</b>	<b>\$19,475.00</b>
<b>Benefits</b>							
100.26.16-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.16-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.16-522	Fringe Benefits - Medical / Dental Insurance	64,020.00	68,523.00	68,523.00	72,708.00	6	4,185.00
100.26.16-528	Fringe Benefits - Life Insurance	221.00	218.00	218.00	390.00	79	172.00
<i>Benefits Totals</i>		<b>\$64,241.00</b>	<b>\$68,741.00</b>	<b>\$68,741.00</b>	<b>\$73,098.00</b>	<b>6%</b>	<b>\$4,357.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 16 - Investigations							
EXPENSE							
<u>Pensions</u>							
100.26.16-523	Fringe Benefits - Medicare	4,107.00	4,717.00	4,717.00	5,000.00	6	283.00
100.26.16-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.26.16-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.26.16-526	Fringe Benefits - Police Pension Er Contribution	134,319.00	148,322.00	148,322.00	152,232.00	3	3,910.00
100.26.16-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		\$138,426.00	\$153,039.00	\$153,039.00	\$157,232.00	3%	\$4,193.00
<i>Salary and Benefits Totals</i>		\$513,792.00	\$547,117.00	\$555,955.00	\$575,142.00	5%	\$28,025.00
Division 16 - Investigations Totals		\$513,792.00	\$547,117.00	\$555,955.00	\$575,142.00	5%	\$28,025.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 17 - Uniformed Patrol							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.26.17-511	Regular Salaries	1,858,128.00	1,916,286.00	1,916,286.00	1,999,810.00	4	83,524.00

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	260401 - Police Officer	Earnings			98,516.00
Manager	260402 - Police Officer	Earnings			79,192.00
Manager	260403 - Police Officer	Earnings			79,192.00
Manager	260404 - Police Officer	Earnings			74,031.00
Manager	260406 - Police Officer	Earnings			98,516.00
Manager	260407 - Police Officer	Earnings			73,829.00
Manager	260408 - Police Officer	Earnings			98,516.00
Manager	260409 - Police Officer	Earnings			98,516.00
Manager	260412 - Police Officer	Earnings			85,329.00
Manager	260413 - Police Officer	Earnings			95,742.00
Manager	260414 - Police Officer	Earnings			90,352.00
Manager	260415 - Police Officer	Earnings			82,348.00
Manager	260416 - Police Officer	Earnings			90,352.00
Manager	260417 - Police Officer	Earnings			86,270.00
Manager	260418 - Police Officer	Earnings			86,427.00
Manager	260419 - Police Officer	Earnings			81,037.00
Manager	260501 - Sergeant of Police	Earnings			118,687.00
Manager	260502 - Sergeant of Police	Earnings			118,687.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
<b>Division 17 - Uniformed Patrol</b>							
<b>EXPENSE</b>							
Manager	260503 - Sergeant of Police			Earnings			118,687.00
Manager	260504 - Sergeant of Police			Earnings			118,687.00
Manager	260505 - Sergeant of Police			Earnings			118,687.00
Manager	269998 - PD Budget Only Sworn			Earnings			8,210.00
<b>Manager Totals</b>							<b>\$1,999,810.00</b>
100.26.17-512	Overtime Salaries	157,862.00	175,990.00	200,000.00	198,913.00	13	22,923.00
100.26.17-515	Sick Cashed In	15,288.00	32,316.00	32,316.00	17,190.00	(47)	(15,126.00)
100.26.17-516	Holiday Salaries	39,199.00	52,138.00	52,138.00	43,661.00	(16)	(8,477.00)
100.26.17-518	Other Compensation	17,420.00	19,990.00	19,990.00	22,615.00	13	2,625.00
<i>Employee Pay Totals</i>		<b>\$2,087,897.00</b>	<b>\$2,196,720.00</b>	<b>\$2,220,730.00</b>	<b>\$2,282,189.00</b>	<b>4%</b>	<b>\$85,469.00</b>
<b>Benefits</b>							
100.26.17-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.17-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.17-522	Fringe Benefits - Medical / Dental Insurance	323,735.00	363,059.00	363,059.00	358,413.00	(1)	(4,646.00)
100.26.17-528	Fringe Benefits - Life Insurance	1,502.00	1,666.00	1,666.00	2,642.00	59	976.00
<i>Benefits Totals</i>		<b>\$325,237.00</b>	<b>\$364,725.00</b>	<b>\$364,725.00</b>	<b>\$361,055.00</b>	<b>(1%)</b>	<b>(\$3,670.00)</b>
<b>Pensions</b>							
100.26.17-523	Fringe Benefits - Medicare	27,734.00	31,852.00	31,852.00	33,092.00	4	1,240.00
100.26.17-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.26.17-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.26.17-526	Fringe Benefits - Police Pension Er Contribution	905,313.00	996,752.00	996,752.00	1,039,299.00	4	42,547.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 17 - Uniformed Patrol							
EXPENSE							
100.26.17-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$933,047.00	\$1,028,604.00	\$1,028,604.00	\$1,072,391.00	4%	\$43,787.00
	<i>Salary and Benefits Totals</i>	\$3,346,181.00	\$3,590,049.00	\$3,614,059.00	\$3,715,635.00	3%	\$125,586.00
	Division 17 - Uniformed Patrol Totals	\$3,346,181.00	\$3,590,049.00	\$3,614,059.00	\$3,715,635.00	3%	\$125,586.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 26 - Police</b>							
Division 18 - Special Detail							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.26.18-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 18 - Special Detail Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Department 26 - Police Totals	\$7,136,529.00	\$7,949,176.00	\$7,766,710.00	\$7,556,406.00	(5%)	(\$392,770.00)

# DEPARTMENT NARRATIVE

## FIRE DEPARTMENT

### Mission Statement/Purpose

As an “All-Hazards Response Department,” the Fire Department provides 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.

### Current Year Department Accomplishments

- The Department completed the promotional process for both Lieutenant and Captain in September and the new lists have been posted.
- As a result of the police consolidation project, the Department successfully transitioned the fire alarm signals from the former Winnetka 911 Center to Emergency 24 as a pass-through to RED Center. Emergency 24 will now become the backup point in the event that RED Center becomes incapacitated.
- The Department hired its first female firefighter who started shift assignment in September.
- The Department successfully negotiated a new 5-year contract with the Village of Kenilworth to continue to provide fire and EMS services until March 31, 2022.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **27.67**

FY 2017 FTEs: **27.0**

FY 2016 FTEs: **27.0**

FY 2015 FTEs: **27.0**

Proposed FY 2018 Cost of Salaries and Benefits: **\$5,546,609**

Projected FY 2017 Cost of Salaries and Benefits: **\$5,372,036**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$5,248,064**

Actual FY 2016 Cost of Salaries and Benefits: **\$4,914,682**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **5.7%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$561,576**

FY 2017 Services and Supplies Budget: **\$559,000**

FY 2016 Services and Supplies Budget: **\$633,098**

FY 2015 Services and Supplies Budget: **\$599,445**

Projected Year-End FY 2017 S&S Budget: **\$508,798**

Actual FY 2016 Cost of Services and Supplies: **\$572,493**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **0.5%**

# Fiscal Year 2018 Proposed Department Objectives

<b>Objective</b>	<b>Action Steps</b>	<b>Timeframe</b>
Purchase and install the “Customer Relationship Management” Software for Village-wide implementation.	<ul style="list-style-type: none"> <li>• Obtain current pricing for required software.</li> <li>• Obtain funding through the 2018 budget process.</li> <li>• Integrate program with the Village’s web page.</li> <li>• Introduce the new process to Village residents.</li> </ul>	9/30/18
Provide specialized Advanced Cardiac Life Support (ACLS) training to all Department paramedics.	<ul style="list-style-type: none"> <li>• Enter into a contract with a provider of ACLS training to provide the necessary classroom and practical experience to certify each member in the American Heart Association’s ACLS curriculum.</li> </ul>	3/31/18
Implement a Fire Service Drone Program	<ul style="list-style-type: none"> <li>• Coordinate with MABAS Division 3 Departments on a regional approach to using drones.</li> <li>• Develop a standard operating guideline for the use of a drone.</li> <li>• Ensure all Local, State and Federal regulations are met.</li> </ul>	7/1/18
Adoption of the 2015 International Fire Code, 2015 NFPA Life-Safety Code and the 2015 NFPA Chapters 13 and 72.	<ul style="list-style-type: none"> <li>• Coordinate adoption of codes with Community Development.</li> <li>• Review codes and identify non-applicable sections and any needed amendments.</li> <li>• Present codes to Village Council for consideration.</li> </ul>	12/31/18



# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**

**Objective**

**Anticipated Completion Status**

All radio-transmitters for the fire alarm radio network need to have their batteries replaced every three years.

Completed

Provide specialized Pediatric Advanced Life Support training to all Department paramedics.

Completed

Implement a new program called “Pit Crew CPR” for all Department members. This program enhances the survivability of cardiac arrest patients in the field.

Completed

Update all Department Standard Operating Guidelines following best practices.

Completed

Create new promotional lists for the positions of Lieutenant and Captain as required by State Law.

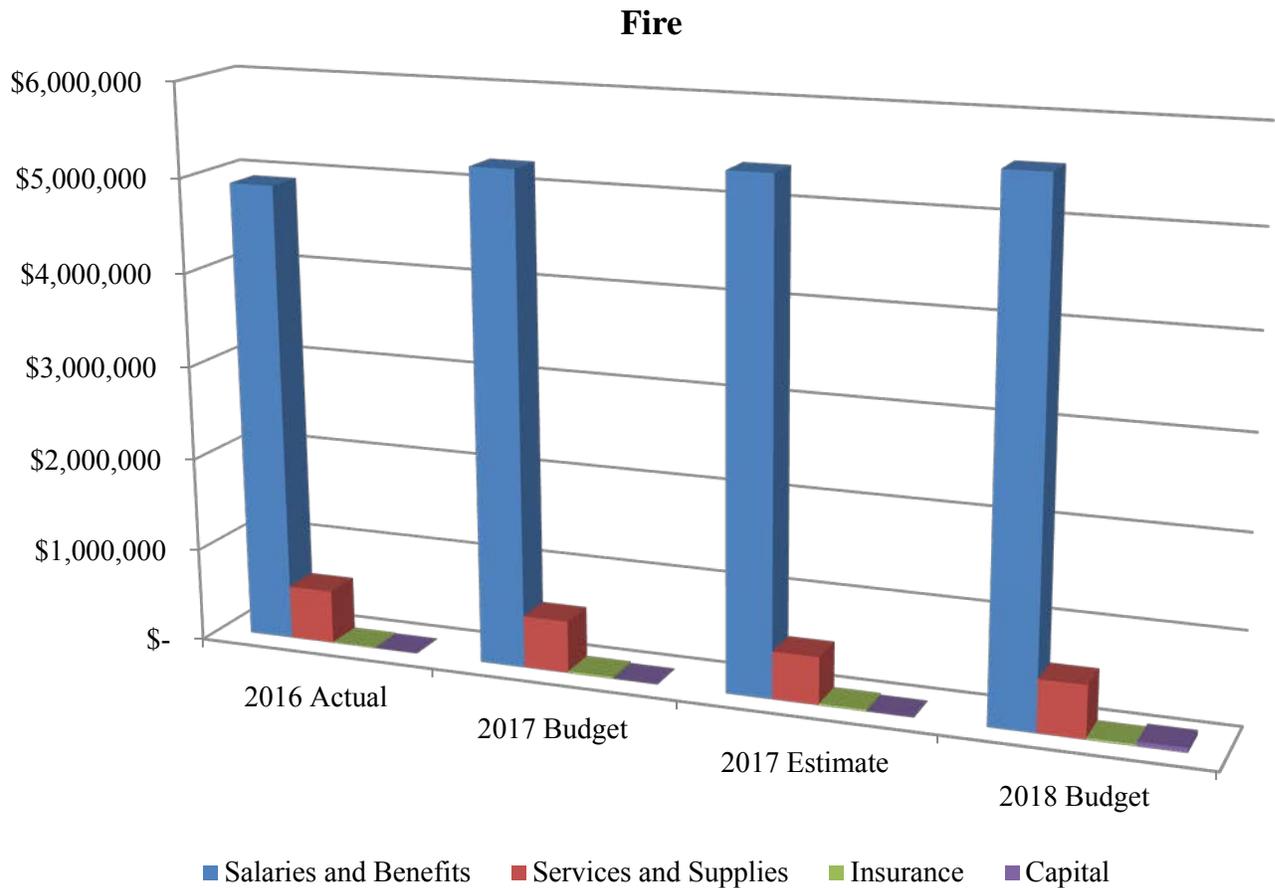
Completed

Purchase and install the “Customer Relationship Management” Software for Village-wide implementation.

Ongoing

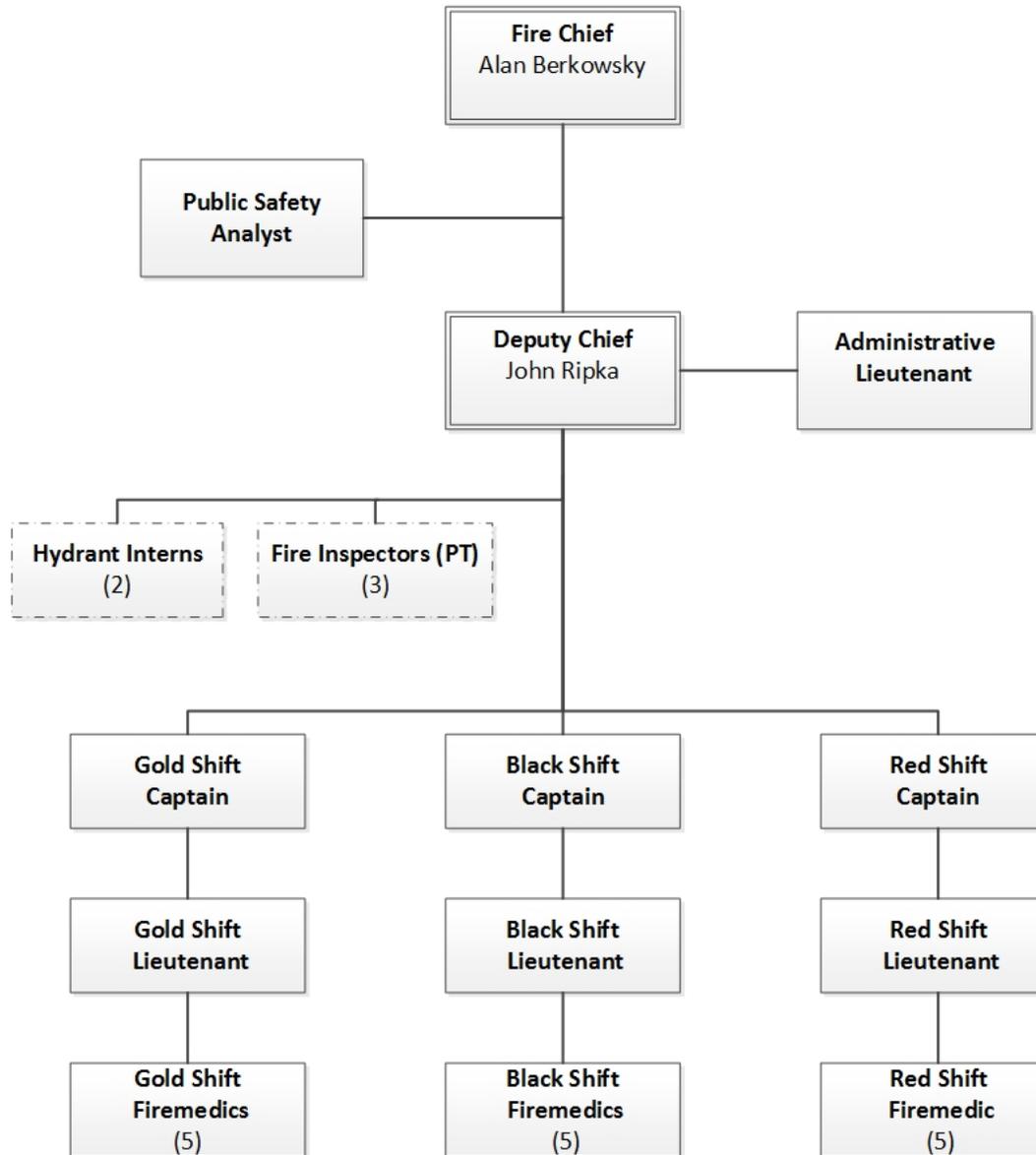
# Financial Summary

Fire	Actual 2016	Budget 2017	Estimate 2017	Budget 2018	% Change	% Change
		A	B	C	A to C	B to C
Salaries and Benefits	\$ 4,914,682	\$ 5,248,064	\$ 5,372,036	\$ 5,546,609	5.7%	3.2%
Services and Supplies	\$ 572,493	\$ 559,000	\$ 508,798	\$ 561,576	0.5%	10.4%
Insurance	\$ 6,835	\$ 17,800	\$ 17,800	\$ 20,000	12.4%	12.4%
<b>Total Operating Exp.</b>	<b>\$ 5,494,010</b>	<b>\$ 5,824,864</b>	<b>\$ 5,898,634</b>	<b>\$ 6,128,185</b>	<b>5.2%</b>	<b>3.9%</b>
<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>100.0%</b>	<b>0.0%</b>
<b>Total Department</b>	<b>\$ 5,494,010</b>	<b>\$ 5,824,864</b>	<b>\$ 5,898,634</b>	<b>\$ 6,178,185</b>	<b>6.1%</b>	<b>4.7%</b>



# Organizational Chart

## Village of Winnetka Fire Department



## Department Metrics

Emergency Response by Situation Type	Actual 2014	Actual 2015	Actual 2016	Projected 2017
Fire / Explosion (NFIRS 100-170)	29	25	25	40
Rescue Call (NFIRS 300-381)	700	703	675	722
Hazardous Condition (NFIRS 400-480)	117	105	128	71
Service Call (NFIRS 500-571)	290	296	277	263
Good Intent Call (NFIRS 600-672)	458	477	447	538
False Call (NFIRS 700-751)	594	541	542	540
All Others (NFIRS 800-815)	9	3	25	0
	2,197	2,150	2,119	2,174
<b>Fire Prevention</b>				
Inspections	679	1,056	1,189	864
Plan Reviews	102	96	125	129
Consultations	155	166	231	231
Complaint/Legal/Other	33	17	11	255
	969	1,335	1,556	1,479
Training Hours	6,620	6,316	6,174	6,751
Hydrant Inspections (includes Kenilworth)	721	744	751	700



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Benefits</b>							
100.28.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.01-582	Tuition Assistance	.00	.00	.00	5,040.00		5,040.00
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$5,040.00	+++	\$5,040.00
<b>Pensions</b>							
100.28.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.01-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$5,040.00	+++	\$5,040.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
100.28.01-555	GIS & Aerial Mapping	.00	.00	.00	8,199.00		8,199.00
100.28.01-556	Village Data Processing / Network Charge	29,100.00	29,100.00	29,100.00	30,555.00	5	1,455.00
100.28.01-568	Utilities	27,300.00	27,300.00	27,300.00	27,300.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Station 28 utilities	1.0000	27,000.00	27,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
<b>Division 01 - Department Wide</b>							
<b>EXPENSE</b>							
Manager	Training tower utilities					1.0000	300.00
							300.00
							Manager Totals \$27,300.00
100.28.01-570	Repair & Maintenance - Buildings	69,900.00	58,900.00	40,000.00	58,900.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Exercise equipment - shared cost with PD					1.0000	500.00
Manager	Exterior maintenance					1.0000	5,500.00
Manager	Fitness equipment preventative maint. (split w/PD)					1.0000	1,000.00
Manager	Garage door openers					2.0000	1,500.00
Manager	Household supplies					1.0000	4,500.00
Manager	Interior maintenance					1.0000	13,900.00
Manager	Interior maintenance supplies					1.0000	3,000.00
Manager	Station maintenance and repairs					1.0000	10,000.00
Manager	Systems maintenance					1.0000	10,000.00
Manager	Systems maintenance supplies					1.0000	2,500.00
Manager	Training tower					1.0000	3,000.00
Manager	Warning siren maintenance					1.0000	2,000.00
							Manager Totals \$58,900.00
100.28.01-574	Vehicle Maint Service Charge	55,596.00	55,596.00	55,596.00	55,848.00		252.00
	<i>Services &amp; Charges Totals</i>	\$181,896.00	\$170,896.00	\$151,996.00	\$180,802.00	6%	\$9,906.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Supplies</b>							
100.28.01-533	Medical Supplies	.00	.00	.00	.00		.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Services and Supplies Totals</i>	\$181,896.00	\$170,896.00	\$151,996.00	\$180,802.00	6%	\$9,906.00
<b>Capital Outlay</b>							
100.28.01-615	Buildings & Structures	.00	.00	.00	50,000.00		50,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	HVAC repair				1.0000	50,000.00	50,000.00
						Manager Totals	\$50,000.00
100.28.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00
100.28.01-625	Heavy Machinery	.00	.00	.00	.00		.00
100.28.01-630	Motor Vehicles	.00	.00	.00	.00		.00
100.28.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.28.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.28.01-645	Technology	.00	.00	.00	.00		.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$50,000.00	+++	\$50,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b><u>Insurance and Other Chargebacks</u></b>							
100.28.01-530	Liability Insurance	17,800.00	17,800.00	17,800.00	20,000.00	12	2,200.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Paramedic malpractice liability insurance				1.0000	14,000.00	14,000.00
Manager	Property insurance				1.0000	6,000.00	6,000.00
						Manager Totals	\$20,000.00
<i>Insurance and Other Chargebacks Totals</i>		\$17,800.00	\$17,800.00	\$17,800.00	\$20,000.00	12%	\$2,200.00
Division 01 - Department Wide Totals		\$199,696.00	\$188,696.00	\$169,796.00	\$255,842.00	36%	\$67,146.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 10 - Administration							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.28.10-511	Regular Salaries	356,792.00	365,720.00	365,720.00	383,565.00	5	17,845.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		280101 - Fire Chief		Earnings		170,561.00
	Manager		280201 - Deputy Fire Chief		Earnings		150,184.00
	Manager		280602 - Public Safety Analyst		Earnings		62,820.00
						Manager Totals	\$383,565.00
100.28.10-513	Part Time Salaries	7,020.00	7,495.00	7,800.00	8,000.00	7	505.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		280703 - Hydrant Intern		Earnings		4,000.00
	Manager		280705 - Hydrant Intern		Earnings		4,000.00
						Manager Totals	\$8,000.00
100.28.10-515	Sick Cashed In	3,287.00	3,373.00	3,373.00	10,373.00	208	7,000.00
100.28.10-518	Other Compensation	2,900.00	2,900.00	2,900.00	2,900.00		.00
	<i>Employee Pay Totals</i>	\$369,999.00	\$379,488.00	\$379,793.00	\$404,838.00	7%	\$25,350.00
<b>Benefits</b>							
100.28.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
<b>Division 10 - Administration</b>							
<b>EXPENSE</b>							
100.28.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.10-522	Fringe Benefits - Medical / Dental Insurance	30,530.00	32,226.00	32,226.00	33,813.00	5	1,587.00
100.28.10-528	Fringe Benefits - Life Insurance	230.00	324.00	324.00	489.00	51	165.00
	<i>Benefits Totals</i>	\$30,760.00	\$32,550.00	\$32,550.00	\$34,302.00	5%	\$1,752.00
<b><u>Pensions</u></b>							
100.28.10-523	Fringe Benefits - Medicare	5,365.00	5,502.00	5,502.00	5,870.00	7	368.00
100.28.10-524	Fringe Benefits - Social Security	3,974.00	4,066.00	4,066.00	4,391.00	8	325.00
100.28.10-525	Fringe Benefits - IMRF Pension Er Contribution	8,185.00	7,882.00	7,882.00	8,600.00	9	718.00
100.28.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.10-527	Fringe Benefits - Fire Pension Er Contribution	166,290.00	198,453.00	198,453.00	202,281.00	2	3,828.00
	<i>Pensions Totals</i>	\$183,814.00	\$215,903.00	\$215,903.00	\$221,142.00	2%	\$5,239.00
	<i>Salary and Benefits Totals</i>	\$584,573.00	\$627,941.00	\$628,246.00	\$660,282.00	5%	\$32,341.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.28.10-553	Legal Services	15,000.00	5,000.00	5,000.00	.00	(100)	(5,000.00)
100.28.10-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
100.28.10-557	Technology Licensing & Maintenance	14,350.00	14,350.00	12,000.00	12,250.00	(15)	(2,100.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual Firehouse support - Base	1.0000	4,500.00	4,500.00
Manager	Annual Firehouse support - EMS	1.0000	1,950.00	1,950.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 28 - Fire</b>								
<b>Division 10 - Administration</b>								
<b>EXPENSE</b>								
	Manager		Annual Firehouse support - Inspector			1.0000	300.00 300.00	
	Manager		IT consulting			1.0000	2,500.00 2,500.00	
	Manager		Target Solutions			1.0000	3,000.00 3,000.00	
							Manager Totals	\$12,250.00
100.28.10-564	Cell Phones & Radios	.00	.00	.00	.00		.00	
100.28.10-575	Rental - Office Equipment	5,640.00	3,660.00	3,660.00	3,660.00		.00	
<b>Budget Transactions</b>								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		Copier rental			12.0000	305.00	3,660.00
							Manager Totals	\$3,660.00
100.28.10-580	Memberships & Publications	1,000.00	1,319.00	1,319.00	1,267.00	(4)	(52.00)	
<b>Budget Transactions</b>								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		Illinois Fire Chiefs Association membership			1.0000	450.00	450.00
	Manager		International Association of Fire Chiefs membership			2.0000	210.00	420.00
	Manager		Metropolitan Fire Chiefs Association membership			2.0000	80.00	160.00
	Manager		NFPA membership			1.0000	185.00	185.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 28 - Fire</b>								
Division 10 - Administration								
<b>EXPENSE</b>								
Manager	Winnetka Talk (Pioneer Press)					1.0000	52.00	
							52.00	
							Manager Totals	
							\$1,267.00	
	<i>Services &amp; Charges Totals</i>	\$35,990.00	\$24,329.00	\$21,979.00	\$17,177.00	(29%)	(\$7,152.00)	
<b>Supplies</b>								
100.28.10-531	Office Supplies - General	5,750.00	5,750.00	5,750.00	5,750.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Office supplies and miscellaneous					1.0000	5,000.00	5,000.00
Manager	Postage					1.0000	750.00	750.00
							Manager Totals	\$5,750.00
100.28.10-532	Computer Equipment	10,000.00	8,000.00	11,000.00	.00	(100)	(8,000.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Charged to Data Processing Fund for FY2018					1.0000	(8,000.00)	(8,000.00)
Manager	Computer replacements					1.0000	8,000.00	8,000.00
							Manager Totals	\$0.00
100.28.10-542	Vehicles, Parts and Equipment	36,000.00	1,000.00	500.00	1,000.00		.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 10 - Administration							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Staff administration vehicle maint.				1.0000	1,000.00	1,000.00
						Manager Totals	\$1,000.00
	<i>Supplies Totals</i>	\$51,750.00	\$14,750.00	\$17,250.00	\$6,750.00	(54%)	(\$8,000.00)
	<i>Services and Supplies Totals</i>	\$87,740.00	\$39,079.00	\$39,229.00	\$23,927.00	(39%)	(\$15,152.00)
Division 10 - Administration	<b>Totals</b>	\$672,313.00	\$667,020.00	\$667,475.00	\$684,209.00	3%	\$17,189.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 12 - Training							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.28.12-512	Overtime Salaries	46,000.00	46,002.00	25,000.00	40,500.00	(12)	(5,502.00)
100.28.12-514	Sick Salaries	.00	.00	.00	.00		.00
100.28.12-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	<b>\$46,000.00</b>	<b>\$46,002.00</b>	<b>\$25,000.00</b>	<b>\$40,500.00</b>	<b>(12%)</b>	<b>(\$5,502.00)</b>
<b>Benefits</b>							
100.28.12-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.12-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.12-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.12-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Pensions</b>							
100.28.12-523	Fringe Benefits - Medicare	667.00	667.00	667.00	587.00	(12)	(80.00)
100.28.12-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.12-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.12-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.12-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$667.00</b>	<b>\$667.00</b>	<b>\$667.00</b>	<b>\$587.00</b>	<b>(12%)</b>	<b>(\$80.00)</b>
	<i>Salary and Benefits Totals</i>	<b>\$46,667.00</b>	<b>\$46,669.00</b>	<b>\$25,667.00</b>	<b>\$41,087.00</b>	<b>(12%)</b>	<b>(\$5,582.00)</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 12 - Training							
<b>EXPENSE</b>							
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.28.12-581	Training & Travel	32,534.00	28,934.00	28,000.00	31,534.00	9	2,600.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Audio / visual supplies	1.0000	200.00	200.00
Manager	Blue Card incident command	1.0000	1,000.00	1,000.00
Manager	Books, references, periodicals, manuals	1.0000	1,200.00	1,200.00
Manager	Conferences and seminars	1.0000	1,000.00	1,000.00
Manager	CPR / public education	1.0000	250.00	250.00
Manager	Emergency management	1.0000	1,500.00	1,500.00
Manager	Fire academy - 1 new	1.0000	3,500.00	3,500.00
Manager	Fire apparatus engineer class	1.0000	800.00	800.00
Manager	Fire investigations	1.0000	2,000.00	2,000.00
Manager	Firefighting	2.0000	1,000.00	2,000.00
Manager	Hazardous materials - hazmat ic class	1.0000	1,200.00	1,200.00
Manager	MABAS / NIPSTA spring and fall drills	1.0000	2,700.00	2,700.00
Manager	NIPSTA annual dues	24.0000	166.00	3,984.00
Manager	Officer development	1.0000	3,000.00	3,000.00
Manager	Public education	1.0000	1,200.00	1,200.00
Manager	SCUBA class	1.0000	2,000.00	2,000.00
Manager	Technical rescue	1.0000	800.00	800.00
Manager	Training supplies (smoke, foam, etc.)	1.0000	2,500.00	2,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 12 - Training							
<b>EXPENSE</b>							
Manager	Water rescue					1.0000	700.00
							700.00
							Manager Totals
							\$31,534.00
	<i>Services &amp; Charges Totals</i>	\$32,534.00	\$28,934.00	\$28,000.00	\$31,534.00	9%	\$2,600.00
	<i>Services and Supplies Totals</i>	\$32,534.00	\$28,934.00	\$28,000.00	\$31,534.00	9%	\$2,600.00
Division 12 - Training	<b>Totals</b>	\$79,201.00	\$75,603.00	\$53,667.00	\$72,621.00	(4%)	(\$2,982.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 15 - Communications							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Benefits</b>							
100.28.15-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.15-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.15-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.15-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Pensions</b>							
100.28.15-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.15-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.15-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.15-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.15-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
100.28.15-562	Dispatch Services	151,000.00	163,873.00	163,873.00	168,540.00	3	4,667.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Emergency 24 subscriber fees	160.0000	72.00	11,520.00	
Manager	Radio alarm network annual software	1.0000	1,500.00	1,500.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
<b>Division 15 - Communications</b>							

**EXPENSE**

Manager	Radio alarm network billing fees					160.0000	12.00	1,920.00
Manager	Radio alarm network radios and install costs					6.0000	1,140.00	6,840.00
Manager	Radio inspection and battery test					160.0000	60.00	9,600.00
Manager	Radio network maintenance					160.0000	66.00	10,560.00
Manager	RED Center monthly fees					12.0000	10,550.00	126,600.00
							<b>Manager Totals</b>	<b>\$168,540.00</b>

100.28.15-563	Telephone Service	4,978.00	5,848.00	5,000.00	5,848.00		.00
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**Budget Transactions**

<i>Level</i>	<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Manager	847-***-0774 (CallOne POTS) Radio alarm backup	12.0000	60.00	720.00	
Manager	847-***-6030 (CallOne POTS) EOC line	12.0000	60.00	720.00	
Manager	847-***-6031 (CallOne POTS) EOC line	12.0000	60.00	720.00	
Manager	847-***-6032 (CallOne POTS) EOC line	12.0000	60.00	720.00	
Manager	847-***-6033 (CallOne POTS) EOC line	12.0000	60.00	720.00	
Manager	847-***-7989 (CallOne POTS) FD/EOC fax line	12.0000	60.00	720.00	
Manager	Monthly PRI share (Comcast)	12.0000	127.32	1,528.00	
				<b>Manager Totals</b>	<b>\$5,848.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
<b>Division 15 - Communications</b>							

**EXPENSE**

100.28.15-564	Cell Phones & Radios	10,500.00	11,100.00	9,000.00	10,300.00	(7)	(800.00)
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Budget Transactions						
Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
Manager	Cellular phones		1.0000	4,500.00	4,500.00	
Manager	Maintenance of portable radio equipment		1.0000	2,000.00	2,000.00	
Manager	MDC cellular service		12.0000	150.00	1,800.00	
Manager	Portable radio batteries		1.0000	1,000.00	1,000.00	
Manager	Radio repair parts		1.0000	1,000.00	1,000.00	
					Manager Totals	\$10,300.00

	<i>Services &amp; Charges Totals</i>	\$166,478.00	\$180,821.00	\$177,873.00	\$184,688.00	2%	\$3,867.00
	<i>Services and Supplies Totals</i>	\$166,478.00	\$180,821.00	\$177,873.00	\$184,688.00	2%	\$3,867.00
Division	<b>15 - Communications Totals</b>	\$166,478.00	\$180,821.00	\$177,873.00	\$184,688.00	2%	\$3,867.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 19 - Life Safety							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.28.19-511	Regular Salaries	.00	.00	.00	.00		.00
100.28.19-512	Overtime Salaries	2,000.00	2,000.00	4,000.00	9,000.00	350	7,000.00
100.28.19-513	Part Time Salaries	50,017.00	52,990.00	52,990.00	60,000.00	13	7,010.00
<b>Position Transactions</b>							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	280701 - Fire Inspector - Part-Time			Earnings			20,000.00
Manager	280702 - Fire Inspector - Part-Time			Earnings			20,000.00
Manager	280704 - Fire Inspector - Part-Time			Earnings			20,000.00
Manager Totals							\$60,000.00
100.28.19-517	Special Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$52,017.00	\$54,990.00	\$56,990.00	\$69,000.00	25%	\$14,010.00
<b>Benefits</b>							
100.28.19-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.19-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.19-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.19-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 19 - Life Safety							
<b>EXPENSE</b>							
<b><u>Pensions</u></b>							
100.28.19-523	Fringe Benefits - Medicare	754.00	797.00	797.00	1,000.00	25	203.00
100.28.19-524	Fringe Benefits - Social Security	3,101.00	3,285.00	3,285.00	3,720.00	13	435.00
100.28.19-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.19-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.19-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		<b>\$3,855.00</b>	<b>\$4,082.00</b>	<b>\$4,082.00</b>	<b>\$4,720.00</b>	<b>16%</b>	<b>\$638.00</b>
<i>Salary and Benefits Totals</i>		<b>\$55,872.00</b>	<b>\$59,072.00</b>	<b>\$61,072.00</b>	<b>\$73,720.00</b>	<b>25%</b>	<b>\$14,648.00</b>
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.28.19-573	Outside Repair & Maintenance - Vehicles	1,550.00	.00	.00	.00		.00
<i>Services &amp; Charges Totals</i>		<b>\$1,550.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b><u>Supplies</u></b>							
100.28.19-540	Other Operating Supplies	7,950.00	9,510.00	8,000.00	9,510.00		.00

**Budget Transactions**

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CPR / first aid training	1.0000	1,200.00	1,200.00
Manager	Fire prevention supplies	1.0000	1,000.00	1,000.00
Manager	Mannequin repairs	1.0000	450.00	450.00
Manager	NFPA Code maintenance	1.0000	1,360.00	1,360.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 19 - Life Safety							
<b>EXPENSE</b>							
Manager	Public education supplies / open house					1.0000	5,500.00
							5,500.00
							<b>Manager Totals \$9,510.00</b>
	<i>Supplies Totals</i>	\$7,950.00	\$9,510.00	\$8,000.00	\$9,510.00	0%	\$0.00
	<i>Services and Supplies Totals</i>	\$9,500.00	\$9,510.00	\$8,000.00	\$9,510.00	0%	\$0.00
Division 19 - Life Safety	<b>Totals</b>	\$65,372.00	\$68,582.00	\$69,072.00	\$83,230.00	21%	\$14,648.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 20 - Firefighting							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.28.20-511	Regular Salaries	1,858,314.00	1,901,555.00	1,901,555.00	2,015,187.00	6	113,632.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	280302 - Firefighter	Earnings		73,905.00
Manager	280306 - Firefighter	Earnings		98,539.00
Manager	280307 - Firefighter	Earnings		98,539.00
Manager	280308 - Firefighter	Earnings		98,539.00
Manager	280309 - Firefighter	Earnings		97,684.00
Manager	280310 - Firefighter	Earnings		95,759.00
Manager	280311 - Firefighter	Earnings		95,759.00
Manager	280312 - Firefighter	Earnings		95,759.00
Manager	280313 - Firefighter	Earnings		95,759.00
Manager	280314 - Firefighter	Earnings		95,759.00
Manager	280315 - Firefighter	Earnings		95,759.00
Manager	280316 - Firefighter	Earnings		85,780.00
Manager	280317 - Transitional Firefighter	Earnings		49,969.00
Manager	280401 - Captain	Earnings		125,491.00
Manager	280402 - Captain	Earnings		125,491.00
Manager	280403 - Captain	Earnings		125,491.00
Manager	280501 - Lieutenant	Earnings		110,960.00
Manager	280502 - Lieutenant	Earnings		114,011.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
<b>Division 20 - Firefighting</b>							
<b>EXPENSE</b>							
Manager	280503 - Lieutenant			Earnings			114,011.00
Manager	280504 - Lieutenant			Earnings			114,011.00
Manager	289999 - FD Budget Only			Earnings			8,212.00
<b>Manager Totals</b>							<b>\$2,015,187.00</b>
100.28.20-512	Overtime Salaries	39,017.00	39,070.00	15,000.00	32,070.00	(18)	(7,000.00)
100.28.20-514	Sick Salaries	96,000.00	120,006.00	280,000.00	150,000.00	25	29,994.00
100.28.20-515	Sick Cashed In	38,607.00	18,057.00	18,057.00	35,368.00	96	17,311.00
100.28.20-516	Holiday Salaries	67,985.00	66,829.00	66,500.00	70,536.00	6	3,707.00
100.28.20-517	Special Compensation	.00	.00	75.00	.00		.00
100.28.20-518	Other Compensation	9,975.00	9,975.00	9,975.00	10,500.00	5	525.00
<i>Employee Pay Totals</i>		<b>\$2,109,898.00</b>	<b>\$2,155,492.00</b>	<b>\$2,291,162.00</b>	<b>\$2,313,661.00</b>	<b>7%</b>	<b>\$158,169.00</b>
<b>Benefits</b>							
100.28.20-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.20-521	Fringe Benefits - Worker's Compensation	48,000.00	48,000.00	48,000.00	48,000.00		.00
100.28.20-522	Fringe Benefits - Medical / Dental Insurance	327,944.00	351,673.00	351,673.00	366,667.00	4	14,994.00
100.28.20-528	Fringe Benefits - Life Insurance	1,495.00	1,534.00	1,534.00	2,670.00	74	1,136.00
<i>Benefits Totals</i>		<b>\$377,439.00</b>	<b>\$401,207.00</b>	<b>\$401,207.00</b>	<b>\$417,337.00</b>	<b>4%</b>	<b>\$16,130.00</b>
<b>Pensions</b>							
100.28.20-523	Fringe Benefits - Medicare	30,590.00	31,253.00	31,253.00	33,549.00	7	2,296.00
100.28.20-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.20-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.20-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 28 - Fire</b>								
<b>Division 20 - Firefighting</b>								
<b>EXPENSE</b>								
100.28.20-527	Fringe Benefits - Fire Pension Er Contribution	1,117,485.00	1,320,068.00	1,320,068.00	1,371,785.00	4	51,717.00	
	<i>Pensions Totals</i>	<u>\$1,148,075.00</u>	<u>\$1,351,321.00</u>	<u>\$1,351,321.00</u>	<u>\$1,405,334.00</u>	4%	<u>\$54,013.00</u>	
	<i>Salary and Benefits Totals</i>	<u>\$3,635,412.00</u>	<u>\$3,908,020.00</u>	<u>\$4,043,690.00</u>	<u>\$4,136,332.00</u>	6%	<u>\$228,312.00</u>	
<b>Services and Supplies</b>								
<b>Services &amp; Charges</b>								
100.28.20-566	Other Operating Services	10,750.00	10,750.00	10,750.00	10,750.00		.00	
<b>Budget Transactions</b>								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Drug and alcohol testing					1.0000	750.00	750.00
Manager	FF annual medical/physical exams					1.0000	10,000.00	10,000.00
							<b>Manager Totals</b>	<u>\$10,750.00</u>
	<i>Services &amp; Charges Totals</i>	<u>\$10,750.00</u>	<u>\$10,750.00</u>	<u>\$10,750.00</u>	<u>\$10,750.00</u>	0%	\$0.00	
<b>Supplies</b>								
100.28.20-542	Vehicles, Parts and Equipment	5,000.00	5,000.00	3,000.00	5,000.00		.00	
100.28.20-546	Firefighting Equipment and Supplies	93,450.00	93,450.00	70,000.00	93,450.00		.00	
<b>Budget Transactions</b>								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Annual air pack flow testing and inspection					1.0000	2,000.00	2,000.00
Manager	Breathing air compressor quarterly, annual, and repairs					1.0000	2,000.00	2,000.00
Manager	Dive gear and gloves for new diver					1.0000	2,300.00	2,300.00
Manager	Diving equipment replacement					1.0000	2,000.00	2,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
<b>Division 20 - Firefighting</b>							
<b>EXPENSE</b>							
Manager	Engine pump test					1.0000	4,500.00
Manager	Equipment preventative maintenance					1.0000	4,500.00
Manager	Extrication tool service					1.0000	1,200.00
Manager	Fire extinguisher service					1.0000	2,000.00
Manager	Fire hose replacement					1.0000	3,500.00
Manager	Firefighter safety clothing and equipment					4.0000	2,500.00
Manager	Firefighter tools and equipment					1.0000	5,350.00
Manager	Hazardous materials tools, equipment and supplies					1.0000	2,000.00
Manager	Hydrant testing supplies					1.0000	2,500.00
Manager	Ladder safety test					1.0000	2,500.00
Manager	MABAS assessment - Division 3 and Illinois					1.0000	5,250.00
Manager	Mechanical tools, equipment and supplies					1.0000	2,000.00
Manager	Power equipment maintenance and repairs					1.0000	1,200.00
Manager	SCBA fit tests, hydro, and flow tests					1.0000	3,200.00
Manager	SCUBA dry suit repairs					1.0000	500.00
Manager	SCUBA SCBA maintenance and repairs					1.0000	500.00
Manager	SCUBA tanks, regulators, and equipment					1.0000	1,450.00
Manager	Uniforms					1.0000	10,000.00
Manager	Vehicle contractual maintenance					1.0000	23,000.00
<b>Manager Totals</b>							<b>\$93,450.00</b>
<i>Supplies Totals</i>		\$98,450.00	\$98,450.00	\$73,000.00	\$98,450.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$109,200.00	\$109,200.00	\$83,750.00	\$109,200.00	0%	\$0.00
Division	<b>20 - Firefighting Totals</b>	<b>\$3,744,612.00</b>	<b>\$4,017,220.00</b>	<b>\$4,127,440.00</b>	<b>\$4,245,532.00</b>	<b>6%</b>	<b>\$228,312.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 60 - Public Relations							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.28.60-512	Overtime Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Benefits</b>							
100.28.60-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.60-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.60-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.60-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Pensions</b>							
100.28.60-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.60-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.60-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.60-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.60-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
	<i>Salary and Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
100.28.60-581	Training & Travel	.00	.00	.00	.00		.00
	<i>Services &amp; Charges Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
	<i>Services and Supplies Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
	Division 60 - Public Relations Totals	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund 100 - General Fund

Department 28 - Fire

Division 62 - Ambulance

**EXPENSE**

Salary and Benefits

Employee Pay

100.28.62-511	Regular Salaries	279,399.00	287,706.00	287,706.00	305,118.00	6	17,412.00
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Position Transactions

Level	Position	Type	Code	Total Amount
Manager	280301 - Firefighter	Earnings		98,539.00
Manager	280303 - Firefighter	Earnings		98,539.00
Manager	280305 - Firefighter	Earnings		98,539.00
Manager	289999 - FD Budget Only	Earnings		9,501.00
Manager Totals				\$305,118.00

100.28.62-512	Overtime Salaries	3,000.00	3,000.00	10,000.00	3,000.00		.00
100.28.62-514	Sick Salaries	24,000.00	29,001.00	29,000.00	29,001.00		.00
100.28.62-515	Sick Cashed In	17,200.00	2,656.00	2,656.00	2,274.00	(14)	(382.00)
100.28.62-516	Holiday Salaries	9,880.00	10,126.00	10,126.00	10,404.00	3	278.00
100.28.62-518	Other Compensation	1,575.00	1,575.00	1,575.00	1,575.00		.00
<i>Employee Pay Totals</i>		\$335,054.00	\$334,064.00	\$341,063.00	\$351,372.00	5%	\$17,308.00

Benefits

100.28.62-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.62-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.62-522	Fringe Benefits - Medical / Dental Insurance	64,020.00	68,886.00	68,886.00	72,708.00	6	3,822.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change																																
<b>Fund 100 - General Fund</b>																																							
<b>Department 28 - Fire</b>																																							
Division 62 - Ambulance																																							
<b>EXPENSE</b>																																							
100.28.62-528	Fringe Benefits - Life Insurance	225.00	222.00	222.00	393.00	77	171.00																																
<i>Benefits Totals</i>		<b>\$64,245.00</b>	<b>\$69,108.00</b>	<b>\$69,108.00</b>	<b>\$73,101.00</b>	<b>6%</b>	<b>\$3,993.00</b>																																
<b><u>Pensions</u></b>																																							
100.28.62-523	Fringe Benefits - Medicare	3,507.00	3,454.00	3,454.00	3,610.00	5	156.00																																
100.28.62-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00																																
100.28.62-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00																																
100.28.62-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00																																
100.28.62-527	Fringe Benefits - Fire Pension Er Contribution	167,819.00	199,736.00	199,736.00	202,065.00	1	2,329.00																																
<i>Pensions Totals</i>		<b>\$171,326.00</b>	<b>\$203,190.00</b>	<b>\$203,190.00</b>	<b>\$205,675.00</b>	<b>1%</b>	<b>\$2,485.00</b>																																
<i>Salary and Benefits Totals</i>		<b>\$570,625.00</b>	<b>\$606,362.00</b>	<b>\$613,361.00</b>	<b>\$630,148.00</b>	<b>4%</b>	<b>\$23,786.00</b>																																
<b><u>Services and Supplies</u></b>																																							
<b><u>Services &amp; Charges</u></b>																																							
100.28.62-566	Other Operating Services	1,000.00	1,500.00	1,000.00	1,500.00		.00																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th></th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> <th></th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>Vehicle parts and supplies</td> <td></td> <td></td> <td>1.0000</td> <td>1,500.00</td> <td>1,500.00</td> <td></td> </tr> <tr> <td colspan="6"></td> <td><b>Manager Totals</b></td> <td><b>\$1,500.00</b></td> </tr> </tbody> </table>								Budget Transactions								Level	Transaction			Number of Units	Cost Per Unit	Total Amount		Manager	Vehicle parts and supplies			1.0000	1,500.00	1,500.00								<b>Manager Totals</b>	<b>\$1,500.00</b>
Budget Transactions																																							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount																																	
Manager	Vehicle parts and supplies			1.0000	1,500.00	1,500.00																																	
						<b>Manager Totals</b>	<b>\$1,500.00</b>																																
100.28.62-581	Training & Travel	7,800.00	8,110.00	8,000.00	9,465.00	17	1,355.00																																



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 62 - Ambulance							

**EXPENSE**

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	EMS equipment repairs			1.0000	1,000.00	1,000.00	
Manager	EMS training courses			1.0000	1,900.00	1,900.00	
Manager	Paramedic continuing education annual fee			1.0000	6,565.00	6,565.00	
						Manager Totals	\$9,465.00

*Services & Charges Totals*      \$8,800.00      \$9,610.00      \$9,000.00      \$10,965.00      14%      \$1,355.00

**Supplies**

100.28.62-533      Medical Supplies      36,950.00      10,950.00      10,950.00      10,950.00      .00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Ambulance cot maint. and supplies			1.0000	800.00	800.00	
Manager	Disposable supplies (oxygen, medications)			1.0000	1,600.00	1,600.00	
Manager	Medical equipment maintenance and replacements			1.0000	5,900.00	5,900.00	
Manager	Medical supplies			1.0000	800.00	800.00	
Manager	Medical training equipment			1.0000	1,850.00	1,850.00	
						Manager Totals	\$10,950.00

*Supplies Totals*      \$36,950.00      \$10,950.00      \$10,950.00      \$10,950.00      0%      \$0.00

*Services and Supplies Totals*      \$45,750.00      \$20,560.00      \$19,950.00      \$21,915.00      7%      \$1,355.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 28 - Fire</b>							
Division 62 - Ambulance							
<b>EXPENSE</b>							
<b><u>Insurance and Other Chargebacks</u></b>							
100.28.62-530	Liability Insurance	.00	.00	.00	.00		.00
<i>Insurance and Other Chargebacks Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 62 - Ambulance Totals		\$616,375.00	\$626,922.00	\$633,311.00	\$652,063.00	4%	\$25,141.00
Department 28 - Fire Totals		\$5,544,047.00	\$5,824,864.00	\$5,898,634.00	\$6,178,185.00	6%	\$353,321.00

# DEPARTMENT NARRATIVE

## COMMUNITY DEVELOPMENT DEPARTMENT

### Mission Statement/Purpose

The Community Development Department is responsible for the enforcement of all building codes as well as administration of all land use and zoning regulations. It is responsible for the issuance of building permits and conducting inspections on new residential and commercial construction, additions and remodeling, as well as minor permits for fences, driveways, roofs, mechanical, electrical, plumbing, signs and awnings. Finally, the Department provides staff support for the Plan Commission, Zoning Board of Appeals, Landmark Preservation Commission, Design Review Board, and other ad hoc task forces/committees, such as the Downtown Master Plan Implementation Task Force.

### Current Year Department Accomplishments

- Provided support to the Downtown Master Plan Implementation Task Force (DMP-ITF), and Teska Associates, for the implementation of the DMP.
- Processed the application for final plan approval of the One Winnetka Planned Development; assisting the developer, advisory boards and Village Council in consideration of the project.
- Entered into a new agreement for food service inspectional services.
- Assisted the Village Manager's office in a number of economic development activities

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **6.7**

FY 2017 FTEs: **6.7**

FY 2016 FTEs: **6.5**

FY 2015 FTEs: **7.5**

Proposed FY 2018 Cost of Salaries and Benefits: **\$881,072**

Projected FY 2017 Cost of Salaries and Benefits: **\$951,765**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$880,093**

Actual FY 2016 Cost of Salaries and Benefits: **\$839,060**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **0.1%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$823,988**

FY 2017 Services and Supplies Budget: **\$638,153**

FY 2016 Services and Supplies Budget: **\$698,660**

FY 2015 Services and Supplies Budget: **\$649,300**

Projected Year-End FY 2017 S&S Budget: **\$566,053**

Actual FY 2016 Cost of Services and Supplies: **\$535,058**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **29.1%**

# Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Provide assistance to the Village Council in the implementation of the Downtown Master Plan	<ul style="list-style-type: none"> <li>• Assist the Village’s planning and engineering consultants with the refinement and implementation of the downtown streetscape plan, including, incorporation of elements from the Downtown Master Plan, which includes bike racks, gateway &amp; wayfinding signage.</li> <li>• Work with Village’s planning consultant to study zoning district regulations and processes.</li> <li>• Assist the Village Manager’s Office with the further exploration of TIF implementation.</li> <li>• Provide training for board and commission members.</li> </ul>	12/31/18
Guide the One Winnetka development through the Village’s building permit and inspection processes.	<ul style="list-style-type: none"> <li>• Coordinate efforts of all Village departments with the review of building permit plans and the inspection of improvements.</li> <li>• Actively monitor the construction of the One Winnetka project to minimize the construction activity’s impact on surrounding residents, businesses, and property owners.</li> </ul>	12/31/18
Adopt 2015 International Code Council building and fire code series.	<ul style="list-style-type: none"> <li>• In cooperation with the Fire Department, provide assistance to the Village Council with adoption of updated international building and fire codes series, which will include consideration of appropriate local amendments.</li> </ul>	9/31/18
Assist Manager’s Office in furthering economic development activities	<ul style="list-style-type: none"> <li>• Coordinate building related activities in commercial districts with Economic Development Coordinator.</li> <li>• Participate in weekly economic development coordination meetings.</li> </ul>	12/31/18
Continue to process building permits and all associated activities, in a timely and customer service friendly manner.	<ul style="list-style-type: none"> <li>• Provide initial plan reviews within 7 to 10 working days from date of submittal.</li> <li>• Conduct building inspections within 48 hours of request.</li> </ul>	12/31/18
Provide staff support to advisory boards/commissions/committees.	<ul style="list-style-type: none"> <li>• Provide agenda materials in a timely fashion.</li> <li>• Work with applicants in order to provide clear, complete and timely applications.</li> </ul>	12/31/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**  
**Anticipated Completion Status**

**Objective**

Provide assistance to the Village Council in the implementation of the Downtown Master Plan.

Ongoing

If Preliminary approval of the One Winnetka PD is approved, process the PD through the Final approval process.

Completed

Assist Manager's Office in furthering economic development activities.

Ongoing

Continue to process building permits and all associated activities, in a timely and customer service friendly manner.

Ongoing

Provide staff support to advisory boards/commissions/committees.

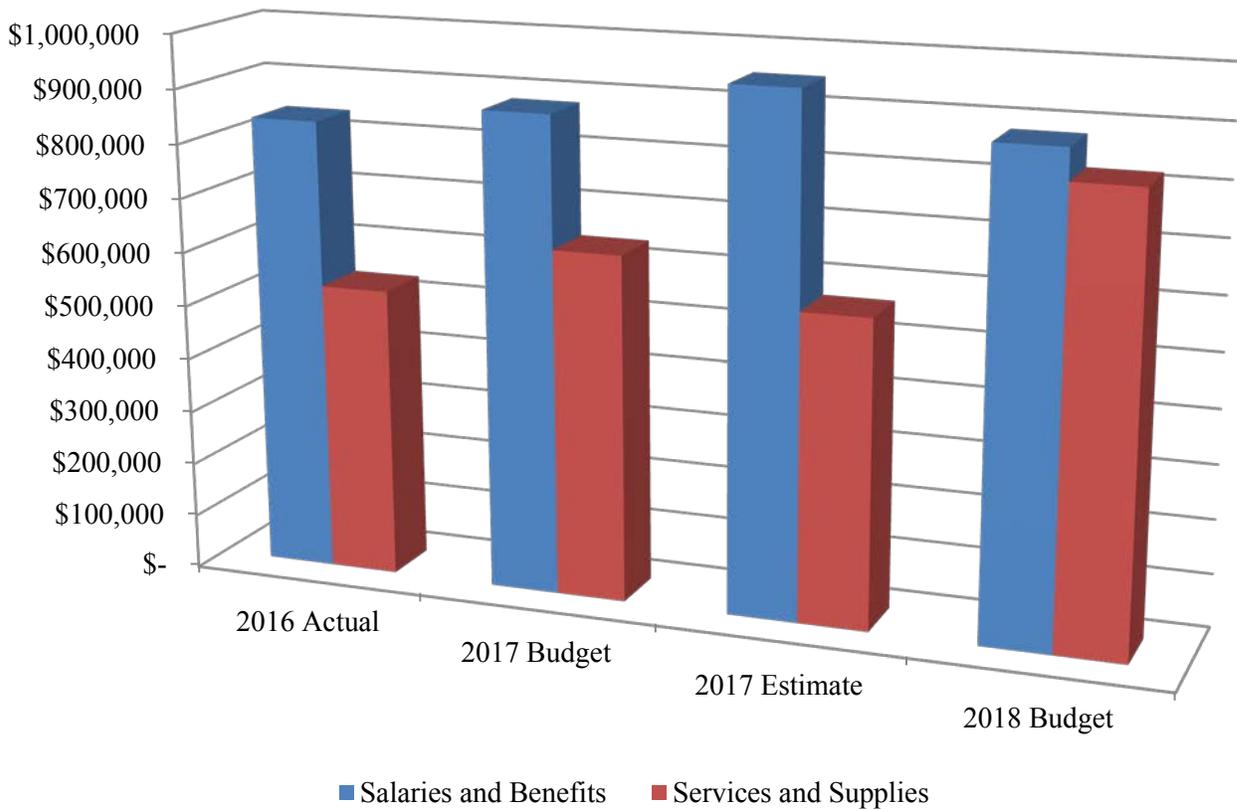
Ongoing



# Financial Summary

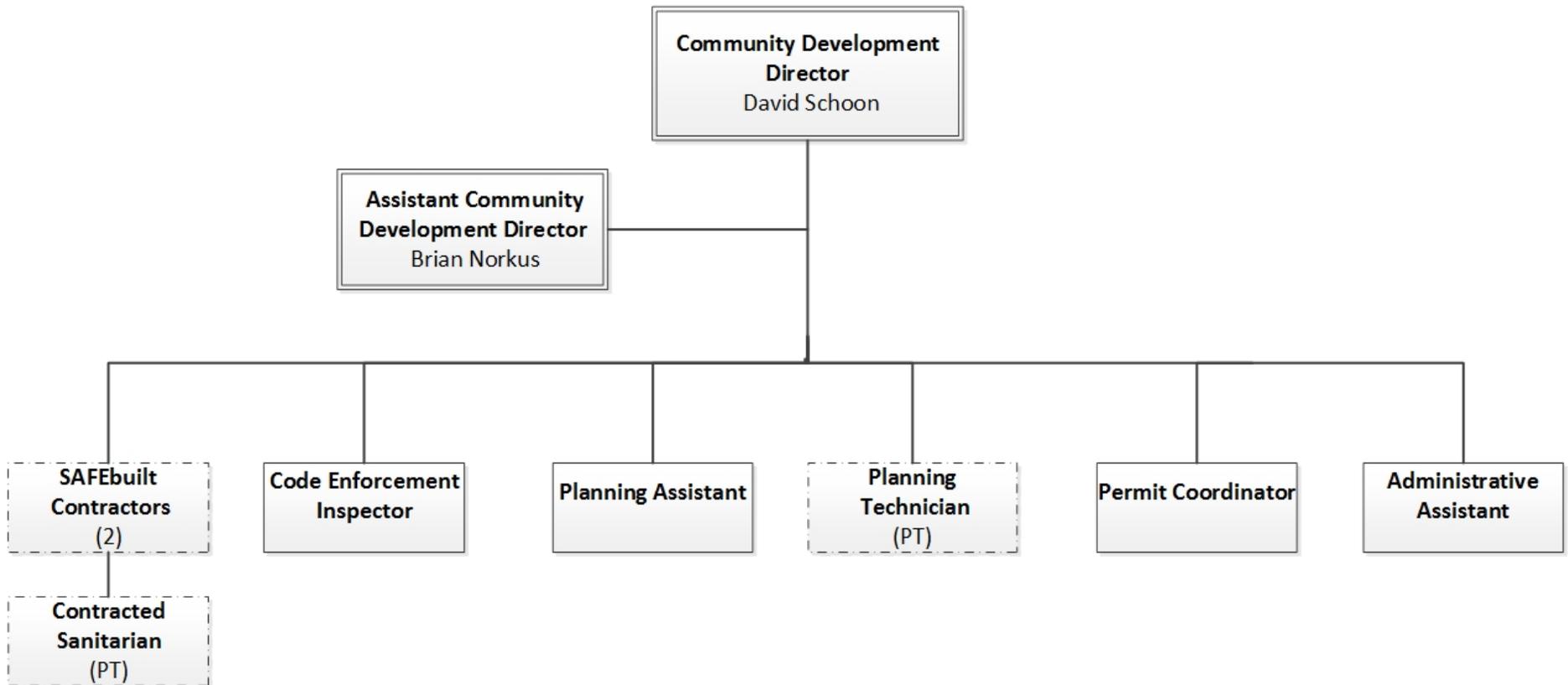
Community Development	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change	
					A to C	B to C
Salaries and Benefits	\$ 839,060	\$ 880,093	\$ 951,765	\$ 881,072	0.1%	-7.4%
Services and Supplies	\$ 535,058	\$ 638,153	\$ 566,053	\$ 823,988	29.1%	45.6%
<b>Total Operating Exp.</b>	<b>\$ 1,374,118</b>	<b>\$ 1,518,246</b>	<b>\$ 1,517,818</b>	<b>\$ 1,705,060</b>	<b>12.3%</b>	<b>12.3%</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<b>Total Department</b>	<b>\$ 1,374,118</b>	<b>\$ 1,518,246</b>	<b>\$ 1,517,818</b>	<b>\$ 1,705,060</b>	<b>12.3%</b>	<b>12.3%</b>

## Community Development



# Organizational Chart

## Village of Winnetka Community Development Department





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund 100 - General Fund

Department 29 - Community Development

Division 01 - Department Wide

EXPENSE

Salary and Benefits

Employee Pay

100.29.01-511	Regular Salaries	542,245.00	560,747.00	581,347.00	569,844.00	2	9,097.00
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Position Transactions

Level	Position	Type	Code	Total Amount
Manager	290101 - Community Development Director	Earnings		144,364.00
Manager	290201 - Assistant Comm. Dev. Director	Earnings		126,384.00
Manager	290401 - Code Enforcer Inspector	Earnings		66,892.00
Manager	290601 - Planning Assistant	Earnings		87,553.00
Manager	290701 - Permit Coordinator	Earnings		73,793.00
Manager	290801 - Administrative Assistant	Earnings		70,858.00
Manager Totals				\$569,844.00

100.29.01-512	Overtime Salaries	.00	.00	.00	7,273.00		7,273.00
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100.29.01-513	Part Time Salaries	41,038.00	55,446.00	46,890.00	56,967.00	3	1,521.00
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Position Transactions

Level	Position	Type	Code	Total Amount
Manager	290102 - Planning Technician - Part-Time	Earnings		56,967.00
Manager Totals				\$56,967.00

100.29.01-515	Sick Cashed In	7,265.00	8,524.00	8,737.00	1,539.00	(82)	(6,985.00)
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 29 - Community Development</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
100.29.01-518	Other Compensation	14,380.00	15,460.00	13,990.00	11,410.00	(26)	(4,050.00)
	<i>Employee Pay Totals</i>	<b>\$604,928.00</b>	<b>\$640,177.00</b>	<b>\$650,964.00</b>	<b>\$647,033.00</b>	1%	<b>\$6,856.00</b>
<b>Benefits</b>							
100.29.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.29.01-521	Fringe Benefits - Worker's Compensation	12,000.00	12,000.00	12,000.00	12,000.00		.00
100.29.01-522	Fringe Benefits - Medical / Dental Insurance	101,060.00	93,891.00	87,000.00	84,196.00	(10)	(9,695.00)
100.29.01-528	Fringe Benefits - Life Insurance	437.00	426.00	426.00	747.00	75	321.00
100.29.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
100.29.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	<b>\$113,497.00</b>	<b>\$106,317.00</b>	<b>\$99,426.00</b>	<b>\$96,943.00</b>	(9%)	<b>(\$9,374.00)</b>
<b>Pensions</b>							
100.29.01-523	Fringe Benefits - Medicare	8,771.00	9,283.00	9,625.00	9,382.00	1	99.00
100.29.01-524	Fringe Benefits - Social Security	34,695.00	37,443.00	38,820.00	39,134.00	5	1,691.00
100.29.01-525	Fringe Benefits - IMRF Pension Er Contribution	86,747.00	86,873.00	152,930.00	88,580.00	2	1,707.00
	<i>Pensions Totals</i>	<b>\$130,213.00</b>	<b>\$133,599.00</b>	<b>\$201,375.00</b>	<b>\$137,096.00</b>	3%	<b>\$3,497.00</b>
	<i>Salary and Benefits Totals</i>	<b>\$848,638.00</b>	<b>\$880,093.00</b>	<b>\$951,765.00</b>	<b>\$881,072.00</b>	0%	<b>\$979.00</b>
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
100.29.01-551	Consulting Services	432,252.00	349,000.00	283,800.00	526,000.00	51	177,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cell tower plan review	1.0000	5,000.00	5,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 29 - Community Development</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Commissioner training (APA / H&K)					1.0000	4,500.00 4,500.00
Manager	DMP zoning & regulatory consulting (TBD)					1.0000	30,000.00 30,000.00
Manager	Fire Safety Consultants (Pass-through)					1.0000	16,000.00 16,000.00
Manager	Fire Safety Consultants - One Winnetka (Pass-through)					1.0000	5,000.00 5,000.00
Manager	Health Inspections Professionals					1.0000	15,000.00 15,000.00
Manager	Miscellaneous					1.0000	1,500.00 1,500.00
Manager	Recording Secretary					1.0000	9,000.00 9,000.00
Manager	SAFEbuilt - One Winnetka - plan compliance inspector					1.0000	37,700.00 37,700.00
Manager	SAFEbuilt - One Winnetka - plan review/inspectional services					1.0000	82,300.00 82,300.00
Manager	SAFEbuilt new building code series adoption services					1.0000	9,000.00 9,000.00
Manager	SAFEbuilt plan review/inspectional services					1.0000	295,000.00 295,000.00
Manager	Winnetka Historical Society - Prelim Hist/Architectural Review					1.0000	16,000.00 16,000.00
Manager Totals							\$526,000.00
100.29.01-553	Legal Services	196,350.00	198,250.00	196,250.00	202,150.00	2	3,900.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i> <i>Total Amount</i>
Manager	Holland and Knight					12.0000	16,450.00 197,400.00
Manager	Legal notices					1.0000	4,000.00 4,000.00
Manager	Recording fees					1.0000	750.00 750.00
Manager Totals							\$202,150.00
100.29.01-555	GIS & Aerial Mapping	.00	.00	.00	2,880.00		2,880.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 29 - Community Development</b>							
<b>Division 01 - Department Wide</b>							

**EXPENSE**

100.29.01-556	Village Data Processing / Network Charge	32,000.00	32,000.00	32,000.00	33,600.00	5	1,600.00
100.29.01-563	Telephone Service	414.00	459.00	459.00	458.00		(1.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)	12.0000	38.20	458.00
			<b>Manager Totals</b>	<b>\$458.00</b>

100.29.01-564	Cell Phones & Radios	2,900.00	2,900.00	2,500.00	1,500.00	(48)	(1,400.00)
100.29.01-574	Vehicle Maint Service Charge	1,644.00	1,644.00	1,644.00	1,200.00	(27)	(444.00)
100.29.01-575	Rental - Office Equipment	8,000.00	7,500.00	7,000.00	7,500.00		.00
100.29.01-580	Memberships & Publications	1,500.00	2,100.00	3,100.00	3,500.00	67	1,400.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	American Association of Code Enforcement (Permit Coord., Admin.	3.0000	35.00	105.00
Manager	American Planning Association/AICP (Dir., Asst. Dir., Planning A	4.0000	500.00	2,000.00
Manager	Illinois Association of Code Enforcement Officers (Permit Coord.	3.0000	85.00	255.00
Manager	International Code Council (Dir., Permit Coord.)	2.0000	100.00	200.00
Manager	Lambda Alpha (Dir.)	1.0000	340.00	340.00
Manager	Landmark Illinois (Planning Assist.)	1.0000	40.00	40.00
Manager	Northwest Building Officials and Code Administrators (Permit Co	1.0000	60.00	60.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 29 - Community Development</b>								
Division 01 - Department Wide								
<b>EXPENSE</b>								
Manager	Publications - Non-Memberships					1.0000	500.00	
							500.00	
							Manager Totals	\$3,500.00
100.29.01-581	Training & Travel	5,500.00	4,500.00	4,500.00	10,500.00	133	6,000.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	EduCode Building Code Conference					1.0000	2,500.00	2,500.00
Manager	National Planning Conference					2.0000	2,500.00	5,000.00
Manager	Staff Training/Local seminar					1.0000	3,000.00	3,000.00
							Manager Totals	\$10,500.00
100.29.01-591	Rebates	.00	.00	5,000.00	10,000.00		10,000.00	
100.29.01-592	Credit Card Service Fees	.00	20,000.00	10,600.00	.00	(100)	(20,000.00)	
<i>Services &amp; Charges Totals</i>		\$680,560.00	\$618,353.00	\$546,853.00	\$799,288.00	29%	\$180,935.00	
<b>Supplies</b>								
100.29.01-531	Office Supplies - General	4,000.00	11,000.00	11,000.00	11,000.00		.00	
100.29.01-532	Computer Equipment	500.00	1,600.00	1,600.00	.00	(100)	(1,600.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Charged to Data Processing Fund for FY2018					1.0000	(4,700.00)	(4,700.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division 01 - Department Wide							
EXPENSE							
Manager	Computer replacements					1.0000	4,700.00
							4,700.00
							Manager Totals
							\$0.00
100.29.01-540	Other Operating Supplies	13,600.00	7,200.00	6,600.00	13,700.00	90	6,500.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	2015 International Building Code Series materials					1.0000	4,000.00
Manager	General operating supplies					1.0000	9,700.00
							9,700.00
							Manager Totals
							\$13,700.00
	<i>Supplies Totals</i>	\$18,100.00	\$19,800.00	\$19,200.00	\$24,700.00	25%	\$4,900.00
	<i>Services and Supplies Totals</i>	\$698,660.00	\$638,153.00	\$566,053.00	\$823,988.00	29%	\$185,835.00
<b>Insurance and Other Chargebacks</b>							
100.29.01-530	Liability Insurance	.00	.00	.00	.00		.00
	<i>Insurance and Other Chargebacks Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 01 - Department Wide Totals	\$1,547,298.00	\$1,518,246.00	\$1,517,818.00	\$1,705,060.00	12%	\$186,814.00
	Department 29 - Community Development Totals	\$1,547,298.00	\$1,518,246.00	\$1,517,818.00	\$1,705,060.00	12%	\$186,814.00

# DEPARTMENT NARRATIVE

## PUBLIC WORKS DEPARTMENT

### Mission Statement/Purpose

The mission 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.

### Current Year Department Accomplishments

- Completed the rehabilitation of residential roadways and public sidewalks, as part of the annual street rehabilitation program.
- Completed rehabilitation of the Lincoln Avenue parking lot with placement of permeable pavers and concrete.
- Completed Village-wide pavement rejuvenation of recently surfaced asphalt pavements.
- Completed replacement of various curbs and sidewalks as part of the 2017 sidewalk and curb replacement program.
- Researched and implemented a Village-wide ban on phosphorus-containing fertilizers.
- Continued investigation of alternative de-icing approaches to reduce chloride runoff.
- Completed the removal, replacement, and standardization of brick pavers in the Hubbard Woods commercial district.
- Continued enhancement and maintenance of trees and landscaping throughout the Village.
- Continued to perform Engineering permit review, design, and code enforcement investigations.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **16.85**

FY 2017 FTEs: **16.35**

FY 2016 FTEs: **15.6**

FY 2015 FTEs: **15.4**

Proposed FY 2018 Cost of Salaries and Benefits: **\$2,454,298**

Projected FY 2017 Cost of Salaries and Benefits: **\$2,272,249**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$2,322,959**

Actual FY 2016 Cost of Salaries and Benefits: **\$2,297,184**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **5.7%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$1,832,710**

FY 2017 Services and Supplies Budget: **\$1,805,256**

FY 2016 Services and Supplies Budget: **\$1,726,436**

FY 2015 Services and Supplies Budget: **\$1,637,624**

Projected Year-End FY 2017 S&S Budget: **\$1,819,161**

Actual FY 2016 Cost of Services and Supplies: **\$1,364,662**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **1.5%**

# Fiscal Year 2018 Proposed Department Objectives

<b>Objective</b>	<b>Action Steps</b>	<b>Timeframe</b>
Implement the fiscal year 2018 capital improvement program to maintain and enhance the Village's infrastructure.	<ul style="list-style-type: none"> <li>• Design and construct street improvements totaling \$1,500,000.</li> <li>• Continue Commercial District brick paver replacement.</li> <li>• Complete Elm Street Station Parking Rehabilitation project totaling \$450,000.</li> </ul>	12/31/18
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	<ul style="list-style-type: none"> <li>• Replace approximately 7,500 lineal feet of deteriorated curbs throughout the Village.</li> <li>• Replace approximately 20,000 square feet of deteriorated and/or hazardous sidewalks throughout the Village.</li> </ul>	12/31/18
Ensure that equipment and vehicles are maintained for reliability and operational needs.	<ul style="list-style-type: none"> <li>• Replace PW-17 2004 Roll Off Dump Truck.</li> <li>• Replace two leaf vacuum machines</li> </ul>	12/31/18
Investigate alternative de-icing approaches to reduce chloride runoff.	<ul style="list-style-type: none"> <li>• Staff to implement alternative de-icing approaches after meeting with vendors and surrounding communities to understand alternative deicing programs and products.</li> </ul>	12/31/18
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	<ul style="list-style-type: none"> <li>• Continue to enhance and include the addition of perennial landscaping improvements in Commercial Districts and Village-owned open spaces and parkways.</li> <li>• Remove and replace approximately 200 diseased, dying and or hazardous trees and prune to standard another 1,200 to maintain cycle.</li> <li>• Perform annual tree fertilization, and preventative disease treatments.</li> </ul>	12/31/18
Provide Engineering permit review, design, and code enforcement investigations.	<ul style="list-style-type: none"> <li>• Perform 500 development plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes.</li> </ul>	12/31/18
Reconstruction of Cherry and Oak Street Bridges	<ul style="list-style-type: none"> <li>• Complete Phase II design work for the replacement of the super structure for both the Oak Street and Cherry Street Bridges.</li> </ul>	12/31/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**

**Objective**

**Anticipated Completion Status**

Implement the fiscal year 2017 capital improvement program to maintain and enhance the Village's infrastructure.

Complete

Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.

Ongoing

Ensure that equipment and vehicles are maintained for reliability and operational needs.

In progress

Investigate alternative de-icing approaches to reduce chloride runoff.

Complete

Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.

Complete

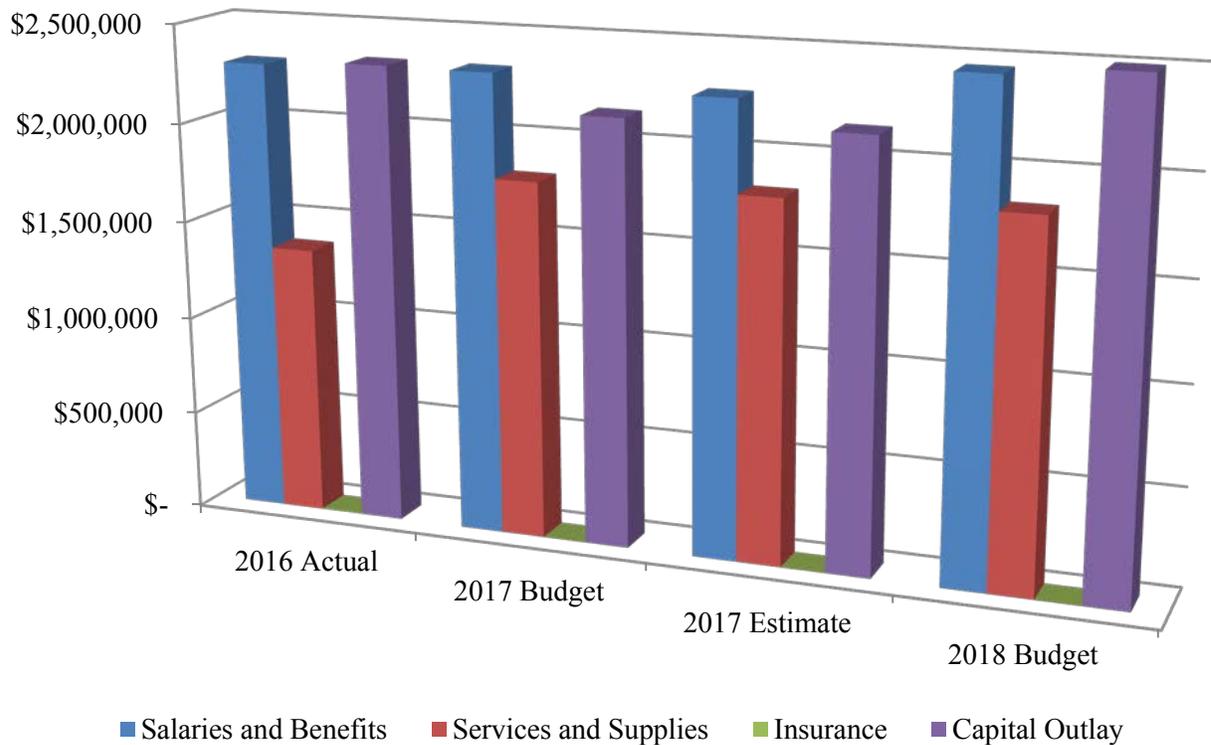
Provide Engineering permit review, design, and code enforcement investigations.

Complete

# Financial Summary

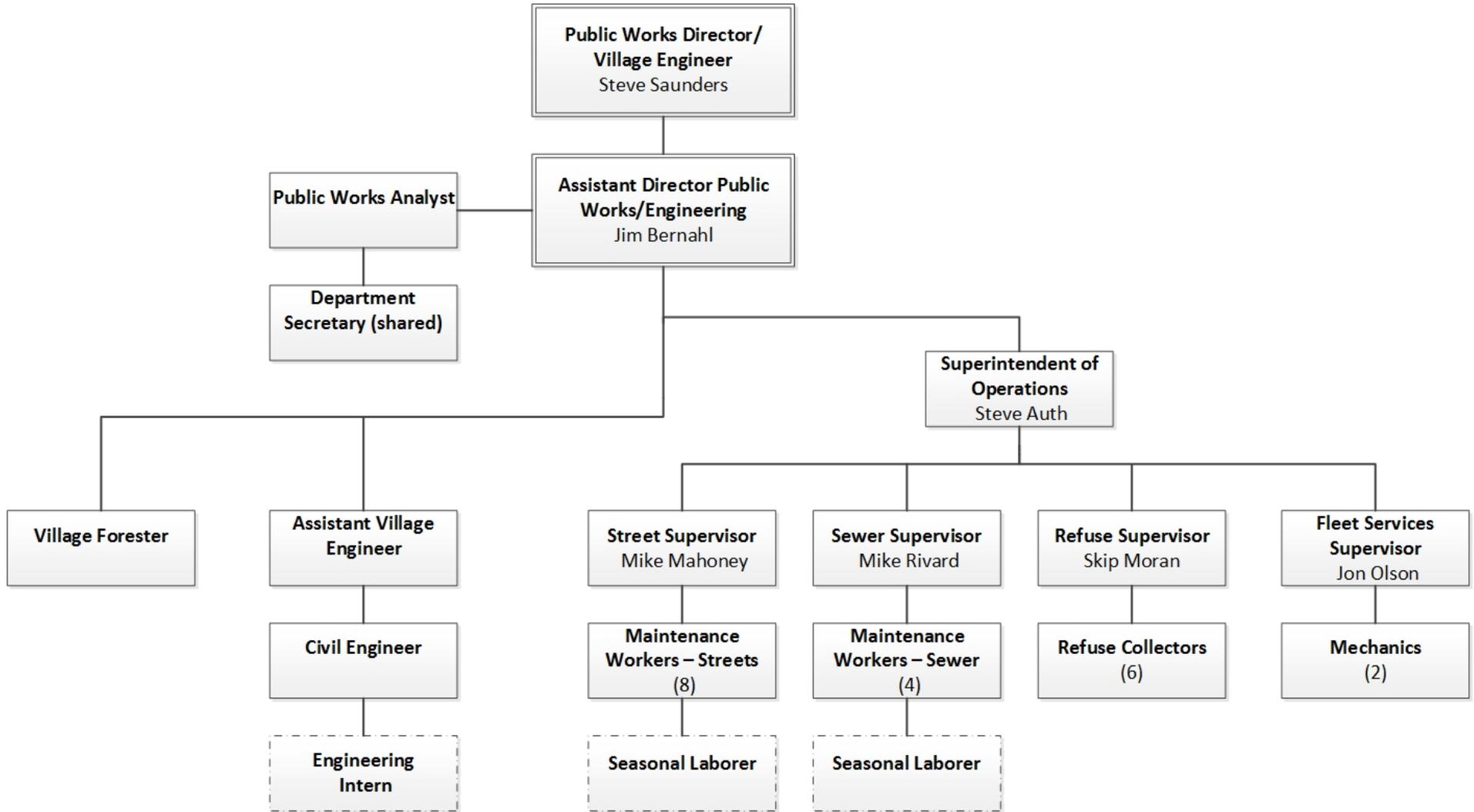
Public Works	Actual 2016	Budget 2017	Estimate 2017	Budget 2018	% Change	% Change
		A	B	C	A to C	B to C
Salaries and Benefits	\$ 2,297,184	\$ 2,322,959	\$ 2,272,249	\$ 2,454,298	5.7%	8.0%
Services and Supplies	\$ 1,364,662	\$ 1,805,256	\$ 1,819,161	\$ 1,832,710	1.5%	0.7%
Insurance	\$ 1,271	\$ -	\$ 300	\$ -	0.0%	-100.0%
Total Operating Exp.	\$ 3,663,117	\$ 4,128,215	\$ 4,091,710	\$ 4,287,008	3.8%	4.8%
Capital Outlay	\$ 2,326,206	\$ 2,145,000	\$ 2,145,000	\$ 2,499,000	16.5%	16.5%
Total Department	\$ 5,989,323	\$ 6,273,215	\$ 6,236,710	\$ 6,786,008	8.2%	8.8%

## Public Works



# Organizational Chart

## Village of Winnetka Public Works Department



## Department Metrics

- Completed design and construction of the annual Street Reconstruction program under which 15,865 lineal feet or 3.0 miles were reconstructed or resurfaced.
- Replaced approximately 6,097 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 21,426 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 292 development plan reviews and 132 forestry plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 185 trees, planted 175 trees, and trimmed 1600 trees.
- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed 512 sign replacement and repairs from traffic damage, vandalism or age.
- Responded to approximately 9 snow and ice events with a total accumulation to date of approximately 18 inches.
- Continued upgrading the Village's holiday lighting program to utilize LED lighting. New enhancements improved visual appearance, reduced electrical costs, and reduced the need to replace the lights annually.



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Benefits</b>							
100.30.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Pensions</b>							
100.30.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.30.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.30.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
100.30.01-551	Consulting Services	.00	.00	.00	.00		.00
100.30.01-552	Engineering Services	.00	.00	.00	.00		.00
100.30.01-553	Legal Services	.00	.00	.00	.00		.00
100.30.01-555	GIS & Aerial Mapping	29,000.00	29,000.00	29,000.00	28,000.00	(3)	(1,000.00)
100.30.01-556	Village Data Processing / Network Charge	21,000.00	21,000.00	21,000.00	22,050.00	5	1,050.00
100.30.01-557	Technology Licensing & Maintenance	2,400.00	2,400.00	3,105.00	4,500.00	88	2,100.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 30 - Public Works</b>								
<b>Division 01 - Department Wide</b>								
<b>EXPENSE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	CFA software annual fee					1.0000	1,200.00	1,200.00
Manager	DLT Subscription Renewal - Autocad					1.0000	2,400.00	2,400.00
Manager	Lucity annual renewal - PW work order program					1.0000	900.00	900.00
							Manager Totals	\$4,500.00
100.30.01-559	Drainage	.00	.00	.00	.00			.00
100.30.01-562	Dispatch Services	3,000.00	3,000.00	5,300.00	5,500.00	83		2,500.00
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	M&T weather notification service					1.0000	5,500.00	5,500.00
							Manager Totals	\$5,500.00
100.30.01-563	Telephone Service	1,372.00	1,528.00	1,528.00	1,528.00			.00
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Monthly PRI share (Comcast)					12.0000	127.32	1,528.00
							Manager Totals	\$1,528.00
100.30.01-564	Cell Phones & Radios	11,000.00	24,000.00	24,000.00	24,000.00			.00
100.30.01-567	Operations & Maintenance	.00	.00	.00	.00			.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 01 - Department Wide</b>							

**EXPENSE**

100.30.01-568	Utilities	143,520.00	143,520.00	143,520.00	143,520.00		.00
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Stormwater utility			12.0000	2,960.00	35,520.00	
Manager	Utilities			1.0000	108,000.00	108,000.00	
						Manager Totals	\$143,520.00

100.30.01-570	Repair & Maintenance - Buildings	83,000.00	90,000.00	90,000.00	116,000.00	29	26,000.00
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Public Works facility entrance sign			1.0000	3,000.00	3,000.00	
Manager	Public Works main door - Electronic lock installation			1.0000	2,000.00	2,000.00	
Manager	Service Yards backflow testing			1.0000	3,000.00	3,000.00	
Manager	Service Yards commodities			1.0000	11,000.00	11,000.00	
Manager	Service Yards contractual repairs			1.0000	20,000.00	20,000.00	
Manager	Service Yards fire alarm			1.0000	2,000.00	2,000.00	
Manager	Service Yards fire extinguisher			1.0000	2,000.00	2,000.00	
Manager	Service Yards front gate replacement			1.0000	20,000.00	20,000.00	
Manager	Service Yards HVAC maintenance			1.0000	10,000.00	10,000.00	
Manager	Service Yards janitorial			1.0000	15,000.00	15,000.00	
Manager	Service Yards landscape			1.0000	7,000.00	7,000.00	
Manager	Service Yards lunchroom microwave replacements			2.0000	500.00	1,000.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 01 - Department Wide</b>							
<b>EXPENSE</b>							
Manager	Service Yards mat cleaning					1.0000	1,500.00
Manager	Service Yards pest control					1.0000	1,500.00
Manager	Service Yards salt dome repair (roof & door)					1.0000	15,000.00
Manager	Service Yards sprinkler annual testing					1.0000	2,000.00
<b>Manager Totals</b>							<b>\$116,000.00</b>
100.30.01-574	Vehicle Maint Service Charge	215,544.00	216,708.00	216,708.00	213,312.00	(2)	(3,396.00)
100.30.01-575	Rental - Office Equipment	6,000.00	6,000.00	6,000.00	6,000.00		.00
100.30.01-580	Memberships & Publications	1,200.00	1,500.00	1,500.00	1,500.00		.00
100.30.01-581	Training & Travel	14,500.00	17,000.00	17,000.00	25,200.00	48	8,200.00

**Budget Transactions**

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	APWA national convention	1.0000	1,500.00	1,500.00
Manager	APWA training classes / conference	1.0000	2,500.00	2,500.00
Manager	CDL training	1.0000	1,000.00	1,000.00
Manager	IAFSM annual conference (Steve, Jim, Susan)	3.0000	1,200.00	3,600.00
Manager	MAPSI Training - 2 employees	2.0000	1,300.00	2,600.00
Manager	MWRD required I/I training	1.0000	2,000.00	2,000.00
Manager	NIPSTA training and dues	1.0000	2,000.00	2,000.00
Manager	NSC program training	1.0000	2,500.00	2,500.00
Manager	Professional training & dues	1.0000	5,500.00	5,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 30 - Public Works</b>								
<b>Division 01 - Department Wide</b>								
<b>EXPENSE</b>								
Manager	Safety training					1.0000	2,000.00	
							2,000.00	
							Manager Totals	
							\$25,200.00	
100.30.01-583	Property Insurance	22,000.00	22,000.00	22,000.00	22,000.00		.00	
	<i>Services &amp; Charges Totals</i>	<u>\$553,536.00</u>	<u>\$577,656.00</u>	<u>\$580,661.00</u>	<u>\$613,110.00</u>	6%	\$35,454.00	
<b>Supplies</b>								
100.30.01-531	Office Supplies - General	12,500.00	16,100.00	24,000.00	18,300.00	14	2,200.00	
<b>Budget Transactions</b>								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	First aid kit supplies					1.0000	1,200.00	1,200.00
Manager	PW employee meeting supplies					1.0000	1,100.00	1,100.00
Manager	Service yard plotter purchase - split with W&E					1.0000	4,500.00	4,500.00
Manager	Various office items					1.0000	11,500.00	11,500.00
							Manager Totals	\$18,300.00
100.30.01-532	Computer Equipment	1,500.00	10,000.00	10,000.00	.00	(100)	(10,000.00)	
<b>Budget Transactions</b>								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Charged to Data Processing Fund for FY2018					1.0000	(5,000.00)	(5,000.00)
Manager	Department iPad purchase					1.0000	1,500.00	1,500.00
Manager	Fax machine replacement					1.0000	500.00	500.00
Manager	Replacement of 2UA4380C91 workstation - GIS					1.0000	1,500.00	1,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
<b>Department 30 - Public Works</b>								
<b>Division 01 - Department Wide</b>								
<b>EXPENSE</b>								
Manager	Replacement of CNU4159P9M workstation					1.0000	1,500.00	
							1,500.00	
							Manager Totals	\$0.00
100.30.01-537	Uniforms	14,500.00	14,500.00	14,500.00	16,000.00	10	1,500.00	
<b>Budget Transactions</b>								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Safety/PPE Gear (Street, Forestry, Admin., Engineering)					1.0000	6,000.00	6,000.00
Manager	Uniforms (Street, Forestry, Admin, Engineering)					1.0000	10,000.00	10,000.00
							Manager Totals	\$16,000.00
100.30.01-540	Other Operating Supplies	5,000.00	25,000.00	25,000.00	25,500.00	2	500.00	
<b>Budget Transactions</b>								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	CDL testing					1.0000	3,000.00	3,000.00
Manager	Purchase - Green Machine Sweeper/Vac (permeable surface)					1.0000	20,000.00	20,000.00
Manager	Safety glasses - prescription					1.0000	2,500.00	2,500.00
							Manager Totals	\$25,500.00
100.30.01-543	Public Property Maintenance	381,000.00	346,000.00	346,000.00	375,000.00	8	29,000.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 01 - Department Wide</b>							

**EXPENSE**

Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Manager	Beautification projects			1.0000	15,000.00	15,000.00	
Manager	Brick paver repairs			1.0000	25,000.00	25,000.00	
Manager	Cenotaph maintenance			1.0000	5,000.00	5,000.00	
Manager	Fencing repairs			1.0000	25,000.00	25,000.00	
Manager	Floral program (hanging baskets / ground planters)			1.0000	40,000.00	40,000.00	
Manager	Holiday lighting			1.0000	30,000.00	30,000.00	
Manager	Irrigation public properties			1.0000	7,000.00	7,000.00	
Manager	Parking structure maintenance and repair			1.0000	5,000.00	5,000.00	
Manager	Post office maintenance repair and service			1.0000	4,000.00	4,000.00	
Manager	Property leases			1.0000	12,000.00	12,000.00	
Manager	Public property commodities			1.0000	17,000.00	17,000.00	
Manager	Public property contractual			1.0000	8,000.00	8,000.00	
Manager	Train station maintenance repair and service			1.0000	14,500.00	14,500.00	
Manager	Village Hall landscaping improvements			1.0000	10,000.00	10,000.00	
Manager	Village Hall maintenance repair and service			1.0000	22,500.00	22,500.00	
Manager	Village-wide landscaping contract - Public properties			1.0000	135,000.00	135,000.00	
						<b>Manager Totals</b>	<b>\$375,000.00</b>

100.30.01-544	Street Maintenance	.00	23,000.00	23,000.00	25,000.00	9	2,000.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 01 - Department Wide</b>							

**EXPENSE**

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Roadway striping (Thermo) - Various locations				1.0000	25,000.00	25,000.00
						Manager Totals	\$25,000.00

100.30.01-549	Fuel	.00	.00	.00	.00	.00	.00
<i>Supplies Totals</i>		\$414,500.00	\$434,600.00	\$442,500.00	\$459,800.00	6%	\$25,200.00
<i>Services and Supplies Totals</i>		\$968,036.00	\$1,012,256.00	\$1,023,161.00	\$1,072,910.00	6%	\$60,654.00

**Capital Outlay**

100.30.01-615	Buildings & Structures	500,000.00	.00	.00	.00	.00	.00
100.30.01-620	Improvements Other Than Buildings	330,000.00	.00	.00	.00	.00	.00
100.30.01-625	Heavy Machinery	120,000.00	195,000.00	195,000.00	349,000.00	79	154,000.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Replace 2004 Roll Off Dump (PW 17)				1.0000	219,000.00	219,000.00
Manager	Replace leaf vactors				2.0000	65,000.00	130,000.00
						Manager Totals	\$349,000.00

100.30.01-630	Motor Vehicles	.00	.00	.00	.00	.00	.00
100.30.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	.00
100.30.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	.00
100.30.01-645	Technology	.00	.00	.00	.00	.00	.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 01 - Department Wide</b>							
<b>EXPENSE</b>							
100.30.01-650	Infrastructure	380,001.00	600,000.00	600,000.00	650,000.00	8	50,000.00
Budget Transactions							
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	Business district brick paver projects			1.0000	50,000.00	50,000.00
	Manager	Parking rehab project - Elm Street train station			1.0000	450,000.00	450,000.00
	Manager	Sidewalk replacement			1.0000	150,000.00	150,000.00
		<b>Manager Totals</b>					<b>\$650,000.00</b>
	<i>Capital Outlay Totals</i>	<b>\$1,330,001.00</b>	<b>\$795,000.00</b>	<b>\$795,000.00</b>	<b>\$999,000.00</b>	<b>26%</b>	<b>\$204,000.00</b>
<b><u>Insurance and Other Chargebacks</u></b>							
100.30.01-530	Liability Insurance	.00	.00	300.00	.00		.00
	<i>Insurance and Other Chargebacks Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b><u>Transfers</u></b>							
100.30.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
	<b>Division 01 - Department Wide Totals</b>	<b>\$2,298,037.00</b>	<b>\$1,807,256.00</b>	<b>\$1,818,461.00</b>	<b>\$2,071,910.00</b>	<b>15%</b>	<b>\$264,654.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
Division 10 - Administration							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.30.10-511	Regular Salaries	447,228.00	461,553.00	462,000.00	481,572.00	4	20,019.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	300101 - Public Works Director						139,915.00
Manager	300201 - Asst. Director Eng. & Public Wks						122,047.00
Manager	300301 - Superintendent of Operation						122,865.00
Manager	301601 - Administrative Secretary						29,125.00
Manager	301702 - Public Works Analyst						67,620.00
Manager Totals							\$481,572.00
100.30.10-512	Overtime Salaries	2,083.00	2,500.00	2,500.00	2,500.00		.00
100.30.10-515	Sick Cashed In	9,594.00	654.00	654.00	13,452.00	1,957	12,798.00
100.30.10-518	Other Compensation	11,504.00	12,368.00	14,145.00	11,504.00	(7)	(864.00)
<i>Employee Pay Totals</i>		\$470,409.00	\$477,075.00	\$479,299.00	\$509,028.00	7%	\$31,953.00
<b>Benefits</b>							
100.30.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.10-521	Fringe Benefits - Worker's Compensation	100,001.00	99,976.00	99,976.00	100,000.00		24.00
100.30.10-522	Fringe Benefits - Medical / Dental Insurance	66,601.00	71,709.00	71,709.00	75,515.00	5	3,806.00
100.30.10-528	Fringe Benefits - Life Insurance	413.00	414.00	414.00	638.00	54	224.00
<i>Benefits Totals</i>		\$167,015.00	\$172,099.00	\$172,099.00	\$176,153.00	2%	\$4,054.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 10 - Administration</b>							
<b>EXPENSE</b>							
<b><u>Pensions</u></b>							
100.30.10-523	Fringe Benefits - Medicare	6,793.00	6,920.00	6,920.00	7,384.00	7	464.00
100.30.10-524	Fringe Benefits - Social Security	24,685.00	26,015.00	26,015.00	26,875.00	3	860.00
100.30.10-525	Fringe Benefits - IMRF Pension Er Contribution	67,478.00	64,754.00	64,754.00	69,700.00	8	4,946.00
100.30.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$98,956.00</b>	<b>\$97,689.00</b>	<b>\$97,689.00</b>	<b>\$103,959.00</b>	<b>6%</b>	<b>\$6,270.00</b>
	<i>Salary and Benefits Totals</i>	<b>\$736,380.00</b>	<b>\$746,863.00</b>	<b>\$749,087.00</b>	<b>\$789,140.00</b>	<b>6%</b>	<b>\$42,277.00</b>
	<b>Division 10 - Administration Totals</b>	<b>\$736,380.00</b>	<b>\$746,863.00</b>	<b>\$749,087.00</b>	<b>\$789,140.00</b>	<b>6%</b>	<b>\$42,277.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
Department <b>30 - Public Works</b>							
Division <b>21 - Engineering</b>							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.30.21-511	Regular Salaries	180,061.00	185,358.00	185,358.00	190,456.00	3	5,098.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		300401 - Assistant Village Engineer		Earnings		99,843.00
	Manager		300501 - Civil Engineer		Earnings		90,613.00
						Manager Totals	\$190,456.00
100.30.21-512	Overtime Salaries	3,034.00	3,036.00	.00	3,036.00		.00
100.30.21-513	Part Time Salaries	6,002.00	4,200.00	6,133.00	5,250.00	25	1,050.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		301801 - Engineering Intern		Earnings		5,250.00
						Manager Totals	\$5,250.00
100.30.21-515	Sick Cashed In	3,543.00	27,826.00	27,826.00	11,047.00	(60)	(16,779.00)
100.30.21-518	Other Compensation	2,376.00	2,592.00	2,592.00	2,376.00	(8)	(216.00)
	<i>Employee Pay Totals</i>	\$195,016.00	\$223,012.00	\$221,909.00	\$212,165.00	(5%)	(\$10,847.00)
<u>Benefits</u>							
100.30.21-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.21-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 21 - Engineering</b>							
<b>EXPENSE</b>							
100.30.21-522	Fringe Benefits - Medical / Dental Insurance	23,535.00	25,228.00	25,228.00	26,533.00	5	1,305.00
100.30.21-528	Fringe Benefits - Life Insurance	145.00	143.00	150.00	252.00	76	109.00
	<i>Benefits Totals</i>	<b>\$23,680.00</b>	<b>\$25,371.00</b>	<b>\$25,378.00</b>	<b>\$26,785.00</b>	<b>6%</b>	<b>\$1,414.00</b>
<b><u>Pensions</u></b>							
100.30.21-523	Fringe Benefits - Medicare	2,783.00	3,234.00	3,234.00	3,076.00	(5)	(158.00)
100.30.21-524	Fringe Benefits - Social Security	11,560.00	12,860.00	12,860.00	12,838.00		(22.00)
100.30.21-525	Fringe Benefits - IMRF Pension Er Contribution	27,100.00	29,689.00	29,689.00	28,326.00	(5)	(1,363.00)
100.30.21-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.21-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$41,443.00</b>	<b>\$45,783.00</b>	<b>\$45,783.00</b>	<b>\$44,240.00</b>	<b>(3%)</b>	<b>(\$1,543.00)</b>
	<i>Salary and Benefits Totals</i>	<b>\$260,139.00</b>	<b>\$294,166.00</b>	<b>\$293,070.00</b>	<b>\$283,190.00</b>	<b>(4%)</b>	<b>(\$10,976.00)</b>
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.30.21-552	Engineering Services	23,000.00	58,000.00	58,000.00	44,000.00	(24)	(14,000.00)

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Benchmark replacement	1.0000	2,000.00	2,000.00	
Manager	Contractual engineering services	1.0000	17,500.00	17,500.00	
Manager	Soil/material testing - Year 1 of 3 year contract	1.0000	24,000.00	24,000.00	
Manager	Surveying and drafting supplies	1.0000	500.00	500.00	
			<b>Manager Totals</b>	<b>\$44,000.00</b>	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 21 - Engineering</b>							
<b>EXPENSE</b>							
100.30.21-555	GIS & Aerial Mapping	.00	.00	3,000.00	.00		.00
100.30.21-580	Memberships & Publications	500.00	500.00	500.00	500.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	CFM License - Jim and Susan				2.0000	100.00	200.00
Manager	PE License - Steve, Jim, Susan				3.0000	100.00	300.00
						Manager Totals	\$500.00
	<i>Services &amp; Charges Totals</i>	\$23,500.00	\$58,500.00	\$61,500.00	\$44,500.00	(24%)	(\$14,000.00)
<b>Supplies</b>							
100.30.21-540	Other Operating Supplies	1,500.00	1,500.00	1,500.00	34,500.00	2,200	33,000.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Replace PW 2 - engineering (Ford Escape)				1.0000	30,000.00	30,000.00
Manager	Traffic counting devices				2.0000	1,500.00	3,000.00
Manager	Various engineering equipment purchases				1.0000	1,500.00	1,500.00
						Manager Totals	\$34,500.00
	<i>Supplies Totals</i>	\$1,500.00	\$1,500.00	\$1,500.00	\$34,500.00	2200%	\$33,000.00
	<i>Services and Supplies Totals</i>	\$25,000.00	\$60,000.00	\$63,000.00	\$79,000.00	32%	\$19,000.00
Division	<b>21 - Engineering Totals</b>	\$285,139.00	\$354,166.00	\$356,070.00	\$362,190.00	2%	\$8,024.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
Division 22 - Street Maintenance							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.30.22-511	Regular Salaries	734,094.00	692,605.00	692,605.00	689,134.00	(1)	(3,471.00)
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		300901 - Street Supervisor		Earnings		112,536.00
	Manager		301401 - Maintenance Worker		Earnings		56,565.00
	Manager		301402 - Maintenance Worker		Earnings		85,112.00
	Manager		301403 - Maintenance Worker		Earnings		56,565.00
	Manager		301406 - Maintenance Worker		Earnings		85,112.00
	Manager		301407 - Maintenance Worker		Earnings		85,112.00
	Manager		301408 - Maintenance Worker		Earnings		85,112.00
	Manager		301409 - Maintenance Worker		Earnings		55,532.00
	Manager		301412 - Maintenance Worker		Earnings		60,395.00
	Manager		309999 - PW Budget Only		Earnings		7,093.00
						Manager Totals	<u>\$689,134.00</u>
100.30.22-512	Overtime Salaries	30,000.00	30,002.00	30,000.00	30,000.00		(2.00)
100.30.22-513	Part Time Salaries	.00	6,240.00	6,000.00	6,760.00	8	520.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		301414 - Street Department - Seasonal		Earnings		6,760.00
						Manager Totals	<u>\$6,760.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 22 - Street Maintenance</b>							
<b>EXPENSE</b>							
100.30.22-515	Sick Cashed In	3,347.00	10,696.00	10,695.00	7,047.00	(34)	(3,649.00)
100.30.22-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	<u>\$767,441.00</u>	<u>\$739,543.00</u>	<u>\$739,300.00</u>	<u>\$732,941.00</u>	(1%)	(\$6,602.00)
<b>Benefits</b>							
100.30.22-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.22-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.22-522	Fringe Benefits - Medical / Dental Insurance	149,345.00	142,299.00	142,299.00	141,157.00	(1)	(1,142.00)
100.30.22-528	Fringe Benefits - Life Insurance	542.00	681.00	681.00	909.00	33	228.00
	<i>Benefits Totals</i>	<u>\$149,887.00</u>	<u>\$142,980.00</u>	<u>\$142,980.00</u>	<u>\$142,066.00</u>	(1%)	(\$914.00)
<b>Pensions</b>							
100.30.22-523	Fringe Benefits - Medicare	10,694.00	10,723.00	10,723.00	10,627.00	(1)	(96.00)
100.30.22-524	Fringe Benefits - Social Security	45,721.00	45,004.00	45,000.00	44,443.00	(1)	(561.00)
100.30.22-525	Fringe Benefits - IMRF Pension Er Contribution	110,051.00	99,507.00	99,507.00	139,415.00	40	39,908.00
100.30.22-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.22-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<u>\$166,466.00</u>	<u>\$155,234.00</u>	<u>\$155,230.00</u>	<u>\$194,485.00</u>	25%	\$39,251.00
	<i>Salary and Benefits Totals</i>	<u>\$1,083,794.00</u>	<u>\$1,037,757.00</u>	<u>\$1,037,510.00</u>	<u>\$1,069,492.00</u>	3%	\$31,735.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
100.30.22-571	Repair & Maintenance - Streets	213,000.00	211,000.00	211,000.00	194,000.00	(8)	(17,000.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 22 - Street Maintenance

**EXPENSE**

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Asphalt for road repairs			1.0000	20,000.00	20,000.00
Manager	Crack sealing / Pavement Rejuvenation			1.0000	25,000.00	25,000.00
Manager	Excavation debris			1.0000	12,000.00	12,000.00
Manager	Graffiti removal			1.0000	2,000.00	2,000.00
Manager	Miscellaneous landscaping repairs			1.0000	5,000.00	5,000.00
Manager	Miscellaneous street maintenance			1.0000	18,000.00	18,000.00
Manager	Sign materials			1.0000	27,000.00	27,000.00
Manager	Street sweeping debris (M60)			1.0000	21,000.00	21,000.00
Manager	Striping contingency			1.0000	6,000.00	6,000.00
Manager	Temporary help - leaf collection / other			1.0000	45,000.00	45,000.00
Manager	Tool replacement			1.0000	6,000.00	6,000.00
Manager	Traffic control contingency			1.0000	2,000.00	2,000.00
Manager	Traffic paint			1.0000	5,000.00	5,000.00
Manager Totals						\$194,000.00

<i>Services &amp; Charges Totals</i>	\$213,000.00	\$211,000.00	\$211,000.00	\$194,000.00	(8%)	(\$17,000.00)
<i>Services and Supplies Totals</i>	\$213,000.00	\$211,000.00	\$211,000.00	\$194,000.00	(8%)	(\$17,000.00)

**Capital Outlay**

100.30.22-650	Infrastructure	.00	.00	.00	.00	.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++ \$0.00
Division 22 - Street Maintenance	Totals	\$1,296,794.00	\$1,248,757.00	\$1,248,510.00	\$1,263,492.00	1% \$14,735.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
Division 23 - Pavement Reconstruction							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Benefits</b>							
100.30.23-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.23-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.23-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.23-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Pensions</b>							
100.30.23-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.30.23-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.30.23-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.30.23-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.23-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Capital Outlay</b>							
100.30.23-650	Infrastructure	1,343,000.00	1,350,000.00	1,350,000.00	1,500,000.00	11	150,000.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Street & alley reconstruction/rehabilitation				1.0000	1,500,000.00	1,500,000.00
						Manager Totals	\$1,500,000.00
<i>Capital Outlay Totals</i>		\$1,343,000.00	\$1,350,000.00	\$1,350,000.00	\$1,500,000.00	11%	\$150,000.00
Division	<b>23 - Pavement Reconstruction Totals</b>	\$1,343,000.00	\$1,350,000.00	\$1,350,000.00	\$1,500,000.00	11%	\$150,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
Division 24 - Drainage							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
100.30.24-511	Regular Salaries	.00	.00	.00	.00		.00
100.30.24-512	Overtime Salaries	.00	.00	2,700.00	.00		.00
100.30.24-515	Sick Cashed In	.00	.00	.00	.00		.00
100.30.24-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$2,700.00	\$0.00	+++	\$0.00
<b><u>Benefits</u></b>							
100.30.24-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.24-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.24-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.24-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Pensions</u></b>							
100.30.24-523	Fringe Benefits - Medicare	.00	.00	29.00	.00		.00
100.30.24-524	Fringe Benefits - Social Security	.00	.00	125.00	.00		.00
100.30.24-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	279.00	.00		.00
100.30.24-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.24-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		\$0.00	\$0.00	\$433.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$3,133.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
Division 24 - Drainage							
<b>EXPENSE</b>							
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
100.30.24-559	Drainage	.00	.00	.00	.00		.00
	<i>Services &amp; Charges Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Supplies</u></b>							
100.30.24-536	Salt and Snow Removal Supplies and Equipment	.00	.00	.00	.00		.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Services and Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<b>Division 24 - Drainage Totals</b>	\$0.00	\$0.00	\$3,133.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 25 - Snow Removal</b>							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
100.30.25-511	Regular Salaries	.00	.00	.00	.00		.00
100.30.25-512	Overtime Salaries	80,048.00	80,048.00	35,000.00	80,048.00		.00
100.30.25-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	<b>\$80,048.00</b>	<b>\$80,048.00</b>	<b>\$35,000.00</b>	<b>\$80,048.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Benefits</b>							
100.30.25-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.25-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.25-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	3,500.00	.00		.00
100.30.25-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Pensions</b>							
100.30.25-523	Fringe Benefits - Medicare	.00	1,160.00	500.00	1,161.00		1.00
100.30.25-524	Fringe Benefits - Social Security	.00	2,701.00	2,000.00	2,807.00	4	106.00
100.30.25-525	Fringe Benefits - IMRF Pension Er Contribution	11,478.00	10,860.00	4,500.00	10,958.00	1	98.00
100.30.25-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.25-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$11,478.00</b>	<b>\$14,721.00</b>	<b>\$7,000.00</b>	<b>\$14,926.00</b>	<b>1%</b>	<b>\$205.00</b>
	<i>Salary and Benefits Totals</i>	<b>\$91,526.00</b>	<b>\$94,769.00</b>	<b>\$45,500.00</b>	<b>\$94,974.00</b>	<b>0%</b>	<b>\$205.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 100 - General Fund</b>								
Department <b>30 - Public Works</b>								
Division <b>25 - Snow Removal</b>								
<b>EXPENSE</b>								
<b>Services and Supplies</b>								
<b>Services &amp; Charges</b>								
100.30.25-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00		.00	
	<i>Services &amp; Charges Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
<b>Supplies</b>								
100.30.25-536	Salt and Snow Removal Supplies and Equipment	188,400.00	187,000.00	187,000.00	177,000.00	(5)	(10,000.00)	
<b>Budget Transactions</b>								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Alternative deicers and equipment					1.0000	25,000.00	25,000.00
Manager	AVL technology					1.0000	15,000.00	15,000.00
Manager	Bag deicing products					1.0000	2,000.00	2,000.00
Manager	Contract hauling					1.0000	10,000.00	10,000.00
Manager	Plow parts					1.0000	10,000.00	10,000.00
Manager	Plow replacement					1.0000	10,000.00	10,000.00
Manager	Road salt					1.0000	85,000.00	85,000.00
Manager	Severe weather contingency					1.0000	20,000.00	20,000.00
							<b>Manager Totals</b>	<b>\$177,000.00</b>
	<i>Supplies Totals</i>	\$188,400.00	\$187,000.00	\$187,000.00	\$177,000.00	(5%)	(\$10,000.00)	
	<i>Services and Supplies Totals</i>	\$188,400.00	\$187,000.00	\$187,000.00	\$177,000.00	(5%)	(\$10,000.00)	
Division	<b>25 - Snow Removal Totals</b>	\$279,926.00	\$281,769.00	\$232,500.00	\$271,974.00	(3%)	(\$9,795.00)	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 26 - Forestry</b>							

**EXPENSE**

Salary and Benefits

Employee Pay

100.30.26-511	Regular Salaries	97,440.00	100,306.00	101,000.00	147,967.00	48	47,661.00
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Position Transactions

Level	Position	Type	Code	Total Amount
Manager	301001 - Village Forester	Earnings		103,066.00
Manager	301002 - Village Forester 2	Earnings		44,901.00
<b>Manager Totals</b>				<b>\$147,967.00</b>

100.30.26-512	Overtime Salaries	12,079.00	12,001.00	6,000.00	12,000.00		(1.00)
100.30.26-513	Part Time Salaries	.00	4,600.00	4,600.00	.00	(100)	(4,600.00)
100.30.26-515	Sick Cashed In	6,003.00	.00	.00	4,863.00		4,863.00
100.30.26-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		<b>\$115,522.00</b>	<b>\$116,907.00</b>	<b>\$111,600.00</b>	<b>\$164,830.00</b>	<b>41%</b>	<b>\$47,923.00</b>

Benefits

100.30.26-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.26-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.26-522	Fringe Benefits - Medical / Dental Insurance	7,966.00	8,577.00	8,577.00	17,589.00	105	9,012.00
100.30.26-528	Fringe Benefits - Life Insurance	78.00	77.00	77.00	235.00	205	158.00
<i>Benefits Totals</i>		<b>\$8,044.00</b>	<b>\$8,654.00</b>	<b>\$8,654.00</b>	<b>\$17,824.00</b>	<b>106%</b>	<b>\$9,170.00</b>

Pensions

100.30.26-523	Fringe Benefits - Medicare	1,500.00	1,695.00	1,695.00	2,390.00	41	695.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
<b>Division 26 - Forestry</b>							
<b>EXPENSE</b>							
100.30.26-524	Fringe Benefits - Social Security	6,413.00	6,909.00	7,000.00	9,896.00	43	2,987.00
100.30.26-525	Fringe Benefits - IMRF Pension Er Contribution	16,566.00	15,239.00	15,000.00	22,562.00	48	7,323.00
100.30.26-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.26-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		\$24,479.00	\$23,843.00	\$23,695.00	\$34,848.00	46%	\$11,005.00
<i>Salary and Benefits Totals</i>		\$148,045.00	\$149,404.00	\$143,949.00	\$217,502.00	46%	\$68,098.00
 <b><u>Services and Supplies</u></b>							
<b><u>Supplies</u></b>							
100.30.26-545	Forestry	332,000.00	335,000.00	335,000.00	309,800.00	(8)	(25,200.00)

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Consulting	1.0000	3,500.00	3,500.00	
Manager	Dutch Elm testing and injections	1.0000	20,500.00	20,500.00	
Manager	Emerald Ash Borer parkway tree replacements	1.0000	25,000.00	25,000.00	
Manager	Emerald Ash Borer removal	1.0000	40,000.00	40,000.00	
Manager	Emerald Ash Borer treatment	1.0000	15,000.00	15,000.00	
Manager	Forestry supplies	1.0000	2,000.00	2,000.00	
Manager	Grant contingency	1.0000	5,000.00	5,000.00	
Manager	Tree and stump removals	1.0000	55,000.00	55,000.00	
Manager	Tree fertilization/misc.	1.0000	7,000.00	7,000.00	
Manager	Tree grates (Neenah 8811T38)	4.0000	1,700.00	6,800.00	
Manager	Tree planting	1.0000	30,000.00	30,000.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 100 - General Fund</b>							
<b>Department 30 - Public Works</b>							
Division 26 - Forestry							
<b>EXPENSE</b>							
Manager	Tree trimming (Year 3 of 3)					1.0000	100,000.00
							100,000.00
							Manager Totals
							\$309,800.00
	<i>Supplies Totals</i>	\$332,000.00	\$335,000.00	\$335,000.00	\$309,800.00	(8%)	(\$25,200.00)
	<i>Services and Supplies Totals</i>	\$332,000.00	\$335,000.00	\$335,000.00	\$309,800.00	(8%)	(\$25,200.00)
	Division 26 - Forestry Totals	\$480,045.00	\$484,404.00	\$478,949.00	\$527,302.00	9%	\$42,898.00
	Department 30 - Public Works Totals	\$6,719,321.00	\$6,273,215.00	\$6,236,710.00	\$6,786,008.00	8%	\$512,793.00

# DEPARTMENT NARRATIVE

## MOTOR FUEL

### Mission Statement/Purpose

The mission of the Motor Fuel Tax (MFT) is to improve roads, bridges and sidewalks within the Village. By Village policy, these funds have been designated to pay principally for transportation-related capital improvements. Staff performing or supervising this work are budgeted in the General Fund, Public Works Department.

### Current Year Department Accomplishments

- Improved pedestrian and traffic safety through modernization of traffic signal at Elm Street and Green Bay Road.
- Advanced improvements for the planned Federal-Aid reconstruction of the Cherry Street and Oak Street bridges through completion of Phase I engineering.

## Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Improve pedestrian and traffic safety along state roadways.	<ul style="list-style-type: none"> <li>• Complete Green Bay Road and Elm Street traffic signal modernization project.</li> </ul>	12/31/18
Improve roadways, bridges, and sidewalks within the village.	<ul style="list-style-type: none"> <li>• Complete Phase II engineering (painting and deck repair) for the planned Federal-Aid reconstruction of the Chery Street and Oak Street bridges.</li> </ul>	12/31/18

## Fiscal Year 2017 Department Objectives Review

<u>Objective</u>	<u>December 31<sup>st</sup>, 2017 Anticipated Completion Status</u>
Improve pedestrian and traffic safety along state roadways.	In progress
Improve roadways, bridges, and sidewalks within the Village.	In progress

# Financial Summary

Motor Fuel Tax Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
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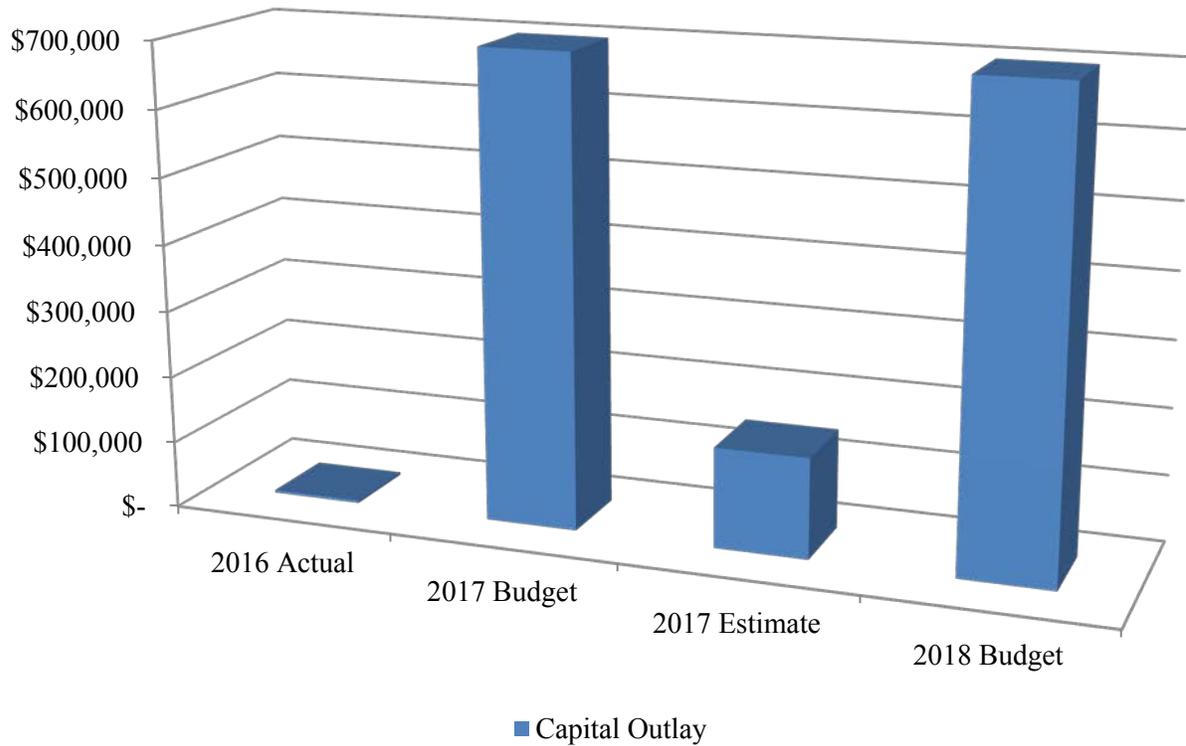
Operating						
Revenue	\$314,696	\$632,000	\$312,601	\$632,000	0.0%	102.2%
Expenses	\$-	\$-	\$-	\$-	0.0%	0.0%
Net Operating Income (loss)	\$314,696	\$632,000	\$312,601	\$632,000	0.0%	102.2%

Capital Outlay	\$3,605	\$700,000	\$150,000	\$700,000	0.0%	366.7%
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Total Fund Expense	\$3,605	\$700,000	\$150,000	\$700,000	0.0%	366.7%
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Net Fund Income (loss)	\$311,091	\$(68,000)	\$162,601	\$(68,000)	0.0%	-141.8%
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## Motor Fuel Tax Fund





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 200 - Motor Fuel Tax</b>								
<b>REVENUE</b>								
<b>Intergovernmental Revenue</b>								
200-430.35	Shared Revenue Motor Fuel Tax	310,000.00	310,000.00	310,000.00	310,000.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Annual MFT allotment					1.0000	310,000.00	310,000.00
							Manager Totals	\$310,000.00
200-430.45	Shared Revenue Grants	.00	320,000.00	.00	320,000.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Federal reimbursement - Oak and Cherry bridge engineering @ 80%					1.0000	320,000.00	320,000.00
							Manager Totals	\$320,000.00
	<i>Intergovernmental Revenue Totals</i>	\$310,000.00	\$630,000.00	\$310,000.00	\$630,000.00	0%	\$0.00	
<b>Transfers</b>								
200-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00	
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
<b>Interest Income</b>								
200-460.05	Interest Interest on Investments	300.00	2,000.00	2,601.00	2,000.00		.00	
	<i>Interest Income Totals</i>	\$300.00	\$2,000.00	\$2,601.00	\$2,000.00	0%	\$0.00	
	<b>REVENUE TOTALS</b>	\$310,300.00	\$632,000.00	\$312,601.00	\$632,000.00	0%	\$0.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 200 - Motor Fuel Tax							
Department 12 - Special Revenue							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Capital Outlay</b>							
200.12.01-650	Infrastructure	610,000.00	700,000.00	150,000.00	700,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Cherry and Oak bridge engineering				1.0000	400,000.00	400,000.00
Manager	Green Bay & Elm traffic signal				1.0000	300,000.00	300,000.00
						Manager Totals	\$700,000.00
	<i>Capital Outlay Totals</i>	\$610,000.00	\$700,000.00	\$150,000.00	\$700,000.00	0%	\$0.00
<b>Transfers</b>							
200.12.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 01 - Department Wide Totals	\$610,000.00	\$700,000.00	\$150,000.00	\$700,000.00	0%	\$0.00
	Department 12 - Special Revenue Totals	\$610,000.00	\$700,000.00	\$150,000.00	\$700,000.00	0%	\$0.00
	<b>EXPENSE TOTALS</b>	\$610,000.00	\$700,000.00	\$150,000.00	\$700,000.00	0%	\$0.00
	Fund 200 - Motor Fuel Tax Totals						
	<b>REVENUE TOTALS</b>	\$310,300.00	\$632,000.00	\$312,601.00	\$632,000.00	0%	\$0.00
	<b>EXPENSE TOTALS</b>	\$610,000.00	\$700,000.00	\$150,000.00	\$700,000.00	0%	\$0.00
	Fund 200 - Motor Fuel Tax Totals	(\$299,700.00)	(\$68,000.00)	\$162,601.00	(\$68,000.00)	0%	\$0.00

# DEPARTMENT NARRATIVE

## FOREIGN FIRE INSURANCE

### Mission Statement/Purpose

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

### Current Year Department Accomplishments

- The Fire Department FFT Board purchased a surveillance drone to be used in tactical rescue operations. The Board was also involved in training and certifying two staff members in drone flight operations.
- The Fire Department FFT Board purchased and installed several bunk room improvements including sleeping quarter privacy dividers and supplementary air conditioning units.
- The Fire Department FFT Board standardized purchasing timeframes and guidelines.
- The Fire Department FFT Board created a newly designed monthly Treasurer's report for monitoring the fund balance.

## Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Remodel Fire Department front desk reception and administrative area.	<ul style="list-style-type: none"> <li>• Select a design firm to submit concept and specifications as part of an RFP process.</li> <li>• Finish formal bidding process and select a construction company to make modifications.</li> <li>• Complete construction.</li> <li>• Implement a potential replacement plan for carpeting, lighting and painting.</li> </ul>	7/31/18
Identify a member of the Department who will obtain a certification in specialized fitness and injury prevention training.	<ul style="list-style-type: none"> <li>• Select the member willing to obtain the certification and provide training to the Department.</li> <li>• Create a list of "deliverables" that the member would be expected to provide to the Department upon completion of the course.</li> </ul>	11/30/18

## Fiscal Year 2017 Department Objectives Review

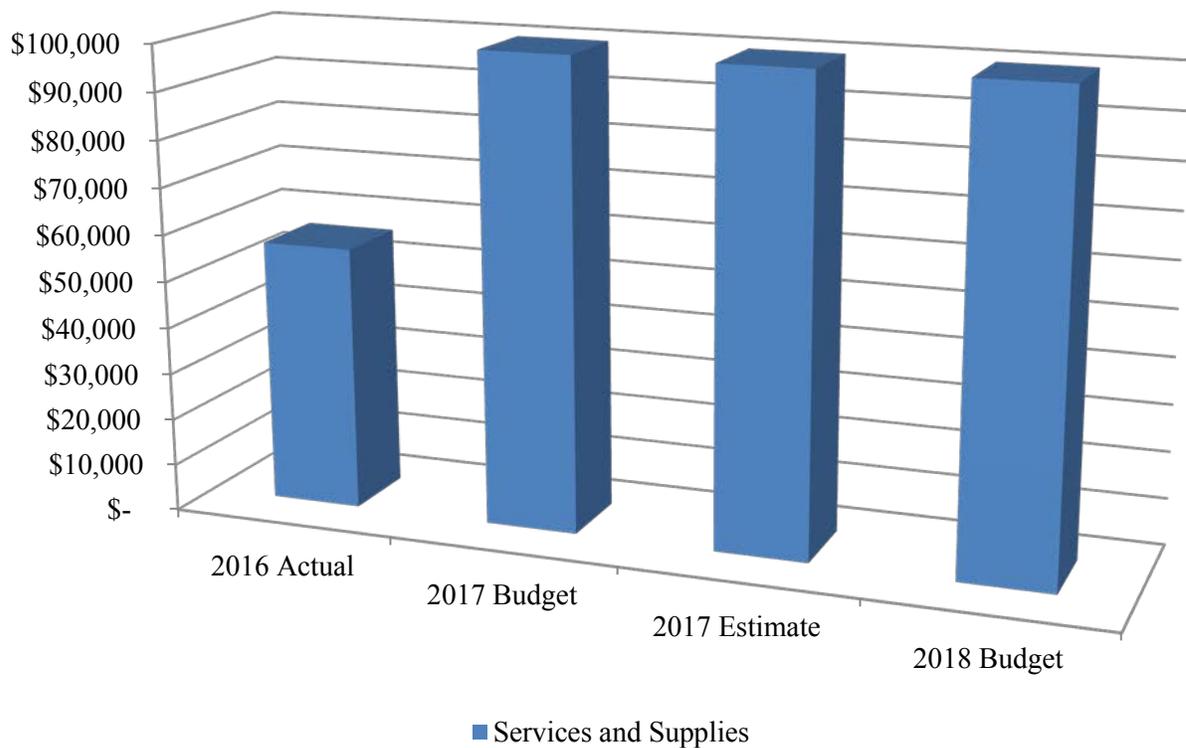
<u>Objective</u>	<u>December 31<sup>st</sup>, 2017 Anticipated Completion Status</u>
The FFT Board modified its purchasing policy to require any purchase request be made 14 days prior to a scheduled meeting and include all necessary documentation for the Board members to evaluate the request thoroughly.	Complete

# Financial Summary

Foreign Fire Insurance Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
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Operating						
Revenue	\$ 71,814	\$ 78,275	\$ 78,779	\$ 78,275	0.0%	-0.6%
Expenses	\$ (56,470)	\$ (100,000)	\$ (100,000)	\$ (100,000)	0.0%	0.0%
Net Operating Income (loss)	\$ 15,344	\$ (21,725)	\$ (21,221)	\$ (21,725)	0.0%	2.4%
Operating Expense Detail						
Services and Supplies	\$ 56,470	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
	\$ 56,470	\$ 100,000	\$ 100,000	\$ 100,000		

## Foreign Fire Insurance Fund





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 220 - Foreign Fire Tax</b>							
<b>REVENUE</b>							
<b>Intergovernmental Revenue</b>							
220-430.40	Shared Revenue Foreign Fire Insurance	78,000.00	78,000.00	78,000.00	78,000.00		.00
	<i>Intergovernmental Revenue Totals</i>	<b>\$78,000.00</b>	<b>\$78,000.00</b>	<b>\$78,000.00</b>	<b>\$78,000.00</b>	0%	\$0.00
<b>Interest Income</b>							
220-460.05	Interest Interest on Investments	275.00	275.00	779.00	275.00		.00
	<i>Interest Income Totals</i>	<b>\$275.00</b>	<b>\$275.00</b>	<b>\$779.00</b>	<b>\$275.00</b>	0%	\$0.00
	<b>REVENUE TOTALS</b>	<b>\$78,275.00</b>	<b>\$78,275.00</b>	<b>\$78,779.00</b>	<b>\$78,275.00</b>	0%	\$0.00
<b>EXPENSE</b>							
<b>Department 12 - Special Revenue</b>							
<b>Division 01 - Department Wide</b>							
<b>Services and Supplies</b>							
<b>Supplies</b>							
220.12.01-540	Other Operating Supplies	55,000.00	55,000.00	55,000.00	55,000.00		.00
220.12.01-546	Firefighting Equipment and Supplies	45,000.00	45,000.00	45,000.00	45,000.00		.00
	<i>Supplies Totals</i>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	0%	\$0.00
	<i>Services and Supplies Totals</i>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	0%	\$0.00
	Division 01 - Department Wide Totals	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	0%	\$0.00
	Department 12 - Special Revenue Totals	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	0%	\$0.00
	<b>EXPENSE TOTALS</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	0%	\$0.00
<b>Fund 220 - Foreign Fire Tax Totals</b>							
	<b>REVENUE TOTALS</b>	<b>\$78,275.00</b>	<b>\$78,275.00</b>	<b>\$78,779.00</b>	<b>\$78,275.00</b>	0%	\$0.00
	<b>EXPENSE TOTALS</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	0%	\$0.00
	<b>Fund 220 - Foreign Fire Tax Totals</b>	<b>(\$21,725.00)</b>	<b>(\$21,725.00)</b>	<b>(\$21,221.00)</b>	<b>(\$21,725.00)</b>	0%	\$0.00

# DEPARTMENT NARRATIVE

## SPECIAL SERVICE AREAS

### Mission Statement/Purpose

The Village currently has one special service area within its boundaries. The purpose of this special taxing district is to provide improvements to neighborhoods as prescribed by resident demand and/or Village analysis. As improvement activity in the existing special service area has been previously completed, there is no projected spending activity for fiscal year 2018.

The one active special service area continues to levy against its neighborhood. Once the principal and interest associated with the financing issued to complete the improvements is repaid, the levy amounts will drop off. For the 2016 tax levy year (payable in 2017), the Village closed Special Service Areas #4 and #5.

### Financial Summary

Special Service Area Funds SSA #3, #4, #5*	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 41,511	\$ 30,600	\$ 30,600	\$ 29,580	-3.3%	-3.3%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Net Operating Income (loss)	\$ 41,511	\$ 30,600	\$ 30,600	\$ 29,580	-3.3%	-3.3%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Net Fund Income (loss)	\$ 41,511	\$ 30,600	\$ 30,600	\$ 29,580	-3.3%	-3.3%

\*Note: Special Service Areas #4 and #5 were fully paid and closed for tax levy year 2016 (payable in 2017). The 2016 history is included in the above chart for reference only.



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change																																								
Fund 310 - S.S.A. #3																																															
<b>REVENUE</b>																																															
<u>Property Tax</u>																																															
310-401.25	Property Tax Debt Service	.00	.00	.00	.00		.00																																								
	<i>Property Tax Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>																																								
<u>Licenses, Permits &amp; Fees</u>																																															
<u>Licenses</u>																																															
310-401.40	Property Tax Special Assessment	31,620.00	30,600.00	30,600.00	29,580.00	(3)	(1,020.00)																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th></th> <th></th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>Year 7 of 10 interest</td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>4,080.00</td> <td>4,080.00</td> </tr> <tr> <td>Manager</td> <td>Year 7 of 10 principal</td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>25,500.00</td> <td>25,500.00</td> </tr> <tr> <td colspan="6"></td> <td><b>Manager Totals</b></td> <td><u>\$29,580.00</u></td> </tr> </tbody> </table>								Budget Transactions								Level	Transaction				Number of Units	Cost Per Unit	Total Amount	Manager	Year 7 of 10 interest				1.0000	4,080.00	4,080.00	Manager	Year 7 of 10 principal				1.0000	25,500.00	25,500.00							<b>Manager Totals</b>	<u>\$29,580.00</u>
Budget Transactions																																															
Level	Transaction				Number of Units	Cost Per Unit	Total Amount																																								
Manager	Year 7 of 10 interest				1.0000	4,080.00	4,080.00																																								
Manager	Year 7 of 10 principal				1.0000	25,500.00	25,500.00																																								
						<b>Manager Totals</b>	<u>\$29,580.00</u>																																								
	<i>Licenses Totals</i>	<u>\$31,620.00</u>	<u>\$30,600.00</u>	<u>\$30,600.00</u>	<u>\$29,580.00</u>	(3%)	<u>(\$1,020.00)</u>																																								
	<i>Licenses, Permits &amp; Fees Totals</i>	<u>\$31,620.00</u>	<u>\$30,600.00</u>	<u>\$30,600.00</u>	<u>\$29,580.00</u>	(3%)	<u>(\$1,020.00)</u>																																								
<u>Transfers</u>																																															
310-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00																																								
	<i>Transfers Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>																																								
<u>Interest Income</u>																																															
310-460.05	Interest Interest on Investments	.00	.00	.00	.00		.00																																								
	<i>Interest Income Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>																																								
	<b>REVENUE TOTALS</b>	<u>\$31,620.00</u>	<u>\$30,600.00</u>	<u>\$30,600.00</u>	<u>\$29,580.00</u>	(3%)	<u>(\$1,020.00)</u>																																								
Fund 310 - S.S.A. #3 Totals																																															
	<b>REVENUE TOTALS</b>	<u>\$31,620.00</u>	<u>\$30,600.00</u>	<u>\$30,600.00</u>	<u>\$29,580.00</u>	(3%)	<u>(\$1,020.00)</u>																																								
Fund 310 - S.S.A. #3 Totals																																															
	<b>REVENUE TOTALS</b>	<u>\$31,620.00</u>	<u>\$30,600.00</u>	<u>\$30,600.00</u>	<u>\$29,580.00</u>	(3%)	<u>(\$1,020.00)</u>																																								

# DEPARTMENT NARRATIVE

## VILLAGE FACILITIES

### Mission Statement/Purpose

The Public Facilities Fund is used to budget for improvements to Village buildings and property. Projects are generally funded through transfers from the General Fund. In FY 2018, the Village will be evaluating a schedule for future improvement projects.

### Current Year Department Accomplishments

- Completed the installation of storm windows in the Village Hall building.
- Coordinated a deep cleaning of the Village Hall basement and document archives.

## Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Coordinate ongoing improvements of Village facilities.	<ul style="list-style-type: none"> <li>• Rehabilitate the Village Hall terrazzo floor in the lobby and second floor hallway.</li> <li>• Develop an HVAC, plumbing, and electrical replacement schedule for major systems.</li> </ul>	12/31/18

## Fiscal Year 2017 Department Objectives Review

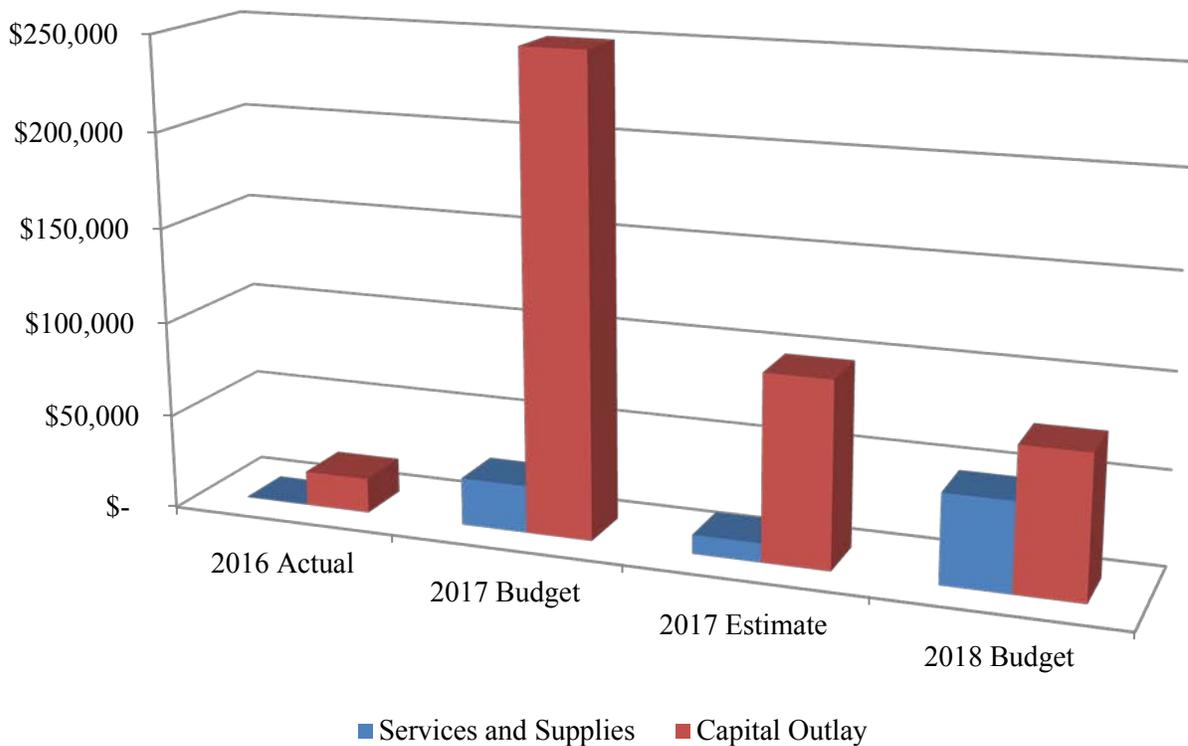
<u>Objective</u>	<u>December 31<sup>st</sup>, 2017</u> <u>Anticipated Completion Status</u>
Add to the aesthetic and functional value of Village Hall by designing and installing storm windows.	Complete



# Financial Summary

Village Facilities Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 4,623	\$ 2,575	\$ 3,979	\$ 2,526	-1.9%	-36.5%
Expenses	\$ (97)	\$ (25,000)	\$ (10,000)	\$ (47,000)	88.0%	370.0%
Net Operating Income (loss)	\$ 4,526	\$ (22,425)	\$ (6,021)	\$ (44,474)	98.3%	638.6%
<b>Operating Expense Detail</b>						
Services and Supplies	\$ 97	\$ 25,000	\$ 10,000	\$ 47,000	88.0%	370.0%
	\$ 97	\$ 25,000	\$ 10,000	\$ 47,000		
Capital Outlay	\$ 18,307	\$ 250,000	\$ 97,700	\$ 75,000	-70.0%	-23.2%
Total Fund Expense	\$ 18,404	\$ 275,000	\$ 107,700	\$ 122,000	-55.6%	13.3%
Net Fund Income (loss)	\$ (13,781)	\$ (272,425)	\$ (103,721)	\$ (119,474)	-56.1%	15.2%

## Village Facilities Fund





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 410 - Village Facilities Fund</b>							
<b>REVENUE</b>							
<b>Transfers</b>							
410-490.10	Interfund Transfers In Other Transfers	150,000.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	<u>\$150,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>
<b>Interest Income</b>							
410-460.05	Interest Interest on Investments	3,000.00	2,575.00	3,979.00	2,526.00	(2)	(49.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$336,796) * 0.75%				1.0000	2,525.97	2,525.97
						Manager Totals	<u>\$2,525.97</u>
	<i>Interest Income Totals</i>	<u>\$3,000.00</u>	<u>\$2,575.00</u>	<u>\$3,979.00</u>	<u>\$2,526.00</u>	(2%)	<u>(\$49.00)</u>
	<b>REVENUE TOTALS</b>	<u>\$153,000.00</u>	<u>\$2,575.00</u>	<u>\$3,979.00</u>	<u>\$2,526.00</u>	(2%)	<u>(\$49.00)</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 410 - Village Facilities Fund							
Department 15 - Capital Project							

**EXPENSE**

Division 01 - Department Wide

Services and Supplies

Services & Charges

410.15.01-558	Construction Services	.00	25,000.00	10,000.00	47,000.00	88	22,000.00
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Village Hall administrative office renovation			1.0000	6,500.00	6,500.00	
Manager	Village Hall drainage improvements			1.0000	10,000.00	10,000.00	
Manager	Village Hall landscaping improvements			1.0000	20,000.00	20,000.00	
Manager	Village Hall terrazzo floor rejuvenation			1.0000	10,500.00	10,500.00	
						Manager Totals	\$47,000.00

<i>Services &amp; Charges Totals</i>	\$0.00	\$25,000.00	\$10,000.00	\$47,000.00	88%	\$22,000.00
<i>Services and Supplies Totals</i>	\$0.00	\$25,000.00	\$10,000.00	\$47,000.00	88%	\$22,000.00

Capital Outlay

410.15.01-615	Buildings & Structures	233,000.00	250,000.00	97,700.00	75,000.00	(70)	(175,000.00)
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Village Hall storm windows (carry over from 2017)			1.0000	75,000.00	75,000.00	
						Manager Totals	\$75,000.00

<i>Capital Outlay Totals</i>	\$233,000.00	\$250,000.00	\$97,700.00	\$75,000.00	(70%)	(\$175,000.00)
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 410 - Village Facilities Fund</b>							
	Division 01 - Department Wide Totals	\$233,000.00	\$275,000.00	\$107,700.00	\$122,000.00	(56%)	(\$153,000.00)
	Department 15 - Capital Project Totals	\$233,000.00	\$275,000.00	\$107,700.00	\$122,000.00	(56%)	(\$153,000.00)
	EXPENSE TOTALS	\$233,000.00	\$275,000.00	\$107,700.00	\$122,000.00	(56%)	(\$153,000.00)
	<b>Fund 410 - Village Facilities Fund Totals</b>						
	REVENUE TOTALS	\$153,000.00	\$2,575.00	\$3,979.00	\$2,526.00	(2%)	(\$49.00)
	EXPENSE TOTALS	\$233,000.00	\$275,000.00	\$107,700.00	\$122,000.00	(56%)	(\$153,000.00)
	<b>Fund 410 - Village Facilities Fund Totals</b>	<b>(\$80,000.00)</b>	<b>(\$272,425.00)</b>	<b>(\$103,721.00)</b>	<b>(\$119,474.00)</b>	<b>(56%)</b>	<b>\$152,951.00</b>

# DEPARTMENT NARRATIVE

## BUSINESS DISTRICT REVITALIZATION

### Mission Statement/Purpose

The Business District (Downtown) Revitalization Fund provides for investments in the Village’s three business districts: Elm Street, Hubbard Woods, and Indian Hill. Primarily the fund is utilized by the Community Development and Public Works Departments as well as the Village Manager’s Office—all who coordinate infrastructure and projects that benefit the commercial areas.

### Current Year Department Accomplishments

- Guided Village Council discussion around the appropriate phasing and prioritization of the Downtown Master Plan (DMP) implementation.
- The DMP Implementation Task Force (DMP-ITF) was appointed by the Village Council.
- Engaged Ehlers & Associates to assist the Village in exploring Tax Increment Financing (TIF) for the Elm Business District.
- Removed and/or replaced aging infrastructure in the business districts, such as sidewalk portions, tree grates, and crosswalk/sidewalk pavers.

## Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Continue exploration of Tax Increment Financing alternatives for the Elm Business District.	<ul style="list-style-type: none"> <li>• Complete Phase II and Phase III project objectives, with advice and consent of the Village Council.</li> </ul>	6/30/18
Facilitate DMP-ITF consideration of streetscape design elements for the Elm Business District as well as gateway and wayfinding signage for all three business districts.	<ul style="list-style-type: none"> <li>• Provide input into the integration of the 2009 Streetscape Plan and DMP Action Plan streetscape elements (e.g. Green Bay Road Diet, gateway and wayfinding signs, and activities nodes).</li> </ul>	4/30/18
Improve Parking Signage throughout the Village’s Business Districts.	<ul style="list-style-type: none"> <li>• Implement recommendations resulting from Parking Allocation Project (2017).</li> </ul>	10/31/18
Implement targeted Streetscape projects within the Village’s three business districts.	<ul style="list-style-type: none"> <li>• Construct Spruce Street/Chestnut Street gateway streetscape project</li> <li>• Prepare engineering documents for 2019 streetscape project identified through DMP-ITF efforts.</li> <li>• Design and construct phased gateway/wayfinding signage &amp; other targeted streetscape related improvements identified through DMP-ITF efforts.</li> <li>• Continue to engage in necessary repairs to existing streetscape elements (e.g. sidewalks, pavers, tree grates, etc.) within the three business districts.</li> </ul>	11/30/18

## Fiscal Year 2017 Department Objectives Review

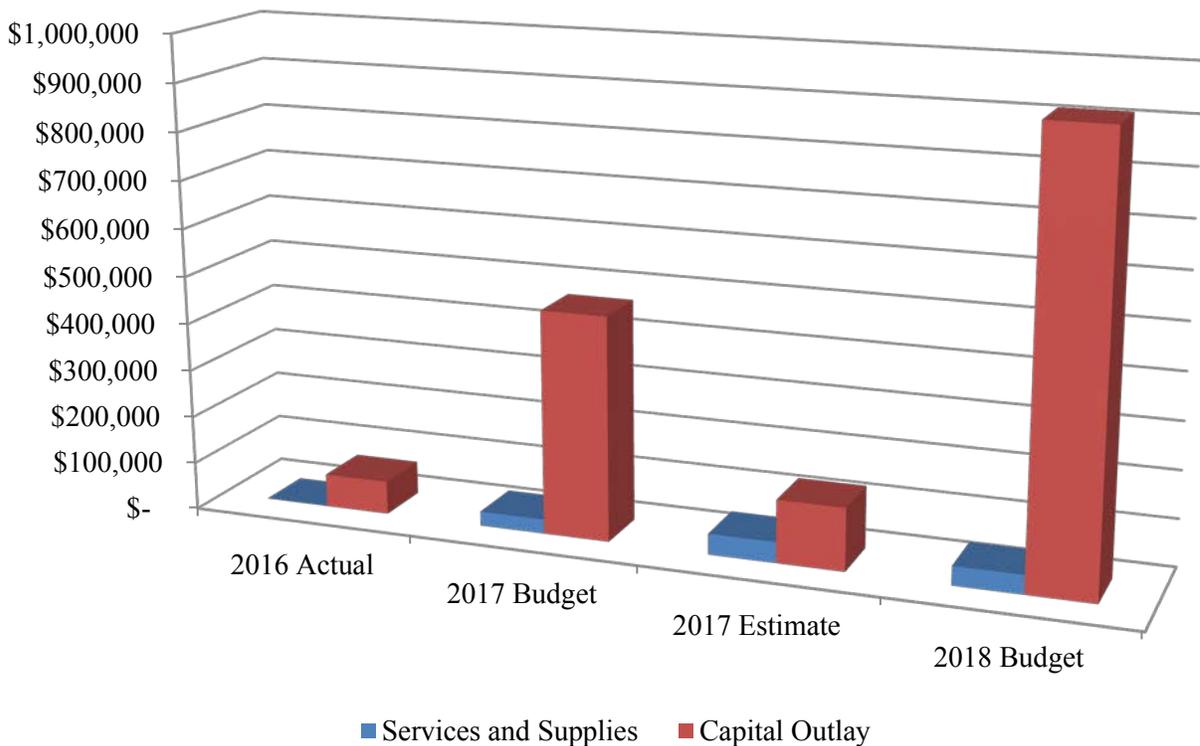
<b>Objective</b>	<b>Timeframe</b>
Evaluate redevelopment concept plan for the Village-owned Post Office Site.	In Progress
Contract for Downtown Master Plan (DMP) implementation consulting.	In Progress
Perform Two Way Conversion and Realignment of Merrill Street.	Deferred
Install Additional Bike Racks in the Business Districts.	In Progress
Improve Parking Signage throughout the Village's Business Districts according to DMP recommendations.	In Progress
Implement a Village Wayfinding Program.	In Progress
Create a Street 'Parklet' Prototype.	In Progress
Design and install new Village Gateway signage.	In Progress
Improve streetscape at gateway of Spruce Street and Chestnut Street.	In Progress



# Financial Summary

Business District Revitalization Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 155,490	\$ 78,558	\$ 81,006	\$ 528,924	573.3%	552.9%
Expenses	\$ -	\$ (30,000)	\$ (43,500)	\$ (40,000)	33.3%	-8.0%
Net Operating Income (loss)	\$ 155,490	\$ 48,558	\$ 37,506	\$ 488,924	906.9%	1203.6%
<b>Operating Expense Detail</b>						
Services and Supplies	\$ -	\$ 30,000	\$ 43,500	\$ 40,000	33.3%	-8.0%
	\$ -	\$ 30,000	\$ 43,500	\$ 40,000		
Capital Outlay	\$ 69,618	\$ 470,000	\$ 131,500	\$ 915,380	94.8%	596.1%
Total Fund Expense	\$ 69,618	\$ 500,000	\$ 175,000	\$ 955,380	91.1%	445.9%
Net Fund Income (loss)	\$ 85,872	\$ (421,442)	\$ (93,994)	\$ (426,456)	1.2%	353.7%

## Business District Revitalization Fund





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 420 - Downtown Revitalization Fund</b>								
<b>REVENUE</b>								
<b>Transfers</b>								
420-490.10	Interfund Transfers In Other Transfers	150,000.00	75,000.00	75,000.00	525,000.00	600	450,000.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	FY18 Capital Plan reflects \$525K transfer from General Fund					1.0000	525,000.00	525,000.00
							Manager Totals	\$525,000.00
	<i>Transfers Totals</i>	\$150,000.00	\$75,000.00	\$75,000.00	\$525,000.00	600%	\$450,000.00	
<b>Interest Income</b>								
420-460.05	Interest Interest on Investments	1,000.00	3,558.00	6,006.00	3,924.00	10	366.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$523,132) * 0.75%					1.0000	3,923.49	3,923.49
							Manager Totals	\$3,923.49
	<i>Interest Income Totals</i>	\$1,000.00	\$3,558.00	\$6,006.00	\$3,924.00	10%	\$366.00	
	<b>REVENUE TOTALS</b>	\$151,000.00	\$78,558.00	\$81,006.00	\$528,924.00	573%	\$450,366.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 420 - Downtown Revitalization Fund</b>							
<b>Department 15 - Capital Project</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
420.15.01-558	Construction Services	.00	30,000.00	43,500.00	40,000.00	33	10,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Engineering documents for 2019 Streetscape Project				1.0000	25,000.00	25,000.00
Manager	Parking signage				1.0000	15,000.00	15,000.00
	<b>Manager Totals</b>						<b>\$40,000.00</b>
	<i>Services &amp; Charges Totals</i>	\$0.00	\$30,000.00	\$43,500.00	\$40,000.00	33%	\$10,000.00
	<i>Services and Supplies Totals</i>	\$0.00	\$30,000.00	\$43,500.00	\$40,000.00	33%	\$10,000.00
<u>Capital Outlay</u>							
420.15.01-620	Improvements Other Than Buildings	205,000.00	100,000.00	10,000.00	45,380.00	(55)	(54,620.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	DMP streetscape implementation consulting (Teska)				1.0000	45,380.00	45,380.00
	<b>Manager Totals</b>						<b>\$45,380.00</b>
420.15.01-650	Infrastructure	100,000.00	370,000.00	121,500.00	870,000.00	135	500,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 420 - Downtown Revitalization Fund							
Department 15 - Capital Project							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Gateway/Wayfinding signage				1.0000	150,000.00	150,000.00
Manager	Other streetscape related improvements				1.0000	125,000.00	125,000.00
Manager	PW Sidewalk, grate, and paver projects				1.0000	50,000.00	50,000.00
Manager	Rebudget Spruce St. / Chestnut St. Gateway Streetscape				1.0000	545,000.00	545,000.00
						Manager Totals	\$870,000.00
	<i>Capital Outlay Totals</i>	\$305,000.00	\$470,000.00	\$131,500.00	\$915,380.00	95%	\$445,380.00
Division 01 - Department Wide Totals		\$305,000.00	\$500,000.00	\$175,000.00	\$955,380.00	91%	\$455,380.00
Department 15 - Capital Project Totals		\$305,000.00	\$500,000.00	\$175,000.00	\$955,380.00	91%	\$455,380.00
	<b>EXPENSE TOTALS</b>	\$305,000.00	\$500,000.00	\$175,000.00	\$955,380.00	91%	\$455,380.00
Fund 420 - Downtown Revitalization Fund Totals							
	<b>REVENUE TOTALS</b>	\$151,000.00	\$78,558.00	\$81,006.00	\$528,924.00	573%	\$450,366.00
	<b>EXPENSE TOTALS</b>	\$305,000.00	\$500,000.00	\$175,000.00	\$955,380.00	91%	\$455,380.00
Fund 420 - Downtown Revitalization Fund Totals		(\$154,000.00)	(\$421,442.00)	(\$93,994.00)	(\$426,456.00)	1%	(\$5,014.00)

# DEPARTMENT NARRATIVE

## ELECTRIC

### Mission Statement/Purpose

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

### Current Year Department Accomplishments

- Performed preventative maintenance on the distribution system that included thermography assessments, switchgear cleaning, line clearance, pole inspections and the installation of additional fault indicators.
- Performed preventative maintenance at the Electric Plant which included vibration testing, thermography assessments, breaker maintenance and oil sampling.
- Completed cost of service / rate study for Electric Fund to further strategies for long-term capital planning.
- Improved the department's energy efficiency by completing targeted replacement of street lights and building lights with energy efficient fixtures.
- Completed the replacement of aging 15kV underground cable at various locations to maintain system reliability.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **25.55**

FY 2017 FTEs: **25.55**

FY 2016 FTEs: **24.06**

FY 2015 FTEs: **24.06**

Proposed FY 2018 Cost of Salaries and Benefits: **\$3,249,322**

Projected FY 2017 Cost of Salaries and Benefits: **\$3,179,748**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$3,096,489**

Actual FY 2016 Cost of Salaries and Benefits: **\$4,091,728**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **4.9%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$11,222,341**

FY 2017 Services and Supplies Budget: **\$10,607,275**

FY 2016 Services and Supplies Budget: **\$10,746,218**

FY 2015 Services and Supplies Budget: **\$10,602,702**

Projected Year-End FY 2017 S&S Budget: **\$10,608,427**

Actual FY 2016 Cost of Services and Supplies: **\$10,798,603**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **8.2%**

# Fiscal Year 2018 Proposed Department Objectives

Objective	Action Steps	Timeframe
Install new service connections	<ul style="list-style-type: none"> <li>Install new electric services to the distribution system resulting from new construction and/or customer upgrades.</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>Install new electric meters resulting from new construction and/or customer upgrades.</li> </ul>	12/31/18
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	<ul style="list-style-type: none"> <li>Perform thermography assessments</li> </ul>	9/1/18
	<ul style="list-style-type: none"> <li>Inspect (200) poles</li> </ul>	10/1/18
	<ul style="list-style-type: none"> <li>Perform line clearance (tree trimming)</li> </ul>	11/22/18
	<ul style="list-style-type: none"> <li>Replace (400) electric meters</li> </ul>	11/15/18
	<ul style="list-style-type: none"> <li>Install additional fault indicators to reduce time required to locate fault</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>Replace approximately 3,500 feet of underground cable</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>Replace (18) street light poles</li> </ul>	12/31/18
Invest in maintenance and improvements at the Electric Plant	<ul style="list-style-type: none"> <li>Replace station power transformer</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>Install replacement boiler controls on Unit #5</li> </ul>	6/1/18
	<ul style="list-style-type: none"> <li>Overhaul hotwell pump #7</li> </ul>	5/1/18
	<ul style="list-style-type: none"> <li>Rebuild fuel injectors on diesel unit #9</li> </ul>	5/1/18
	<ul style="list-style-type: none"> <li>Complete regulatory testing of diesel generators.</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>Replace air filtration units for diesels.</li> </ul>	5/1/18
	<ul style="list-style-type: none"> <li>Install fire protection system for generator/turbines and diesels</li> </ul>	6/1/18
Make improvements to the distribution system's substations to increase reliability and security	<ul style="list-style-type: none"> <li>Install fire suppression system at Plant Load Center</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>Purchase 15kV breaker for South Load Center</li> </ul>	12/31/18
Improve energy efficiency of street lighting	<ul style="list-style-type: none"> <li>Replace (30) existing high pressure sodium street lights with LED lighting</li> </ul>	12/31/18
Complete cost of service / rate study for Electric Fund to further strategies for long-term capital planning.	<ul style="list-style-type: none"> <li>Implement new electric rates and/or rate structures</li> </ul>	1/1/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**  
**Anticipated Completion Status**

**Objective**

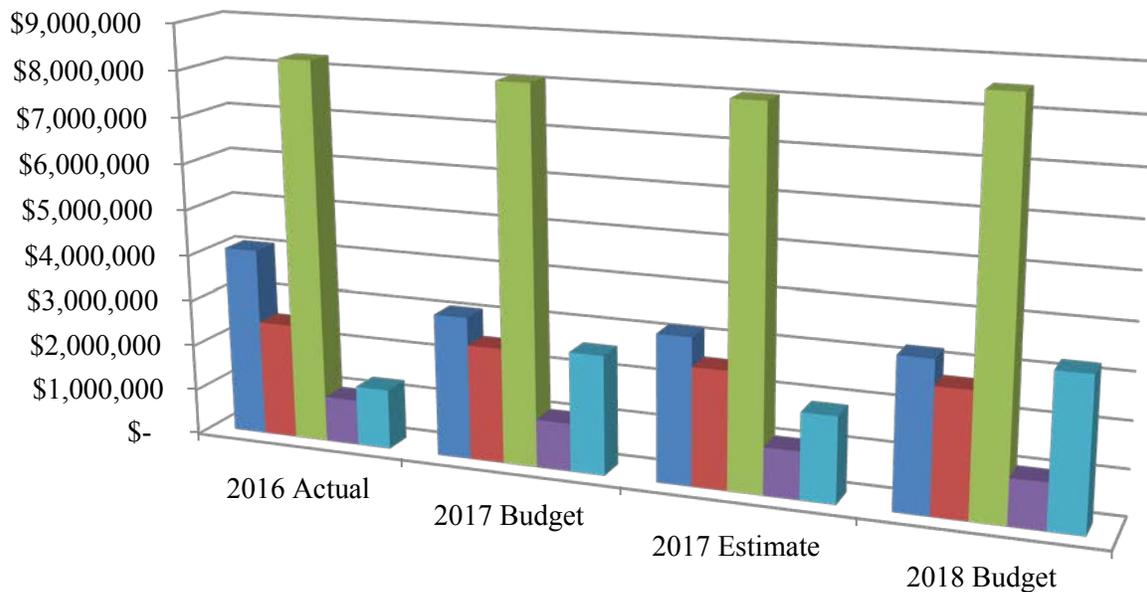
Install new service connections	On-going
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	FY2017 Complete/On-going
Invest in maintenance and improvements at the Electric Plant	Ongoing
Make improvements to the distribution system's substations to increase reliability and security	Ongoing
Improve energy efficiency of street lighting	Ongoing
Complete cost of service / rate study for Electric Fund to further strategies for long-term capital planning.	Complete



# Financial Summary

Electric Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 16,256,660	\$ 16,046,477	\$ 15,304,797	\$ 17,697,623	10.3%	15.6%
Expenses	\$ (15,879,131)	\$ (14,748,548)	\$ (14,832,959)	\$ (15,483,244)	5.0%	4.4%
Net Operating Income (loss)	\$ 377,529	\$ 1,297,929	\$ 471,838	\$ 2,214,379	70.6%	369.3%
<b>Operating Expense Detail</b>						
Salaries and Benefits	\$ 4,091,728	\$ 3,096,489	\$ 3,179,748	\$ 3,249,322	4.9%	2.2%
Services and Supplies	\$ 2,513,234	\$ 2,500,937	\$ 2,560,592	\$ 2,705,836	8.2%	5.7%
Purchased Power	\$ 8,285,369	\$ 8,106,338	\$ 8,047,835	\$ 8,516,505	5.1%	5.8%
Payment in Lieu of Taxes	\$ 988,800	\$ 1,044,784	\$ 1,044,784	\$ 1,011,581	-3.2%	-3.2%
	\$ 15,879,131	\$ 14,748,548	\$ 14,832,959	\$ 15,483,244		
Capital Outlay	\$ 1,304,105	\$ 2,589,380	\$ 1,869,604	\$ 3,272,304	26.4%	75.0%
Total Fund Expense	\$ 17,183,237	\$ 17,337,928	\$ 16,702,563	\$ 18,755,548	8.2%	12.3%
Net Fund Income (loss)	\$ (926,577)	\$ (1,291,451)	\$ (1,397,766)	\$ (1,057,925)	-18.1%	-24.3%

## Electric Fund

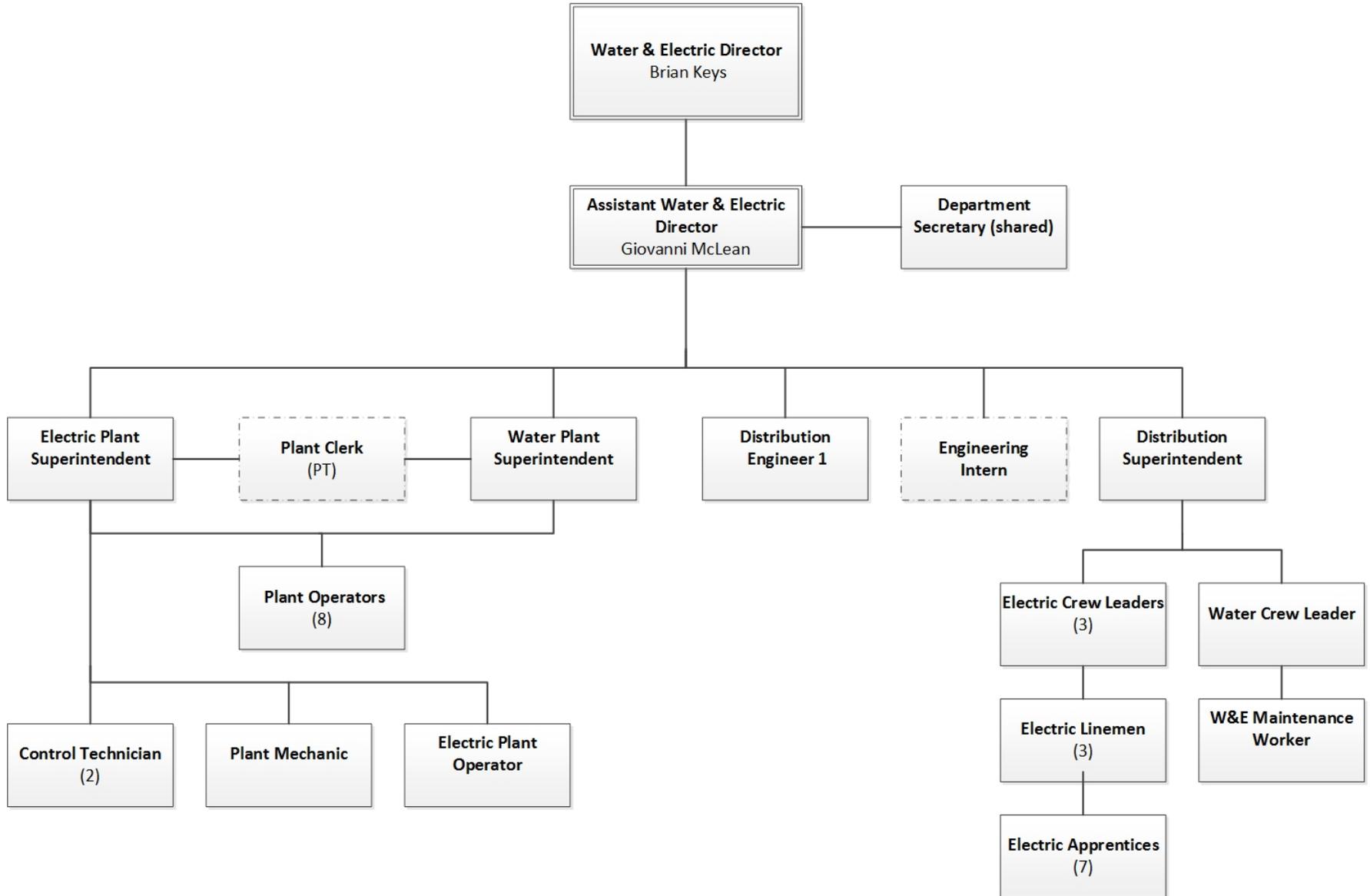


■ Salaries and Benefits ■ Services and Supplies ■ Purchased Power ■ Payment in Lieu of Taxes ■ Capital Outlay

**Note:** The 'Actual 2016' amount in the 'Salaries and Benefits' category figure above includes \$1,090,357 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

# Organizational Chart

## Village of Winnetka Water & Electric Department





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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**Fund 500 - Electric Fund**

**REVENUE**

Charges For Service

Utilities- Electric, Water, Sewer, Refuse

500-445.01	Electric Service Residential Tax Exempt	.00	.00	.00	.00		.00
500-445.05	Electric Service Residential	9,710,228.00	9,926,403.00	9,519,621.00	10,670,053.00	7	743,650.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2018 Power Cost Adjustment (PCA)	1.0000	96,568.26	96,568.26
Manager	CY2018 Sales 78,831,235 kWh's @ \$0.1240	1.0000	9,771,132.00	9,771,132.00
Manager	Monthly 1-ph meter charge 4,853 @ \$13.46	12.0000	65,321.38	783,856.56
Manager	Monthly 3-ph meter charge 78 @ \$19.76	12.0000	1,541.28	18,495.36
Manager Totals				\$10,670,052.18

500-445.10	Electric Service Large Resident	147,277.00	148,300.00	145,368.00	143,362.00	(3)	(4,938.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2018 Power Cost Adjustment (PCA)	1.0000	1,251.81	1,251.81
Manager	CY2018 kW demand summer sales 1,217 kW @ \$11.91	1.0000	16,145.00	16,145.00
Manager	CY2018 kW demand winter sales 1,486 kW @ \$13.27	1.0000	17,702.00	17,702.00
Manager	CY2018 Sales 1,021,887 kWh's @ \$0.0927	1.0000	105,654.00	105,654.00
Manager	Monthly 3-ph meter charge 11 @ \$19.76	12.0000	217.36	2,608.32
Manager Totals				\$143,361.13

500-445.15	Electric Service Space Heating	306,378.00	287,320.00	281,408.00	323,688.00	13	36,368.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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**Fund 500 - Electric Fund**

REVENUE

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Manager	2018 Power Cost Adjustment (PCA)				1.0000	2,934.93	2,934.93	
Manager	CY2018 Sales 2,395,864 kWh's @ \$0.1243				1.0000	297,686.00	297,686.00	
Manager	Monthly 1-ph meter charge 134 @ \$13.46				12.0000	1,803.64	21,643.68	
Manager	Monthly 3-ph meter charge 6 @ \$19.76				12.0000	118.56	1,422.72	
Manager Totals								<u>\$323,687.33</u>

500-445.20	Electric Service Commercial	2,293,657.00	2,320,765.00	2,264,347.00	2,334,350.00	1	13,585.00
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Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Manager	2018 Power Cost Adjustment (PCA)				1.0000	23,239.87	23,239.87	
Manager	CY2018 kW demand summer sales 21,043 @ \$13.27				1.0000	279,250.00	279,250.00	
Manager	CY2018 kW demand winter sales 26,759 @ \$11.91				1.0000	318,700.00	318,700.00	
Manager	CY2018 Sales 18,971,326 kWh's				1.0000	1,546,241.00	1,546,241.00	
Manager	Monthly 1-ph meter charge 386 @ \$16.46				12.0000	6,353.56	76,242.72	
Manager	Monthly 3-ph meter charge 332 @ \$22.76				12.0000	7,556.32	90,675.84	
Manager Totals								<u>\$2,334,349.43</u>

500-445.30	Electric Service School & Government	2,055,034.00	2,206,418.00	2,149,801.00	2,530,649.00	15	324,231.00
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Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2018 Power Cost Adjustment (PCA)				1.0000	24,812.16	24,812.16
Manager	CY'18 kW demand sales (>1000kW)				1.0000	225,000.00	225,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>REVENUE</b>							
Manager	CY'18 kW summer demand sales 15,741kW @ \$10.50 (<1000kW)					1.0000	193,611.00
Manager	CY'18 kW winter demand sales 19,720 @ \$12.30 (<1000kW)					1.0000	207,060.00
Manager	CY'18 kWh sales (>1000kW)					1.0000	609,635.00
Manager	CY'18 kWh summer sales 7,131,265 kWh's (<1000kW)					1.0000	529,614.00
Manager	CY'18 kWh winter sales 10,116,595 kWh's (<1000kW)					1.0000	711,641.00
Manager	Monthly 1-ph meter charge 26 @ \$21.46 (<1000kW)					12.0000	557.96
Manager	Monthly 3-ph meter charge 57 @ \$27.76 (<1000kW)					12.0000	1,582.32
Manager	Monthly 3-ph meter charge 7 @ \$42.76 (>1000kW)					12.0000	299.32
Manager Totals							<u>\$2,530,648.36</u>
500-445.40	Electric Service Water Heating	4,129.00	4,241.00	3,475.00	5,721.00	35	1,480.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	2018 Power Cost Adjustment (PCA)					1.0000	44.92
Manager	CY2018 Sales 36,672 kWh's @ \$0.1153					1.0000	4,229.00
Manager	Monthly 1-ph meter charge 11 @ \$10.96					12.0000	1,446.72
Manager Totals							<u>\$5,720.64</u>
500-445.50	Electric Service Street Lighting	65,252.00	67,015.00	67,742.00	70,274.00	5	3,259.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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**Fund 500 - Electric Fund**

**REVENUE**

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	2018 Power Cost Adjustment (PCA)	1.0000	733.73	733.73	
Manager	CY2018 Sales 598,966 kWh's @ \$0.1161	1.0000	69,540.00	69,540.00	
				Manager Totals	\$70,273.73

500-445.55	Electric Service Steam Sold to Water Plants	9,900.00	8,725.00	8,725.00	8,725.00	.00
500-445.60	Electric Service Penalties	50,000.00	58,687.00	58,687.00	58,687.00	.00
500-445.65	Electric Service Fees - Turn Off / Turn On	5,000.00	2,500.00	2,300.00	2,500.00	.00
500-445.70	Electric Service Miscellaneous	67,000.00	.00	2,000.00	.00	.00
500-445.80	Electric Service Undergrounding	577,100.00	820,700.00	534,599.00	1,345,700.00	64

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Line extension - Boal Parkway pump station	1.0000	175,000.00	175,000.00	
Manager	One Winnetka Project	1.0000	525,000.00	525,000.00	
Manager	Service relocations	3.0000	8,700.00	26,100.00	
Manager	Underground service, single phase 200 amp	32.0000	9,800.00	313,600.00	
Manager	Underground service, single phase 400 amp	12.0000	18,000.00	216,000.00	
Manager	Underground service, three phase	3.0000	30,000.00	90,000.00	
				Manager Totals	\$1,345,700.00

<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>	\$15,290,955.00	\$15,851,074.00	\$15,038,073.00	\$17,493,709.00	10%	\$1,642,635.00
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**Other Charges for Service**

500-443.10	Rent Cell Towers	144,678.00	144,678.00	144,678.00	149,785.00	4	5,107.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
<b>REVENUE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Conduit rental - NTHS					1.0000	11,000.00	11,000.00
Manager	New Cingular					1.0000	65,825.00	65,825.00
Manager	Pole agreement - AT&T					1.0000	3,000.00	3,000.00
Manager	Pole agreement - CATV					1.0000	3,000.00	3,000.00
Manager	Verizon					1.0000	66,960.00	66,960.00
							Manager Totals	\$149,785.00
	<i>Other Charges for Service Totals</i>	\$144,678.00	\$144,678.00	\$144,678.00	\$149,785.00	4%	\$5,107.00	
	<i>Charges For Service Totals</i>	\$15,435,633.00	\$15,995,752.00	\$15,182,751.00	\$17,643,494.00	10%	\$1,647,742.00	
<b>Other Revenue</b>								
500-470	Property Sales	10,000.00	10,000.00	10,000.00	10,000.00		.00	
500-474.90	Other Miscellaneous Income	.00	.00	35,000.00	.00		.00	
500-475	Disposal of Capital Assets	.00	.00	13,801.00	.00		.00	
	<i>Other Revenue Totals</i>	\$10,000.00	\$10,000.00	\$58,801.00	\$10,000.00	0%	\$0.00	
<b>Interest Income</b>								
500-460.05	Interest Interest on Investments	3,000.00	40,725.00	63,245.00	44,129.00	8	3,404.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$5,883,919) * 0.75%					1.0000	44,129.00	44,129.00
							Manager Totals	\$44,129.00
	<i>Interest Income Totals</i>	\$3,000.00	\$40,725.00	\$63,245.00	\$44,129.00	8%	\$3,404.00	
	<b>REVENUE TOTALS</b>	\$15,448,633.00	\$16,046,477.00	\$15,304,797.00	\$17,697,623.00	10%	\$1,651,146.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 40 - Electric General							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.40.01-515	Sick Cashed In	.00	.00	.00	.00		.00
500.40.01-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Benefits</u>							
500.40.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.40.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.40.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
500.40.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
500.40.01-582	Tuition Assistance	.00	.00	.00	10,000.00		10,000.00
	<i>Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$10,000.00	+++	\$10,000.00
<u>Pensions</u>							
500.40.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
500.40.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
500.40.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$10,000.00	+++	\$10,000.00
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
500.40.01-550	Administrative Charges	855,600.00	855,600.00	855,600.00	855,600.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
Department <b>40 - Electric General</b>								
Division <b>01 - Department Wide</b>								
<b>EXPENSE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Management & financial services					12.0000	71,300.00	855,600.00
							Manager Totals	\$855,600.00
500.40.01-551	Consulting Services	113,000.00	88,000.00	88,000.00	100,500.00	14	12,500.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Professional services - engineering					1.0000	10,000.00	10,000.00
Manager	Professional services - environmental CAAPP permit					1.0000	10,000.00	10,000.00
Manager	Professional services - environmental NPDES permit					1.0000	60,000.00	60,000.00
Manager	Professional services - survey work, One Winnetka					1.0000	5,000.00	5,000.00
Manager	Professional services - system protection & relaying					1.0000	8,000.00	8,000.00
Manager	Professional Services – automated metering (25%)					1.0000	7,500.00	7,500.00
							Manager Totals	\$100,500.00
500.40.01-552	Engineering Services	2,400.00	1,500.00	1,500.00	1,800.00	20	300.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Drafting / Autocad services					12.0000	150.00	1,800.00
							Manager Totals	\$1,800.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
Department <b>40 - Electric General</b>								
Division <b>01 - Department Wide</b>								
<b>EXPENSE</b>								
500.40.01-553	Legal Services	.00	.00	.00	.00		.00	
500.40.01-555	GIS & Aerial Mapping	30,000.00	30,000.00	30,000.00	18,540.00	(38)	(11,460.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Aerial photography					1.0000	7,800.00	7,800.00
Manager	Ayres 17% of monthly charges					12.0000	350.00	4,200.00
Manager	MGP GIS services 25% of \$26,145					12.0000	545.00	6,540.00
							Manager Totals	\$18,540.00
500.40.01-556	Village Data Processing / Network Charge	62,000.00	62,004.00	62,004.00	65,104.00	5	3,100.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Computer charges					12.0000	5,425.33	65,103.96
							Manager Totals	\$65,103.96
500.40.01-557	Technology Licensing & Maintenance	22,609.00	36,850.00	37,550.00	8,850.00	(76)	(28,000.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	AutoCAD (25% of \$4800 annual fee)					1.0000	1,200.00	1,200.00
Manager	Emaint (maintenance management system)					1.5000	1,100.00	1,650.00
Manager	Milsoft licensing					1.0000	5,000.00	5,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department <b>40 - Electric General</b>							
Division <b>01 - Department Wide</b>							
<b>EXPENSE</b>							
Manager	MSDS software (50% of \$2000)					1.0000	1,000.00
							1,000.00
							<u>1,000.00</u>
							Manager Totals \$8,850.00
500.40.01-561	Safety	5,280.00	.00	.00	1,800.00		1,800.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Oxygen monitors					2.0000	900.00
							1,800.00
							<u>1,800.00</u>
							Manager Totals \$1,800.00
500.40.01-563	Telephone Service	3,925.00	5,520.00	5,520.00	5,260.00	(5)	(260.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	847-***-6012 (CallOne POTS) North Shore Gas Metering					12.0000	60.00
Manager	847-***-6020 (CallOne POTS) South Load Center					12.0000	60.00
Manager	Monthly PRI share (Comcast)					12.0000	318.31
							3,819.72
							<u>5,259.72</u>
							Manager Totals \$5,259.72
500.40.01-568	Utilities	44,187.00	44,186.00	52,692.00	109,955.00	149	65,769.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Electric Plant					12.0000	2,150.00
							25,800.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
Department <b>40 - Electric General</b>								
Division <b>01 - Department Wide</b>								
<b>EXPENSE</b>								
	Manager	Natural gas				1.0000	15,000.00	15,000.00
	Manager	Northfield Substation - ComEd				12.0000	30.00	360.00
	Manager	Stormwater utility (1/2 split with Water)				12.0000	252.17	3,026.00
	Manager	Water service for generating				1.0000	65,769.00	65,769.00
							Manager Totals	\$109,955.00
500.40.01-570	Repair & Maintenance - Buildings	85,500.00	33,350.00	30,000.00	23,350.00	(30)	(10,000.00)	
Budget Transactions								
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	Annual elevator inspection & certification (Yards)				1.0000	750.00	750.00
	Manager	Annual fire extinguisher insection & service (Yards)				30.0000	20.00	600.00
	Manager	Garage door and gate maintenance				1.0000	2,000.00	2,000.00
	Manager	Maintenance & repairs - buildings				1.0000	20,000.00	20,000.00
							Manager Totals	\$23,350.00
500.40.01-575	Rental - Office Equipment	7,000.00	7,000.00	7,000.00	7,000.00		.00	
Budget Transactions								
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	Xerox copiers, split with Public Works Dept.				12.0000	583.33	7,000.00
							Manager Totals	\$7,000.00
500.40.01-580	Memberships & Publications	1,886.00	1,785.00	1,785.00	1,785.00		.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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**Fund 500 - Electric Fund**

Department **40 - Electric General**

Division **01 - Department Wide**

**EXPENSE**

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	APPA membership	1.0000	290.00	290.00
Manager	Bid/RFP notices	15.0000	70.00	1,050.00
Manager	National Institute for the Uniform Licensing of Power Engineer	1.0000	50.00	50.00
Manager	National Safety Council	1.0000	395.00	395.00
Manager Totals				<u>\$1,785.00</u>

500.40.01-581	Training & Travel	34,045.00	10,990.00	10,000.00	10,440.00	(5)	(550.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	AutoCAD training	1.0000	1,700.00	1,700.00
Manager	Emaint Xcelerate local conference & training	2.0000	400.00	800.00
Manager	IMEA meetings	12.0000	120.00	1,440.00
Manager	IMUA safety meetings (75% of \$6000)	1.0000	4,500.00	4,500.00
Manager	Local conferences	1.0000	2,000.00	2,000.00
Manager Totals				<u>\$10,440.00</u>

500.40.01-583	Property Insurance	121,600.00	121,600.00	121,600.00	121,600.00		.00
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<i>Services &amp; Charges Totals</i>		<u>\$1,389,032.00</u>	<u>\$1,298,385.00</u>	<u>\$1,303,251.00</u>	<u>\$1,331,584.00</u>	3%	<u>\$33,199.00</u>
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**Supplies**

500.40.01-531	Office Supplies - General	5,000.00	5,000.00	5,000.00	5,000.00		.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department	<b>40 - Electric General</b>						
Division	<b>01 - Department Wide</b>						

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Office supplies and misc. requirements			1.0000	5,000.00	5,000.00	
						Manager Totals	\$5,000.00

500.40.01-532	Computer Equipment	4,500.00	20,250.00	18,000.00	.00	(100)	(20,250.00)
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Charged to Data Processing Fund for FY2018			1.0000	(7,000.00)	(7,000.00)	
Manager	iPad for mobile applications			1.0000	750.00	750.00	
Manager	Replacement of OATSA02246 workstation			1.0000	700.00	700.00	
Manager	Replacement of 2UA42208LK workstation			1.0000	700.00	700.00	
Manager	Replacement of 9CTYA53241 workstation			1.0000	1,000.00	1,000.00	
Manager	Replacement of MXL3101D7W workstation			1.0000	700.00	700.00	
Manager	Replacement of MXL3140FLL workstation			1.0000	700.00	700.00	
Manager	Replacement of MXL90200C7 workstation			1.0000	700.00	700.00	
Manager	Replacement plotter (25% of \$7000)			1.0000	1,750.00	1,750.00	
						Manager Totals	\$0.00

500.40.01-537	Uniforms	2,600.00	3,445.00	3,000.00	3,625.00	5	180.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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**Fund 500 - Electric Fund**

Department **40 - Electric General**

Division **01 - Department Wide**

**EXPENSE**

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Flame resistant uniform (Dir., Asst. Dir., Eng.)			3.0000	400.00	1,200.00	
Manager	Flame resistant winter clothing (Dir., Asst. Dir., Eng.)			3.0000	400.00	1,200.00	
Manager	Safety glasses (Prescription)			4.0000	175.00	700.00	
Manager	Safety shoes (Dir., Asst. Dir., Eng.)			3.0000	175.00	525.00	
						Manager Totals	\$3,625.00

500.40.01-540	Other Operating Supplies	10,000.00	4,000.00	3,500.00	4,000.00		.00
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	AED maintenance			1.0000	500.00	500.00	
Manager	Freight and postage			1.0000	500.00	500.00	
Manager	Supplies and misc. requirements			1.0000	3,000.00	3,000.00	
						Manager Totals	\$4,000.00

500.40.01-542	Vehicles, Parts and Equipment	10,200.00	16,000.00	14,000.00	19,000.00	19	3,000.00
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Replacement of tractor/snowblower (50%)			1.0000	9,000.00	9,000.00	
Manager	Truck #53 body repairs			1.0000	5,000.00	5,000.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 40 - Electric General							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Truck #54 body repairs					1.0000	5,000.00
							5,000.00
							Manager Totals \$19,000.00
500.40.01-548	Other Small Tools & Equipment	5,000.00	5,000.00	5,000.00	5,000.00		.00
	<i>Supplies Totals</i>	\$37,300.00	\$53,695.00	\$48,500.00	\$36,625.00	(32%)	(\$17,070.00)
	<i>Services and Supplies Totals</i>	\$1,426,332.00	\$1,352,080.00	\$1,351,751.00	\$1,368,209.00	1%	\$16,129.00
<b>Capital Outlay</b>							
500.40.01-615	Buildings & Structures	.00	.00	.00	.00		.00
500.40.01-625	Heavy Machinery	.00	.00	.00	.00		.00
500.40.01-630	Motor Vehicles	.00	.00	.00	25,000.00		25,000.00
<b>Budget Transactions</b>							
Level	Transaction					Number of Units	Cost Per Unit
Manager	Replace #84 pick up / snow plow (2003) (50%)					1.0000	25,000.00
							25,000.00
							Manager Totals \$25,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$25,000.00	+++	\$25,000.00
<b>Insurance and Other Chargebacks</b>							
500.40.01-530	Liability Insurance	.00	.00	.00	.00		.00
	<i>Insurance and Other Chargebacks Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Depreciation Expense</b>							
500.40.01-800	Depreciation	.00	.00	.00	.00		.00
	<i>Depreciation Expense Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department <b>40 - Electric General</b>							
Division <b>01 - Department Wide</b>							
<b>EXPENSE</b>							
<u>Transfers</u>							
500.40.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
500.40.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division	<b>01 - Department Wide Totals</b>	\$1,426,332.00	\$1,352,080.00	\$1,351,751.00	\$1,403,209.00	4%	\$51,129.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department <b>40 - Electric General</b>							
Division <b>10 - Administration</b>							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.40.10-511	Regular Salaries	313,764.00	269,958.00	269,958.00	288,000.00	7	18,042.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	301601 - Administrative Secretary			Earnings			24,028.00
Manager	500101 - Water & Electric Director			Earnings			116,735.00
Manager	500202 - Assistant W&E Director			Earnings			85,651.00
Manager	501302 - Distribution Engineer 1			Earnings			61,586.00
						Manager Totals	\$288,000.00
500.40.10-512	Overtime Salaries	.00	.00	.00	.00		.00
500.40.10-513	Part Time Salaries	.00	4,030.00	4,030.00	4,030.00		.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	501303 - Engineering Intern			Earnings			4,030.00
						Manager Totals	\$4,030.00
500.40.10-515	Sick Cashed In	505.00	6,492.00	6,492.00	3,382.00	(48)	(3,110.00)
500.40.10-518	Other Compensation	1,675.00	1,675.00	1,675.00	1,675.00		.00
	<i>Employee Pay Totals</i>	<u>\$315,944.00</u>	<u>\$282,155.00</u>	<u>\$282,155.00</u>	<u>\$297,087.00</u>	5%	<u>\$14,932.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department <b>40 - Electric General</b>							
Division <b>10 - Administration</b>							
<b>EXPENSE</b>							
<b>Benefits</b>							
500.40.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.40.10-521	Fringe Benefits - Worker's Compensation	124,958.00	124,939.00	124,939.00	125,000.00		61.00
500.40.10-522	Fringe Benefits - Medical / Dental Insurance	42,307.00	38,857.00	38,857.00	47,026.00	21	8,169.00
500.40.10-528	Fringe Benefits - Life Insurance	165.00	208.00	208.00	377.00	81	169.00
	<i>Benefits Totals</i>	<b>\$167,430.00</b>	<b>\$164,004.00</b>	<b>\$164,004.00</b>	<b>\$172,403.00</b>	<b>5%</b>	<b>\$8,399.00</b>
<b>Pensions</b>							
500.40.10-523	Fringe Benefits - Medicare	4,580.00	4,091.00	4,091.00	4,355.00	6	264.00
500.40.10-524	Fringe Benefits - Social Security	17,757.00	15,576.00	15,576.00	16,448.00	6	872.00
500.40.10-525	Fringe Benefits - IMRF Pension Er Contribution	45,304.00	37,740.00	37,740.00	38,885.00	3	1,145.00
500.40.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
500.40.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$67,641.00</b>	<b>\$57,407.00</b>	<b>\$57,407.00</b>	<b>\$59,688.00</b>	<b>4%</b>	<b>\$2,281.00</b>
	<i>Salary and Benefits Totals</i>	<b>\$551,015.00</b>	<b>\$503,566.00</b>	<b>\$503,566.00</b>	<b>\$529,178.00</b>	<b>5%</b>	<b>\$25,612.00</b>
	Division <b>10 - Administration Totals</b>	<b>\$551,015.00</b>	<b>\$503,566.00</b>	<b>\$503,566.00</b>	<b>\$529,178.00</b>	<b>5%</b>	<b>\$25,612.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department <b>40 - Electric General</b>							
Division <b>21 - Engineering</b>							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.40.21-511	Regular Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division <b>21 - Engineering Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department <b>40 - Electric General</b>							
Division <b>60 - Public Relations</b>							
<u>Services and Supplies</u>							
<u>Supplies</u>							
500.40.60-540	Other Operating Supplies	500.00	250.00	100.00	250.00		.00
Budget Transactions							
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	Flags			1.0000	125.00	125.00
	Manager	Handouts			1.0000	125.00	125.00
						Manager Totals	\$250.00
	<i>Supplies Totals</i>	\$500.00	\$250.00	\$100.00	\$250.00	0%	\$0.00
	<i>Services and Supplies Totals</i>	\$500.00	\$250.00	\$100.00	\$250.00	0%	\$0.00
	Division <b>60 - Public Relations Totals</b>	\$500.00	\$250.00	\$100.00	\$250.00	0%	\$0.00
	Department <b>40 - Electric General Totals</b>	\$1,977,847.00	\$1,855,896.00	\$1,855,417.00	\$1,932,637.00	4%	\$76,741.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 41 - Electric Plant</b>							
Division 27 - Electric Plant							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
500.41.27-511	Regular Salaries	835,007.00	957,394.00	957,394.00	965,834.00	1	8,440.00
Position Transactions							
	<i>Level</i>	<i>Position</i>		<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
	Manager	500302 - Electrical Plant Superintendent		Earnings			125,473.00
	Manager	500702 - Mechanic 2		Earnings			108,985.00
	Manager	501001 - E & W Plant Operator		Earnings			62,311.00
	Manager	501002 - E & W Plant Operator		Earnings			49,917.00
	Manager	501003 - E & W Plant Operator		Earnings			62,311.00
	Manager	501004 - E & W Plant Operator		Earnings			60,554.00
	Manager	501005 - E & W Plant Operator		Earnings			60,415.00
	Manager	501006 - E & W Plant Operator		Earnings			58,603.00
	Manager	501007 - E & W Plant Operator		Earnings			50,561.00
	Manager	501008 - E & W Plant Operator		Earnings			52,496.00
	Manager	501201 - Controls Technician		Earnings			114,112.00
	Manager	501202 - Electrical Control Technician		Earnings			95,702.00
	Manager	501502 - Electric Plant Operator Only		Earnings			54,885.00
	Manager	509999 - W&E Budget Only		Earnings			9,509.00
						Manager Totals	<u>\$965,834.00</u>
500.41.27-512	Overtime Salaries	15,995.00	24,435.00	24,435.00	18,649.00	(24)	(5,786.00)
500.41.27-513	Part Time Salaries	29,754.00	33,874.00	33,874.00	35,714.00	5	1,840.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 41 - Electric Plant</b>							
<b>Division 27 - Electric Plant</b>							
<b>EXPENSE</b>							
<b>Position Transactions</b>							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	502101 - Plant Clerk			Earnings			35,714.00
						Manager Totals	\$35,714.00
500.41.27-515	Sick Cashed In	263.00	9,900.00	9,900.00	.00	(100)	(9,900.00)
500.41.27-518	Other Compensation	2,970.00	3,240.00	3,240.00	.00	(100)	(3,240.00)
	<i>Employee Pay Totals</i>	<b>\$883,989.00</b>	<b>\$1,028,843.00</b>	<b>\$1,028,843.00</b>	<b>\$1,020,197.00</b>	<b>(1%)</b>	<b>(\$8,646.00)</b>
<b>Benefits</b>							
500.41.27-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.41.27-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.41.27-522	Fringe Benefits - Medical / Dental Insurance	144,714.00	165,047.00	165,047.00	187,855.00	14	22,808.00
500.41.27-528	Fringe Benefits - Life Insurance	633.00	901.00	901.00	1,258.00	40	357.00
	<i>Benefits Totals</i>	<b>\$145,347.00</b>	<b>\$165,948.00</b>	<b>\$165,948.00</b>	<b>\$189,113.00</b>	<b>14%</b>	<b>\$23,165.00</b>
<b>Pensions</b>							
500.41.27-523	Fringe Benefits - Medicare	12,814.00	14,917.00	14,917.00	14,793.00	(1)	(124.00)
500.41.27-524	Fringe Benefits - Social Security	53,635.00	62,042.00	62,042.00	63,246.00	2	1,204.00
500.41.27-525	Fringe Benefits - IMRF Pension Er Contribution	126,754.00	139,606.00	139,606.00	194,650.00	39	55,044.00
500.41.27-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
<b>Department 41 - Electric Plant</b>								
<b>Division 27 - Electric Plant</b>								
<b>EXPENSE</b>								
500.41.27-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00	
	<i>Pensions Totals</i>	\$193,203.00	\$216,565.00	\$216,565.00	\$272,689.00	26%	\$56,124.00	
	<i>Salary and Benefits Totals</i>	\$1,222,539.00	\$1,411,356.00	\$1,411,356.00	\$1,481,999.00	5%	\$70,643.00	
<b><u>Services and Supplies</u></b>								
<b><u>Services &amp; Charges</u></b>								
500.41.27-560	Purchased Power	8,226,629.00	8,106,338.00	8,047,835.00	8,516,505.00	5	410,167.00	
Budget Transactions								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		CY2018 Est. purchases 128,667,546 kWh's @ \$0.06619/kWh			1.0000	8,516,505.00	8,516,505.00
							Manager Totals	\$8,516,505.00
500.41.27-564	Cell Phones & Radios	.00	2,400.00	2,400.00	2,400.00		.00	
Budget Transactions								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		New radios			6.0000	400.00	2,400.00
							Manager Totals	\$2,400.00
500.41.27-570	Repair & Maintenance - Buildings	139,000.00	96,090.00	96,090.00	100,800.00	5	4,710.00	
Budget Transactions								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		Annual fire extinguisher inspection & service (Plant)			65.0000	20.00	1,300.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 41 - Electric Plant</b>							
Division 27 - Electric Plant							
<b>EXPENSE</b>							
Manager	Deck plate/support beams replacement					1.0000	5,000.00
Manager	Fiber optic battery bank replacement @ Yards					1.0000	1,000.00
Manager	Other repairs					1.0000	16,500.00
Manager	Repair / replace roof over offices					1.0000	65,000.00
Manager	Replace east side double door					1.0000	7,000.00
Manager	Windows & tuckpointing					1.0000	5,000.00
Manager Totals							\$100,800.00
500.41.27-572	Repair & Maintenance - Landscape	.00	3,960.00	3,960.00	1,980.00	(50)	(1,980.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Landscaping for Electric Plant (50%)					36.0000	55.00
Manager Totals							\$1,980.00
500.41.27-581	Training & Travel	.00	10,700.00	10,700.00	27,950.00	161	17,250.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Breaker/upgrade training - Two days					1.0000	7,500.00
Manager	CLMI online training					1.0000	1,200.00
Manager	Electric meter testing					1.0000	750.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 41 - Electric Plant</b>							
<b>Division 27 - Electric Plant</b>							
<b>EXPENSE</b>							
Manager	Plant Mechanic/Operator training					1.0000	5,000.00
Manager	Plant Operator boiler training					1.0000	7,500.00
Manager	SEL training					1.0000	6,000.00
<b>Manager Totals</b>							<b>\$27,950.00</b>
500.41.27-583	Property Insurance	.00	.00	.00	.00		.00
<i>Services &amp; Charges Totals</i>		\$8,365,629.00	\$8,219,488.00	\$8,160,985.00	\$8,649,635.00	5%	\$430,147.00
<b>Supplies</b>							
500.41.27-537	Uniforms	13,909.00	12,745.00	12,745.00	15,495.00	22	2,750.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Arc flash hood and jacket – Control Tech					1.0000	1,200.00
Manager	Flame resistant uniform (Supt.)					1.0000	400.00
Manager	Flame resistant uniform rental (13 persons/13 sets)					52.0000	140.00
Manager	FR winter outerwear					13.0000	130.00
Manager	Safety glasses (prescription)					6.0000	175.00
Manager	Safety shoes (13 persons)					13.0000	175.00
Manager	Winter flame resistant clothing (Supt., Mech, 2 x Tech, 1xmtest)					4.0000	400.00
<b>Manager Totals</b>							<b>\$15,495.00</b>
500.41.27-540	Other Operating Supplies	.00	2,000.00	2,000.00	2,000.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
<b>Department 41 - Electric Plant</b>								
<b>Division 27 - Electric Plant</b>								
<b>EXPENSE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	PPE - hard hats, safety glasses, hearing protection					1.0000	2,000.00	2,000.00
						Manager Totals		\$2,000.00
	<i>Supplies Totals</i>	\$13,909.00	\$14,745.00	\$14,745.00	\$17,495.00	19%	\$2,750.00	
	<i>Services and Supplies Totals</i>	\$8,379,538.00	\$8,234,233.00	\$8,175,730.00	\$8,667,130.00	5%	\$432,897.00	
<b>Capital Outlay</b>								
500.41.27-615	Buildings & Structures	814,000.00	600,000.00	35,000.00	888,000.00	48	288,000.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Fire protection of generator/turbines & diesels					1.0000	768,000.00	768,000.00
Manager	Fire protection of Plant Load Center					1.0000	120,000.00	120,000.00
						Manager Totals		\$888,000.00
500.41.27-625	Heavy Machinery	.00	.00	.00	.00		.00	
	<i>Capital Outlay Totals</i>	\$814,000.00	\$600,000.00	\$35,000.00	\$888,000.00	48%	\$288,000.00	
	Division 27 - Electric Plant Totals	\$10,416,077.00	\$10,245,589.00	\$9,622,086.00	\$11,037,129.00	8%	\$791,540.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department <b>41 - Electric Plant</b>							
Division <b>28 - Boilers &amp; Turbines</b>							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.41.28-511	Regular Salaries	.00	.00	.00	.00		.00
500.41.28-512	Overtime Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>
	<i>Salary and Benefits Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
500.41.28-567	Operations & Maintenance	100,500.00	148,500.00	254,000.00	249,440.00	68	100,940.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	#7 Hotwell pump	1.0000	27,000.00	27,000.00
Manager	#7 Turbine cooling water valves	2.0000	500.00	1,000.00
Manager	Annual NPDES Permit	1.0000	10,000.00	10,000.00
Manager	Annual Title V CAAPP Permit (50% Permit Cost)	.5000	8,000.00	4,000.00
Manager	Boiler control boards	2.0000	4,350.00	8,700.00
Manager	Boiler safety valve testing	1.0000	12,500.00	12,500.00
Manager	Boiler VFD	1.0000	23,000.00	23,000.00
Manager	Combustion controls - service & instrumentation	1.0000	10,000.00	10,000.00
Manager	Consumables	1.0000	25,000.00	25,000.00
Manager	Contracted inspection 50 fisher valves	1.0000	3,000.00	3,000.00
Manager	Hotwell pump expansion joints	2.0000	770.00	1,540.00
Manager	Installation of boiler controls	2.0000	6,400.00	12,800.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 41 - Electric Plant</b>							
Division 28 - Boilers & Turbines							
<b>EXPENSE</b>							
Manager	Insulation & refractory					1.0000	2,000.00
Manager	New boiler controls #5					1.0000	25,000.00
Manager	Oil dryer monthly rental					3.0000	3,000.00
Manager	Oil filters (turbines)					1.0000	1,000.00
Manager	Open/inspect #7 circulation pump					1.0000	5,000.00
Manager	Parts washer service					2.0000	500.00
Manager	Pump & compressor parts					1.0000	2,000.00
Manager	Recondition & retrofit 480V breakers					1.0000	10,000.00
Manager	Spare DC heater make up pump					1.0000	3,000.00
Manager	Testing equipment for alarms and shutdowns					1.0000	12,000.00
Manager	Tools					1.0000	2,500.00
Manager	Turbine bearing oil					24.0000	975.00
Manager	Turbine replacement gauges					20.0000	250.00
Manager	Valves, piping, & fittings					1.0000	10,000.00
<i>Manager Totals</i>							<b>\$249,440.00</b>
<i>Services &amp; Charges Totals</i>		<b>\$100,500.00</b>	<b>\$148,500.00</b>	<b>\$254,000.00</b>	<b>\$249,440.00</b>	<b>68%</b>	<b>\$100,940.00</b>
<i>Services and Supplies Totals</i>		<b>\$100,500.00</b>	<b>\$148,500.00</b>	<b>\$254,000.00</b>	<b>\$249,440.00</b>	<b>68%</b>	<b>\$100,940.00</b>
<b>Capital Outlay</b>							
500.41.28-625	Heavy Machinery	.00	.00	.00	.00		.00
<i>Capital Outlay Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
Division 28 - Boilers & Turbines Totals		<b>\$100,500.00</b>	<b>\$148,500.00</b>	<b>\$254,000.00</b>	<b>\$249,440.00</b>	<b>68%</b>	<b>\$100,940.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 41 - Electric Plant</b>							
Division 29 - Diesels							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
500.41.29-511	Regular Salaries	.00	.00	.00	.00		.00
500.41.29-512	Overtime Salaries	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
500.41.29-567	Operations & Maintenance	27,000.00	35,540.00	60,000.00	85,500.00	141	49,960.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	#9 Engine analysis				40.0000	500.00	20,000.00
Manager	Air filter project				1.0000	30,000.00	30,000.00
Manager	Annual Title V CAAPP Permit (50% of permit cost)				.5000	8,000.00	4,000.00
Manager	Consumables (lube oil, filters)				1.0000	20,000.00	20,000.00
Manager	Maintenance of raw water pumps				1.0000	3,000.00	3,000.00
Manager	Regulatory compliance testing of deisels				1.0000	8,500.00	8,500.00
Manager Totals							\$85,500.00
<i>Services &amp; Charges Totals</i>		\$27,000.00	\$35,540.00	\$60,000.00	\$85,500.00	141%	\$49,960.00
<i>Services and Supplies Totals</i>		\$27,000.00	\$35,540.00	\$60,000.00	\$85,500.00	141%	\$49,960.00
<b>Capital Outlay</b>							
500.41.29-625	Heavy Machinery	.00	.00	93,867.00	.00		.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$93,867.00	\$0.00	+++	\$0.00
Division 29 - Diesels Totals		\$27,000.00	\$35,540.00	\$153,867.00	\$85,500.00	141%	\$49,960.00
Department 41 - Electric Plant Totals		\$10,543,577.00	\$10,429,629.00	\$10,029,953.00	\$11,372,069.00	9%	\$942,440.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund 500 - Electric Fund

Department 42 - Electric Distribution

Division 30 - General Distribution

EXPENSE

Salary and Benefits

Employee Pay

500.42.30-511	Regular Salaries	547,904.00	622,814.00	622,814.00	581,202.00	(7)	(41,612.00)
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Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	500601 - Distribution Superintendent	Earnings		30,491.00	
Manager	500902 - Crew Leader	Earnings		50,982.00	
Manager	500903 - Crew Leader	Earnings		50,982.00	
Manager	500904 - Crew Leader	Earnings		45,972.00	
Manager	501102 - Line Worker	Earnings		48,555.00	
Manager	501103 - Line Worker	Earnings		48,918.00	
Manager	501104 - Line Worker	Earnings		47,187.00	
Manager	501701 - Apprentice	Earnings		43,991.00	
Manager	501702 - Apprentice	Earnings		33,998.00	
Manager	501703 - Apprentice	Earnings		36,947.00	
Manager	501704 - Apprentice	Earnings		34,594.00	
Manager	501705 - Apprentice	Earnings		36,662.00	
Manager	501706 - Apprentice	Earnings		33,421.00	
Manager	501707 - Apprentice	Earnings		33,316.00	
Manager	509999 - W&E Budget Only	Earnings		5,186.00	
				Manager Totals	\$581,202.00

500.42.30-512	Overtime Salaries	43,977.00	35,650.00	51,509.00	44,645.00	25	8,995.00
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# Village of Winnetka Budget Detail

Budget Year 2018

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<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 30 - General Distribution							
<b>EXPENSE</b>							
500.42.30-513	Part Time Salaries	.00	.00	.00	.00		.00
500.42.30-515	Sick Cashed In	803.00	2,544.00	2,544.00	8,397.00	230	5,853.00
500.42.30-516	Holiday Salaries	.00	.00	.00	.00		.00
500.42.30-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$592,684.00	\$661,008.00	\$676,867.00	\$634,244.00	(4%)	(\$26,764.00)
<b>Benefits</b>							
500.42.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.30-522	Fringe Benefits - Medical / Dental Insurance	89,770.00	106,732.00	106,732.00	120,607.00	13	13,875.00
500.42.30-528	Fringe Benefits - Life Insurance	387.00	490.00	490.00	817.00	67	327.00
	<i>Benefits Totals</i>	\$90,157.00	\$107,222.00	\$107,222.00	\$121,424.00	13%	\$14,202.00
<b>Pensions</b>							
500.42.30-523	Fringe Benefits - Medicare	8,594.00	9,584.00	9,584.00	9,216.00	(4)	(368.00)
500.42.30-524	Fringe Benefits - Social Security	35,409.00	39,276.00	39,276.00	39,306.00		30.00
500.42.30-525	Fringe Benefits - IMRF Pension Er Contribution	84,987.00	89,689.00	89,689.00	114,313.00	27	24,624.00
	<i>Pensions Totals</i>	\$128,990.00	\$138,549.00	\$138,549.00	\$162,835.00	18%	\$24,286.00
	<i>Salary and Benefits Totals</i>	\$811,831.00	\$906,779.00	\$922,638.00	\$918,503.00	1%	\$11,724.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
500.42.30-564	Cell Phones & Radios	9,700.00	9,320.00	9,056.00	9,320.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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**Fund 500 - Electric Fund**

**Department 42 - Electric Distribution**

**Division 30 - General Distribution**

**EXPENSE**

Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Manager	Batteries & chargers			1.0000	500.00	500.00	
Manager	Cells phones service costs			7.0000	300.00	2,100.00	
Manager	Mobile data service costs (9 x \$40/month)			12.0000	360.00	4,320.00	
Manager	New radios			6.0000	400.00	2,400.00	
						Manager Totals	\$9,320.00

500.42.30-567	Operations & Maintenance	188,000.00	177,000.00	214,000.00	190,500.00	8	13,500.00
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Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Manager	Annual wood pole inspections			1.0000	8,000.00	8,000.00	
Manager	Line clearance - contract tree trimming			1.0000	170,000.00	170,000.00	
Manager	Rebuild deteriorating manholes			1.0000	3,500.00	3,500.00	
Manager	Thermography of overhead equipment			1.0000	4,000.00	4,000.00	
Manager	Thermography of underground equipment			1.0000	5,000.00	5,000.00	
						Manager Totals	\$190,500.00

500.42.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00		.00
500.42.30-572	Repair & Maintenance - Landscape	.00	.00	.00	.00		.00
500.42.30-574	Vehicle Maint Service Charge	136,392.00	136,392.00	136,392.00	124,380.00	(9)	(12,012.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund **500 - Electric Fund**

Department **42 - Electric Distribution**

Division **30 - General Distribution**

**EXPENSE**

Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Manager	Fleet maintenance			1.0000	124,380.00	124,380.00	
					Manager Totals	\$124,380.00	

500.42.30-577	Rental - Other	5,000.00	5,000.00	2,500.00	.00	(100)	(5,000.00)
500.42.30-578	Street Lights	82,020.00	80,038.00	81,900.00	129,270.00	62	49,232.00

Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Manager	2018 Power Cost Adjustment (PCA)			1.0000	733.73	733.73	
Manager	LED street light cobra head			30.0000	240.00	7,200.00	
Manager	Misc. painting			1.0000	10,000.00	10,000.00	
Manager	Replacement bulbs & parts			1.0000	3,500.00	3,500.00	
Manager	Replacement curvilinear streetlight head (LED)			10.0000	1,700.00	17,000.00	
Manager	Replacement street light footing covers			36.0000	36.00	1,296.00	
Manager	Street light kWh payment			12.0000	5,795.00	69,540.00	
Manager	Street light poles			20.0000	1,000.00	20,000.00	
					Manager Totals	\$129,269.73	

500.42.30-579	Traffic Signals	25,300.00	20,300.00	10,000.00	25,300.00	25	5,000.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 42 - Electric Distribution</b>							
<b>Division 30 - General Distribution</b>							

**EXPENSE**

Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
Manager	Contractor - troubleshooting & programming			4.0000	500.00		2,000.00
Manager	Controller - new			1.0000	2,500.00		2,500.00
Manager	Controller - repair			1.0000	1,300.00		1,300.00
Manager	Misc. painting			1.0000	5,000.00		5,000.00
Manager	Repair detection loops			1.0000	3,000.00		3,000.00
Manager	Replace obsolete strobecom			5.0000	1,000.00		5,000.00
Manager	Replacement LED bulbs, detectors, switches, Opticon			1.0000	6,000.00		6,000.00
Manager	Timers, school crossing lights			1.0000	500.00		500.00
						Manager Totals	\$25,300.00

500.42.30-581	Training & Travel	.00	20,105.00	30,000.00	36,225.00	80	16,120.00
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Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
Manager	Apprentice training (5 Apprentices)			15.0000	2,015.00		30,225.00
Manager	Lineman training			3.0000	2,000.00		6,000.00
						Manager Totals	\$36,225.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 42 - Electric Distribution</b>							
<b>Division 30 - General Distribution</b>							
<b>EXPENSE</b>							
500.42.30-583	Property Insurance	.00	.00	.00	.00		.00
<i>Services &amp; Charges Totals</i>		<b>\$446,412.00</b>	<b>\$448,155.00</b>	<b>\$483,848.00</b>	<b>\$514,995.00</b>	<b>15%</b>	<b>\$66,840.00</b>
<b>Supplies</b>							
500.42.30-537	Uniforms	18,933.00	21,045.00	21,045.00	20,130.00	(4)	(915.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Cotton uniform shirts				13.0000	45.00	585.00
Manager	Flame resistant rainwear				13.0000	150.00	1,950.00
Manager	Flame resistant uniform				13.0000	60.00	780.00
Manager	Flame resistant uniform rental (13 persons with 11 sets)				52.0000	130.00	6,760.00
Manager	Lineman boots				12.0000	215.00	2,580.00
Manager	Safety boots				1.0000	175.00	175.00
Manager	Safety glasses				12.0000	175.00	2,100.00
Manager	Winter FR clothing				13.0000	400.00	5,200.00
<b>Manager Totals</b>							<b>\$20,130.00</b>
500.42.30-540	Other Operating Supplies	4,150.00	7,900.00	7,900.00	8,710.00	10	810.00

<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Commercial Drivers Licenses (CDL)				5.0000	30.00	150.00
Manager	Inverted marking paint and marking flags				500.0000	3.00	1,500.00
Manager	JULIE annual assessment (50%)				1.0000	3,060.00	3,060.00
Manager	PPE - hard hats, safety glasses, hearing protection				1.0000	500.00	500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
Department <b>42 - Electric Distribution</b>								
Division <b>30 - General Distribution</b>								
<b>EXPENSE</b>								
	Manager					1.0000	3,000.00	
		Supplies and misc. requirements						3,000.00
	Manager					2.0000	250.00	
		Underground locator batteries						500.00
							Manager Totals \$8,710.00	
500.42.30-547	Distribution Material	21,518.00	21,656.00	21,656.00	21,656.00		.00	
	Budget Transactions							
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	
	Manager	High gloves, sleeves, hose guard, hot sticks				1.0000	21,656.00	
							Manager Totals \$21,656.00	
500.42.30-548	Other Small Tools & Equipment	12,600.00	18,625.00	18,625.00	17,200.00	(8)	(1,425.00)	
	Budget Transactions							
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	
	Manager	Bar code scanner				1.0000	100.00	
	Manager	GasAlert detector calibration and repairs				11.0000	300.00	
	Manager	Hand tools				1.0000	4,000.00	
	Manager	Load logging equipment				1.0000	7,000.00	
	Manager	Power tools - battery operated press				1.0000	2,800.00	
							Manager Totals \$17,200.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 30 - General Distribution							
<b>EXPENSE</b>							
500.42.30-590	Old M & J Account	.00	.00	.00	.00		.00
	<i>Supplies Totals</i>	\$57,201.00	\$69,226.00	\$69,226.00	\$67,696.00	(2%)	(\$1,530.00)
	<i>Services and Supplies Totals</i>	\$503,613.00	\$517,381.00	\$553,074.00	\$582,691.00	13%	\$65,310.00
<b>Capital Outlay</b>							
500.42.30-615	Buildings & Structures	.00	.00	.00	.00		.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 30 - General Distribution Totals	\$1,315,444.00	\$1,424,160.00	\$1,475,712.00	\$1,501,194.00	5%	\$77,034.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 31 - Underground System							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
500.42.31-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.31-512	Overtime Salaries	.00	.00	48,080.00	.00		.00
500.42.31-515	Sick Cashed In	982.00	.00	2,399.00	5,692.00		5,692.00
	<i>Employee Pay Totals</i>	<u>\$982.00</u>	<u>\$0.00</u>	<u>\$50,479.00</u>	<u>\$5,692.00</u>	<u>+++</u>	<u>\$5,692.00</u>
<b>Benefits</b>							
500.42.31-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.31-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.31-522	Fringe Benefits - Medical / Dental Insurance	102,105.00	127,680.00	135,176.00	146,009.00	14	18,329.00
500.42.31-528	Fringe Benefits - Life Insurance	.00	.00	560.00	988.00		988.00
	<i>Benefits Totals</i>	<u>\$102,105.00</u>	<u>\$127,680.00</u>	<u>\$135,736.00</u>	<u>\$146,997.00</u>	<u>15%</u>	<u>\$19,317.00</u>
<b>Pensions</b>							
500.42.31-523	Fringe Benefits - Medicare	8,629.00	10,051.00	10,371.00	10,696.00	6	645.00
500.42.31-524	Fringe Benefits - Social Security	36,893.00	42,984.00	44,345.00	45,572.00	6	2,588.00
500.42.31-525	Fringe Benefits - IMRF Pension Er Contribution	85,333.00	94,073.00	101,257.00	100,685.00	7	6,612.00
	<i>Pensions Totals</i>	<u>\$130,855.00</u>	<u>\$147,108.00</u>	<u>\$155,973.00</u>	<u>\$156,953.00</u>	<u>7%</u>	<u>\$9,845.00</u>
	<i>Salary and Benefits Totals</i>	<u>\$233,942.00</u>	<u>\$274,788.00</u>	<u>\$342,188.00</u>	<u>\$309,642.00</u>	<u>13%</u>	<u>\$34,854.00</u>
<b>Services and Supplies</b>							
<b>Supplies</b>							
500.42.31-547	Distribution Material	110,495.00	106,711.00	91,101.00	109,211.00	2	2,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
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Fund **500 - Electric Fund**

Department **42 - Electric Distribution**

Division **31 - Underground System**

**EXPENSE**

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Connectors for underground services			1.0000	22,500.00	22,500.00	
Manager	Hardware for manholes			1.0000	8,000.00	8,000.00	
Manager	Manhole - One Winnetka Project			1.0000	5,000.00	5,000.00	
Manager	Manhole - Stormwater project			1.0000	5,000.00	5,000.00	
Manager	Manholes			2.0000	5,000.00	10,000.00	
Manager	Pulling compount, heat shrink, manhole hardware			1.0000	20,000.00	20,000.00	
Manager	Splice boxes			30.0000	640.00	19,200.00	
Manager	Tape, repair sleeves, connectors, tie wraps			1.0000	10,000.00	10,000.00	
Manager	Transformer pads single phase			12.0000	168.00	2,016.00	
Manager	Transformer pads three phase			5.0000	400.00	2,000.00	
Manager	Underground fault indicators, single phase			43.0000	65.00	2,795.00	
Manager	Underground fault indicators, three phase			27.0000	100.00	2,700.00	
						Manager Totals	\$109,211.00

<i>Supplies Totals</i>	\$110,495.00	\$106,711.00	\$91,101.00	\$109,211.00	2%	\$2,500.00
<i>Services and Supplies Totals</i>	\$110,495.00	\$106,711.00	\$91,101.00	\$109,211.00	2%	\$2,500.00

**Capital Outlay**

500.42.31-610	Capital Salaries	594,056.00	693,226.00	693,226.00	729,686.00	5	36,460.00
500.42.31-660	Distribution System	583,673.00	711,000.00	526,511.00	725,486.00	2	14,486.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 31 - Underground System							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Cable devices				1.0000	33,261.00	33,261.00
Manager	Cable devices - One Winnetka Project				1.0000	13,225.00	13,225.00
Manager	Conduit installation - system reinforcement				1.0000	75,000.00	75,000.00
Manager	Pad mount switchgear				1.0000	19,000.00	19,000.00
Manager	Pad mount switchgear - One Winnetka Project (2)				1.0000	72,000.00	72,000.00
Manager	Underground conductors				1.0000	381,000.00	381,000.00
Manager	Underground conductors - One Winnetka Project				1.0000	132,000.00	132,000.00
						Manager Totals	\$725,486.00
	<i>Capital Outlay Totals</i>	\$1,177,729.00	\$1,404,226.00	\$1,219,737.00	\$1,455,172.00	4%	\$50,946.00
Division	<b>31 - Underground System Totals</b>	\$1,522,166.00	\$1,785,725.00	\$1,653,026.00	\$1,874,025.00	5%	\$88,300.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 33 - Overhead System							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.42.33-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.33-512	Overtime Salaries	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>							
<u>Supplies</u>							
500.42.33-547	Distribution Material	19,840.00	12,920.00	17,511.00	18,000.00	39	5,080.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Connectors, tape, service drop conductor				1.0000	5,000.00	5,000.00
Manager	Normal hardware replacements				1.0000	5,000.00	5,000.00
Manager	Recycling costs for wood poles				1.0000	1,000.00	1,000.00
Manager	Wood poles				10.0000	700.00	7,000.00
						Manager Totals	\$18,000.00
<i>Supplies Totals</i>		\$19,840.00	\$12,920.00	\$17,511.00	\$18,000.00	39%	\$5,080.00
<i>Services and Supplies Totals</i>		\$19,840.00	\$12,920.00	\$17,511.00	\$18,000.00	39%	\$5,080.00
<u>Capital Outlay</u>							
500.42.33-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.33-660	Distribution System	.00	.00	.00	.00		.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 33 - Overhead System Totals		\$19,840.00	\$12,920.00	\$17,511.00	\$18,000.00	39%	\$5,080.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 34 - Line Transformers & Devices							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
500.42.34-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.34-512	Overtime Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Benefits</b>							
500.42.34-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.34-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.34-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
500.42.34-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Pensions</b>							
500.42.34-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
500.42.34-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
500.42.34-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Supplies</b>							
500.42.34-547	Distribution Material	15,000.00	9,500.00	9,500.00	4,500.00	(53)	(5,000.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
<b>Department 42 - Electric Distribution</b>							
<b>Division 34 - Line Transformers &amp; Devices</b>							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Fused cutouts				1.0000	2,500.00	2,500.00
Manager	Fuses, spade connectors, PCB testing				1.0000	2,000.00	2,000.00
						Manager Totals	\$4,500.00
	<i>Supplies Totals</i>	\$15,000.00	\$9,500.00	\$9,500.00	\$4,500.00	(53%)	(\$5,000.00)
	<i>Services and Supplies Totals</i>	\$15,000.00	\$9,500.00	\$9,500.00	\$4,500.00	(53%)	(\$5,000.00)
<b>Capital Outlay</b>							
500.42.34-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.34-660	Distribution System	125,184.00	145,154.00	110,000.00	231,132.00	59	85,978.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Overhead transformer - single phase (100 kVA)				3.0000	3,300.00	9,900.00
Manager	Pad mount transformer - single phase PLC station power				1.0000	3,053.00	3,053.00
Manager	Pad mount transformer - three phase (150kVA)				1.0000	7,605.00	7,605.00
Manager	Pad mount transformer - three phase (75kVA)				3.0000	6,130.00	18,390.00
Manager	Pad mount transformers - One Winnetka Project				1.0000	160,684.00	160,684.00
Manager	Pad mount transformers - single phase				10.0000	2,650.00	26,500.00
Manager	Transformer refurbishment				1.0000	5,000.00	5,000.00
						Manager Totals	\$231,132.00
	<i>Capital Outlay Totals</i>	\$125,184.00	\$145,154.00	\$110,000.00	\$231,132.00	59%	\$85,978.00
Division	<b>34 - Line Transformers &amp; Devices Totals</b>	\$140,184.00	\$154,654.00	\$119,500.00	\$235,632.00	52%	\$80,978.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 35 - Meters							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
500.42.35-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.35-512	Overtime Salaries	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Supplies</b>							
500.42.35-547	Distribution Material	12,500.00	18,500.00	18,500.00	18,500.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Annual Test bench - standards certification				1.0000	1,500.00	1,500.00
Manager	Electric meters - new & replacements				1.0000	15,000.00	15,000.00
Manager	Meter locks, rings, covers, seals				1.0000	2,000.00	2,000.00
						Manager Totals	\$18,500.00
<i>Supplies Totals</i>		\$12,500.00	\$18,500.00	\$18,500.00	\$18,500.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$12,500.00	\$18,500.00	\$18,500.00	\$18,500.00	0%	\$0.00
<b>Capital Outlay</b>							
500.42.35-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.35-660	Distribution System	.00	.00	.00	.00		.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 35 - Meters Totals		\$12,500.00	\$18,500.00	\$18,500.00	\$18,500.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 36 - Substation							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.42.36-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.36-512	Overtime Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
500.42.36-572	Repair & Maintenance - Landscape	.00	2,160.00	2,160.00	2,160.00		.00
Budget Transactions							
	<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		Landscaping for Northfield Load Center		36.0000	30.00	1,080.00
	Manager		Landscaping for South Load Center		36.0000	30.00	1,080.00
						Manager Totals	\$2,160.00
	<i>Services &amp; Charges Totals</i>	\$0.00	\$2,160.00	\$2,160.00	\$2,160.00	0%	\$0.00
<u>Supplies</u>							
500.42.36-547	Distribution Material	150,900.00	169,500.00	75,000.00	116,750.00	(31)	(52,750.00)
Budget Transactions							
	<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		Breaker charging motors		3.0000	750.00	2,250.00
	Manager		Consumables		1.0000	7,500.00	7,500.00
	Manager		Doble ProTest Software Maintenance Agreement (Year 3 of 3)		1.0000	3,000.00	3,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department <b>42 - Electric Distribution</b>							
Division <b>36 - Substation</b>							
<b>EXPENSE</b>							
Manager	LTC oil filters					2.0000	500.00
Manager	Protective relays					1.0000	5,000.00
Manager	Recloser controller refurbishment/replacement					1.0000	15,000.00
Manager	Replacement 15kV breaker at South Load Center					1.0000	49,000.00
Manager	Replacement 5kV breaker - PLC					1.0000	20,000.00
Manager	Replacement of station power electric panel					1.0000	2,000.00
Manager	Substation transformer protection testing					1.0000	8,000.00
Manager	Transformer oil testing					1.0000	4,000.00
<b>Manager Totals</b>							<b>\$116,750.00</b>
<i>Supplies Totals</i>		\$150,900.00	\$169,500.00	\$75,000.00	\$116,750.00	(31%)	(\$52,750.00)
<i>Services and Supplies Totals</i>		\$150,900.00	\$171,660.00	\$77,160.00	\$118,910.00	(31%)	(\$52,750.00)
<b>Capital Outlay</b>							
500.42.36-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.36-660	Distribution System	.00	.00	.00	150,000.00		150,000.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Professional services - fire protection improvements @ NF					1.0000	50,000.00
Manager	Professional services - switchgear specification					1.0000	50,000.00
Manager	Professional services - transformer specification					1.0000	50,000.00
<b>Manager Totals</b>							<b>\$150,000.00</b>
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$150,000.00	+++	\$150,000.00
<b>Division 36 - Substation Totals</b>		\$150,900.00	\$171,660.00	\$77,160.00	\$268,910.00	57%	\$97,250.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 500 - Electric Fund</b>							
Department 42 - Electric Distribution							
Division 37 - New Bus-Cable Pulling & Conduit							
<b>EXPENSE</b>							
<b>Capital Outlay</b>							
500.42.37-660	Distribution System	441,000.00	440,000.00	411,000.00	523,000.00	19	83,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Directional boring & conduit installation				1.0000	470,000.00	470,000.00
Manager	Directional boring & conduit installation - One Winnetka				1.0000	53,000.00	53,000.00
						Manager Totals	\$523,000.00
	<i>Capital Outlay Totals</i>	\$441,000.00	\$440,000.00	\$411,000.00	\$523,000.00	19%	\$83,000.00
Division	<b>37 - New Bus-Cable Pulling &amp; Conduit Totals</b>	\$441,000.00	\$440,000.00	\$411,000.00	\$523,000.00	19%	\$83,000.00
Department	<b>42 - Electric Distribution Totals</b>	\$3,602,034.00	\$4,007,619.00	\$3,772,409.00	\$4,439,261.00	11%	\$431,642.00
<b>Department 88 - Depreciation</b>							
Division 01 - Department Wide							
<b>Depreciation Expense</b>							
500.88.01-800	Depreciation	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00		.00
	<i>Depreciation Expense Totals</i>	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	0%	\$0.00
Division	<b>01 - Department Wide Totals</b>	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	0%	\$0.00
Department	<b>88 - Depreciation Totals</b>	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 500 - Electric Fund</b>								
Department <b>99 - Transfers</b>								
Division <b>01 - Department Wide</b>								
<b>EXPENSE</b>								
<b>Transfers</b>								
500.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	988,800.00	1,044,784.00	1,044,784.00	1,011,581.00	(3)	(33,203.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Payment in lieu of taxes (\$0.00824 x 122,764,680 kWh)					1.0000	1,011,581.00	1,011,581.00
						Manager Totals		\$1,011,581.00
500.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00	
	<i>Transfers Totals</i>	\$988,800.00	\$1,044,784.00	\$1,044,784.00	\$1,011,581.00	(3%)	(\$33,203.00)	
	Division <b>01 - Department Wide Totals</b>	\$988,800.00	\$1,044,784.00	\$1,044,784.00	\$1,011,581.00	(3%)	(\$33,203.00)	
	Department <b>99 - Transfers Totals</b>	\$988,800.00	\$1,044,784.00	\$1,044,784.00	\$1,011,581.00	(3%)	(\$33,203.00)	
	<b>EXPENSE TOTALS</b>	\$18,712,258.00	\$18,937,928.00	\$18,302,563.00	\$20,355,548.00	7%	\$1,417,620.00	
	Fund <b>500 - Electric Fund Totals</b>							
	<b>REVENUE TOTALS</b>	\$15,448,633.00	\$16,046,477.00	\$15,304,797.00	\$17,697,623.00	10%	\$1,651,146.00	
	<b>EXPENSE TOTALS</b>	\$18,712,258.00	\$18,937,928.00	\$18,302,563.00	\$20,355,548.00	7%	\$1,417,620.00	
	Fund <b>500 - Electric Fund Totals</b>	(\$3,263,625.00)	(\$2,891,451.00)	(\$2,997,766.00)	(\$2,657,925.00)	(8%)	\$233,526.00	

# DEPARTMENT NARRATIVE

## WATER

### Mission Statement/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.

### Current Year Department Accomplishments

- Replaced 1,400 feet of 4" and 6" water main on Cherry Street between Birch Street and Ridge Avenue with 8" water main to improve service reliability. Upon completion, water main installed in 1942 was taken out of service.
- Replaced 700 feet of 4" water main on Asbury Avenue between Randolph Street and Lake Street to improve service reliability. Upon completion, water main installed in 1925 was taken out of service.
- Transferred water services on Asbury Avenue (Grove Street to Randolph Street) from 4" and 6" water mains to an adjacent 10" water main to improve service reliability. Upon completion, sections of water main installed in 1928 were taken out of service.
- Advanced replacement of 1,330 feet of deteriorated water main on Forest Glen Drive East water main. Upon completion, the water main installed in 1933 will be taken out of service.
- Issued cross connection survey in accordance with regulatory requirement.
- Completed concrete repairs in Water Plant Clearwell #1 and #2.
- Completed replacement of pipe manifold in Clearwell #1 to eliminate hydraulic problem.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **9.2**

FY 2017 FTEs: **9.2**

FY 2016 FTEs: **9.2**

FY 2015 FTEs: **9.2**

Proposed FY 2018 Cost of Salaries and Benefits: **\$1,470,297**

Projected FY 2017 Cost of Salaries and Benefits: **\$1,140,048**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$1,411,074**

Actual FY 2016 Cost of Salaries and Benefits: **\$1,401,369**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **4.2%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$1,828,655**

FY 2017 Services and Supplies Budget: **\$1,805,210**

FY 2016 Services and Supplies Budget: **\$1,665,693**

FY 2015 Services and Supplies Budget: **\$1,695,395**

Projected Year-End FY 2017 S&S Budget: **\$1,682,903**

Actual FY 2016 Cost of Services and Supplies: **\$1,369,285**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **1.3%**

# Fiscal Year 2018 Proposed Department Objectives

Objective	Action Steps	Timeframe
Install new service connections	<ul style="list-style-type: none"> <li>• Tap new water services to the distribution system resulting from new construction and/or customer upgrades.</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Install new water meters resulting from new construction and/or customer upgrades</li> </ul>	12/31/18
Perform preventative maintenance programs to maintain the reliability of water system	<ul style="list-style-type: none"> <li>• Perform leak detection on the distribution system in Spring 2018</li> </ul>	5/15/18
	<ul style="list-style-type: none"> <li>• Perform leak detection on the distribution system in Fall 2018</li> </ul>	11/15/18
	<ul style="list-style-type: none"> <li>• Sandblast and paint approximately 170 fire hydrants</li> </ul>	9/15/18
	<ul style="list-style-type: none"> <li>• Prepare fire hydrants for winter</li> </ul>	11/15/18
	<ul style="list-style-type: none"> <li>• Perform valve maintenance on approximately 80 valves.</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Replace 200 water meters</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Perform vibration testing of pumps</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Perform inspection and cleaning of sedimentation basins in Spring 2018</li> </ul>	5/1/18
Implement long-term capital plan resulting from Water Fund Cost of Service Study and Water Main Replacement Plan	<ul style="list-style-type: none"> <li>• Perform inspection and cleaning of sedimentation basins in Fall 2018</li> </ul>	11/15/18
	<ul style="list-style-type: none"> <li>• Implement new water rates and/or rate structures required to support water main replacement plan</li> </ul>	1/1/18
Invest in maintenance and improvements at the Water Plant and Reservoir	<ul style="list-style-type: none"> <li>• Apply for IEPA loan for 2019 &amp; 2020 water main replacement projects.</li> </ul>	1/31/18
	<ul style="list-style-type: none"> <li>• Replace differential pressure cells for filter flow controls</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Perform dive inspection and cleaning of raw water intake screen</li> </ul>	9/1/18
	<ul style="list-style-type: none"> <li>• Perform internal inspection of reservoir</li> </ul>	4/1/18
	<ul style="list-style-type: none"> <li>• Install valve assembly at reservoir for future installation of 3rd pump</li> </ul>	4/1/18
Perform service improvements to increase reliability in the water distribution system	<ul style="list-style-type: none"> <li>• Investigate liquid chlorine injection at reservoir</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Install vaults and valves at two locations on water distribution system to provide additional isolation points</li> </ul>	12/31/18
	<ul style="list-style-type: none"> <li>• Renew integrity of Willow Road water main crossing at railroad</li> </ul>	12/31/18

# Fiscal Year 2017 Department Objectives Review

December 31<sup>st</sup>, 2017

Anticipated Completion Status

Objective

Adherence to regulatory requirements.

Ongoing

Install new service connections.

Ongoing

Perform preventative maintenance programs to maintain the reliability of water system.

FY2017 Complete/In-Progress

Complete rate study for Water Fund to further strategies for long-term capital planning.

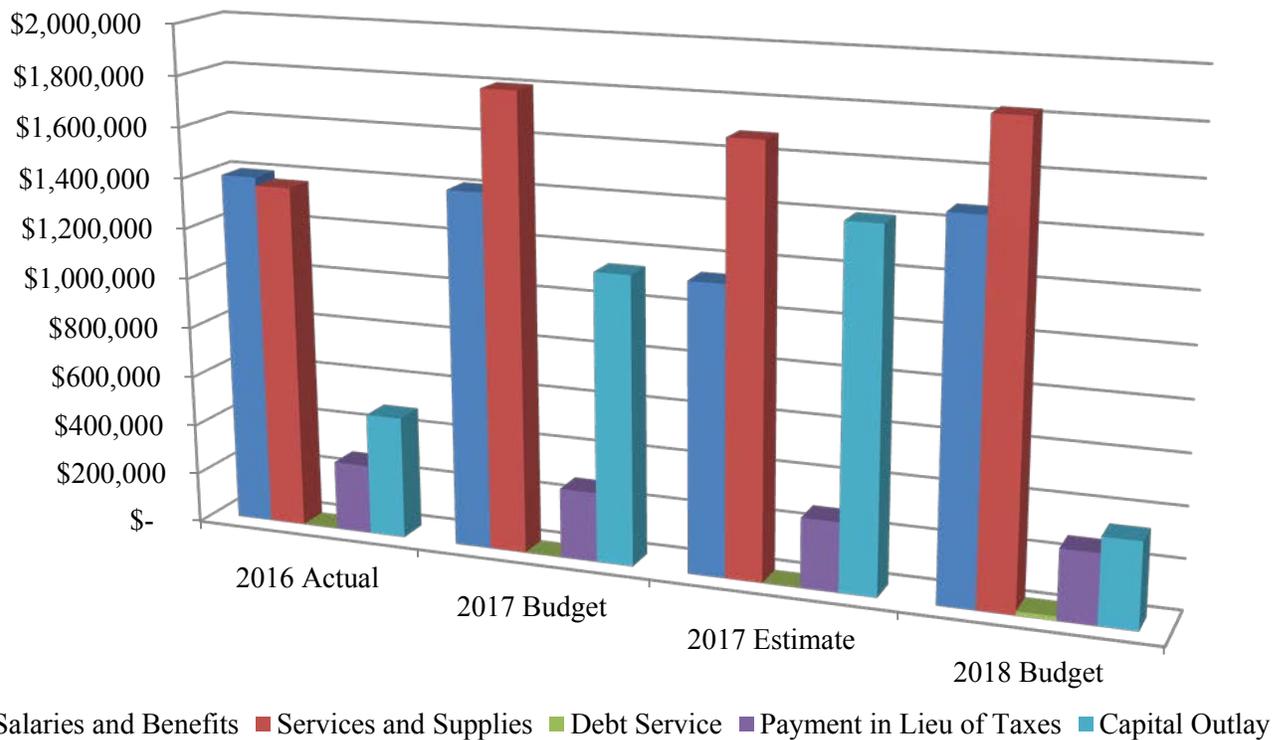
Complete



# Financial Summary

Water Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 3,679,108	\$ 4,678,337	\$ 4,588,669	\$ 3,845,335	-17.8%	-16.2%
Expenses	\$ (3,047,214)	\$ (3,492,844)	\$ (3,099,511)	\$ (3,593,112)	2.9%	15.9%
Net Operating Income (loss)	\$ 631,894	\$ 1,185,493	\$ 1,489,158	\$ 252,223	-78.7%	-83.1%
<b>Operating Expense Detail</b>						
Salaries and Benefits	\$ 1,401,369	\$ 1,411,074	\$ 1,140,048	\$ 1,470,297	4.2%	29.0%
Services and Supplies	\$ 1,369,285	\$ 1,805,210	\$ 1,682,903	\$ 1,828,655	1.3%	8.7%
Debt Service	\$ -	\$ -	\$ -	\$ 17,600	100.0%	100.0%
Payment in Lieu of Taxes	\$ 276,560	\$ 276,560	\$ 276,560	\$ 276,560	0.0%	0.0%
	\$ 3,047,214	\$ 3,492,844	\$ 3,099,511	\$ 3,593,112		
Capital Outlay	\$ 487,070	\$ 1,142,716	\$ 1,410,890	\$ 339,208	-70.3%	-76.0%
Total Fund Expense	\$ 3,534,284	\$ 4,635,560	\$ 4,510,401	\$ 3,932,320	-15.2%	-12.8%
Net Fund Income (loss)	\$ 144,824	\$ 42,777	\$ 78,268	\$ (86,985)	-303.3%	-211.1%

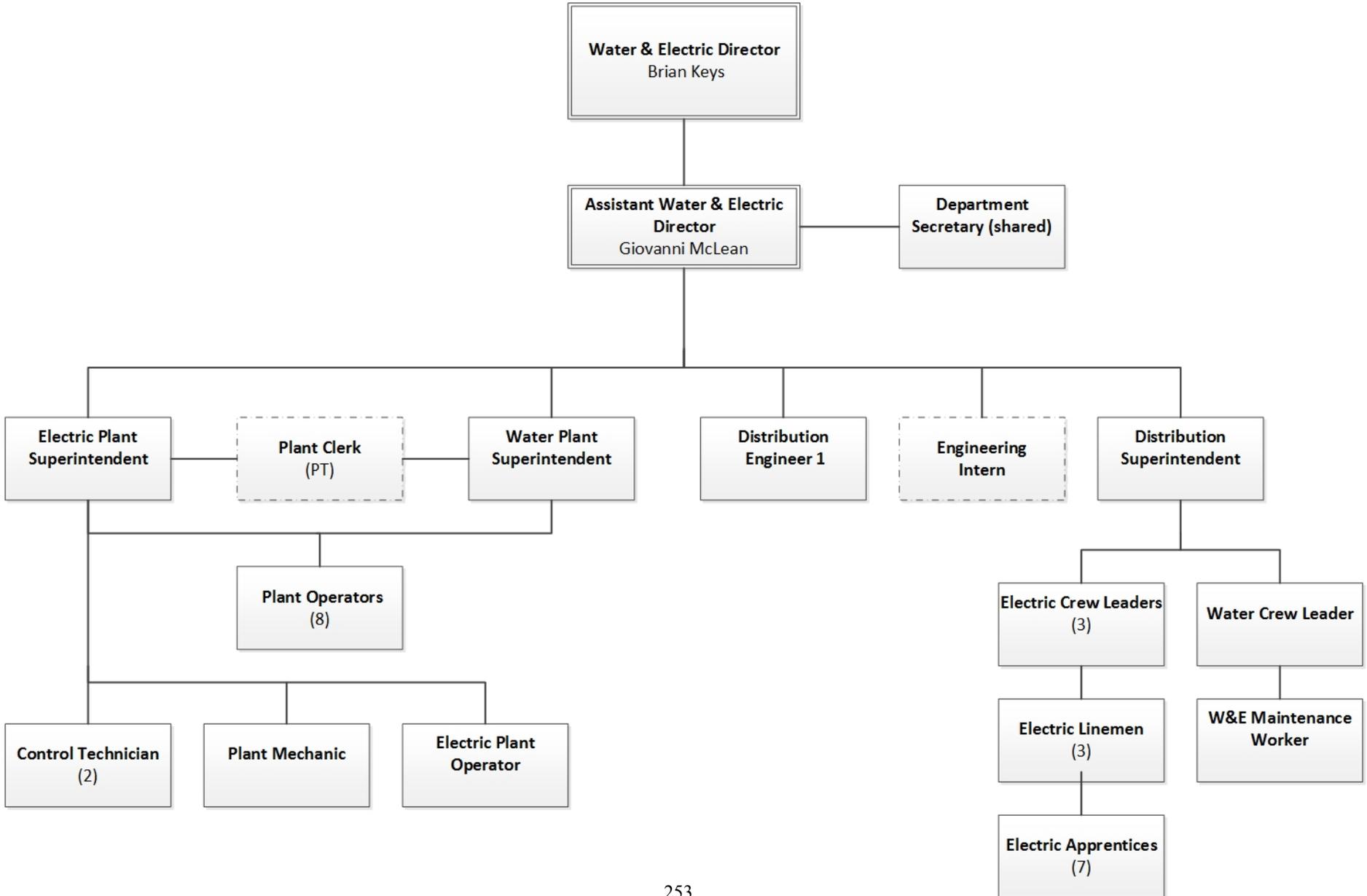
## Water Fund



Note: The 'Actual 2016' amount in the 'Salaries and Benefits' category figure above includes \$245,156 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

# Organizational Chart

## Village of Winnetka Water & Electric Department





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							

REVENUE

Charges For Service

Utilities- Electric, Water, Sewer, Refuse

520-446.05	Water Service Winnetka	2,861,378.00	2,546,897.00	2,501,901.00	2,696,645.00	6	149,748.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2018 Sales 69,571 kcu.ft @ \$36.55	1.0000	2,542,821.00	2,542,821.00
Manager	Water meters =<1-inch (3,682 @ \$3.00/meter)	12.0000	11,046.00	132,552.00
Manager	Water meters 1.5-inch (263 @ \$3.60/meter)	12.0000	946.80	11,361.60
Manager	Water meters 2-inch (119 @ \$5.10/meter)	12.0000	606.90	7,282.80
Manager	Water meters 3-inch (11 @ \$16.20/meter)	12.0000	178.20	2,138.40
Manager	Water meters 4-inch (2 @ \$20.35/meter)	12.0000	40.70	488.40
Manager Totals				\$2,696,644.20

520-446.10	Water Service Northfield	533,794.00	514,706.00	549,793.00	510,502.00	(1)	(4,204.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2018 Sales 40,197 kcu.ft @ \$12.70	1.0000	510,502.00	510,502.00
Manager Totals				\$510,502.00

520-446.20	Water Service Unincorporated	477,035.00	484,023.00	387,225.00	481,084.00	(1)	(2,939.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2018 Sales 7,207 kcu.ft @ \$65.42	1.0000	471,482.00	471,482.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>REVENUE</b>							
Manager	Water meters =<1-inch (136 @ \$3.00/meter)					12.0000	408.00
Manager	Water meters 1.5-inch (82 @ \$3.60/meter)					12.0000	295.20
Manager	Water meters 2-inch (19 @ \$5.10/meter)					12.0000	96.90
Manager Totals							<b>4,896.00</b>
520-446.30	Water Service Special	33,523.00	30,279.00	57,473.00	65,769.00	117	35,490.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	CY2018 Sales 2,363 kcu.ft @ \$27.40					1.0000	64,747.00
Manager	Water meters 3-inch (4 @ \$16.20/meter)					12.0000	64.80
Manager	Water meters 4-inch (1 @ \$20.35/meter)					12.0000	20.35
Manager Totals							<b>\$65,768.80</b>
520-446.60	Water Service Penalties	12,500.00	12,500.00	12,500.00	12,500.00		.00
520-446.65	Water Service Fees - Turn Off / Turn On	.00	.00	.00	.00		.00
520-446.70	Water Service Miscellaneous	.00	.00	.00	.00		.00
520-446.81	Water Service Construction-Water Use	.00	.00	163.00	.00		.00
520-446.82	Water Service Fees - Water Connection	80,000.00	80,000.00	61,173.00	66,237.00	(17)	(13,763.00)
<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>		<b>\$3,998,230.00</b>	<b>\$3,668,405.00</b>	<b>\$3,570,228.00</b>	<b>\$3,832,737.00</b>	<b>4%</b>	<b>\$164,332.00</b>
<i>Charges For Service Totals</i>		<b>\$3,998,230.00</b>	<b>\$3,668,405.00</b>	<b>\$3,570,228.00</b>	<b>\$3,832,737.00</b>	<b>4%</b>	<b>\$164,332.00</b>
<b>Other Revenue</b>							
520-470	Property Sales	.00	.00	442.00	.00		.00
520-474.10	Other Miscellaneous Donations	.00	.00	.00	.00		.00
520-474.90	Other Miscellaneous Income	.00	1,000,000.00	1,000,000.00	.00	(100)	(1,000,000.00)
<i>Other Revenue Totals</i>		<b>\$0.00</b>	<b>\$1,000,000.00</b>	<b>\$1,000,442.00</b>	<b>\$0.00</b>	<b>(100%)</b>	<b>(\$1,000,000.00)</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
<b>REVENUE</b>							
<u>Interest Income</u>							
520-460.05	Interest Interest on Investments	700.00	9,932.00	17,999.00	12,598.00	27	2,666.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$1,324,248) * 0.75%				1.0000	12,597.90	12,597.90
						Manager Totals	\$12,597.90
<i>Interest Income Totals</i>		\$700.00	\$9,932.00	\$17,999.00	\$12,598.00	27%	\$2,666.00
<b>REVENUE TOTALS</b>		\$3,998,930.00	\$4,678,337.00	\$4,588,669.00	\$3,845,335.00	(18%)	(\$833,002.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 60 - Water General</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
520.60.01-511	Regular Salaries	.00	.00	.00	.00		.00
520.60.01-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.01-513	Part Time Salaries	.00	.00	.00	.00		.00
520.60.01-515	Sick Cashed In	.00	.00	.00	.00		.00
520.60.01-516	Holiday Salaries	.00	.00	.00	.00		.00
520.60.01-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b><u>Benefits</u></b>							
520.60.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.60.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.60.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
520.60.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
520.60.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b><u>Pensions</u></b>							
520.60.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
520.60.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
520.60.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
	<i>Salary and Benefits Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to 2018 Budget % Change	FY 2017 to 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							

Division 01 - Department Wide

**EXPENSE**

Services and Supplies

Services & Charges

520.60.01-550	Administrative Charges	562,800.00	562,800.00	562,800.00	562,800.00		.00
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Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Administrative charges	12.0000	46,900.00	562,800.00	
				Manager Totals \$562,800.00	

520.60.01-551	Consulting Services	.00	155,000.00	155,000.00	143,000.00	(8)	(12,000.00)
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Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Professional services - automated metering (25%)	1.0000	7,500.00	7,500.00	
Manager	Professional services - clearwell roof drain solution	1.0000	15,000.00	15,000.00	
Manager	Professional services - high lift pump surge tank design	1.0000	30,000.00	30,000.00	
Manager	Professional services - reservoir liquid chlorine injection	1.0000	24,000.00	24,000.00	
Manager	Professional services - reservoir structural inspection	1.0000	6,500.00	6,500.00	
Manager	Professional services - Sheridan Road water main	1.0000	60,000.00	60,000.00	
				Manager Totals \$143,000.00	

520.60.01-552	Engineering Services	72,720.00	500.00	6,258.00	500.00		.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 520 - Water Fund</b>								
<b>Department 60 - Water General</b>								
Division 01 - Department Wide								
<b>EXPENSE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Drafting / Autocad services					4.0000	125.00	500.00
							Manager Totals	\$500.00
520.60.01-555	GIS & Aerial Mapping	26,500.00	26,500.00	26,500.00	15,040.00	(43)	(11,460.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Aerial photography					1.0000	4,300.00	4,300.00
Manager	Ayres 17% of monthly charges					12.0000	350.00	4,200.00
Manager	MGP GIS services 25% of \$26,145					12.0000	545.00	6,540.00
							Manager Totals	\$15,040.00
520.60.01-556	Village Data Processing / Network Charge	8,500.00	8,508.00	8,508.00	8,933.00	5	425.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Computer charges					12.0000	744.41	8,932.92
							Manager Totals	\$8,932.92
520.60.01-557	Technology Licensing & Maintenance	.00	2,850.00	2,633.00	4,450.00	56	1,600.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	520 - Water Fund						
Department	60 - Water General						
Division	01 - Department Wide						

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	AutoCAD (25% of \$4800 annual fee)			1.0000	1,200.00	1,200.00	
Manager	Emaint (maintenance management system)			1.5000	1,100.00	1,650.00	
Manager	KYPipe model (annual fee)			1.0000	600.00	600.00	
Manager	MSDS software (50% of \$2000)			1.0000	1,000.00	1,000.00	
						Manager Totals	\$4,450.00

520.60.01-559	Drainage	.00	.00	.00	.00	.00	
520.60.01-561	Safety	.00	.00	.00	.00	.00	
520.60.01-563	Telephone Service	12,872.00	16,800.00	16,800.00	14,363.00	(15)	(2,437.00)

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	831000**** (AT&T Fiber) Northfield			12.0000	305.59	3,667.08	
Manager	831000**** (AT&T Fiber) Plant			12.0000	305.59	3,667.08	
Manager	831000**** (AT&T Fiber) Wilmette			12.0000	305.59	3,667.08	
Manager	Monthly PRI share (Comcast)			12.0000	280.11	3,361.32	
						Manager Totals	\$14,362.56

520.60.01-564	Cell Phones & Radios	.00	.00	.00	800.00		800.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	New radios			2.0000	400.00	800.00	
						Manager Totals	\$800.00

520.60.01-568	Utilities	183,961.00	184,710.00	184,710.00	184,710.00	.00	
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	High lift pumps electric			1.0000	96,500.00	96,500.00	
Manager	Reservoir electric			1.0000	23,000.00	23,000.00	
Manager	Reservoir natural gas			1.0000	7,300.00	7,300.00	
Manager	Storm water utility (1/2 split with Electric)			12.0000	252.18	3,026.00	
Manager	Water Plant electric			1.0000	35,500.00	35,500.00	
Manager	Water Plant natural gas & heat			1.0000	17,500.00	17,500.00	
Manager	Wilmette interconnect - ComEd electric			12.0000	157.00	1,884.00	
						Manager Totals	\$184,710.00

520.60.01-570	Repair & Maintenance - Buildings	10,000.00	10,000.00	10,000.00	32,000.00	220	22,000.00
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Building maintenance			1.0000	5,000.00	5,000.00	
Manager	Grind and resurface drive from Sheridan to PLC			1.0000	22,000.00	22,000.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
Manager	Misc. cleaning and maintenance supplies					1.0000	5,000.00
							5,000.00
							\$32,000.00
520.60.01-572	Repair & Maintenance - Landscape	.00	.00	.00	31,980.00		31,980.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Bluff sustainment					1.0000	30,000.00
Manager	Landscaping for Water Plant (50%)					36.0000	55.00
							\$31,980.00
520.60.01-574	Vehicle Maint Service Charge	25,260.00	26,700.00	26,700.00	28,740.00	8	2,040.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Fleet maintenance					1.0000	28,700.00
							\$28,700.00
520.60.01-575	Rental - Office Equipment	.00	.00	.00	.00		.00
520.60.01-576	Rental - Machinery	.00	.00	.00	.00		.00
520.60.01-577	Rental - Other	.00	.00	.00	.00		.00
520.60.01-580	Memberships & Publications	325.00	350.00	350.00	350.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 60 - Water General</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Bid/RFP notices				5.0000	70.00	350.00
						Manager Totals	\$350.00
520.60.01-581	Training & Travel	7,500.00	3,000.00	3,000.00	4,700.00	57	1,700.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	AutoCAD training				1.0000	1,700.00	1,700.00
Manager	IMUA safety meetings (25% of \$6000)				1.0000	1,500.00	1,500.00
Manager	KYPipe hydraulic modeling training				1.0000	1,500.00	1,500.00
						Manager Totals	\$4,700.00
520.60.01-583	Property Insurance	41,000.00	41,000.00	41,000.00	41,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Property insurance				1.0000	41,000.00	41,000.00
						Manager Totals	\$41,000.00
	<i>Services &amp; Charges Totals</i>	\$951,438.00	\$1,038,718.00	\$1,044,259.00	\$1,073,366.00	3%	\$34,648.00
<b>Supplies</b>							
520.60.01-531	Office Supplies - General	2,000.00	5,000.00	5,000.00	5,000.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	520 - Water Fund						
Department	60 - Water General						

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Office supplies and misc. requirements			1.0000	5,000.00	5,000.00	
						Manager Totals	\$5,000.00

520.60.01-532	Computer Equipment	2,500.00	1,000.00	551.00	.00	(100)	(1,000.00)
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Charged to Data Processing Fund for FY2018			1.0000	(2,000.00)	(2,000.00)	
Manager	Replacement plotter (25% of \$8000)			1.0000	2,000.00	2,000.00	
						Manager Totals	\$0.00

520.60.01-537	Uniforms	250.00	.00	.00	.00		.00
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520.60.01-540	Other Operating Supplies	.00	5,750.00	5,750.00	750.00	(87)	(5,000.00)
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	AED maintenance			1.0000	250.00	250.00	
Manager	Freight and postage			1.0000	500.00	500.00	
						Manager Totals	\$750.00

520.60.01-542	Vehicles, Parts and Equipment	9,900.00	22,000.00	22,000.00	41,000.00	86	19,000.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							

Division 01 - Department Wide

**EXPENSE**

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Purchase concrete / asphalt breaker for excavator					1.0000	18,000.00	18,000.00
Manager	Repair dump body on Truck #60					1.0000	7,000.00	7,000.00
Manager	Repair dump body on Truck #63					1.0000	7,000.00	7,000.00
Manager	Replacement of tractor/snowblower (50%)					1.0000	9,000.00	9,000.00
							Manager Totals	\$41,000.00

<i>Supplies Totals</i>	\$14,650.00	\$33,750.00	\$33,301.00	\$46,750.00	39%	\$13,000.00
<i>Services and Supplies Totals</i>	\$966,088.00	\$1,072,468.00	\$1,077,560.00	\$1,120,116.00	4%	\$47,648.00

**Capital Outlay**

520.60.01-615	Buildings & Structures	.00	.00	.00	.00	.00
520.60.01-625	Heavy Machinery	35,000.00	.00	.00	.00	.00
520.60.01-630	Motor Vehicles	.00	.00	.00	25,000.00	25,000.00

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	#84 Replace pick up/ snow plow (2003) (50%)					1.0000	25,000.00	25,000.00
							Manager Totals	\$25,000.00

<i>Capital Outlay Totals</i>	\$35,000.00	\$0.00	\$0.00	\$25,000.00	+++	\$25,000.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 60 - Water General</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b><u>Insurance and Other Chargebacks</u></b>							
520.60.01-530	Liability Insurance	.00	.00	.00	.00		.00
<i>Insurance and Other Chargebacks Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Depreciation Expense</u></b>							
520.60.01-800	Depreciation	.00	.00	.00	.00		.00
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Debt Service</u></b>							
520.60.01-705	Principal	.00	.00	.00	.00		.00
520.60.01-710	Interest	.00	.00	.00	17,600.00		17,600.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	FY2018 interest expense for \$1,000,000 loan from General Fund				1.0000	17,600.00	17,600.00
						<b>Manager Totals</b>	<b>\$17,600.00</b>
<i>Debt Service Totals</i>		\$0.00	\$0.00	\$0.00	\$17,600.00	+++	\$17,600.00
<b><u>Transfers</u></b>							
520.60.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
520.60.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 01 - Department Wide Totals		\$1,001,088.00	\$1,072,468.00	\$1,077,560.00	\$1,162,716.00	8%	\$90,248.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 10 - Administration							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
520.60.10-511	Regular Salaries	155,054.00	133,493.00	133,493.00	142,393.00	7	8,900.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	301601 - Administrative Secretary			Earnings			12,378.00
Manager	500101 - Water & Electric Director			Earnings			57,496.00
Manager	500202 - Assistant W&E Director			Earnings			42,186.00
Manager	501302 - Distribution Engineer 1			Earnings			30,333.00
Manager Totals							\$142,393.00
520.60.10-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.10-513	Part Time Salaries	.00	4,030.00	4,030.00	4,030.00		.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	501303 - Engineering Intern			Earnings			4,030.00
Manager Totals							\$4,030.00
520.60.10-515	Sick Cashed In	260.00	3,210.00	3,210.00	1,716.00	(47)	(1,494.00)
520.60.10-518	Other Compensation	825.00	825.00	825.00	825.00		.00
<i>Employee Pay Totals</i>		\$156,139.00	\$141,558.00	\$141,558.00	\$148,964.00	5%	\$7,406.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 60 - Water General</b>							
Division 10 - Administration							
<b>EXPENSE</b>							
<b>Benefits</b>							
520.60.10-521	Fringe Benefits - Worker's Compensation	61,546.00	61,565.00	61,565.00	61,565.00		.00
520.60.10-522	Fringe Benefits - Medical / Dental Insurance	20,902.00	19,207.00	19,207.00	23,228.00	21	4,021.00
520.60.10-528	Fringe Benefits - Life Insurance	82.00	103.00	103.00	186.00	81	83.00
<i>Benefits Totals</i>		<b>\$82,530.00</b>	<b>\$80,875.00</b>	<b>\$80,875.00</b>	<b>\$84,979.00</b>	<b>5%</b>	<b>\$4,104.00</b>
<b>Pensions</b>							
520.60.10-523	Fringe Benefits - Medicare	2,264.00	2,053.00	2,053.00	2,184.00	6	131.00
520.60.10-525	Fringe Benefits - IMRF Pension Er Contribution	22,393.00	18,665.00	18,665.00	19,236.00	3	571.00
<i>Pensions Totals</i>		<b>\$24,657.00</b>	<b>\$20,718.00</b>	<b>\$20,718.00</b>	<b>\$21,420.00</b>	<b>3%</b>	<b>\$702.00</b>
<i>Salary and Benefits Totals</i>		<b>\$263,326.00</b>	<b>\$243,151.00</b>	<b>\$243,151.00</b>	<b>\$255,363.00</b>	<b>5%</b>	<b>\$12,212.00</b>
Division 10 - Administration Totals		<b>\$263,326.00</b>	<b>\$243,151.00</b>	<b>\$243,151.00</b>	<b>\$255,363.00</b>	<b>5%</b>	<b>\$12,212.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 60 - Water General</b>							
Division 21 - Engineering							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
520.60.21-511	Regular Salaries	.00	.00	.00	.00		.00
520.60.21-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.21-515	Sick Cashed In	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
520.60.21-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
<i>Services &amp; Charges Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Supplies</b>							
520.60.21-540	Other Operating Supplies	5,000.00	5,000.00	500.00	500.00	(90)	(4,500.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Other supplies				1.0000	500.00	500.00
						Manager Totals	\$500.00
<i>Supplies Totals</i>		\$5,000.00	\$5,000.00	\$500.00	\$500.00	(90%)	(\$4,500.00)
<i>Services and Supplies Totals</i>		\$5,000.00	\$5,000.00	\$500.00	\$500.00	(90%)	(\$4,500.00)
Division 21 - Engineering Totals		\$5,000.00	\$5,000.00	\$500.00	\$500.00	(90%)	(\$4,500.00)
Department 60 - Water General Totals		\$1,269,414.00	\$1,320,619.00	\$1,321,211.00	\$1,418,579.00	7%	\$97,960.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 61 - Water Plant</b>							
Division 40 - Water Plant							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
520.61.40-511	Regular Salaries	519,712.00	535,882.00	535,882.00	544,644.00	2	8,762.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	500501 - Water Plant Superintendent						125,691.00
Manager	501001 - E & W Plant Operator						50,982.00
Manager	501002 - E & W Plant Operator						40,841.00
Manager	501003 - E & W Plant Operator						50,982.00
Manager	501004 - E & W Plant Operator						49,545.00
Manager	501005 - E & W Plant Operator						49,430.00
Manager	501006 - E & W Plant Operator						47,948.00
Manager	501007 - E & W Plant Operator						41,368.00
Manager	501008 - E & W Plant Operator						42,951.00
Manager	501502 - Electric Plant Operator Only						44,906.00
Manager Totals							\$544,644.00
520.61.40-512	Overtime Salaries	11,653.00	17,787.00	17,787.00	13,729.00	(23)	(4,058.00)
520.61.40-515	Sick Cashed In	1,315.00	3,002.00	3,002.00	2,901.00	(3)	(101.00)
<i>Employee Pay Totals</i>		\$532,680.00	\$556,671.00	\$556,671.00	\$561,274.00	1%	\$4,603.00
<b>Benefits</b>							
520.61.40-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.61.40-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 61 - Water Plant</b>							
Division 40 - Water Plant							
<b>EXPENSE</b>							
520.61.40-522	Fringe Benefits - Medical / Dental Insurance	95,748.00	99,847.00	99,847.00	109,943.00	10	10,096.00
520.61.40-528	Fringe Benefits - Life Insurance	388.00	483.00	483.00	718.00	49	235.00
	<i>Benefits Totals</i>	<b>\$96,136.00</b>	<b>\$100,330.00</b>	<b>\$100,330.00</b>	<b>\$110,661.00</b>	<b>10%</b>	<b>\$10,331.00</b>
<b>Pensions</b>							
520.61.40-523	Fringe Benefits - Medicare	7,724.00	8,072.00	8,072.00	8,139.00	1	67.00
520.61.40-524	Fringe Benefits - Social Security	32,586.00	33,966.00	33,966.00	34,359.00	1	393.00
520.61.40-525	Fringe Benefits - IMRF Pension Er Contribution	76,390.00	75,543.00	75,543.00	76,847.00	2	1,304.00
520.61.40-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
520.61.40-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<b>\$116,700.00</b>	<b>\$117,581.00</b>	<b>\$117,581.00</b>	<b>\$119,345.00</b>	<b>2%</b>	<b>\$1,764.00</b>
	<i>Salary and Benefits Totals</i>	<b>\$745,516.00</b>	<b>\$774,582.00</b>	<b>\$774,582.00</b>	<b>\$791,280.00</b>	<b>2%</b>	<b>\$16,698.00</b>
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
520.61.40-567	Operations & Maintenance	98,200.00	113,300.00	109,000.00	126,200.00	11	12,900.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Bearings, couplings, grease, service	1.0000	2,000.00	2,000.00
Manager	Butterfly backwash 12" valve	1.0000	1,000.00	1,000.00
Manager	Chemical feed pumps	4.0000	1,400.00	5,600.00
Manager	Chlorine safety equipment	1.0000	5,000.00	5,000.00
Manager	DP cells for rate of flow filter controllers	7.0000	2,300.00	16,100.00
Manager	Maintenance commodities	1.0000	24,000.00	24,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division 40 - Water Plant							
EXPENSE							
Manager	Motor vibration testing					1.0000	1,500.00
Manager	Operations commodities					1.0000	23,000.00
Manager	QEI RTU maintenance					1.0000	3,000.00
Manager	Raw water Intake inspection and screen cleaning					1.0000	15,000.00
Manager	Water Plant MWRD					1.0000	30,000.00
Manager Totals							\$126,200.00
520.61.40-581	Training & Travel	.00	9,000.00	5,000.00	9,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Certification classes for Water Plant					1.0000	3,500.00
Manager	Chlorine safety training					1.0000	3,500.00
Manager	Water Plant Operator Training					1.0000	2,000.00
Manager Totals							\$9,000.00
<i>Services &amp; Charges Totals</i>		\$98,200.00	\$122,300.00	\$114,000.00	\$135,200.00	11%	\$12,900.00
Supplies							
520.61.40-535	Lab & Chemicals	178,575.00	183,575.00	179,200.00	158,575.00	(14)	(25,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Laboratory requirements					1.0000	12,875.00
Manager	LT2 Testing					1.0000	5,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
Fund 520 - Water Fund								
Department 61 - Water Plant								
Division 40 - Water Plant								
EXPENSE								
Manager	PDC/McHenry Labs					1.0000	5,700.00	5,700.00
Manager	Purification chemicals					1.0000	135,000.00	135,000.00
Manager Totals							\$158,575.00	
520.61.40-537	Uniforms	6,035.00	665.00	665.00	725.00	9	60.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Flame resistant uniform (Supt.)					1.0000	250.00	250.00
Manager	Safety glasses (Supt.)					1.0000	175.00	175.00
Manager	Safety shoes (Supt.)					1.0000	175.00	175.00
Manager	Winter flame resistant clothing (Supt.)					1.0000	125.00	125.00
Manager Totals							\$725.00	
<i>Supplies Totals</i>		\$184,610.00	\$184,240.00	\$179,865.00	\$159,300.00	(14%)	(\$24,940.00)	
<i>Services and Supplies Totals</i>		\$282,810.00	\$306,540.00	\$293,865.00	\$294,500.00	(4%)	(\$12,040.00)	
Capital Outlay								
520.61.40-610	Capital Salaries	.00	.00	.00	.00		.00	
520.61.40-620	Improvements Other Than Buildings	240,000.00	135,000.00	254,492.00	.00	(100)	(135,000.00)	
520.61.40-625	Heavy Machinery	.00	.00	.00	.00		.00	
<i>Capital Outlay Totals</i>		\$240,000.00	\$135,000.00	\$254,492.00	\$0.00	(100%)	(\$135,000.00)	
Division 40 - Water Plant Totals		\$1,268,326.00	\$1,216,122.00	\$1,322,939.00	\$1,085,780.00	(11%)	(\$130,342.00)	
Department 61 - Water Plant Totals		\$1,268,326.00	\$1,216,122.00	\$1,322,939.00	\$1,085,780.00	(11%)	(\$130,342.00)	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 30 - General Distribution							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
520.62.30-511	Regular Salaries	135,818.00	129,417.00	.00	112,035.00	(13)	(17,382.00)
Position Transactions							
	<i>Level</i>	<i>Position</i>		<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
	Manager	500601 - Distribution Superintendent		Earnings			41,225.00
	Manager	501601 - Water Distribution Supervisor		Earnings			38,566.00
	Manager	502401 - W & E Maintenance Worker		Earnings			27,058.00
	Manager	509999 - W&E Budget Only		Earnings			5,186.00
						Manager Totals	\$112,035.00
520.62.30-512	Overtime Salaries	160,296.00	142,609.00	.00	178,580.00	25	35,971.00
520.62.30-513	Part Time Salaries	.00	4,000.00	.00	4,000.00		.00
Position Transactions							
	<i>Level</i>	<i>Position</i>		<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
	Manager	502301 - Hydrant Intern		Earnings			4,000.00
						Manager Totals	\$4,000.00
520.62.30-515	Sick Cashed In	.00	.00	.00	3,740.00		3,740.00
520.62.30-516	Holiday Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$296,114.00	\$276,026.00	\$0.00	\$298,355.00	8%	\$22,329.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
<b>Division 30 - General Distribution</b>							
<b>EXPENSE</b>							
<b>Benefits</b>							
520.62.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.62.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.62.30-522	Fringe Benefits - Medical / Dental Insurance	21,245.00	25,906.00	25,906.00	13,650.00	(47)	(12,256.00)
520.62.30-528	Fringe Benefits - Life Insurance	91.00	122.00	122.00	105.00	(14)	(17.00)
	<i>Benefits Totals</i>	\$21,336.00	\$26,028.00	\$26,028.00	\$13,755.00	(47%)	(\$12,273.00)
<b>Pensions</b>							
520.62.30-523	Fringe Benefits - Medicare	4,294.00	4,004.00	4,004.00	4,352.00	9	348.00
520.62.30-524	Fringe Benefits - Social Security	13,499.00	12,715.00	12,715.00	12,510.00	(2)	(205.00)
520.62.30-525	Fringe Benefits - IMRF Pension Er Contribution	42,467.00	36,923.00	36,923.00	67,805.00	84	30,882.00
	<i>Pensions Totals</i>	\$60,260.00	\$53,642.00	\$53,642.00	\$84,667.00	58%	\$31,025.00
	<i>Salary and Benefits Totals</i>	\$377,710.00	\$355,696.00	\$79,670.00	\$396,777.00	12%	\$41,081.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
520.62.30-567	Operations & Maintenance	94,500.00	87,000.00	87,000.00	83,000.00	(5)	(4,000.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Backfill material - sand and crushed stone	1.0000	35,000.00	35,000.00
Manager	Concrete, bricks, and mortar	1.0000	5,000.00	5,000.00
Manager	Landscaping	60.0000	300.00	18,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
<b>Division 30 - General Distribution</b>							

**EXPENSE**

Manager	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
	Spoil removal & disposal					1.0000	25,000.00
<b>Manager Totals</b>							<b>25,000.00</b>

520.62.30-569	Repair & Maintenance - Mach & Equip	10,000.00	.00	.00	.00		.00
520.62.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00		.00
520.62.30-581	Training & Travel	.00	2,000.00	2,000.00	2,000.00		.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Training water crews			1.0000	2,000.00	2,000.00	
<b>Manager Totals</b>							<b>2,000.00</b>

*Services & Charges Totals*      **\$104,500.00      \$89,000.00      \$89,000.00      \$85,000.00      (4%)      (\$4,000.00)**

**Supplies**

520.62.30-537	Uniforms	3,983.00	3,060.00	3,060.00	3,010.00	(2)	(50.00)
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Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Cotton uniform			2.0000	45.00	90.00	
Manager	Flame resistant uniform			2.0000	60.00	120.00	
Manager	Flame resistant uniform rental (2 persons with 11 sets)			52.0000	25.00	1,300.00	
Manager	Safety glasses			2.0000	175.00	350.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 30 - General Distribution							

**EXPENSE**

Manager	Safety shoes					2.0000	175.00	350.00
Manager	Winter flame resistant clothing					2.0000	400.00	800.00
							Manager Totals	\$3,010.00

520.62.30-540	Other Operating Supplies	.00	9,780.00	9,780.00	9,840.00	1	60.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Commercial Drivers License s (CDL)	1.0000	30.00	30.00	
Manager	Inverted marking paint and marking flags	250.0000	3.00	750.00	
Manager	JULIE annual assessment (50%)	1.0000	3,060.00	3,060.00	
Manager	PPE - hard hats, safety glasses, hearing protection	1.0000	500.00	500.00	
Manager	Supplies and misc. requirements	1.0000	5,000.00	5,000.00	
Manager	Underground locator batteries	2.0000	250.00	500.00	
				Manager Totals	\$9,840.00

520.62.30-548	Other Small Tools & Equipment	.00	8,500.00	8,500.00	8,200.00	(4)	(300.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Gas powered pressure washer	1.0000	2,200.00	2,200.00
Manager	Misc. tools, replacement pumps, etc.	1.0000	5,000.00	5,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
<b>Division 30 - General Distribution</b>							
<b>EXPENSE</b>							
Manager	Power broom					1.0000	1,000.00
							1,000.00
							Manager Totals \$8,200.00
	<i>Supplies Totals</i>	\$3,983.00	\$21,340.00	\$21,340.00	\$21,050.00	(1%)	(\$290.00)
	<i>Services and Supplies Totals</i>	\$108,483.00	\$110,340.00	\$110,340.00	\$106,050.00	(4%)	(\$4,290.00)
Division 30 - General Distribution	<b>Totals</b>	\$486,193.00	\$466,036.00	\$190,010.00	\$502,827.00	8%	\$36,791.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
Division 35 - Meters							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
520.62.35-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.35-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.35-515	Sick Cashed In	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
520.62.35-567	Operations & Maintenance	47,500.00	47,500.00	47,500.00	64,361.00	35	16,861.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Water meter parts				1.0000	3,000.00	3,000.00
Manager	Water meters - new & replacements				1.0000	61,361.00	61,361.00
						<b>Manager Totals</b>	<b>\$64,361.00</b>
<i>Services &amp; Charges Totals</i>		\$47,500.00	\$47,500.00	\$47,500.00	\$64,361.00	35%	\$16,861.00
<i>Services and Supplies Totals</i>		\$47,500.00	\$47,500.00	\$47,500.00	\$64,361.00	35%	\$16,861.00
<b>Capital Outlay</b>							
520.62.35-610	Capital Salaries	.00	.00	.00	.00		.00
520.62.35-660	Distribution System	.00	.00	.00	.00		.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 35 - Meters Totals		\$47,500.00	\$47,500.00	\$47,500.00	\$64,361.00	35%	\$16,861.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
Division 41 - Water Mains							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
520.62.41-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.41-512	Overtime Salaries	.00	.00	5,000.00	.00		.00
520.62.41-515	Sick Cashed In	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$5,000.00	\$0.00	+++	\$0.00
<b>Benefits</b>							
520.62.41-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.62.41-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.62.41-522	Fringe Benefits - Medical / Dental Insurance	16,481.00	21,689.00	21,689.00	9,698.00	(55)	(11,991.00)
520.62.41-528	Fringe Benefits - Life Insurance	.00	.00	.00	63.00		63.00
<i>Benefits Totals</i>		\$16,481.00	\$21,689.00	\$21,689.00	\$9,761.00	(55%)	(\$11,928.00)
<b>Pensions</b>							
520.62.41-523	Fringe Benefits - Medicare	1,234.00	1,090.00	1,090.00	1,163.00	7	73.00
520.62.41-524	Fringe Benefits - Social Security	5,278.00	4,662.00	4,662.00	4,972.00	7	310.00
520.62.41-525	Fringe Benefits - IMRF Pension Er Contribution	12,206.00	10,204.00	10,204.00	10,981.00	8	777.00
<i>Pensions Totals</i>		\$18,718.00	\$15,956.00	\$15,956.00	\$17,116.00	7%	\$1,160.00
<i>Salary and Benefits Totals</i>		\$35,199.00	\$37,645.00	\$42,645.00	\$26,877.00	(29%)	(\$10,768.00)
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
520.62.41-567	Operations & Maintenance	147,912.00	147,912.00	107,912.00	163,228.00	10	15,316.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	520 - Water Fund						
Department	62 - Water Distribution						

Division 41 - Water Mains

**EXPENSE**

Budget Transactions							
Level	Transaction	Number of Units	Cost Per Unit	Total Amount			
Manager	Contractor resources - maintenance (valves, main breaks)	1.0000	40,000.00	40,000.00			
Manager	Fire hydrants	5.0000	2,280.00	11,400.00			
Manager	Hydrant antifreeze	9.0000	550.00	4,950.00			
Manager	Hydrant painting	170.0000	81.00	13,770.00			
Manager	Hydrant parts	1.0000	2,500.00	2,500.00			
Manager	Insertion valves	3.0000	4,136.00	12,408.00			
Manager	Leak location services	9.0000	800.00	7,200.00			
Manager	Manhole covers, frames, vaults	1.0000	10,000.00	10,000.00			
Manager	Repair sleeves, fittings, pipe	1.0000	45,000.00	45,000.00			
Manager	System leak detection inspection	2.0000	8,000.00	16,000.00			
	<b>Manager Totals</b>			<b>\$163,228.00</b>			

<i>Services &amp; Charges Totals</i>	\$147,912.00	\$147,912.00	\$107,912.00	\$163,228.00	10%	\$15,316.00
<i>Services and Supplies Totals</i>	\$147,912.00	\$147,912.00	\$107,912.00	\$163,228.00	10%	\$15,316.00

**Capital Outlay**

520.62.41-610	Capital Salaries	85,106.00	75,191.00	75,191.00	80,208.00	7	5,017.00
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Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	501601 - Water Distribution Supervisor	Earnings		47,137.00	
Manager	502401 - W & E Maintenance Worker	Earnings		33,071.00	
	<b>Manager Totals</b>			<b>\$80,208.00</b>	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
<b>Division 41 - Water Mains</b>							
<b>EXPENSE</b>							
520.62.41-660	Distribution System	502,525.00	932,525.00	1,081,207.00	234,000.00	(75)	(698,525.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Willow Road rail road crossing (extended 2017)				1.0000	234,000.00	234,000.00
						Manager Totals	<u>\$234,000.00</u>
	<i>Capital Outlay Totals</i>	<u>\$587,631.00</u>	<u>\$1,007,716.00</u>	<u>\$1,156,398.00</u>	<u>\$314,208.00</u>	<u>(69%)</u>	<u>(\$693,508.00)</u>
Division	<b>41 - Water Mains Totals</b>	<u>\$770,742.00</u>	<u>\$1,193,273.00</u>	<u>\$1,306,955.00</u>	<u>\$504,313.00</u>	<u>(58%)</u>	<u>(\$688,960.00)</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
Division 42 - Water Reservoir							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
520.62.42-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.42-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.42-515	Sick Cashed In	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
520.62.42-567	Operations & Maintenance	14,850.00	44,900.00	14,000.00	19,900.00	(56)	(25,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Normal requirements				1.0000	4,000.00	4,000.00
Manager	Pump #3 - valve install				1.0000	15,000.00	15,000.00
Manager	QEI RTU maintenance				1.0000	900.00	900.00
						Manager Totals	\$19,900.00
<i>Services &amp; Charges Totals</i>		\$14,850.00	\$44,900.00	\$14,000.00	\$19,900.00	(56%)	(\$25,000.00)
<i>Services and Supplies Totals</i>		\$14,850.00	\$44,900.00	\$14,000.00	\$19,900.00	(56%)	(\$25,000.00)
<b>Capital Outlay</b>							
520.62.42-610	Capital Salaries	.00	.00	.00	.00		.00
520.62.42-660	Distribution System	.00	.00	.00	.00		.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 42 - Water Reservoir Totals		\$14,850.00	\$44,900.00	\$14,000.00	\$19,900.00	(56%)	(\$25,000.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 62 - Water Distribution</b>							
Division 43 - Water Services							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
520.62.43-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.43-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.43-515	Sick Cashed In	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
520.62.43-567	Operations & Maintenance	93,050.00	70,550.00	31,226.00	60,000.00	(15)	(10,550.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Contractor resources - repair of water services				1.0000	25,000.00	25,000.00
Manager	Repair fittings				1.0000	10,000.00	10,000.00
Manager	Tapped saddles, corp. stops, valves, curb boxes				1.0000	25,000.00	25,000.00
						<b>Manager Totals</b>	<b>\$60,000.00</b>
<i>Services &amp; Charges Totals</i>		\$93,050.00	\$70,550.00	\$31,226.00	\$60,000.00	(15%)	(\$10,550.00)
<i>Services and Supplies Totals</i>		\$93,050.00	\$70,550.00	\$31,226.00	\$60,000.00	(15%)	(\$10,550.00)
Division 43 - Water Services Totals		\$93,050.00	\$70,550.00	\$31,226.00	\$60,000.00	(15%)	(\$10,550.00)
Department 62 - Water Distribution Totals		\$1,412,335.00	\$1,822,259.00	\$1,589,691.00	\$1,151,401.00	(37%)	(\$670,858.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 520 - Water Fund</b>							
<b>Department 88 - Depreciation</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Depreciation Expense</b>							
520.88.01-800	Depreciation	440,000.00	440,000.00	440,000.00	440,000.00		.00
<i>Depreciation Expense Totals</i>		<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	0%	\$0.00
Division 01 - Department Wide Totals		<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	0%	\$0.00
Department 88 - Depreciation Totals		<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	0%	\$0.00
<b>Department 99 - Transfers</b>							
Division 01 - Department Wide							
<b>Transfers</b>							
520.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	276,560.00	276,560.00	276,560.00	276,560.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Payment in Lieu of Taxes (Frozen @ 2015)				1.0000	276,560.00	276,560.00
						<b>Manager Totals</b>	<u>\$276,560.00</u>
520.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
<i>Transfers Totals</i>		<u>\$276,560.00</u>	<u>\$276,560.00</u>	<u>\$276,560.00</u>	<u>\$276,560.00</u>	0%	\$0.00
Division 01 - Department Wide Totals		<u>\$276,560.00</u>	<u>\$276,560.00</u>	<u>\$276,560.00</u>	<u>\$276,560.00</u>	0%	\$0.00
Department 99 - Transfers Totals		<u>\$276,560.00</u>	<u>\$276,560.00</u>	<u>\$276,560.00</u>	<u>\$276,560.00</u>	0%	\$0.00
<b>EXPENSE TOTALS</b>		<u>\$4,666,635.00</u>	<u>\$5,075,560.00</u>	<u>\$4,950,401.00</u>	<u>\$4,372,320.00</u>	(14%)	(\$703,240.00)
<b>Fund 520 - Water Fund Totals</b>							
<b>REVENUE TOTALS</b>		<u>\$3,998,930.00</u>	<u>\$4,678,337.00</u>	<u>\$4,588,669.00</u>	<u>\$3,845,335.00</u>	(18%)	(\$833,002.00)
<b>EXPENSE TOTALS</b>		<u>\$4,666,635.00</u>	<u>\$5,075,560.00</u>	<u>\$4,950,401.00</u>	<u>\$4,372,320.00</u>	(14%)	(\$703,240.00)
<b>Fund 520 - Water Fund Totals</b>		<u>(\$667,705.00)</u>	<u>(\$397,223.00)</u>	<u>(\$361,732.00)</u>	<u>(\$526,985.00)</u>	33%	(\$129,762.00)

# DEPARTMENT NARRATIVE

## SANITARY SEWER

### Mission Statement/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 sanitary lift 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.

### Current Year Department Accomplishments

- Continued to perform annual video and cleaning maintenance programs to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Performed over 80 detailed residential inspections for flood protection assistance and property protection advice. Staff identified numerous defects on private properties and provided homeowners with increased understanding on how homes connect to the Village's system.
- Continued to locate and eliminate cross connections that allow sewer cross-contamination to storm sewers.
- Installed trenchless liner to repair identified section of sewers which were selected as part of 2017 Street Rehab Program; Birch/Church/Hill, Cherry and Asbury.
- Continued inspections for the re-activated Sewer Backup Prevention Program to partner with homeowners in installing anti-backup devices or overhead sewer retrofits.
- Continued annual trenchless structural lining program.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **2.95**

FY 2017 FTEs: **2.95**

FY 2016 FTEs: **2.95**

FY 2015 FTEs: **3.05**

Proposed FY 2018 Cost of Salaries and Benefits: **\$397,448**

Projected FY 2017 Cost of Salaries and Benefits: **\$374,913**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$375,914**

Actual FY 2016 Cost of Salaries and Benefits: **\$560,069**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **5.7%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$523,081**

FY 2017 Services and Supplies Budget: **\$547,806**

FY 2016 Services and Supplies Budget: **\$410,008**

FY 2015 Services and Supplies Budget: **\$425,902**

Projected Year-End FY 2017 S&S Budget: **\$547,806**

Actual FY 2016 Cost of Services and Supplies: **\$311,507**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **-4.5%**

# Fiscal Year 2018 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement annual maintenance and inspection programs to ensure functionality and reliability of sewer system.	<ul style="list-style-type: none"> <li>• Perform annual trenchless relining program.</li> <li>• Perform annual cleaning and video inspection program to maintain a seven-year inspection cycle.</li> <li>• Perform root intrusion foaming program as needed.</li> <li>• Continue to locate and eliminate cross-connections that allow sanitary sewer contamination to storm sewers.</li> <li>• Continue flow monitoring program.</li> </ul>	12/31/18
Implement programs to reduce sanitary sewer backups.	<ul style="list-style-type: none"> <li>• Capital repairs and improvements</li> <li>• Backflow prevention program</li> <li>• Assist with dye testing, cleaning and videoing specific to operational and inflow reduction studies.</li> <li>• Perform private property compliance canvassing program.</li> </ul>	12/31/18
Ensure compliance with MWRD Inflow/Infiltration Control regulations.	<ul style="list-style-type: none"> <li>• Provide assistance and guidance to property owners to reduce I/I.</li> <li>• Assist the Engineering Division with collection of data and reporting of backflow documentation.</li> </ul>	12/31/18
Continue sewer Anti-Backup Program	<ul style="list-style-type: none"> <li>• Continue to work with and advise homeowners on sewer anti-backup devices.</li> </ul>	12/31/18
Install 3,000 lineal feet of trenchless structural lining in existing sanitary mains	<ul style="list-style-type: none"> <li>• Continue annual trenchless lining program.</li> <li>• Limit invasive open cuts and repairs.</li> </ul>	12/31/18



# Fiscal Year 2017 Department Objectives Review

December 31<sup>st</sup>, 2017

Anticipated Completion Status

Objective

Implement annual maintenance and inspection programs to ensure functionality and reliability of sewer system.

Complete

Implement programs to reduce sanitary sewer backups.

Complete

Ensure compliance with MWRD Inflow/Infiltration Control regulations

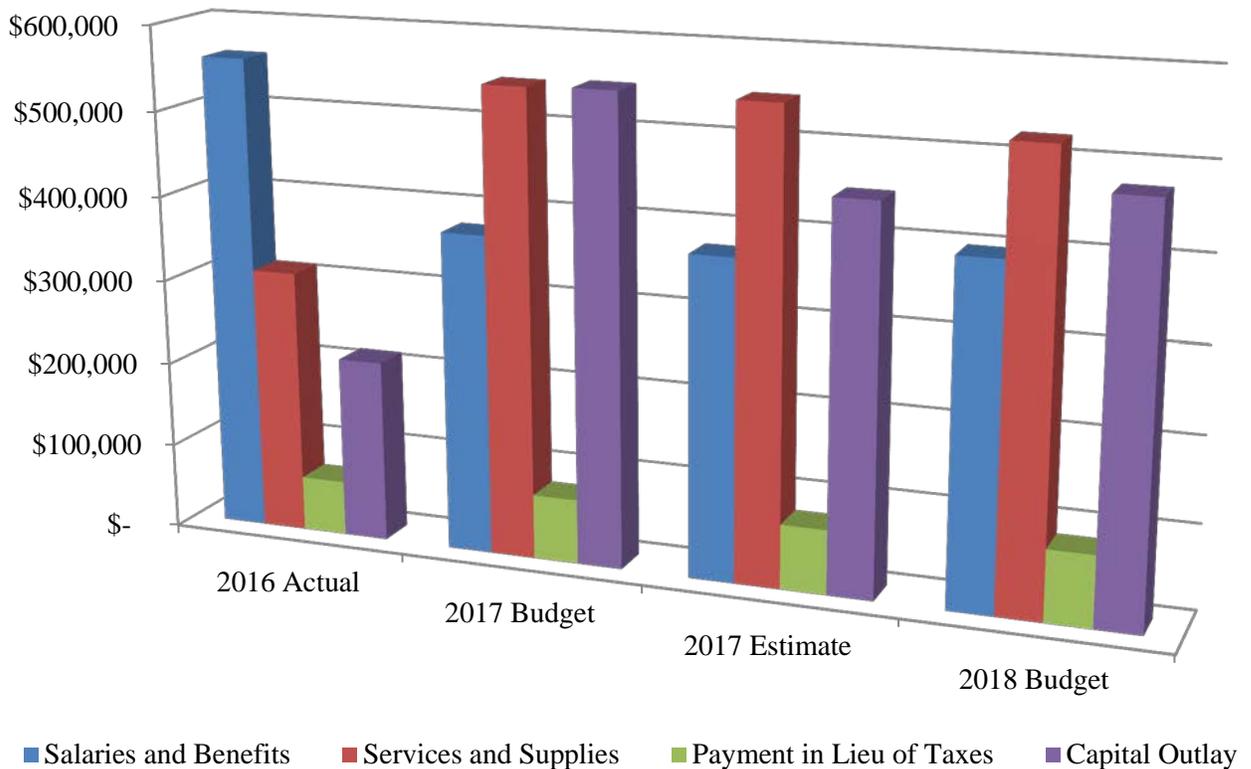
Ongoing



# Financial Summary

Sanitary Sewer Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 1,057,020	\$ 1,100,329	\$ 1,013,850	\$ 1,218,604	10.7%	20.2%
Expenses	\$ (935,897)	\$ (999,917)	\$ (998,916)	\$ (1,004,785)	0.5%	0.6%
Net Operating Income (loss)	\$ 121,123	\$ 100,412	\$ 14,934	\$ 213,819	112.9%	1331.8%
<b>Operating Expense Detail</b>						
Salaries and Benefits	\$ 560,069	\$ 375,914	\$ 374,913	\$ 397,448	5.7%	6.0%
Services and Supplies	\$ 311,507	\$ 547,806	\$ 547,806	\$ 523,081	-4.5%	-4.5%
Payment in Lieu of Taxes	\$ 64,320	\$ 76,197	\$ 76,197	\$ 84,256	10.6%	10.6%
	\$ 935,897	\$ 999,917	\$ 998,916	\$ 1,004,785		
Capital Outlay	\$ 214,480	\$ 550,000	\$ 450,000	\$ 475,000	-13.6%	5.6%
Total Fund Expense	\$ 1,150,376	\$ 1,549,917	\$ 1,448,916	\$ 1,479,785	-4.5%	2.1%
Net Fund Income (loss)	\$ (93,356)	\$ (449,588)	\$ (435,066)	\$ (261,181)	-41.9%	-40.0%

## Sanitary Sewer Fund



**Note:** The 'Actual 2016' amount in the 'Salaries and Benefits' category figure above includes \$206,061 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

## Department Metrics

- Video inspected 48,000 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Identified and repaired 15 sanitary sewer defects.
- Clean and maintained 146,000 lineal feet of sanitary mains to maintain a seven-year cycle and preempt catastrophic failures.
- Installed 2,500 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.
- Provided assistance and financial reimbursement for 32 sewer anti-backup installations.



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 540 - Sanitary Sewer Fund</b>							

**REVENUE**

Charges For Service

Utilities- Electric, Water, Sewer, Refuse

540-447	Sanitary Sewer Service	1,215,416.00	1,091,733.00	1,000,000.00	\$1,210,289.00	11	118,556.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Winnetka service charge (5% rate increase)	69,571.0000	15.99	1,112,440.29
Manager	Sanitary Sewer customer charge (\$2 per month)	4,077.0000	24.00	97,848.00
Manager Totals				\$1,210,289.00

540-447.60	Sanitary Sewer Service Penalties	.00	.00	3,500.00	.00	.00	.00
540-447.70	Sanitary Sewer Service Miscellaneous	.00	.00	300.00	.00	.00	.00
<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>		<b>\$1,215,416.00</b>	<b>\$1,091,733.00</b>	<b>\$1,003,800.00</b>	<b>\$1,210,289.00</b>	<b>11%</b>	<b>\$118,556.00</b>
<i>Charges For Service Totals</i>		<b>\$1,215,416.00</b>	<b>\$1,091,733.00</b>	<b>\$1,003,800.00</b>	<b>\$1,210,289.00</b>	<b>11%</b>	<b>\$118,556.00</b>

Transfers

540-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00	.00	.00
<i>Transfers Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>

Other Revenue

540-470	Property Sales	.00	.00	.00	.00	.00	.00
540-474.90	Other Miscellaneous Income	1,500.00	1,500.00	.00	1,500.00	.00	.00
540-475	Disposal of Capital Assets	.00	.00	.00	.00	.00	.00
<i>Other Revenue Totals</i>		<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>0%</b>	<b>\$0.00</b>

Interest Income

540-460.05	Interest Interest on Investments	1,200.00	7,096.00	10,050.00	6,815.00	(4)	(281.00)
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 540 - Sanitary Sewer Fund</b>							
<b>REVENUE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$908,612) * 0.75%				1.0000	6,814.59	6,814.59
						Manager Totals	\$6,814.59
	<i>Interest Income Totals</i>	\$1,200.00	\$7,096.00	\$10,050.00	\$6,815.00	(4%)	(\$281.00)
	<b>REVENUE TOTALS</b>	\$1,218,116.00	\$1,100,329.00	\$1,013,850.00	\$1,218,604.00	11%	\$118,275.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 540 - Sanitary Sewer Fund</b>							
<b>Department 70 - Sewers</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Salary and Benefits</b>							
<b>Employee Pay</b>							
540.70.01-511	Regular Salaries	206,436.00	231,231.00	231,231.00	241,407.00	4	10,176.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	300101 - Public Works Director						17,489.00
Manager	300201 - Asst. Director Eng. & Public Wks						15,256.00
Manager	300401 - Assistant Village Engineer						12,480.00
Manager	300501 - Civil Engineer						11,327.00
Manager	300801 - Sewer Supervisor						56,268.00
Manager	301404 - Refuse Collector						30,833.00
Manager	301405 - Maintenance Worker						27,572.00
Manager	301410 - Maintenance Worker						33,910.00
Manager	301411 - Maintenance Worker						32,631.00
Manager	301601 - Administrative Secretary						3,641.00
Manager Totals							<b>\$241,407.00</b>
540.70.01-512	Overtime Salaries	16,030.00	16,001.00	15,000.00	16,000.00		(1.00)
540.70.01-513	Part Time Salaries	.00	6,240.00	6,240.00	6,760.00	8	520.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 540 - Sanitary Sewer Fund</b>							
<b>Department 70 - Sewers</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	301413 - Sewer Department - Seasonal			Earnings			6,760.00
						Manager Totals	\$6,760.00
540.70.01-515	Sick Cashed In	5,952.00	3,560.00	3,560.00	4,956.00	39	1,396.00
540.70.01-518	Other Compensation	1,735.00	1,870.00	1,870.00	1,735.00	(7)	(135.00)
	<i>Employee Pay Totals</i>	\$230,153.00	\$258,902.00	\$257,901.00	\$270,858.00	5%	\$11,956.00
<b>Benefits</b>							
540.70.01-521	Fringe Benefits - Worker's Compensation	16,000.00	12,497.00	12,497.00	12,500.00		3.00
540.70.01-522	Fringe Benefits - Medical / Dental Insurance	40,753.00	51,194.00	51,194.00	57,936.00	13	6,742.00
540.70.01-528	Fringe Benefits - Life Insurance	189.00	229.00	229.00	321.00	40	92.00
	<i>Benefits Totals</i>	\$56,942.00	\$63,920.00	\$63,920.00	\$70,757.00	11%	\$6,837.00
<b>Pensions</b>							
540.70.01-523	Fringe Benefits - Medicare	3,104.00	3,755.00	3,755.00	3,928.00	5	173.00
540.70.01-524	Fringe Benefits - Social Security	12,696.00	15,053.00	15,053.00	15,754.00	5	701.00
540.70.01-525	Fringe Benefits - IMRF Pension Er Contribution	32,997.00	34,284.00	34,284.00	36,151.00	5	1,867.00
	<i>Pensions Totals</i>	\$48,797.00	\$53,092.00	\$53,092.00	\$55,833.00	5%	\$2,741.00
	<i>Salary and Benefits Totals</i>	\$335,892.00	\$375,914.00	\$374,913.00	\$397,448.00	6%	\$21,534.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
540.70.01-550	Administrative Charges	140,040.00	140,040.00	140,040.00	140,040.00		.00
540.70.01-555	GIS & Aerial Mapping	15,000.00	15,000.00	15,000.00	.00	(100)	(15,000.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 540 - Sanitary Sewer Fund</b>							
<b>Department 70 - Sewers</b>							

Division 01 - Department Wide

**EXPENSE**

540.70.01-556	Village Data Processing / Network Charge	7,100.00	7,100.00	7,100.00	7,455.00	5	355.00
540.70.01-563	Telephone Service	1,152.00	1,026.00	1,026.00	306.00	(70)	(720.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)	12.0000	25.46	305.52
Manager Totals				\$305.52

540.70.01-567	Operations & Maintenance	157,900.00	294,900.00	294,900.00	282,300.00	(4)	(12,600.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Commodities - pipes, fittings and manholes	1.0000	30,000.00	30,000.00
Manager	Misc contractual	1.0000	5,900.00	5,900.00
Manager	MWRD I/I control reporting	1.0000	5,000.00	5,000.00
Manager	NASSCO training - video inspection standards	2.0000	1,200.00	2,400.00
Manager	Point repair (contingency)	1.0000	15,000.00	15,000.00
Manager	Private property compliance canvassing	1.0000	55,000.00	55,000.00
Manager	Private service repair (contingency)	1.0000	15,000.00	15,000.00
Manager	Rodent control	1.0000	2,000.00	2,000.00
Manager	Sewer anti-backup program reimbursements	30.0000	3,500.00	105,000.00
Manager	Temporary help	1.0000	22,000.00	22,000.00
Manager	Tree root intrusion foaming	1.0000	10,000.00	10,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 540 - Sanitary Sewer Fund</b>							
<b>Department 70 - Sewers</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	TV truck software update & training					1.0000	10,000.00
Manager	TV truck support & repairs					1.0000	5,000.00
Manager Totals							\$282,300.00
540.70.01-568	Utilities	7,500.00	7,500.00	7,500.00	7,500.00		.00
540.70.01-574	Vehicle Maint Service Charge	75,816.00	76,740.00	76,740.00	79,980.00	4	3,240.00
<i>Services &amp; Charges Totals</i>		\$404,508.00	\$542,306.00	\$542,306.00	\$517,581.00	(5%)	(\$24,725.00)
<b>Supplies</b>							
540.70.01-537	Uniforms	5,500.00	5,500.00	5,500.00	5,500.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Safety/PPE Gear					1.0000	2,000.00
Manager	Uniforms					1.0000	3,500.00
Manager Totals							\$5,500.00
<i>Supplies Totals</i>		\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$410,008.00	\$547,806.00	\$547,806.00	\$523,081.00	(5%)	(\$24,725.00)
<b>Capital Outlay</b>							
540.70.01-670	Sanitary Sewers	518,000.00	550,000.00	450,000.00	475,000.00	(14)	(75,000.00)
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	System I/I engineering and repairs					1.0000	300,000.00





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 540 - Sanitary Sewer Fund</b>							
<b>Department 88 - Depreciation</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Depreciation Expense</b>							
540.88.01-800	Depreciation	80,000.00	80,000.00	80,000.00	80,000.00		.00
	<i>Depreciation Expense Totals</i>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	0%	\$0.00
	Division 01 - Department Wide Totals	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	0%	\$0.00
	Department 88 - Depreciation Totals	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	0%	\$0.00
<b>Department 99 - Transfers</b>							
Division 01 - Department Wide							
<b>Transfers</b>							
540.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	64,320.00	76,197.00	76,197.00	84,256.00	11	8,059.00
540.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	<u>\$64,320.00</u>	<u>\$76,197.00</u>	<u>\$76,197.00</u>	<u>\$84,256.00</u>	11%	\$8,059.00
	Division 01 - Department Wide Totals	<u>\$64,320.00</u>	<u>\$76,197.00</u>	<u>\$76,197.00</u>	<u>\$84,256.00</u>	11%	\$8,059.00
	Department 99 - Transfers Totals	<u>\$64,320.00</u>	<u>\$76,197.00</u>	<u>\$76,197.00</u>	<u>\$84,256.00</u>	11%	\$8,059.00
	<b>EXPENSE TOTALS</b>	<u>\$1,408,220.00</u>	<u>\$1,629,917.00</u>	<u>\$1,528,916.00</u>	<u>\$1,559,785.00</u>	(4%)	(\$70,132.00)
Fund 540 - Sanitary Sewer Fund Totals							
	<b>REVENUE TOTALS</b>	\$1,218,116.00	\$1,100,329.00	\$1,013,850.00	\$1,218,604.00	11%	\$118,275.00
	<b>EXPENSE TOTALS</b>	\$1,408,220.00	\$1,629,917.00	\$1,528,916.00	\$1,559,785.00	(4%)	(\$70,132.00)
Fund 540 - Sanitary Sewer Fund Totals		<u>(\$190,104.00)</u>	<u>(\$529,588.00)</u>	<u>(\$515,066.00)</u>	<u>(\$341,181.00)</u>	(36%)	\$188,407.00

# DEPARTMENT NARRATIVE

## REFUSE

### Mission Statement/Purpose

The mission of the Refuse Department is to provide 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 closed landfill.

### Current Year Department Accomplishments

- Continued back-door residential refuse pick-up service while maintaining the highest customer service level.
- Evaluated refuse collection service delivery options, including cost-of-service evaluation of implementing a curbside collection program.
- Continued multiyear recycling collection contract with Lakeshore Recycling Systems for residential and commercial recycling pick-up.
- Worked closely with the Environmental & Forestry Commission to increase awareness and importance of recycling in our community.
- Continued to host a variety of recycling collection programs at the Public Works facility.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **7.75**

FY 2017 FTEs: **7.0**

FY 2016 FTEs: **7.0**

FY 2015 FTEs: **7.0**

Proposed FY 2018 Cost of Salaries and Benefits: **\$1,090,804**

Projected FY 2017 Cost of Salaries and Benefits: **\$1,135,584**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$1,054,660**

Actual FY 2016 Cost of Salaries and Benefits: **\$1,191,346**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **3.4%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$1,326,488**

FY 2017 Services and Supplies Budget: **\$1,272,216**

FY 2016 Services and Supplies Budget: **\$1,394,178**

FY 2015 Services and Supplies Budget: **\$1,393,046**

Projected Year-End FY 2017 S&S Budget: **\$1,272,216**

Actual FY 2016 Cost of Services and Supplies: **\$1,145,199**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **4.3%**

# Fiscal Year 2018 Proposed Department Objectives

Objective	Action Steps	Timeframe
<p>Maintain groundwater and air monitoring at the closed landfill. Work closely with federal, state, and county organizations to ensure permitting compliance.</p>	<ul style="list-style-type: none"> <li>• If needed, address potential problems indicated by groundwater monitoring at the closed landfill.</li> <li>• Monthly monitoring of landfill to stay in compliance with IEPA.</li> </ul>	<p style="text-align: right;">12/31/18</p>
<p>Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.</p>	<ul style="list-style-type: none"> <li>• Provide educational opportunities for residents to learn more about recycling in the Village.</li> <li>• Continue cost sharing measures for special collection operations such as the spring clean-up and leaf collection programs.</li> <li>• Evaluate the fiscal impacts for increased commercial recycling.</li> </ul>	<p style="text-align: right;">12/31/18</p>
<p>Maintain partnership with Solid Waste Agency of Northern Cook Country.</p>	<ul style="list-style-type: none"> <li>• Implement available resources through SWANCC to help educate residents on refuse and recycling.</li> <li>• Host annual pumpkin collection composting event.</li> <li>• Host annual document destruction shredding event.</li> <li>• Host weekly electronics recycling event.</li> </ul>	<p style="text-align: right;">12/31/18</p>
<p>Ensure that equipment and vehicles are maintained for reliability and operational needs.</p>	<ul style="list-style-type: none"> <li>• Replace Refuse truck PW 26.</li> <li>• Replace Refuse truck PW 30.</li> <li>• Replace three Refuse scooters.</li> </ul>	<p style="text-align: right;">12/31/18</p>

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**  
**Anticipated Completion Status**

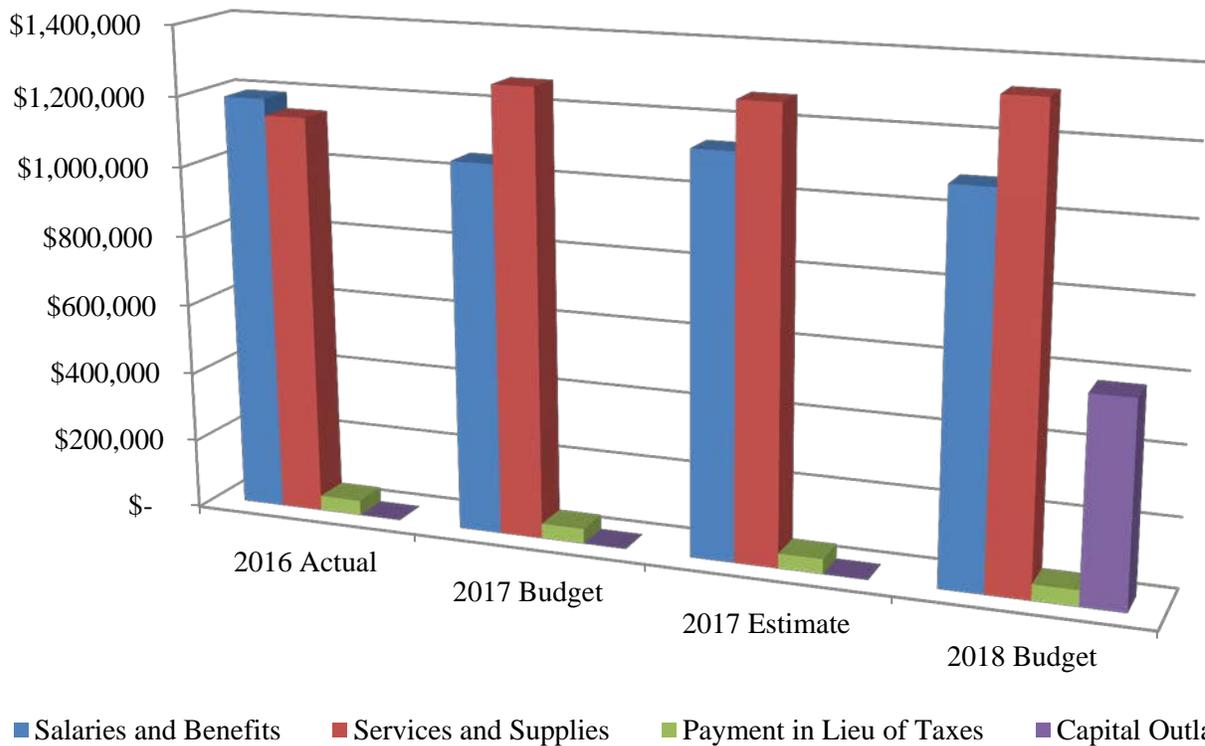
**Objective**

<p>Maintain groundwater and air monitoring at the closed landfill. Work closely with federal, state, and county organizations to ensure permitting compliance.</p>	<p>Ongoing</p>
<p>Work closely with Village committees to provide service data and analyze various collection methodologies.</p>	<p>Completed</p>
<p>Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.</p>	<p>Ongoing</p>
<p>Maintain partnership with Solid Waste Agency of Northern Cook Country.</p>	<p>Ongoing</p>
<p>Ensure that equipment and vehicles are maintained for reliability and operational needs.</p>	<p>Deferred</p>

# Financial Summary

Refuse Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 2,208,826	\$ 2,694,047	\$ 2,677,604	\$ 2,852,652	5.9%	6.5%
Expenses	\$ (2,379,109)	\$ (2,369,361)	\$ (2,450,285)	\$ (2,463,206)	4.0%	0.5%
Net Operating Income (loss)	\$ (170,284)	\$ 324,686	\$ 227,319	\$ 389,446	19.9%	71.3%
<b>Operating Expense Detail</b>						
Salaries and Benefits	\$ 1,191,346	\$ 1,054,660	\$ 1,135,584	\$ 1,090,804	3.4%	-3.9%
Services and Supplies	\$ 1,145,199	\$ 1,272,216	\$ 1,272,216	\$ 1,326,488	4.3%	4.3%
Payment in Lieu of Taxes	\$ 42,564	\$ 42,485	\$ 42,485	\$ 45,914	8.1%	8.1%
	\$ 2,379,109	\$ 2,369,361	\$ 2,450,285	\$ 2,463,206		
Capital Outlay	\$ -	\$ -	\$ -	\$ 579,000	100.0%	100.0%
Total Fund Expense	\$ 2,379,109	\$ 2,369,361	\$ 2,450,285	\$ 3,042,206	28.4%	24.2%
Net Fund Income (loss)	\$ (170,284)	\$ 324,686	\$ 227,319	\$ (189,554)	-158.4%	-183.4%

## Refuse Fund



**Note:** The 'Actual 2016' amount in the 'Salaries and Benefits' category figure above includes \$215,321 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

## Department Metrics

- Performed 1,298 special collections, collecting 523 tons of materials.
- Collected 209 tons of debris from the annual spring clean-up week. Village successfully outsourced the annual spring clean-up program this year, coordinating with Lake Shore Recycling.
- Performed maintenance on landfill meters and pumps in compliance with the EPA required metering and reporting program.
- Collected 4,290 tons of residential refuse, 396 tons of commercial refuse, 264 tons of commercial recycling, 1,905 cubic yards of yard waste from Winnetka homes and businesses.



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 560 - Refuse Fund							

REVENUE

Property Tax

560-401.01	Property Tax General	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00		.00
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Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2017 property tax				1.0000	1,100,000.00	1,100,000.00
						Manager Totals	\$1,100,000.00

<i>Property Tax Totals</i>		\$1,100,000.00	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00	0%	\$0.00
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Charges For Service

Utilities- Electric, Water, Sewer, Refuse

560-448	Refuse Service	.00	.00	.00	.00		.00
560-448.10	Refuse Service Residential	195,000.00	667,000.00	900,000.00	1,375,500.00	106	708,500.00
560-448.20	Refuse Service Commercial	195,000.00	220,000.00	.00	220,000.00		.00
560-448.30	Refuse Service Special	60,000.00	60,000.00	.00	60,000.00		.00
560-448.60	Refuse Service Penalties	.00	.00	.00	.00		.00
560-448.70	Refuse Service Miscellaneous	.00	.00	.00	.00		.00
560-448.85	Refuse Service Recycling	25,000.00	25,000.00	50,000.00	25,000.00		.00
560-448.86	Refuse Service Composting	.00	.00	.00	.00		.00
<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>		\$475,000.00	\$972,000.00	\$950,000.00	\$1,680,500.00	73%	\$708,500.00

Other Charges for Service

560-448.75	Refuse Service Refuse Bags	60,000.00	60,000.00	50,000.00	.00	(100)	(60,000.00)
560-448.76	Refuse Service Refuse Stickers	7,500.00	9,000.00	20,000.00	69,000.00	667	60,000.00
<i>Other Charges for Service Totals</i>		\$67,500.00	\$69,000.00	\$70,000.00	\$69,000.00	0%	\$0.00

<i>Charges For Service Totals</i>		\$542,500.00	\$1,041,000.00	\$1,020,000.00	\$1,749,500.00	68%	\$708,500.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 560 - Refuse Fund</b>							
<b>REVENUE</b>							
<b>Transfers</b>							
560-490.10	Interfund Transfers In Other Transfers	550,000.00	550,000.00	550,000.00	0	(100)	(550,000.00)
	<i>Transfers Totals</i>	<u>\$550,000.00</u>	<u>\$550,000.00</u>	<u>\$550,000.00</u>	<u>0</u>	<u>(100%)</u>	<u>(\$550,000.00)</u>
<b>Other Revenue</b>							
560-470	Property Sales	.00	.00	.00	.00		.00
560-474.90	Other Miscellaneous Income	.00	.00	.00	.00		.00
	<i>Other Revenue Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$0.00</u>
<b>Interest Income</b>							
560-460.05	Interest Interest on Investments	600.00	3,047.00	7,604.00	3,152.00	3	105.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$420,212) * 0.75%				1.0000	3,151.59	3,151.59
						Manager Totals	<u>\$3,151.59</u>
	<i>Interest Income Totals</i>	<u>\$600.00</u>	<u>\$3,047.00</u>	<u>\$7,604.00</u>	<u>\$3,152.00</u>	<u>3%</u>	<u>\$105.00</u>
	<b>REVENUE TOTALS</b>	<u>\$2,193,100.00</u>	<u>\$2,694,047.00</u>	<u>\$2,677,604.00</u>	<u>\$2,852,652.00</u>	<u>6%</u>	<u>\$158,605.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 560 - Refuse Fund</b>								
<b>Department 80 - Refuse</b>								
Division 01 - Department Wide								
<b>EXPENSE</b>								
<b><u>Salary and Benefits</u></b>								
<b><u>Benefits</u></b>								
560.80.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00	
560.80.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00	
560.80.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00	
560.80.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00	
	<i>Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
<b><u>Pensions</u></b>								
560.80.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00	
560.80.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00	
560.80.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00	
	<i>Pensions Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
<b><u>Services and Supplies</u></b>								
<b><u>Services &amp; Charges</u></b>								
560.80.01-550	Administrative Charges	127,080.00	127,080.00	127,080.00	127,080.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Management and financial services					12.0000	10,590.00	127,080.00
							Manager Totals	\$127,080.00
560.80.01-556	Village Data Processing / Network Charge	.00	.00	.00	4,000.00		4,000.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	560 - Refuse Fund						
Department	80 - Refuse						

Division 01 - Department Wide

EXPENSE

560.80.01-567	Operations & Maintenance	27,800.00	29,300.00	29,300.00	29,800.00	2	500.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Dumpster replacement	18.0000	600.00	10,800.00
Manager	Operational materials & supplies	1.0000	15,000.00	15,000.00
Manager	Safety/PPE Gear	1.0000	2,000.00	2,000.00
Manager	Uniforms	1.0000	2,000.00	2,000.00
Manager Totals				\$29,800.00

560.80.01-574	Vehicle Maint Service Charge	250,320.00	267,336.00	267,336.00	276,708.00	4	9,372.00
560.80.01-585	Disposal	308,500.00	308,500.00	308,500.00	308,500.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Refuse disposal tipping fees	6,170.0000	50.00	308,500.00
Manager Totals				\$308,500.00

560.80.01-586	Recycling	381,475.00	262,000.00	262,000.00	275,400.00	5	13,400.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Additional commercial sidewalk containers - refuse / recycling	3.0000	2,800.00	8,400.00
Manager	Lakeshore Recycling Services commercial collection	1.0000	45,000.00	45,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	560 - Refuse Fund						
Department	80 - Refuse						
Division	01 - Department Wide						

**EXPENSE**

Manager	Lakeshore Recycling Services residential collection (3966 homes)					1.0000	200,000.00	200,000.00
Manager	Recycling containers - residential					1.0000	10,000.00	10,000.00
Manager	Replacement of commercial recycling containers					1.0000	12,000.00	12,000.00
							<b>Manager Totals</b>	<b>\$275,400.00</b>

560.80.01-587	Composting	108,003.00	110,000.00	110,000.00	110,000.00		.00
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Budget Transactions		Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
	Manager		Landscape waste disposal fees	1.0000	110,000.00	110,000.00	
						<b>Manager Totals</b>	<b>\$110,000.00</b>

560.80.01-588	Landfill Monitoring	113,000.00	113,000.00	113,000.00	140,000.00	24	27,000.00
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Budget Transactions		Level	Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager		Contractual services (contingency)	1.0000	4,500.00	4,500.00
	Manager		Engineering services	1.0000	27,000.00	27,000.00
	Manager		Groundwater monitoring	1.0000	73,000.00	73,000.00
	Manager		Landfill fence maintenance / replacement	1.0000	20,000.00	20,000.00
	Manager		Landfill maintenance	1.0000	11,500.00	11,500.00
	Manager		Leachate disposal MWRD	1.0000	1,000.00	1,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 560 - Refuse Fund</b>							
<b>Department 80 - Refuse</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Legal fees (contingency)					1.0000	1,000.00
Manager	Monitoring commodities					1.0000	2,000.00
Manager Totals							\$140,000.00
<i>Services &amp; Charges Totals</i>		\$1,316,178.00	\$1,217,216.00	\$1,217,216.00	\$1,271,488.00	4%	\$54,272.00
<i>Services and Supplies Totals</i>		\$1,316,178.00	\$1,217,216.00	\$1,217,216.00	\$1,271,488.00	4%	\$54,272.00
<b>Capital Outlay</b>							
560.80.01-625	Heavy Machinery	.00	.00	.00	579,000.00		579,000.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Replace refuse scooters - Kubota					3.0000	33,000.00
Manager	Replace refuse truck PW 26					1.0000	240,000.00
Manager	Replace refuse truck PW 30					1.0000	240,000.00
Manager Totals							\$579,000.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$579,000.00	+++	\$579,000.00
<b>Insurance and Other Chargebacks</b>							
560.80.01-530	Liability Insurance	.00	.00	.00	.00		.00
<i>Insurance and Other Chargebacks Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Depreciation Expense</b>							
560.80.01-800	Depreciation	.00	.00	.00	.00		.00
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<u>Transfers</u>							
560.80.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
560.80.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 01 - Department Wide Totals		\$1,316,178.00	\$1,217,216.00	\$1,217,216.00	\$1,850,488.00	52%	\$633,272.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 560 - Refuse Fund</b>							
<b>Department 80 - Refuse</b>							
Division 45 - Commercial							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
560.80.45-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.45-512	Overtime Salaries	.00	.00	10,000.00	.00		.00
560.80.45-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.45-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$10,000.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$10,000.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
560.80.45-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
<i>Services &amp; Charges Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Services and Supplies Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 45 - Commercial Totals		\$0.00	\$0.00	\$10,000.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	560 - Refuse Fund						
Department	80 - Refuse						
Division	46 - Residential						

**EXPENSE**

Salary and Benefits

Employee Pay

560.80.46-511	Regular Salaries	558,713.00	590,667.00	590,667.00	628,764.00	6	38,097.00
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Position Transactions

<i>Level</i>	<i>Position</i>	<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
Manager	300701 - Refuse Supervisor	Earnings		112,536.00
Manager	301501 - Refuse Collector	Earnings		85,112.00
Manager	301502 - Refuse Collector	Earnings		63,662.00
Manager	301503 - Refuse Collector	Earnings		85,112.00
Manager	301504 - Refuse Collector	Earnings		85,112.00
Manager	301505 - Refuse Collector	Earnings		84,956.00
Manager	301506 - Refuse Collector	Earnings		69,855.00
Manager	301507 - Refuse Collector	Earnings		42,419.00
<b>Manager Totals</b>				<b>\$628,764.00</b>

560.80.46-512	Overtime Salaries	35,035.00	55,003.00	55,003.00	55,000.00		(3.00)
560.80.46-515	Sick Cashed In	9,571.00	36,638.00	45,000.00	5,176.00	(86)	(31,462.00)
560.80.46-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$603,319.00	\$682,308.00	\$690,670.00	\$688,940.00	1%	\$6,632.00

Benefits

560.80.46-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
560.80.46-521	Fringe Benefits - Worker's Compensation	102,000.00	102,000.00	102,000.00	102,000.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 560 - Refuse Fund</b>							
<b>Department 80 - Refuse</b>							
Division 46 - Residential							
<b>EXPENSE</b>							
560.80.46-522	Fringe Benefits - Medical / Dental Insurance	118,426.00	126,867.00	126,867.00	153,499.00	21	26,632.00
560.80.46-528	Fringe Benefits - Life Insurance	446.00	449.00	500.00	831.00	85	382.00
	<i>Benefits Totals</i>	<u>\$220,872.00</u>	<u>\$229,316.00</u>	<u>\$229,367.00</u>	<u>\$256,330.00</u>	12%	\$27,014.00
<b>Pensions</b>							
560.80.46-523	Fringe Benefits - Medicare	8,241.00	9,893.00	9,893.00	9,989.00	1	96.00
560.80.46-524	Fringe Benefits - Social Security	35,234.00	40,554.00	40,554.00	41,232.00	2	678.00
560.80.46-525	Fringe Benefits - IMRF Pension Er Contribution	86,515.00	92,589.00	155,000.00	94,313.00	2	1,724.00
560.80.46-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
560.80.46-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	<u>\$129,990.00</u>	<u>\$143,036.00</u>	<u>\$205,447.00</u>	<u>\$145,534.00</u>	2%	\$2,498.00
	<i>Salary and Benefits Totals</i>	<u>\$954,181.00</u>	<u>\$1,054,660.00</u>	<u>\$1,125,484.00</u>	<u>\$1,090,804.00</u>	3%	\$36,144.00
<b>Services and Supplies</b>							
<b>Services &amp; Charges</b>							
560.80.46-584	Refuse Collection	.00	.00	.00	.00		.00
	<i>Services &amp; Charges Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	\$0.00
	<i>Services and Supplies Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	\$0.00
	Division 46 - Residential Totals	<u>\$954,181.00</u>	<u>\$1,054,660.00</u>	<u>\$1,125,484.00</u>	<u>\$1,090,804.00</u>	3%	\$36,144.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 560 - Refuse Fund</b>							
<b>Department 80 - Refuse</b>							
Division 47 - Special							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
560.80.47-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.47-512	Overtime Salaries	.00	.00	100.00	.00		.00
560.80.47-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.47-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$100.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$100.00	\$0.00	+++	\$0.00
Division 47 - Special Totals		\$0.00	\$0.00	\$100.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 560 - Refuse Fund</b>							
<b>Department 80 - Refuse</b>							
Division 48 - Yard Waste							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
560.80.48-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.48-512	Overtime Salaries	.00	.00	.00	.00		.00
560.80.48-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.48-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
560.80.48-584	Refuse Collection	78,000.00	55,000.00	55,000.00	55,000.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Leaf collection commodities and collection brooms				1.0000	10,000.00	10,000.00
Manager	Temporary services - LRS spring clean up				1.0000	35,000.00	35,000.00
Manager	Temporary services - other				1.0000	10,000.00	10,000.00
						<b>Manager Totals</b>	<b>\$55,000.00</b>
<i>Services &amp; Charges Totals</i>		\$78,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$78,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%	\$0.00
Division	<b>48 - Yard Waste Totals</b>	\$78,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%	\$0.00
Department	<b>80 - Refuse Totals</b>	\$2,348,359.00	\$2,326,876.00	\$2,407,800.00	\$2,996,292.00	29%	\$669,416.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 560 - Refuse Fund</b>							
<b>Department 88 - Depreciation</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Depreciation Expense</b>							
560.88.01-800	Depreciation	135,000.00	135,000.00	135,000.00	135,000.00		.00
<i>Depreciation Expense Totals</i>		<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	0%	\$0.00
Division 01 - Department Wide Totals		<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	0%	\$0.00
Department 88 - Depreciation Totals		<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	<u>\$135,000.00</u>	0%	\$0.00
<b>Department 99 - Transfers</b>							
Division 01 - Department Wide							
<b>Transfers</b>							
560.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	42,564.00	42,485.00	42,485.00	45,914.00	8	3,429.00
560.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
<i>Transfers Totals</i>		<u>\$42,564.00</u>	<u>\$42,485.00</u>	<u>\$42,485.00</u>	<u>\$45,914.00</u>	8%	\$3,429.00
Division 01 - Department Wide Totals		<u>\$42,564.00</u>	<u>\$42,485.00</u>	<u>\$42,485.00</u>	<u>\$45,914.00</u>	8%	\$3,429.00
Department 99 - Transfers Totals		<u>\$42,564.00</u>	<u>\$42,485.00</u>	<u>\$42,485.00</u>	<u>\$45,914.00</u>	8%	\$3,429.00
<b>EXPENSE TOTALS</b>		<u>\$2,525,923.00</u>	<u>\$2,504,361.00</u>	<u>\$2,585,285.00</u>	<u>\$3,177,206.00</u>	27%	\$672,845.00
Fund 560 - Refuse Fund Totals							
<b>REVENUE TOTALS</b>		<u>\$2,193,100.00</u>	<u>\$2,694,047.00</u>	<u>\$2,677,604.00</u>	<u>\$2,852,652.00</u>	6%	\$158,605.00
<b>EXPENSE TOTALS</b>		<u>\$2,525,923.00</u>	<u>\$2,504,361.00</u>	<u>\$2,585,285.00</u>	<u>\$3,177,206.00</u>	27%	\$672,845.00
Fund 560 - Refuse Fund Totals		<u>(\$332,823.00)</u>	<u>\$189,686.00</u>	<u>\$92,319.00</u>	<u>(\$324,554.00)</u>	(271%)	(\$514,240.00)

# DEPARTMENT NARRATIVE

## STORMWATER SEWER

### Mission Statement/Purpose

The mission of the Stormwater fund is to provide for several significant capital projects and studies to develop and implement a Stormwater Master Plan that provides stormwater drainage relief to the Village. The program provides for engineering and capital construction improvements, as well as operation and maintenance activities for the stormwater system. Future revenues are expected to come from transfers from the General Fund, stormwater utility fees and bond issuance proceeds.

### Current Year Department Accomplishments

- Developed Memorandum of Understanding with the Forest Preserve District of Cook County for stormwater storage and detention.
- Continued to work with Strand Associates on the evaluation of western and southwestern drainage areas of the Village to develop non-STADI alternative flood reduction strategies.
- Completed necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Initiated watershed flood study following NFIP guidelines that allowed the Village to receive additional credit towards the Village's CRS rating number. Improving the Village's CRS rating allows property owners to benefit from reduced flood insurance policy premiums.
- Completed analysis of stormwater management regulations.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **2.95**

FY 2017 FTEs: **2.95**

FY 2016 FTEs: **2.95**

FY 2015 FTEs: **3.05**

Proposed FY 2018 Cost of Salaries and Benefits: **\$390,167**

Projected FY 2017 Cost of Salaries and Benefits: **\$162,155**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$369,205**

Actual FY 2016 Cost of Salaries and Benefits: **\$116,351**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **5.7%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$289,832**

FY 2017 Services and Supplies Budget: **\$255,832**

FY 2016 Services and Supplies Budget: **\$277,652**

FY 2015 Services and Supplies Budget: **\$132,500**

Projected Year-End FY 2017 S&S Budget: **\$320,832**

Actual FY 2016 Cost of Services and Supplies: **\$125,404**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **13.3%**

# Fiscal Year 2018 Proposed Department Objectives

Objective	Action Steps	Timeframe
<p>Provide long-term stormwater relief and conveyance improvements throughout the Village.</p>	<ul style="list-style-type: none"> <li>• Engage key stakeholders/landowners towards intergovernmental agreements for stormwater storage on Park District and/or school district properties.</li> <li>• Complete stormwater modeling and developing alternatives for East Winnetka.</li> <li>• Develop a neighborhood stormwater study for Fuller Lane.</li> <li>• Complete construction of stormwater pumping improvements in the Boal Parkway neighborhood.</li> <li>• Complete design engineering for Cook County Forest Preserve Project</li> <li>• Complete design engineering for Phase I Duke Childs Field/Skokie Playfield storage &amp; conveyance projects.</li> </ul>	<p style="text-align: center;">12/31/18</p>
<p>Continue implementation of the Stormwater Master Plan to improve stormwater management.</p>	<ul style="list-style-type: none"> <li>• Complete necessary individual storm sewer system repairs identified via cleaning and video inspection.</li> <li>• Complete watershed flood study following NFIP guidelines to allow the Village to receive additional credit towards the Village's CRS rating number</li> <li>• Design and construct erosion control improvements in Sheridan Road ravine from Fisher Lane to Sheridan Road</li> <li>• Develop stormwater quality sampling/monitoring program to support Forest Preserve Memorandum of Understanding.</li> <li>• Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer, including 250 basins and inlets</li> <li>• Based on stormwater regulation evaluation, prepare recommended ordinance and policy changes for community and Village Council discussion</li> </ul>	<p style="text-align: center;">12/31/18</p>
<p>Complete a re-evaluation of western and southwestern drainage areas of the Village to develop non-STADI alternative flood reduction strategies</p>	<ul style="list-style-type: none"> <li>• Perform annual cleaning and video investigation of sewer system.</li> <li>• Maintain 7 stormwater pump stations ensure reliability and capacity.</li> <li>• Perform regular clearing and removal operations of vegetation for critical ditches to ensure a reliable conveyance of stormwater.</li> </ul>	<p style="text-align: center;">12/31/18</p>

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**

**Anticipated Completion Status**

**Objective**

Provide long-term stormwater relief and conveyance improvements throughout the Village.

Ongoing

Manage continued implementation of the Stormwater Master Plan to address resident responses seeking improved stormwater management, as noted in the 2014 Village Citizen Survey results.

Ongoing

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

Ongoing

Implement annual maintenance and inspection programs to ensure sewer system is operational and reliable at all times.

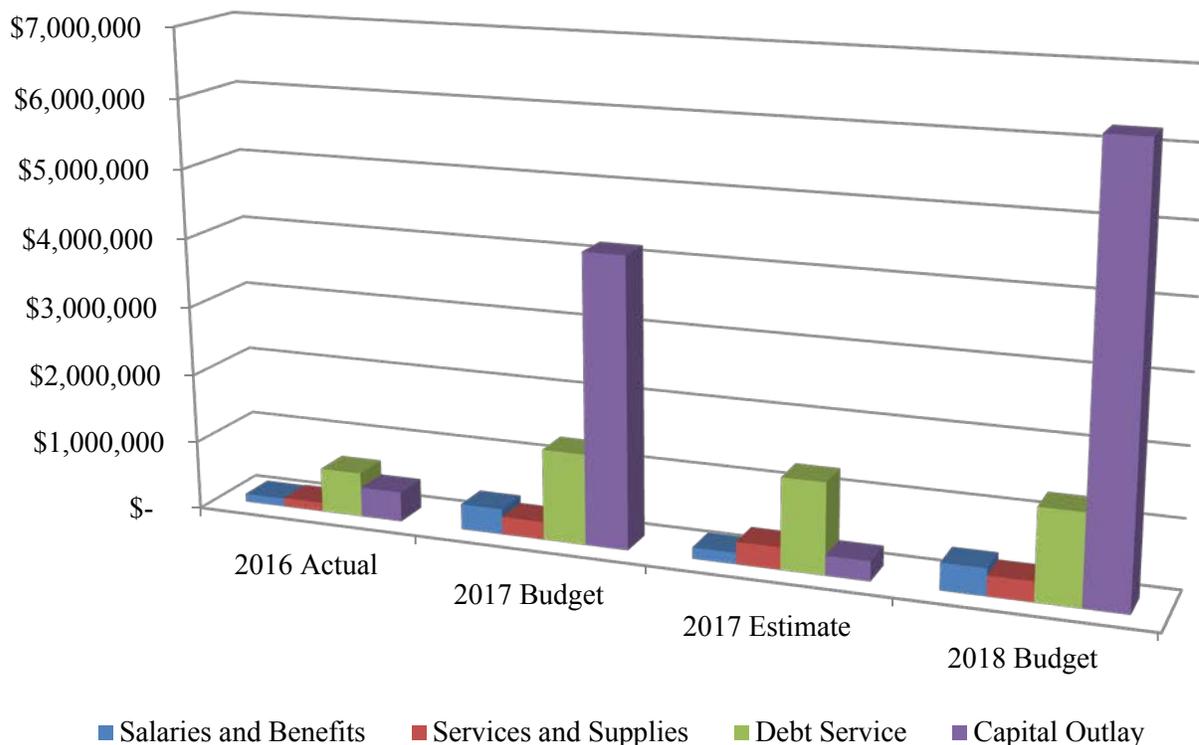
Ongoing



# Financial Summary

Stormwater Sewer Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 2,204,740	\$ 2,061,551	\$ 2,131,192	\$ 2,061,557	0.0%	-3.3%
Expenses	\$ (1,566,636)	\$ (1,941,387)	\$ (1,799,337)	\$ (1,996,349)	2.8%	10.9%
Net Operating Income (loss)	\$ 638,104	\$ 120,164	\$ 331,855	\$ 65,208	-45.7%	-80.4%
<b>Operating Expense Detail</b>						
Salaries and Benefits	\$ 116,351	\$ 369,205	\$ 162,155	\$ 390,167	5.7%	140.6%
Services and Supplies	\$ 125,404	\$ 255,832	\$ 320,832	\$ 289,832	13.3%	-9.7%
Debt Service	\$ 1,324,881	\$ 1,316,350	\$ 1,316,350	\$ 1,316,350	0.0%	0.0%
	\$ 1,566,636	\$ 1,941,387	\$ 1,799,337	\$ 1,996,349		
Capital Outlay	\$ 432,487	\$ 4,185,000	\$ 285,000	\$ 6,240,000	49.1%	2089.5%
Total Fund Expense	\$ 1,999,123	\$ 6,126,387	\$ 2,084,337	\$ 8,236,349	34.4%	295.2%
Net Fund Income (loss)	\$ 205,617	\$ (4,064,836)	\$ 46,855	\$ (6,174,792)	51.9%	-13278.5%

## Stormwater Sewer Fund



Note: The 'Actual 2016' amount in the 'Salaries and Benefits' category figure above includes (\$50,679) of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change																																
Fund 580 - Storm Water Sewer Fund																																							
<b>REVENUE</b>																																							
<u>Property Tax</u>																																							
580-401.01	Property Tax General	.00	.00	.00	.00		.00																																
	<i>Property Tax Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00																																
<u>Intergovernmental Revenue</u>																																							
580-430.45	Shared Revenue Grants	.00	.00	.00	.00		.00																																
	<i>Intergovernmental Revenue Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00																																
<u>Charges For Service</u>																																							
<u>Utilities- Electric, Water, Sewer, Refuse</u>																																							
580-449.01	Stormwater Sewer Service Winnetka	1,944,040.00	1,944,040.00	1,944,040.00	1,944,040.00		.00																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Budget Transactions</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Transaction</th> <th></th> <th></th> <th></th> <th style="text-align: right;">Number of Units</th> <th style="text-align: right;">Cost Per Unit</th> <th style="text-align: right;">Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>7420 E.R.U. x \$262/E.R.U.</td> <td></td> <td></td> <td></td> <td style="text-align: right;">7,420.0000</td> <td style="text-align: right;">262.00</td> <td style="text-align: right;">1,944,040.00</td> </tr> <tr> <td></td> <td style="text-align: right;"><i>Manager Totals</i></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$1,944,040.00</td> </tr> </tbody> </table>								Budget Transactions								Level	Transaction				Number of Units	Cost Per Unit	Total Amount	Manager	7420 E.R.U. x \$262/E.R.U.				7,420.0000	262.00	1,944,040.00		<i>Manager Totals</i>						\$1,944,040.00
Budget Transactions																																							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount																																
Manager	7420 E.R.U. x \$262/E.R.U.				7,420.0000	262.00	1,944,040.00																																
	<i>Manager Totals</i>						\$1,944,040.00																																
580-449.60	Stormwater Sewer Service Penalties	.00	.00	.00	.00		.00																																
	<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>	\$1,944,040.00	\$1,944,040.00	\$1,944,040.00	\$1,944,040.00	0%	\$0.00																																
	<i>Charges For Service Totals</i>	\$1,944,040.00	\$1,944,040.00	\$1,944,040.00	\$1,944,040.00	0%	\$0.00																																
<u>Transfers</u>																																							
580-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00																																
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00																																
<u>Other Revenue</u>																																							
580-470	Property Sales	.00	.00	.00	.00		.00																																
580-474.90	Other Miscellaneous Income	.00	.00	.00	.00		.00																																
580-475	Disposal of Capital Assets	.00	.00	.00	.00		.00																																
580-495	Bond Proceeds	.00	.00	.00	.00		.00																																



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 580 - Storm Water Sewer Fund</b>								
<b>REVENUE</b>								
580-496	Capital Contributions	.00	.00	.00	.00		.00	
	<i>Other Revenue Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
<b>Interest Income</b>								
580-460.05	Interest Interest on Investments	15,000.00	117,511.00	187,152.00	117,517.00		6.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$15,669,049) * 0.75%					1.0000	117,517.00	117,517.00
							Manager Totals	\$117,517.00
	<i>Interest Income Totals</i>	\$15,000.00	\$117,511.00	\$187,152.00	\$117,517.00	0%	\$6.00	
	<b>REVENUE TOTALS</b>	\$1,959,040.00	\$2,061,551.00	\$2,131,192.00	\$2,061,557.00	0%	\$6.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund	<b>580 - Storm Water Sewer Fund</b>						
Department	<b>75 - Stormwater</b>						
Division	<b>01 - Department Wide</b>						

**EXPENSE**

Salary and Benefits

Employee Pay

580.75.01-511	Regular Salaries	206,436.00	231,231.00	100,000.00	241,406.00	4	10,175.00
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Position Transactions

Level	Position	Type	Code	Total Amount
Manager	300101 - Public Works Director	Earnings		17,489.00
Manager	300201 - Asst. Director Eng. & Public Wks	Earnings		15,256.00
Manager	300401 - Assistant Village Engineer	Earnings		12,480.00
Manager	300501 - Civil Engineer	Earnings		11,327.00
Manager	300801 - Sewer Supervisor	Earnings		56,268.00
Manager	301404 - Refuse Collector	Earnings		30,833.00
Manager	301405 - Maintenance Worker	Earnings		27,572.00
Manager	301410 - Maintenance Worker	Earnings		33,910.00
Manager	301411 - Maintenance Worker	Earnings		32,630.00
Manager	301601 - Administrative Secretary	Earnings		3,641.00
Manager Totals				<u>\$241,406.00</u>

580.75.01-512	Overtime Salaries	16,030.00	16,001.00	1,500.00	16,000.00		(1.00)
580.75.01-515	Sick Cashed In	5,952.00	3,560.00	3,560.00	4,956.00	39	1,396.00
580.75.01-518	Other Compensation	1,735.00	1,870.00	1,870.00	1,735.00	(7)	(135.00)
<i>Employee Pay Totals</i>		<u>\$230,153.00</u>	<u>\$252,662.00</u>	<u>\$106,930.00</u>	<u>\$264,097.00</u>	<u>5%</u>	<u>\$11,435.00</u>

Benefits

580.75.01-521	Fringe Benefits - Worker's Compensation	16,000.00	12,497.00	12,497.00	12,500.00		3.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 580 - Storm Water Sewer Fund</b>							
<b>Department 75 - Stormwater</b>							
<b>Division 01 - Department Wide</b>							
<b>EXPENSE</b>							
580.75.01-522	Fringe Benefits - Medical / Dental Insurance	40,750.00	51,195.00	18,000.00	57,930.00	13	6,735.00
580.75.01-528	Fringe Benefits - Life Insurance	189.00	228.00	228.00	321.00	41	93.00
	<i>Benefits Totals</i>	\$56,939.00	\$63,920.00	\$30,725.00	\$70,751.00	11%	\$6,831.00
<b><u>Pensions</u></b>							
580.75.01-523	Fringe Benefits - Medicare	3,105.00	3,665.00	2,000.00	3,830.00	5	165.00
580.75.01-524	Fringe Benefits - Social Security	12,694.00	14,668.00	6,500.00	15,335.00	5	667.00
580.75.01-525	Fringe Benefits - IMRF Pension Er Contribution	32,999.00	34,290.00	16,000.00	36,154.00	5	1,864.00
	<i>Pensions Totals</i>	\$48,798.00	\$52,623.00	\$24,500.00	\$55,319.00	5%	\$2,696.00
	<i>Salary and Benefits Totals</i>	\$335,890.00	\$369,205.00	\$162,155.00	\$390,167.00	6%	\$20,962.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
580.75.01-550	Administrative Charges	.00	.00	.00	.00		.00
580.75.01-552	Engineering Services	145,000.00	75,000.00	75,000.00	75,000.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Evaluation of stormwater regulations				1.0000	50,000.00	50,000.00
Manager	Stormwater quality sampling/monitoring				1.0000	20,000.00	20,000.00
Manager	Watershed planning for CRS program				1.0000	5,000.00	5,000.00
						<b>Manager Totals</b>	<b>\$75,000.00</b>
580.75.01-553	Legal Services	25,000.00	25,000.00	90,000.00	95,000.00	280	70,000.00
580.75.01-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 580 - Storm Water Sewer Fund</b>							
<b>Department 75 - Stormwater</b>							

Division 01 - Department Wide

**EXPENSE**

580.75.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
580.75.01-563	Telephone Service	1,152.00	1,332.00	1,332.00	1,332.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	847-***-4184 (CallOne POTS) 1399 Winnetka Road vault	12.0000	60.00	720.00
Manager	Monthly PRI share (Comcast)	12.0000	50.93	611.00
Manager Totals				\$1,331.00

580.75.01-567	Operations & Maintenance	78,000.00	126,000.00	126,000.00	90,000.00	(29)	(36,000.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Contractual repairs	1.0000	18,000.00	18,000.00
Manager	Drainage channel maintenance	1.0000	3,000.00	3,000.00
Manager	Misc.	1.0000	2,000.00	2,000.00
Manager	NPDES permit fee	1.0000	1,000.00	1,000.00
Manager	NPDES Phase II compliance activities	1.0000	3,000.00	3,000.00
Manager	Purchase/install 2 rain gauges	2.0000	1,000.00	2,000.00
Manager	Repair materials (pipe, CB's, etc.)	1.0000	35,000.00	35,000.00
Manager	Repairs to Mt. Pleasant pump station building	1.0000	4,000.00	4,000.00
Manager	Temporary help	1.0000	22,000.00	22,000.00
Manager Totals				\$90,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 580 - Storm Water Sewer Fund</b>							
<b>Department 75 - Stormwater</b>							
<b>Division 01 - Department Wide</b>							
<b>EXPENSE</b>							
580.75.01-568	Utilities	26,500.00	26,500.00	26,500.00	26,500.00		.00
580.75.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
	<i>Services &amp; Charges Totals</i>	<u>\$275,652.00</u>	<u>\$253,832.00</u>	<u>\$318,832.00</u>	<u>\$287,832.00</u>	13%	\$34,000.00
<b>Supplies</b>							
580.75.01-537	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00		.00

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Safety/PPE Gear			1.0000	1,000.00	1,000.00
Manager	Uniforms			1.0000	1,000.00	1,000.00
					Manager Totals	<u>\$2,000.00</u>

	<i>Supplies Totals</i>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	0%	\$0.00
	<i>Services and Supplies Totals</i>	<u>\$277,652.00</u>	<u>\$255,832.00</u>	<u>\$320,832.00</u>	<u>\$289,832.00</u>	13%	\$34,000.00

<b>Capital Outlay</b>							
580.75.01-675	Stormwater Sewers	603,000.00	4,185,000.00	285,000.00	6,240,000.00	49	2,055,000.00

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Boal Parkway pump station improvements - construction			1.0000	500,000.00	500,000.00
Manager	East Winnetka Alternatives Analysis			1.0000	180,000.00	180,000.00
Manager	Mitigation zone improvements			1.0000	50,000.00	50,000.00
Manager	Neighborhood - scale stormwater studies			1.0000	100,000.00	100,000.00
Manager	Sheridan Rd. ravine stabilization project			1.0000	275,000.00	275,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 580 - Storm Water Sewer Fund</b>							
<b>Department 75 - Stormwater</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Stormwater construction - Phase I County project					1.0000	3,033,000.00
Manager	Stormwater engineering - Phase I County project					1.0000	331,000.00
Manager	Stormwater engineering - Phase I Duke Childs project engagement					1.0000	60,000.00
Manager	Stormwater engineering - Phase II project engagement					1.0000	60,000.00
Manager	Stormwater engineering- Phase I Duke Childs project					1.0000	1,651,000.00
Manager Totals							<b>\$6,240,000.00</b>
<i>Capital Outlay Totals</i>		\$603,000.00	\$4,185,000.00	\$285,000.00	\$6,240,000.00	49%	\$2,055,000.00
<b><u>Insurance and Other Chargebacks</u></b>							
580.75.01-530	Liability Insurance	.00	.00	.00	.00		.00
<i>Insurance and Other Chargebacks Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Depreciation Expense</u></b>							
580.75.01-800	Depreciation	.00	.00	12,500.00	.00		.00
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$12,500.00	\$0.00	+++	\$0.00
<b><u>Debt Service</u></b>							
580.75.01-705	Principal	680,000.00	695,000.00	695,000.00	695,000.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	2013 stormwater bond principal (2014 issue has no principal pmt)					1.0000	695,000.00
Manager Totals							<b>\$695,000.00</b>
580.75.01-710	Interest	643,650.00	616,350.00	616,350.00	616,350.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 580 - Storm Water Sewer Fund</b>							
<b>Department 75 - Stormwater</b>							
<b>Division 01 - Department Wide</b>							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	2013 stormwater issue interest				1.0000	271,250.00	271,250.00
Manager	2014 stormwater issue interest				1.0000	345,100.00	345,100.00
						Manager Totals	\$616,350.00
580.75.01-715	Paying Agent Fees	5,000.00	5,000.00	5,000.00	5,000.00		.00
580.75.01-720	Bond Issue Costs	.00	.00	.00	.00		.00
	<i>Debt Service Totals</i>	<b>\$1,328,650.00</b>	<b>\$1,316,350.00</b>	<b>\$1,316,350.00</b>	<b>\$1,316,350.00</b>	0%	\$0.00
<b>Transfers</b>							
580.75.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
580.75.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	+++	\$0.00
<b>Division 01 - Department Wide Totals</b>		<b>\$2,545,192.00</b>	<b>\$6,126,387.00</b>	<b>\$2,096,837.00</b>	<b>\$8,236,349.00</b>	34%	<b>\$2,109,962.00</b>
<b>Department 75 - Stormwater Totals</b>		<b>\$2,545,192.00</b>	<b>\$6,126,387.00</b>	<b>\$2,096,837.00</b>	<b>\$8,236,349.00</b>	34%	<b>\$2,109,962.00</b>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 580 - Storm Water Sewer Fund</b>							
<b>Department 88 - Depreciation</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Depreciation Expense</b>							
580.88.01-800	Depreciation	.00	.00	.00	228,746.00		228,746.00
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$0.00	\$228,746.00	+++	\$228,746.00
Division 01 - Department Wide Totals		\$0.00	\$0.00	\$0.00	\$228,746.00	+++	\$228,746.00
Department 88 - Depreciation Totals		\$0.00	\$0.00	\$0.00	\$228,746.00	+++	\$228,746.00
<b>Department 99 - Transfers</b>							
Division 01 - Department Wide							
<b>Transfers</b>							
580.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
580.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 01 - Department Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department 99 - Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>EXPENSE TOTALS</b>		\$2,545,192.00	\$6,126,387.00	\$2,096,837.00	\$8,465,095.00	38%	\$2,338,708.00
Fund 580 - Storm Water Sewer Fund Totals							
<b>REVENUE TOTALS</b>		\$1,959,040.00	\$2,061,551.00	\$2,131,192.00	\$2,061,557.00	0%	\$6.00
<b>EXPENSE TOTALS</b>		\$2,545,192.00	\$6,126,387.00	\$2,096,837.00	\$8,465,095.00	38%	\$2,338,708.00
Fund 580 - Storm Water Sewer Fund Totals		(\$586,152.00)	(\$4,064,836.00)	\$34,355.00	(\$6,403,538.00)	58%	(\$2,338,702.00)

# DEPARTMENT NARRATIVE

## WORKERS' COMPENSATION, LIABILITY, AND HEALTH INSURANCE

### Mission Statement/Purpose

The Village of Winnetka is self-insured for workers' compensation, liability, and health insurance. To account for these activities, these three funds are directly managed by Finance Department and Village Manager's Office personnel. Department charges fund the Workers' Compensation Fund and the Village uses a professional claims administrator to evaluate claims, coordinate appropriate medical care, and approve settlements.

The Village also self-funds its liability insurance fund. In general, The Village is self-insured for the first \$2,000,000 of each general liability claim. The Village is a member of a joint risk pool called the High Excess Liability Pool (HELP). This is not commercial insurance and only applies to claims that meet the HELP guidelines and exceed \$2,000,000 in loss amount.

The Village makes available to its full-time employees a health insurance PPO plan. Beginning in 2018, the Village's health insurance plan will be pooled with other Illinois local governments as part of the Intergovernmental Personnel Benefits Cooperative (IPBC). This arrangement allows the Village to retain its current health plan design in order to comply with collective bargaining agreements, but includes an 18 month rate lock and the advantage of pooling with dozens of area communities. Additionally, the IPBC, due to its size, has a significant number of broker resources to help control costs which would not have otherwise been available to the Village on its own.

### Current Year Department Accomplishments

- In conjunction with the Village's professional liability defense team, successfully kept liability claims to a minimum and vigorously contested claims on their merits. **(Liability)**
- Transitioned the Village's health plan from a self-insurance to a pooled model with IPBC. **(Health)**
- Enhanced reporting and payment procedures for PEDA workers' compensation claims. **(Workers' Compensation)**

## Fiscal Year 2018 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Examine the feasibility of further pooling of the Village's self-insurance funds.	<ul style="list-style-type: none"> <li>• Conduct a cost-benefit analysis of joining a liability risk pooling agency such as IRMA.</li> </ul>	12/31/18
Maintain and adhere to rigorous claim evaluation procedures.	<ul style="list-style-type: none"> <li>• Create formal claim management procedures for liability claims made against the Village.</li> </ul>	12/31/18
Provide further enhancements to the management of the Village's health insurance benefits.	<ul style="list-style-type: none"> <li>• Explore potential costs savings available to members of the IPBC pool.</li> <li>• Build-out the Village's online benefits management and open enrollment portal.</li> </ul>	12/31/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**

**Objective**

**Anticipated Completion Status**

Preserve the financial health of the Village's self-insurance plans by evaluating department charges, rates, and excess insurance policies.

In progress

Evaluate the feasibility of implementing risk control programs and employee health improvement programs.

Deferred

## Financial Summary

Worker's Compensation & Liability Funds	2018	2018	2018	2018	2017
	Budget Work Comp	Budget Liability	Budget Health	WC, L, & H Budget Total	Budget Total
	A				B
<b>Revenues:</b>					
Premiums	\$ 537,565	\$ -	\$ 3,915,904	\$ 4,453,469	\$ 4,349,635
Other Revenue	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Transfers In	\$ -	\$ 75,000	\$ -	\$ 75,000	
Interest Income	\$ 15,829	\$ 16,713	\$ 3,750	\$ 36,292	\$ 44,396
	\$ 553,394	\$ 101,713	\$ 3,919,654	\$ 4,574,761	\$ 4,404,031
<b>Expenses:</b>					
Claims & Insurance	\$ 710,000	\$ 336,450	\$ 4,133,691	\$ 5,180,141	\$ 4,895,884
Transfers Out	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
	\$ 710,000	\$ 336,450	\$ 4,383,691	\$ 5,430,141	\$ 4,895,884
Net Income (Loss)	\$ (156,606)	\$ (234,737)	\$ (464,037)	\$ (855,380)	\$ (491,853)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 600 - W.C. Insurance Fund</b>							
<b>REVENUE</b>							
<b><u>Interfund Services</u></b>							
<b><u>Liability Insurance</u></b>							
600-484.05	Insurance & Property Damage Loss Recovery	.00	.00	50,000.00	.00		.00
	<i>Liability Insurance Totals</i>	\$0.00	\$0.00	\$50,000.00	\$0.00	+++	\$0.00
<b><u>Workers' Compensation</u></b>							
600-481.01	W.C. Insurance Premiums Dept Charges	528,492.00	537,470.00	537,470.00	537,565.00		95.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Administration				12.0000	2,000.00	24,000.00
Manager	Community Development				12.0000	1,000.00	12,000.00
Manager	Electric				12.0000	10,416.66	124,999.92
Manager	Fire				12.0000	4,000.00	48,000.00
Manager	Police				12.0000	3,333.34	40,000.08
Manager	Public Works				12.0000	8,333.34	100,000.08
Manager	Refuse				12.0000	8,500.00	102,000.00
Manager	Sanitary Sewer				12.0000	1,041.66	12,499.92
Manager	Stormwater Sewer				12.0000	1,041.66	12,499.92
Manager	Water				12.0000	5,130.42	61,565.04
	<b>Manager Totals</b>						<b>\$537,564.96</b>
	<i>Workers' Compensation Totals</i>	\$528,492.00	\$537,470.00	\$537,470.00	\$537,565.00	0%	\$95.00
	<i>Interfund Services Totals</i>	\$528,492.00	\$537,470.00	\$587,470.00	\$537,565.00	0%	\$95.00
<b><u>Transfers</u></b>							
600-490.05	Interfund Transfers In Payment in Lieu of Taxes	.00	.00	.00	.00		.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 600 - W.C. Insurance Fund</b>							
<b>REVENUE</b>							
600-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>
<b>Interest Income</b>							
600-460.05	Interest Interest on Investments	2,000.00	14,993.00	22,878.00	15,829.00	6	836.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$2,110,517) * 0.75%				1.0000	15,828.88	15,828.88
						Manager Totals	<u>\$15,828.88</u>
600-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	<i>Interest Income Totals</i>	<u>\$2,000.00</u>	<u>\$14,993.00</u>	<u>\$22,878.00</u>	<u>\$15,829.00</u>	6%	<u>\$836.00</u>
	<b>REVENUE TOTALS</b>	<u>\$530,492.00</u>	<u>\$552,463.00</u>	<u>\$610,348.00</u>	<u>\$553,394.00</u>	0%	<u>\$931.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 600 - W.C. Insurance Fund</b>							
<b>Department 90 - Insurance</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
600.90.01-551	Consulting Services	98,000.00	98,000.00	100,000.00	110,000.00	12	12,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Claim administration contract				4.0000	6,000.00	24,000.00
Manager	State 2nd injury fund				3.0000	2,000.00	6,000.00
Manager	Worker's compensation excess insurance				1.0000	80,000.00	80,000.00
Manager Totals							\$110,000.00
<i>Services &amp; Charges Totals</i>		\$98,000.00	\$98,000.00	\$100,000.00	\$110,000.00	12%	\$12,000.00
<i>Services and Supplies Totals</i>		\$98,000.00	\$98,000.00	\$100,000.00	\$110,000.00	12%	\$12,000.00
<u>Insurance and Other Chargebacks</u>							
600.90.01-501	Claims	600,000.00	600,000.00	650,000.00	600,000.00		.00
<i>Insurance and Other Chargebacks Totals</i>		\$600,000.00	\$600,000.00	\$650,000.00	\$600,000.00	0%	\$0.00
Division 01 - Department Wide Totals		\$698,000.00	\$698,000.00	\$750,000.00	\$710,000.00	2%	\$12,000.00
Department 90 - Insurance Totals		\$698,000.00	\$698,000.00	\$750,000.00	\$710,000.00	2%	\$12,000.00
<b>EXPENSE TOTALS</b>		\$698,000.00	\$698,000.00	\$750,000.00	\$710,000.00	2%	\$12,000.00
Fund 600 - W.C. Insurance Fund Totals							
<b>REVENUE TOTALS</b>		\$530,492.00	\$552,463.00	\$610,348.00	\$553,394.00	0%	\$931.00
<b>EXPENSE TOTALS</b>		\$698,000.00	\$698,000.00	\$750,000.00	\$710,000.00	2%	\$12,000.00
Fund 600 - W.C. Insurance Fund Totals		(\$167,508.00)	(\$145,537.00)	(\$139,652.00)	(\$156,606.00)	8%	(\$11,069.00)



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 610 - Liability Insurance Fund</b>							

**REVENUE**

Interfund Services

Liability Insurance

610-480.01	Liability Insurance Premiums Dept Charges	.00	.00	.00	.00		.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Administration	12.0000	667.00	8,004.00
Manager	Community Development	12.0000	583.00	6,996.00
Manager	Electric	12.0000	3,750.00	45,000.00
Manager	Fire	12.0000	1,500.00	18,000.00
Manager	Police	12.0000	3,750.00	45,000.00
Manager	Public Works	12.0000	1,500.00	18,000.00
Manager	Refuse	12.0000	1,417.00	17,004.00
Manager	Sewer	12.0000	667.00	8,004.00
Manager	Suspended contributions for 2018	12.0000	(15,334.00)	(184,008.00)
Manager	Water	12.0000	1,500.00	18,000.00
Manager Totals				\$0.00

<i>Liability Insurance Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
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<i>Interfund Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
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Transfers

610-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	75,000.00		75,000.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 610 - Liability Insurance Fund</b>								
<b>REVENUE</b>								
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Transfer from General Fund (FY18)					1.0000	75,000.00	75,000.00
	Manager Totals							\$75,000.00
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$75,000.00	+++	\$75,000.00	
<b>Other Revenue</b>								
610-432.30	Reimbursements Reimbursements	10,000.00	10,000.00	5,000.00	10,000.00		.00	
	<i>Other Revenue Totals</i>	\$10,000.00	\$10,000.00	\$5,000.00	\$10,000.00	0%	\$0.00	
<b>Interest Income</b>								
610-460.05	Interest Interest on Investments	2,000.00	17,965.00	24,412.00	16,713.00	(7)	(1,252.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$2,228,282) * 0.75%					1.0000	16,712.12	16,712.12
	Manager Totals							\$16,712.12
	<i>Interest Income Totals</i>	\$2,000.00	\$17,965.00	\$24,412.00	\$16,713.00	(7%)	(\$1,252.00)	
	<b>REVENUE TOTALS</b>	\$12,000.00	\$27,965.00	\$29,412.00	\$101,713.00	264%	\$73,748.00	



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 610 - Liability Insurance Fund</b>							
<b>Department 90 - Insurance</b>							

Division 01 - Department Wide

**EXPENSE**

Services and Supplies

Services & Charges

610.90.01-553	Legal Services	24,200.00	24,200.00	24,200.00	24,200.00		.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Estimated costs for outside legal counsel for claims	1.0000	22,000.00	22,000.00
Manager	Special events monitoring	1.0000	2,200.00	2,200.00
Manager Totals				\$24,200.00

<i>Services &amp; Charges Totals</i>	\$24,200.00	\$24,200.00	\$24,200.00	\$24,200.00	0%	\$0.00
<i>Services and Supplies Totals</i>	\$24,200.00	\$24,200.00	\$24,200.00	\$24,200.00	0%	\$0.00

Insurance and Other Chargebacks

610.90.01-501	Claims	150,000.00	150,000.00	175,000.00	150,000.00		.00
610.90.01-503	Unemployment Claims	.00	50,000.00	15,000.00	50,000.00		.00
610.90.01-530	Liability Insurance	160,250.00	172,250.00	125,000.00	112,250.00	(35)	(60,000.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cyber security insurance	1.0000	12,000.00	12,000.00
Manager	Director and officer coverage	1.0000	14,000.00	14,000.00
Manager	Employment and public official liability	1.0000	32,500.00	32,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 610 - Liability Insurance Fund</b>							
<b>Department 90 - Insurance</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Fidelity bonds					1.0000	3,750.00 3,750.00
Manager	High Excess Liability Pool					1.0000	50,000.00 50,000.00
Manager Totals							\$112,250.00
<i>Insurance and Other Chargebacks Totals</i>		\$310,250.00	\$372,250.00	\$315,000.00	\$312,250.00	(16%)	(\$60,000.00)
Division 01 - Department Wide Totals		\$334,450.00	\$396,450.00	\$339,200.00	\$336,450.00	(15%)	(\$60,000.00)
Department 90 - Insurance Totals		\$334,450.00	\$396,450.00	\$339,200.00	\$336,450.00	(15%)	(\$60,000.00)
<b>EXPENSE TOTALS</b>		\$334,450.00	\$396,450.00	\$339,200.00	\$336,450.00	(15%)	(\$60,000.00)
Fund 610 - Liability Insurance Fund Totals							
<b>REVENUE TOTALS</b>		\$12,000.00	\$27,965.00	\$29,412.00	\$101,713.00	264%	\$73,748.00
<b>EXPENSE TOTALS</b>		\$334,450.00	\$396,450.00	\$339,200.00	\$336,450.00	(15%)	(\$60,000.00)
Fund 610 - Liability Insurance Fund Totals		(\$322,450.00)	(\$368,485.00)	(\$309,788.00)	(\$234,737.00)	(36%)	\$133,748.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 620 - Health Insurance Fund							

REVENUE

Interfund Services

Health/Life Insurance

620-482.01	Health Insurance Premiums Dept Charges	2,340,000.00	2,564,504.00	2,353,447.00	2,575,808.00		11,304.00
620-482.02	Health Insurance Premiums Retirees	433,000.00	582,373.00	611,108.00	627,930.00	8	45,557.00
620-482.03	Health Insurance Premiums Employee Contributions	298,500.00	327,685.00	299,623.00	340,462.00	4	12,777.00
620-482.04	Health Insurance Premiums Library	146,810.00	132,986.00	138,842.00	130,326.00	(2)	(2,660.00)
620-482.05	Health Insurance Premiums Other Dept Charges	.00	27,319.00	130,000.00	52,243.00	91	24,924.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Life - Library (12 months)	1.0000	2,000.00	2,000.00
Manager	Life - Village (12 months)	1.0000	12,871.00	12,871.00
Manager	Vision - Family (12 months)	1.0000	24,291.96	24,291.96
Manager	Vision - Library (12 months)	1.0000	1,582.56	1,582.56
Manager	Vision - Single (12 months)	1.0000	4,408.56	4,408.56
Manager	Vision - Single +1 (12 months)	1.0000	7,088.40	7,088.40
Manager Totals				\$52,242.48

620-483.11	Dental Premiums Department Charges	73,000.00	79,904.00	77,065.00	76,723.00	(4)	(3,181.00)
620-483.12	Dental Premiums Retirees	5,200.00	7,254.00	12,255.00	19,527.00	169	12,273.00
620-483.13	Dental Premiums Employee Contributions	72,000.00	90,140.00	77,822.00	92,885.00	3	2,745.00
620-483.14	Dental Premiums Library	.00	.00	.00	.00		.00
620-484.15	Insurance & Property Damage Health Excess Loss Ins	.00	.00	.00	.00		.00
<i>Health/Life Insurance Totals</i>		\$3,368,510.00	\$3,812,165.00	\$3,700,162.00	\$3,915,904.00	3%	\$103,739.00
<i>Interfund Services Totals</i>		\$3,368,510.00	\$3,812,165.00	\$3,700,162.00	\$3,915,904.00	3%	\$103,739.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 620 - Health Insurance Fund</b>							
<b>REVENUE</b>							
<b>Transfers</b>							
620-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>
<b>Interest Income</b>							
620-460.05	Interest Interest on Investments	15,000.00	11,438.00	11,376.00	3,750.00	(67)	(7,688.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$500,000) * 0.75%				1.0000	3,750.00	3,750.00
						Manager Totals	<u>\$3,750.00</u>
	<i>Interest Income Totals</i>	<u>\$15,000.00</u>	<u>\$11,438.00</u>	<u>\$11,376.00</u>	<u>\$3,750.00</u>	(67%)	<u>(\$7,688.00)</u>
	<b>REVENUE TOTALS</b>	<u>\$3,383,510.00</u>	<u>\$3,823,603.00</u>	<u>\$3,711,538.00</u>	<u>\$3,919,654.00</u>	3%	<u>\$96,051.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 620 - Health Insurance Fund</b>								
Department <b>90 - Insurance</b>								
Division <b>01 - Department Wide</b>								
<b>EXPENSE</b>								
<u>Services and Supplies</u>								
<u>Services &amp; Charges</u>								
620.90.01-551	Consulting Services	639,552.00	670,179.00	557,114.00	.00	(100)	(670,179.00)	
	<i>Services &amp; Charges Totals</i>	<u>\$639,552.00</u>	<u>\$670,179.00</u>	<u>\$557,114.00</u>	<u>\$0.00</u>	<u>(100%)</u>	<u>(\$670,179.00)</u>	
	<i>Services and Supplies Totals</i>	<u>\$639,552.00</u>	<u>\$670,179.00</u>	<u>\$557,114.00</u>	<u>\$0.00</u>	<u>(100%)</u>	<u>(\$670,179.00)</u>	
<u>Insurance and Other Chargebacks</u>								
620.90.01-501	Claims	2,660,000.00	2,898,479.00	2,789,739.00	3,879,813.00	34	981,334.00	
	Budget Transactions							
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		IBNR funding			1.0000	205,287.00	205,287.00
	Manager		IBPC Health			12.0000	306,210.43	3,674,525.16
							Manager Totals	<u>\$3,879,812.16</u>
620.90.01-502	Premiums - Dental	150,000.00	170,076.00	177,173.00	189,135.00	11	19,059.00	
	Budget Transactions							
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		MetLife dental			12.0000	15,761.24	189,134.88
							Manager Totals	<u>\$189,134.88</u>
620.90.01-503	Unemployment Claims	70,000.00	.00	.00	.00		.00	
620.90.01-504	Other Insurance	151,500.00	62,700.00	62,700.00	64,743.00	3	2,043.00	
	Budget Transactions							
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		Flex administrative fees			1.0000	7,500.00	7,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 620 - Health Insurance Fund</b>							
Department <b>90 - Insurance</b>							
Division <b>01 - Department Wide</b>							
<b>EXPENSE</b>							
Manager	Flu clinics/Wellness					1.0000	5,000.00
Manager	Life insurance - The Standard					12.0000	1,239.25
Manager	Vision - EyeMed					12.0000	3,114.29
Manager Totals							<u>5,000.00</u>
<i>Insurance and Other Chargebacks Totals</i>		<u>\$3,031,500.00</u>	<u>\$3,131,255.00</u>	<u>\$3,029,612.00</u>	<u>\$4,133,691.00</u>	32%	<u>\$1,002,436.00</u>
<b>Transfers</b>							
620.90.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	250,000.00		250,000.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Transfer to General Fund FY18 (BDR)					1.0000	175,000.00
Manager	Transfer to General Fund FY18 (Liability)					1.0000	75,000.00
Manager Totals							<u>\$250,000.00</u>
<i>Transfers Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$250,000.00</u>	+++	<u>\$250,000.00</u>
Division <b>01 - Department Wide Totals</b>		<u>\$3,671,052.00</u>	<u>\$3,801,434.00</u>	<u>\$3,586,726.00</u>	<u>\$4,383,691.00</u>	15%	<u>\$582,257.00</u>
Department <b>90 - Insurance Totals</b>		<u>\$3,671,052.00</u>	<u>\$3,801,434.00</u>	<u>\$3,586,726.00</u>	<u>\$4,383,691.00</u>	15%	<u>\$582,257.00</u>
<b>EXPENSE TOTALS</b>		<u>\$3,671,052.00</u>	<u>\$3,801,434.00</u>	<u>\$3,586,726.00</u>	<u>\$4,383,691.00</u>	15%	<u>\$582,257.00</u>
<b>Fund 620 - Health Insurance Fund Totals</b>							
<b>REVENUE TOTALS</b>		<u>\$3,383,510.00</u>	<u>\$3,823,603.00</u>	<u>\$3,711,538.00</u>	<u>\$3,919,654.00</u>	3%	<u>\$96,051.00</u>
<b>EXPENSE TOTALS</b>		<u>\$3,671,052.00</u>	<u>\$3,801,434.00</u>	<u>\$3,586,726.00</u>	<u>\$4,383,691.00</u>	15%	<u>\$582,257.00</u>
<b>Fund 620 - Health Insurance Fund Totals</b>		<u>(\$287,542.00)</u>	<u>\$22,169.00</u>	<u>\$124,812.00</u>	<u>(\$464,037.00)</u>	(2193%)	<u>(\$486,206.00)</u>

# DEPARTMENT NARRATIVE

## DATA PROCESSING

### Mission Statement/Purpose

The mission of the Data Processing Fund is to provide robust support to all Village departments in the administration of the organization's technology needs. Data Processing staff is responsible for improving and maintaining organization-wide technology infrastructure including servers, communication cabling, and the Village phone system. In addition to routine system administration, Data Processing personnel also compile and maintain the Village's technology infrastructure replacement plan.

### Current Year Department Accomplishments

- Replaced 42 user desktops throughout the Village per the Technology Replacement Plan.
- Assisted with the Police Department Consolidated Dispatch process.
- Setup a new database server and assisted with the upgrade of the Public Works fleet maintenance application.
- Setup a new database server for the New World Logos application.
- Assisted with the installation of a new door control system for the Public Safety Building and Village Hall.
- Coordinated a network security audit and evaluation.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **1.0**

FY 2017 FTEs: **1.0**

FY 2016 FTEs: **1.0**

FY 2015 FTEs: **1.0**

Proposed FY 2018 Cost of Salaries and Benefits: **\$208,351**

Projected FY 2017 Cost of Salaries and Benefits: **\$223,707**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$223,707**

Actual FY 2016 Cost of Salaries and Benefits: **\$202,132**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **-6.9%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$422,858**

FY 2017 Services and Supplies Budget: **\$247,008**

FY 2016 Services and Supplies Budget: **\$235,818**

FY 2015 Services and Supplies Budget: **\$235,816**

Projected Year-End FY 2017 S&S Budget: **\$222,007**

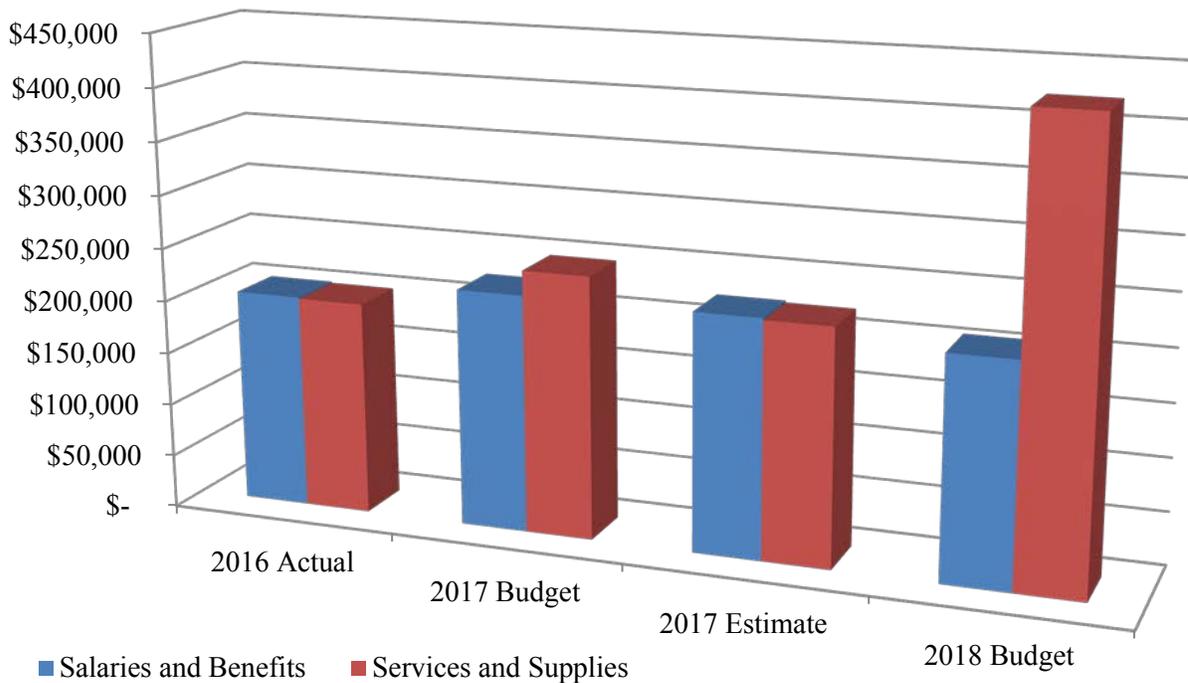
Actual FY 2016 Cost of Services and Supplies: **\$201,132**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **71.2%**

# Financial Summary

Data Processing Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 339,725	\$ 334,185	\$ 336,244	\$ 359,084	7.5%	6.8%
Expenses	\$ (403,264)	\$ (470,715)	\$ (445,714)	\$ (631,209)	34.1%	41.6%
Net Operating Income (loss)	\$ (63,539)	\$ (136,530)	\$ (109,470)	\$ (272,125)	99.3%	148.6%
<b>Operating Expense Detail</b>						
Salaries and Benefits	\$ 202,132	\$ 223,707	\$ 223,707	\$ 208,351	-6.9%	-6.9%
Services and Supplies	\$ 201,132	\$ 247,008	\$ 222,007	\$ 422,858	71.2%	90.5%
	\$ 403,264	\$ 470,715	\$ 445,714	\$ 631,209		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ 403,264	\$ 470,715	\$ 445,714	\$ 631,209	34.1%	41.6%
Net Fund Income (loss)	\$ (63,539)	\$ (136,530)	\$ (109,470)	\$ (272,125)	99.3%	148.6%

## Data Processing Fund



# DEPARTMENT NARRATIVE

## FLEET SERVICES

### Mission Statement/Purpose

The mission of the Fleet Services Department, carried out through the Fleet Services Fund, is to maintain motorized equipment owned by the Village, including all routine preventative maintenance as well as most repairs.

### Current Year Department Accomplishments

- Fleet staff successfully completed a multi-week web based training class on the Village's updated fleet management software program.
- Reviewed all repair and maintenance services with emphasis on minimizing vehicle downtime and reduced emergency repairs.
- Completed detailed inventory of all parts in storage and purged components no longer being used by the Village.
- Purchased new 2.5 Ton Roll-Off-Truck including snow removal equipment through State bidding process to replace existing (PW 22) 2000 2.5 Ton Dump Roll-off.

### Staffing and Services Levels

Proposed FY 2018 Full-Time Equivalent (FTE) Employees: **3.0**

FY 2017 FTEs: **3.0**

FY 2016 FTEs: **3.0**

FY 2015 FTEs: **3.0**

Proposed FY 2018 Cost of Salaries and Benefits: **\$372,687**

Projected FY 2017 Cost of Salaries and Benefits: **\$328,530**

Budgeted FY 2017 Cost of Salaries and Benefits: **\$341,607**

Actual FY 2016 Cost of Salaries and Benefits: **\$420,403**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **9.1%**



### Services and Supplies (Non-Capital) Expenditures

Proposed FY 2018 Services and Supplies Budget: **\$557,700**

FY 2017 Services and Supplies Budget: **\$552,500**

FY 2016 Services and Supplies Budget: **\$522,000**

FY 2015 Services and Supplies Budget: **\$552,000**

Projected Year-End FY 2017 S&S Budget: **\$542,500**

Actual FY 2016 Cost of Services and Supplies: **\$457,787**

FY 2017 Budget vs. FY 2018 Proposed Budget % Change: **0.9%**

# Fiscal Year 2018 Proposed Department Objectives

Objective	Action Steps	Timeframe
Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.	<ul style="list-style-type: none"> <li>• Keep service log updated for each vehicle and piece of equipment utilizing CFA software.</li> <li>• Anticipate preventative maintenance and communicate to scheduled repairs to departments.</li> <li>• Maintain historical budgetary repair totals to evaluate annually useful life of equipment.</li> </ul>	12/31/18
Maintain a high level of technical knowledge and searchable history for village vehicles.	<ul style="list-style-type: none"> <li>• Seek educational opportunities to improve staff's knowledge of technical inventory advances.</li> </ul>	12/31/18
Reduce emergency service repairs through continued preventative maintenance.	<ul style="list-style-type: none"> <li>• Maintain detailed service histories and maintenance costs for each vehicle and piece of equipment as well as a schedule of future preventative maintenance.</li> </ul>	12/31/18
Maintain a fiscally conservative inventory on all vehicle parts.	<ul style="list-style-type: none"> <li>• Perform an annual detailed inventory of parts and equipment currently in stock room.</li> <li>• Keep a log of current parts, and purchase needed parts to prevent down-time in emergency repair situations.</li> <li>• Continue to purge parts that are not required as vehicles are retired or discharged.</li> </ul>	12/31/18
Evaluate alternatives and develop specifications and bidding documents for the procurement of village vehicles.	<ul style="list-style-type: none"> <li>• Prepare bidding specifications for replacement of vehicle(s) PW 17 (roll off dump), PW 26 and 30 (refuse trucks), two leaf vacuums, and three refuse scooters.</li> </ul>	6/1/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**  
**Anticipated Completion Status**

**Objective**

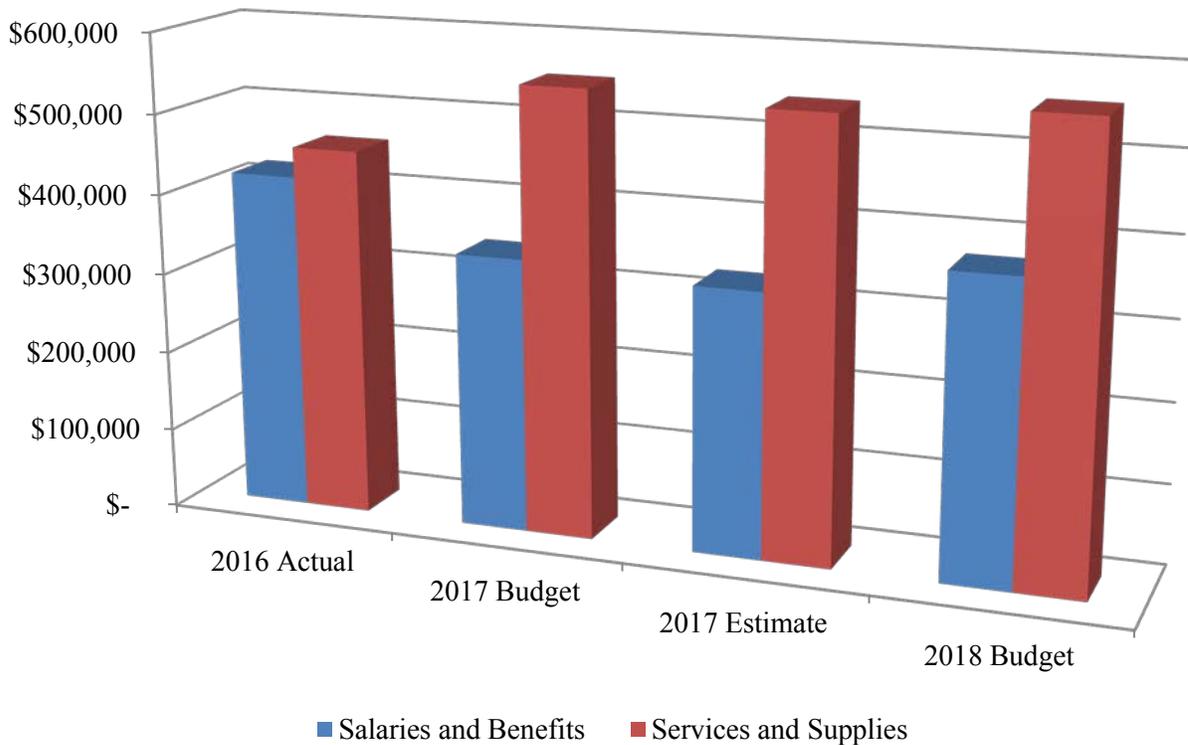
<p>Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.</p>	<p>Ongoing</p>
<p>Maintain a high level of technical knowledge and searchable history for village vehicles.</p>	<p>Ongoing</p>
<p>Reduce emergency service repairs through continued preventative maintenance.</p>	<p>Ongoing</p>
<p>Maintain a fiscally conservative inventory on all vehicle parts.</p>	<p>Complete</p>
<p>Evaluate alternatives and develop specifications and bidding documents for the procurement of village vehicles.</p>	<p>Complete</p>



# Financial Summary

Fleet Services Fund	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
<b>Operating</b>						
Revenue	\$ 920,177	\$ 942,983	\$ 945,340	\$ 943,543	0.1%	-0.2%
Expenses	\$ (878,190)	\$ (894,107)	\$ (871,030)	\$ (930,387)	4.1%	6.8%
Net Operating Income (loss)	\$ 41,988	\$ 48,876	\$ 74,310	\$ 13,156	-73.1%	-82.3%
<b>Operating Expense Detail</b>						
Salaries and Benefits	\$ 420,403	\$ 341,607	\$ 328,530	\$ 372,687	9.1%	13.4%
Services and Supplies	\$ 457,787	\$ 552,500	\$ 542,500	\$ 557,700	0.9%	2.8%
	\$ 878,190	\$ 894,107	\$ 871,030	\$ 930,387		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ 878,190	\$ 894,107	\$ 871,030	\$ 930,387	4.1%	6.8%
Net Fund Income (loss)	\$ 41,988	\$ 48,876	\$ 74,310	\$ 13,156	-73.1%	-82.3%

## Fleet Services Fund





# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 640 - Fleet Services Fund							

**REVENUE**

Charges For Service

Other Charges for Service

640-452	Internal Service Charges	915,996.00	939,996.00	939,996.00	940,008.00		12.00
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Community Development	1.0000	1,200.00	1,200.00
Manager	Electric	1.0000	124,380.00	124,380.00
Manager	Finance	1.0000	6,432.00	6,432.00
Manager	Fire	1.0000	55,848.00	55,848.00
Manager	Police	1.0000	153,408.00	153,408.00
Manager	Public Works	1.0000	213,312.00	213,312.00
Manager	Refuse	1.0000	276,708.00	276,708.00
Manager	Sewer	1.0000	79,980.00	79,980.00
Manager	Water	1.0000	28,740.00	28,740.00
Manager Totals				\$940,008.00

<i>Other Charges for Service Totals</i>	\$915,996.00	\$939,996.00	\$939,996.00	\$940,008.00	0%	\$12.00
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<i>Charges For Service Totals</i>	\$915,996.00	\$939,996.00	\$939,996.00	\$940,008.00	0%	\$12.00
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Transfers

640-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00

Interest Income

640-460.05	Interest Interest on Investments	.00	2,987.00	5,344.00	3,535.00	18	548.00
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 640 - Fleet Services Fund							

REVENUE

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Interest income (\$471.204) * 0.75%			1.0000	3,534.03	3,534.03
					Manager Totals	\$3,534.03

<i>Interest Income Totals</i>	\$0.00	\$2,987.00	\$5,344.00	\$3,535.00	18%	\$548.00
<b>REVENUE TOTALS</b>	\$915,996.00	\$942,983.00	\$945,340.00	\$943,543.00	0%	\$560.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
640.86.01-511	Regular Salaries	258,958.00	233,076.00	220,000.00	269,855.00	16	36,779.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	300601 - Fleet Services Supervisor				Earnings		109,978.00
Manager	301101 - Fleet Mechanic				Earnings		78,895.00
Manager	301102 - Fleet Mechanic				Earnings		80,982.00
Manager Totals							<u>\$269,855.00</u>
640.86.01-512	Overtime Salaries	10,010.00	10,001.00	10,000.00	10,000.00		(1.00)
640.86.01-515	Sick Cashed In	2,463.00	.00	.00	.00		.00
640.86.01-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		<u>\$271,431.00</u>	<u>\$243,077.00</u>	<u>\$230,000.00</u>	<u>\$279,855.00</u>	15%	<u>\$36,778.00</u>
<u>Benefits</u>							
640.86.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
640.86.01-522	Fringe Benefits - Medical / Dental Insurance	44,786.00	47,234.00	47,234.00	33,382.00	(29)	(13,852.00)
<i>Benefits Totals</i>		<u>\$44,786.00</u>	<u>\$47,234.00</u>	<u>\$47,234.00</u>	<u>\$33,382.00</u>	(29%)	<u>(\$13,852.00)</u>
<u>Pensions</u>							
640.86.01-523	Fringe Benefits - Medicare	3,790.00	3,525.00	3,525.00	4,058.00	15	533.00
640.86.01-524	Fringe Benefits - Social Security	16,208.00	14,788.00	14,788.00	17,082.00	16	2,294.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							

Division 01 - Department Wide

**EXPENSE**

640.86.01-525	Fringe Benefits - IMRF Pension Er Contribution	38,920.00	32,983.00	32,983.00	38,310.00	16	5,327.00
	<i>Pensions Totals</i>	\$58,918.00	\$51,296.00	\$51,296.00	\$59,450.00	16%	\$8,154.00
	<i>Salary and Benefits Totals</i>	\$375,135.00	\$341,607.00	\$328,530.00	\$372,687.00	9%	\$31,080.00

Services and Supplies

Services & Charges

640.86.01-550	Administrative Charges	44,000.00	44,000.00	44,000.00	44,000.00		.00
640.86.01-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
640.86.01-581	Training & Travel	.00	3,000.00	3,000.00	4,500.00	50	1,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	IPSI training (Jon O. year 1 of 3)	1.0000	1,500.00	1,500.00
Manager	Various mechanic training classes	1.0000	3,000.00	3,000.00
	Manager Totals			\$4,500.00

<i>Services &amp; Charges Totals</i>	\$49,000.00	\$52,000.00	\$52,000.00	\$53,500.00	3%	\$1,500.00
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Supplies

640.86.01-538	Shop Materials	2,000.00	29,500.00	29,500.00	23,200.00	(21)	(6,300.00)
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Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CFA scanner - parts inventory	3.0000	1,500.00	4,500.00
Manager	CFA service request software	1.0000	7,000.00	7,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Manager	Fleet department maintenance repair and service					1.0000	4,500.00
Manager	Fleet vehicle scanner updates					1.0000	1,200.00
Manager	Plasma cutter					1.0000	4,000.00
Manager	Safety/PPE Gear					1.0000	1,000.00
Manager	Uniforms/Mats					1.0000	1,000.00
Manager Totals							\$23,200.00
640.86.01-542	Vehicles, Parts and Equipment	25,000.00	25,000.00	25,000.00	25,000.00		.00
640.86.01-549	Fuel	255,000.00	255,000.00	225,000.00	255,000.00		.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Fuel purchase					1.0000	254,000.00
Manager	Fuel tank certification					1.0000	1,000.00
Manager Totals							\$255,000.00
<i>Supplies Totals</i>		\$282,000.00	\$309,500.00	\$279,500.00	\$303,200.00	(2%)	(\$6,300.00)
<i>Services and Supplies Totals</i>		\$331,000.00	\$361,500.00	\$331,500.00	\$356,700.00	(1%)	(\$4,800.00)
<b>Capital Outlay</b>							
640.86.01-630	Motor Vehicles	.00	.00	.00	.00		.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Depreciation Expense</b>							
640.86.01-800	Depreciation	.00	.00	.00	.00		.00
	<i>Depreciation Expense Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Transfers</b>							
640.86.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 01 - Department Wide Totals		\$706,135.00	\$703,107.00	\$660,030.00	\$729,387.00	4%	\$26,280.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 50 - Finance Vehicles							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
640.86.50-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.50-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.50-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
640.86.50-573	Outside Repair & Maintenance - Vehicles	500.00	500.00	500.00	500.00		.00
<i>Services &amp; Charges Totals</i>		\$500.00	\$500.00	\$500.00	\$500.00	0%	\$0.00
<u>Supplies</u>							
640.86.50-542	Vehicles, Parts and Equipment	2,000.00	2,000.00	2,000.00	2,000.00		.00
<i>Supplies Totals</i>		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%	\$0.00
Division 50 - Finance Vehicles Totals		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 51 - Police Vehicles							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
640.86.51-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.51-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.51-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
640.86.51-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
<i>Services &amp; Charges Totals</i>		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
<u>Supplies</u>							
640.86.51-542	Vehicles, Parts and Equipment	15,000.00	15,000.00	15,000.00	15,000.00		.00
<i>Supplies Totals</i>		\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%	\$0.00
Division 51 - Police Vehicles Totals		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 52 - Fire Vehicles							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
640.86.52-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.52-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.52-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
640.86.52-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
<i>Services &amp; Charges Totals</i>		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
<b><u>Supplies</u></b>							
640.86.52-542	Vehicles, Parts and Equipment	10,000.00	10,000.00	10,000.00	10,000.00		.00
<i>Supplies Totals</i>		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%	\$0.00
Division 52 - Fire Vehicles Totals		\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 53 - Community Development Vehicles							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
640.86.53-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.53-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.53-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
640.86.53-573	Outside Repair & Maintenance - Vehicles	500.00	500.00	500.00	500.00		.00
<i>Services &amp; Charges Totals</i>		\$500.00	\$500.00	\$500.00	\$500.00	0%	\$0.00
<b><u>Supplies</u></b>							
640.86.53-542	Vehicles, Parts and Equipment	2,000.00	2,000.00	2,000.00	2,000.00		.00
<i>Supplies Totals</i>		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%	\$0.00
Division 53 - Community Development Vehicles Totals		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 54 - Public Works Vehicles							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
640.86.54-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.54-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.54-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
640.86.54-573	Outside Repair & Maintenance - Vehicles	20,000.00	20,000.00	20,000.00	20,000.00		.00
<i>Services &amp; Charges Totals</i>		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%	\$0.00
<b><u>Supplies</u></b>							
640.86.54-542	Vehicles, Parts and Equipment	36,000.00	36,000.00	36,000.00	36,000.00		.00
<i>Supplies Totals</i>		\$36,000.00	\$36,000.00	\$36,000.00	\$36,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$56,000.00	\$56,000.00	\$56,000.00	\$56,000.00	0%	\$0.00
Division 54 - Public Works Vehicles Totals		\$56,000.00	\$56,000.00	\$56,000.00	\$56,000.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 55 - Electric Vehicles							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
640.86.55-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.55-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.55-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Benefits</u></b>							
640.86.55-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Pensions</u></b>							
640.86.55-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
640.86.55-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
640.86.55-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
640.86.55-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	20,000.00	10,000.00	100	5,000.00
	<i>Services &amp; Charges Totals</i>	\$5,000.00	\$5,000.00	\$20,000.00	\$10,000.00	100%	\$5,000.00
<b><u>Supplies</u></b>							
640.86.55-542	Vehicles, Parts and Equipment	15,000.00	15,000.00	20,000.00	20,000.00	33	5,000.00
	<i>Supplies Totals</i>	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00	33%	\$5,000.00
	<i>Services and Supplies Totals</i>	\$20,000.00	\$20,000.00	\$40,000.00	\$30,000.00	50%	\$10,000.00
	Division 55 - Electric Vehicles Totals	\$20,000.00	\$20,000.00	\$40,000.00	\$30,000.00	50%	\$10,000.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 56 - Water Vehicles							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
640.86.56-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.56-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.56-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
640.86.56-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
<i>Services &amp; Charges Totals</i>		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
<u>Supplies</u>							
640.86.56-542	Vehicles, Parts and Equipment	10,000.00	10,000.00	10,000.00	10,000.00		.00
<i>Supplies Totals</i>		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%	\$0.00
Division 56 - Water Vehicles Totals		\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 57 - Sewer Vehicles							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
640.86.57-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.57-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.57-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
640.86.57-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
<i>Services &amp; Charges Totals</i>		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
<b><u>Supplies</u></b>							
640.86.57-542	Vehicles, Parts and Equipment	20,000.00	20,000.00	20,000.00	20,000.00		.00
<i>Supplies Totals</i>		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%	\$0.00
Division 57 - Sewer Vehicles Totals		\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%	\$0.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 86 - Fleet Services</b>							
Division 58 - Refuse Vehicles							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Employee Pay</u></b>							
640.86.58-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.58-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.58-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
640.86.58-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
<i>Services &amp; Charges Totals</i>		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
<b><u>Supplies</u></b>							
640.86.58-542	Vehicles, Parts and Equipment	30,000.00	30,000.00	30,000.00	30,000.00		.00
<i>Supplies Totals</i>		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0%	\$0.00
Division 58 - Refuse Vehicles Totals		\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0%	\$0.00
Department 86 - Fleet Services Totals		\$897,135.00	\$894,107.00	\$871,030.00	\$930,387.00	4%	\$36,280.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 640 - Fleet Services Fund</b>							
<b>Department 88 - Depreciation</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b>Depreciation Expense</b>							
640.88.01-800	Depreciation	.00	.00	.00	.00		.00
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 01 - Department Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department 88 - Depreciation Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>Department 99 - Transfers</b>							
Division 01 - Department Wide							
<b>Transfers</b>							
640.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
640.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 01 - Department Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department 99 - Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<b>EXPENSE TOTALS</b>		\$897,135.00	\$894,107.00	\$871,030.00	\$930,387.00	4%	\$36,280.00
Fund 640 - Fleet Services Fund Totals							
<b>REVENUE TOTALS</b>		\$915,996.00	\$942,983.00	\$945,340.00	\$943,543.00	0%	\$560.00
<b>EXPENSE TOTALS</b>		\$897,135.00	\$894,107.00	\$871,030.00	\$930,387.00	4%	\$36,280.00
Fund 640 - Fleet Services Fund Totals		\$18,861.00	\$48,876.00	\$74,310.00	\$13,156.00	(73%)	(\$35,720.00)

# DEPARTMENT NARRATIVE

## POLICE, FIRE, AND IMRF PENSION PLANS

### Mission Statement/Purpose

The Village of Winnetka offers three pension plans to eligible employees based on State statute. Sworn police and fire personnel participate in the Police and Fire Pension Funds, respectively, while all other full-time and certain part-time municipal workers participate in the Illinois Municipal Retirement Fund (IMRF). While the Police and Fire Pension Funds have their assets held by the Village, IMRF's assets are held in a statewide trust comprising most municipalities, park districts, library boards, and forest preserve districts. IMRF is a legally separate and distinct entity from the much maligned State Employees Retirement System (SERS).

The required contributions for the Police and Fire pension funds are determined annual by an enrolled actuary at the Village level, while the annual Village contribution rate to IMRF is determined once a year by IMRF personnel. All three plans require employees to contribute a certain percentage of their earnings. Pension fund assets are invested so they grow over time and reduce the unfunded pension liabilities of each plan. The Police and Fire pension funds are managed by two lower Village boards in conjunction with an investment advisor. The current discount investment rate of return for those two plans is assumed at 6.25%. IMRF assets are invested by IMRF with an assumed rate of return of 7.5%.

### Current Year Department Accomplishments

- Worked with the Police and Fire pension funds' new actuary to incorporate the latest and greatest actuarial assumptions for the plan years ending 12/31/16.
- Coordinated a comprehensive Village Council Study Session updating the Village Council on the funding status and investment performance of the Fire and Police pension funds.
- Appointed a new IMRF Authorized Agent and modernized Village procedures related to IMRF reporting.

## Fiscal Year 2018 Proposed Department Objectives

<b>Objective</b>	<b>Action Steps</b>	<b>Timeframe</b>
Explore legislative options to promote the funding status and investment earning potential of the Village's public safety pension funds.	<ul style="list-style-type: none"> <li>• Continue to evaluate the possibility of an intergovernmental investment cooperative for Police and Fire pension funds.</li> </ul>	12/31/18
Coordinate an annual or semi-annual pension fund update to the Village Council.	<ul style="list-style-type: none"> <li>• Determine the information required to provide the Village Council with an appropriate summary of pension fund performance.</li> <li>• Evaluate the most effective way of communicating the information produced by the pension boards, investment consultants, and actuary.</li> </ul>	7/1/18
Assist the pension boards in evaluating professional services proposals.	<ul style="list-style-type: none"> <li>• Determine if there is a need to engage a services provider to provide pension services administration (PSA) to the boards.</li> <li>• If a consultant is retained by the boards, support the transition.</li> </ul>	1/31/18

# Fiscal Year 2017 Department Objectives Review

**December 31<sup>st</sup>, 2017**

**Objective**

**Anticipated Completion Status**

Evaluate funding strategies for the Police and Fire Pension Funds in order to reduce unfunded liabilities.

Ongoing

Continue to monitor and manage legislative impacts to the Village's three pension plans.

Ongoing

## Financial Summary

Police and Fire Pension Funds	Actual 2016	Budget 2017 A	Estimate 2017 B	Budget 2018 C	% Change A to C	% Change B to C
Note: IMRF assets are held by IMRF						

Operating						
Revenue	\$ 7,629,041	\$ 6,869,392	\$ 6,809,161	\$ 7,194,615	4.7%	5.7%
Expenses	\$(3,754,026)	\$(4,576,080)	\$(4,034,326)	\$(4,744,092)	3.7%	17.6%
Net Operating Income (loss)	\$ 3,875,015	\$ 2,293,312	\$ 2,774,835	\$ 2,450,523	6.9%	-11.7%
Operating Expense Detail						
Salaries and Benefits	\$ 3,665,828	\$ 4,467,080	\$ 3,939,826	\$ 4,598,092	2.9%	16.7%
Services and Supplies	\$ 88,198	\$ 109,000	\$ 94,500	\$ 146,000	33.9%	54.5%
	\$ 3,754,026	\$ 4,576,080	\$ 4,034,326	\$ 4,744,092		

Net Fund Income (loss)	\$ 3,875,015	\$ 2,293,312	\$ 2,774,835	\$ 2,450,523	6.9%	-11.7%
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# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 800 - Police Pension Fund</b>							
<b>REVENUE</b>							
<b>Property Tax</b>							
800-401.30	Property Tax Police Pension	1,308,146.00	1,446,664.00	.00	.00	(100)	(1,446,664.00)
	<i>Property Tax Totals</i>	<u>\$1,308,146.00</u>	<u>\$1,446,664.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(100%)</u>	<u>(\$1,446,664.00)</u>
<b>Intergovernmental Revenue</b>							
800-430.10	Shared Revenue Replacement Tax	5,000.00	5,000.00	5,000.00	5,000.00		.00
	<i>Intergovernmental Revenue Totals</i>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>0%</u>	<u>\$0.00</u>
<b>Other Revenue</b>							
800-485.05	Pension Contributions Employer Contributions	.00	.00	1,446,664.00	1,488,956.00		1,488,956.00
800-485.10	Pension Contributions Employee Contributions	250,000.00	278,053.00	244,591.00	289,974.00	4	11,921.00
	<i>Other Revenue Totals</i>	<u>\$250,000.00</u>	<u>\$278,053.00</u>	<u>\$1,691,255.00</u>	<u>\$1,778,930.00</u>	<u>540%</u>	<u>\$1,500,877.00</u>
<b>Interest Income</b>							
800-460.05	Interest Interest on Investments	1,636,250.00	1,656,659.00	1,656,659.00	1,755,921.00	6	99,262.00
<b>Budget Transactions</b>							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	\$28,094,721 @ 6.25% (2016 CAFR)				1.0000	1,755,920.06	1,755,920.06
						<b>Manager Totals</b>	<u>\$1,755,920.06</u>
800-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00		.00
800-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	<i>Interest Income Totals</i>	<u>\$1,636,250.00</u>	<u>\$1,656,659.00</u>	<u>\$1,656,659.00</u>	<u>\$1,755,921.00</u>	<u>6%</u>	<u>\$99,262.00</u>
	<b>REVENUE TOTALS</b>	<u>\$3,199,396.00</u>	<u>\$3,386,376.00</u>	<u>\$3,352,914.00</u>	<u>\$3,539,851.00</u>	<u>5%</u>	<u>\$153,475.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 800 - Police Pension Fund</b>							
<b>Department 95 - Police Pension</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<b><u>Salary and Benefits</u></b>							
<b><u>Pensions</u></b>							
800.95.01-519	Pensions	2,060,004.00	2,119,744.00	1,897,518.00	2,183,336.00	3	63,592.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	959999 - Police Pension Budget Only			Earnings			2,183,336.00
Manager Totals							<u>\$2,183,336.00</u>
800.95.01-595	Pension Contribution Refunds	.00	50,000.00	10,000.00	50,000.00		.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	959999 - Police Pension Budget Only			Earnings			50,000.00
Manager Totals							<u>\$50,000.00</u>
<i>Pensions Totals</i>		<u>\$2,060,004.00</u>	<u>\$2,169,744.00</u>	<u>\$1,907,518.00</u>	<u>\$2,233,336.00</u>	<u>3%</u>	<u>\$63,592.00</u>
<i>Salary and Benefits Totals</i>		<u>\$2,060,004.00</u>	<u>\$2,169,744.00</u>	<u>\$1,907,518.00</u>	<u>\$2,233,336.00</u>	<u>3%</u>	<u>\$63,592.00</u>
<b><u>Services and Supplies</u></b>							
<b><u>Services &amp; Charges</u></b>							
800.95.01-551	Consulting Services	78,000.00	32,000.00	40,000.00	50,500.00	58	18,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 800 - Police Pension Fund</b>							
<b>Department 95 - Police Pension</b>							
Division 01 - Department Wide							
<b>EXPENSE</b>							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Actuarial fees				1.0000	6,000.00	6,000.00
Manager	Administrative services				1.0000	5,000.00	5,000.00
Manager	AndCo investment advisor services				4.0000	6,000.00	24,000.00
Manager	Pension services administration contract				1.0000	10,000.00	10,000.00
Manager	State compliance fee				1.0000	5,500.00	5,500.00
						Manager Totals	\$50,500.00
800.95.01-553	Legal Services	20,000.00	20,000.00	10,000.00	20,000.00		.00
800.95.01-581	Training & Travel	2,500.00	2,500.00	1,000.00	2,500.00		.00
	<i>Services &amp; Charges Totals</i>	\$100,500.00	\$54,500.00	\$51,000.00	\$73,000.00	34%	\$18,500.00
	<i>Services and Supplies Totals</i>	\$100,500.00	\$54,500.00	\$51,000.00	\$73,000.00	34%	\$18,500.00
	Division 01 - Department Wide Totals	\$2,160,504.00	\$2,224,244.00	\$1,958,518.00	\$2,306,336.00	4%	\$82,092.00
	Department 95 - Police Pension Totals	\$2,160,504.00	\$2,224,244.00	\$1,958,518.00	\$2,306,336.00	4%	\$82,092.00
	<b>EXPENSE TOTALS</b>	\$2,160,504.00	\$2,224,244.00	\$1,958,518.00	\$2,306,336.00	4%	\$82,092.00
	Fund 800 - Police Pension Fund Totals						
	<b>REVENUE TOTALS</b>	\$3,199,396.00	\$3,386,376.00	\$3,352,914.00	\$3,539,851.00	5%	\$153,475.00
	<b>EXPENSE TOTALS</b>	\$2,160,504.00	\$2,224,244.00	\$1,958,518.00	\$2,306,336.00	4%	\$82,092.00
	Fund 800 - Police Pension Fund Totals	\$1,038,892.00	\$1,162,132.00	\$1,394,396.00	\$1,233,515.00	6%	\$71,383.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 810 - Fire Pension Fund</b>							
<b>REVENUE</b>							
<b>Property Tax</b>							
810-401.35	Property Tax Fire Pension	1,451,602.00	1,723,176.00	.00	.00	(100)	(1,723,176.00)
	<i>Property Tax Totals</i>	<u>\$1,451,602.00</u>	<u>\$1,723,176.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>(100%)</u>	<u>(\$1,723,176.00)</u>
<b>Intergovernmental Revenue</b>							
810-430.10	Shared Revenue Replacement Tax	5,000.00	5,000.00	5,000.00	5,000.00		.00
	<i>Intergovernmental Revenue Totals</i>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>0%</u>	<u>\$0.00</u>
<b>Other Revenue</b>							
810-485.05	Pension Contributions Employer Contributions	.00	.00	1,723,176.00	1,776,163.00		1,776,163.00
810-485.10	Pension Contributions Employee Contributions	210,000.00	241,730.00	214,961.00	256,318.00	6	14,588.00
	<i>Other Revenue Totals</i>	<u>\$210,000.00</u>	<u>\$241,730.00</u>	<u>\$1,938,137.00</u>	<u>\$2,032,481.00</u>	<u>741%</u>	<u>\$1,790,751.00</u>
<b>Interest Income</b>							
810-460.05	Interest Interest on Investments	1,485,000.00	1,513,110.00	1,513,110.00	1,617,283.00	7	104,173.00
<b>Budget Transactions</b>							
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	\$25,876,527 @ 6.25% (2016 CAFR)			1.0000	1,617,282.94	1,617,282.94
						<b>Manager Totals</b>	<b>\$1,617,282.94</b>
810-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00		.00
810-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	<i>Interest Income Totals</i>	<u>\$1,485,000.00</u>	<u>\$1,513,110.00</u>	<u>\$1,513,110.00</u>	<u>\$1,617,283.00</u>	<u>7%</u>	<u>\$104,173.00</u>
	<b>REVENUE TOTALS</b>	<u>\$3,151,602.00</u>	<u>\$3,483,016.00</u>	<u>\$3,456,247.00</u>	<u>\$3,654,764.00</u>	<u>5%</u>	<u>\$171,748.00</u>



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change
<b>Fund 810 - Fire Pension Fund</b>							
Department 96 - Fire Pension							
Division 01 - Department Wide							
<b>EXPENSE</b>							
<u>Salary and Benefits</u>							
<u>Pensions</u>							
810.96.01-519	Pensions	2,184,000.00	2,247,336.00	2,022,308.00	2,314,756.00	3	67,420.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	969999 - Fire Pension Budget			Earnings			2,314,756.00
Manager Totals							\$2,314,756.00
810.96.01-595	Pension Contribution Refunds	.00	50,000.00	10,000.00	50,000.00		.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	969999 - Fire Pension Budget			Earnings			50,000.00
Manager Totals							\$50,000.00
<i>Pensions Totals</i>		\$2,184,000.00	\$2,297,336.00	\$2,032,308.00	\$2,364,756.00	3%	\$67,420.00
<i>Salary and Benefits Totals</i>		\$2,184,000.00	\$2,297,336.00	\$2,032,308.00	\$2,364,756.00	3%	\$67,420.00
<u>Services and Supplies</u>							
<u>Services &amp; Charges</u>							
810.96.01-551	Consulting Services	78,000.00	32,000.00	40,000.00	50,500.00	58	18,500.00



# Village of Winnetka Budget Detail

Budget Year 2018

Account Number	Description	2016 Adopted Budget	2017 Adopted Budget	2017 Estimated Amount	2018 Manager	FY 2017 to FY 2018 Budget % Change	FY 2017 to FY 2018 Budget Dollar Change	
<b>Fund 810 - Fire Pension Fund</b>								
Department <b>96 - Fire Pension</b>								
Division <b>01 - Department Wide</b>								
<b>EXPENSE</b>								
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager					1.0000	6,000.00	6,000.00
	Manager					1.0000	5,000.00	5,000.00
	Manager					4.0000	6,000.00	24,000.00
	Manager					1.0000	10,000.00	10,000.00
	Manager					1.0000	5,500.00	5,500.00
							Manager Totals	\$50,500.00
810.96.01-553	Legal Services	20,000.00	20,000.00	1,000.00	20,000.00		.00	
810.96.01-581	Training & Travel	2,500.00	2,500.00	2,500.00	2,500.00		.00	
	<i>Services &amp; Charges Totals</i>	\$100,500.00	\$54,500.00	\$43,500.00	\$73,000.00	34%	\$18,500.00	
	<i>Services and Supplies Totals</i>	\$100,500.00	\$54,500.00	\$43,500.00	\$73,000.00	34%	\$18,500.00	
	Division <b>01 - Department Wide Totals</b>	\$2,284,500.00	\$2,351,836.00	\$2,075,808.00	\$2,437,756.00	4%	\$85,920.00	
	Department <b>96 - Fire Pension Totals</b>	\$2,284,500.00	\$2,351,836.00	\$2,075,808.00	\$2,437,756.00	4%	\$85,920.00	
	<b>EXPENSE TOTALS</b>	\$2,284,500.00	\$2,351,836.00	\$2,075,808.00	\$2,437,756.00	4%	\$85,920.00	
	Fund <b>810 - Fire Pension Fund Totals</b>							
	<b>REVENUE TOTALS</b>	\$3,151,602.00	\$3,483,016.00	\$3,456,247.00	\$3,654,764.00	5%	\$171,748.00	
	<b>EXPENSE TOTALS</b>	\$2,284,500.00	\$2,351,836.00	\$2,075,808.00	\$2,437,756.00	4%	\$85,920.00	
	Fund <b>810 - Fire Pension Fund Totals</b>	\$867,102.00	\$1,131,180.00	\$1,380,439.00	\$1,217,008.00	8%	\$85,828.00	

VILLAGE OF WINNETKA

# Capital Improvement Plan



January 1, 2018 thru  
December 31, 2022



# Winnetka

# VILLAGE OF WINNETKA

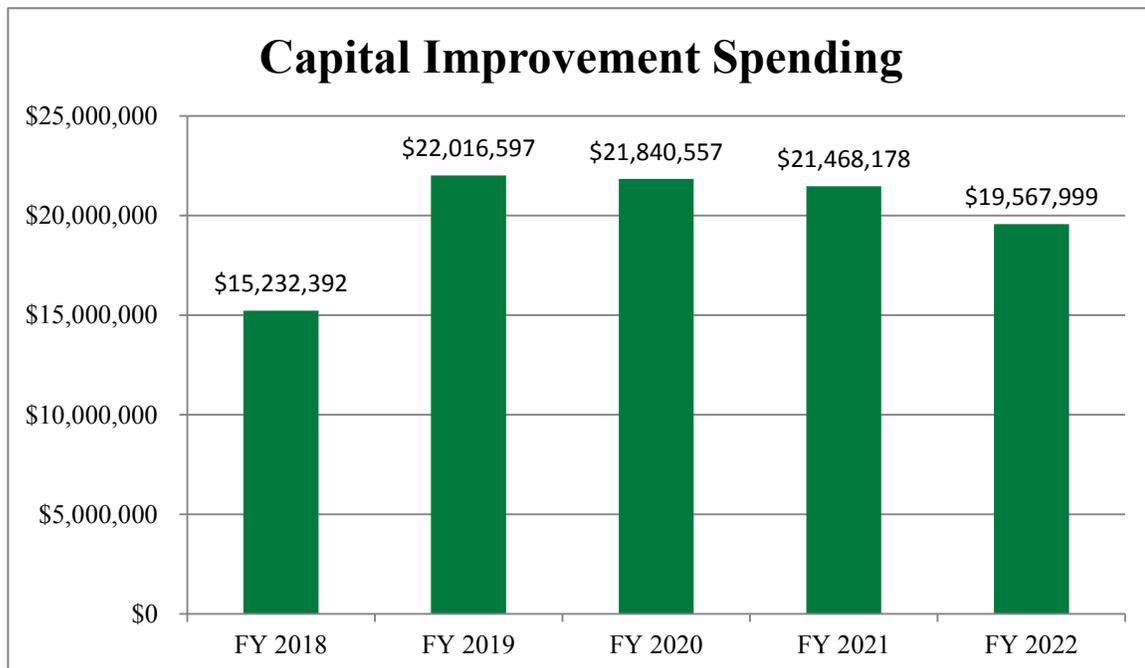
## CAPITAL IMPROVEMENT PLAN

2018-2022

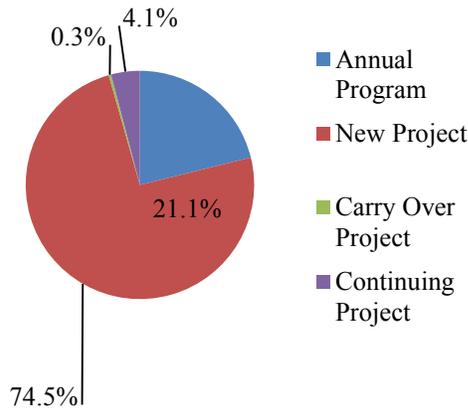
### Introduction

The Capital Improvement Plan (CIP) is a multiyear plan covering a five year period that helps the Village budget for and schedule necessary capital improvement projects. This plan also sets the proposed capital expenditures for the FY 2018 Budget. The proposed CIP addresses repair and replacement of existing infrastructure as well as the development or acquisition of new facilities, property, improvements and major equipment to accommodate community and organizational needs. As a planning tool, it enables the Village to identify needed capital projects and coordinate scheduling, funding and construction. The CIP allows for the scheduling of improvement projects to ensure available funding while simultaneously funding the maintenance of the existing infrastructure to the community's expectations. The plan also fosters growth, development, and redevelopment in the Village of Winnetka. Without well-maintained infrastructure, the Village will struggle to maintain and attract businesses, residents and visitors.

Capital improvements are considered major construction projects or major improvements to the Village's infrastructure that have a long useful life. Projects included in the CIP are typically greater than \$50,000 and many projects are highly visible to the community. The total expenses over the next five years for all projects range from \$15 million to \$22 million and average approximately \$20 million per year, as shown below.



The proposed projects programmed for FY 2018 through FY 2022 include new projects, carryover projects, continuing projects, and annual programs. Annual programs are programs that the Village has typically funded on an per annum basis, continuing projects are those projects that span over a two or three year period, and carryovers are projects that were not completed in the previous fiscal year, requiring funds to be moved into the following year.



New projects loaded into the capital plan make up a majority of the Village’s capital expenditures at 74.5%. The current plan reflects an ambitious level of new improvements over the next several years. Most notably, the Village will continue to invest in the improvement of stormwater management infrastructure, rehabilitation of the electric and water infrastructure, and revitalization of the business districts.

Annual programs represent 21.1% of expenditures. These types of programs include street and sidewalk rehabilitation and scheduled improvements to the Village’s water and electric distribution systems.

A smaller amount of funding is directed toward projects being continued (4.1%) or carried over (0.3%) from FY 2017 or prior. Under normal circumstances, the Village completes one-time improvements in the year in which they are scheduled. However, certain conditions such as weather or contractor availability may delay the planning or implementation process. In most instances, the Village attempts to schedule these carry over projects for the next year. Conversely, certain projects are specifically budgeted to cover a certain number of years based on complexity or cost. These continuing projects generally constitute significant improvements to the Village’s existing infrastructure.

The percentage of spending per project category over the next five years is broken down in the chart below:

Expense	Dollars	Percentage	Expense	Dollars	Percentage
Bridges	\$850,000	0.8%	Storm Sewer/Drainage	\$59,442,000	59.4%
Buildings	\$450,000	0.4%	Street Construction	\$1,750,000	1.7%
Electric Distribution	\$10,442,451	10.4%	Street Paving	\$250,000	0.2%
Electric Plant	\$2,360,530	2.4%	Street Reconstruction	\$9,875,000	9.9%
Electric Substations	\$2,660,800	2.7%	Vehicles	\$4,081,000	4.1%
Equipment: Miscellaneous	\$695,000	0.7%	Wastewater	\$1,675,000	1.7%
Equipment: PW Equipment'	\$75,000	0.1%	Water Distribution	\$4,143,562	4.1%
Planning	\$95,380	0.1%	Water Plant	\$1,280,000	1.3%

In the current iteration of the Village's capital plan, a majority of budgeted expenditures are being directed toward improving stormwater infrastructure, followed by electric distribution. A considerable amount of expenditures are also being budgeted to improve the Village's aging water distribution system and street reconstruction.

The Village of Winnetka plans its capital projects in a strategic manner. For next year, the Village has begun the process of securing a permit with the Forest Preserve District of Cook County (FPDCC) to use the District's property on west side of the Village for stormwater runoff. Provided this permit is approved as anticipated in early 2018, the Village plans to begin engineering and construction for these improvements next year. Further stormwater improvements include the storage of stormwater at New Trier High School, Winnetka School District 36, and Winnetka Park District properties. Each phase of the Strand Stormwater Vision has been loaded into the current version of the capital plan.

Also of significance in 2018 and beyond are the improvements to the Village's electric and water distribution systems. These improvements were previously identified in the water and electric rate studies that concluded during the past year.

It is the intention of the Village to include projects in the Capital Plan that are highly visible improvements within the community. Many of our ongoing programs such as the annual street rehabilitation and sidewalk improvement projects fit that profile. Indeed, many of the less obvious proposed infrastructure improvements to the water and electric distribution systems will have a profound impact over time as they will promote higher levels of reliability in our utility system.

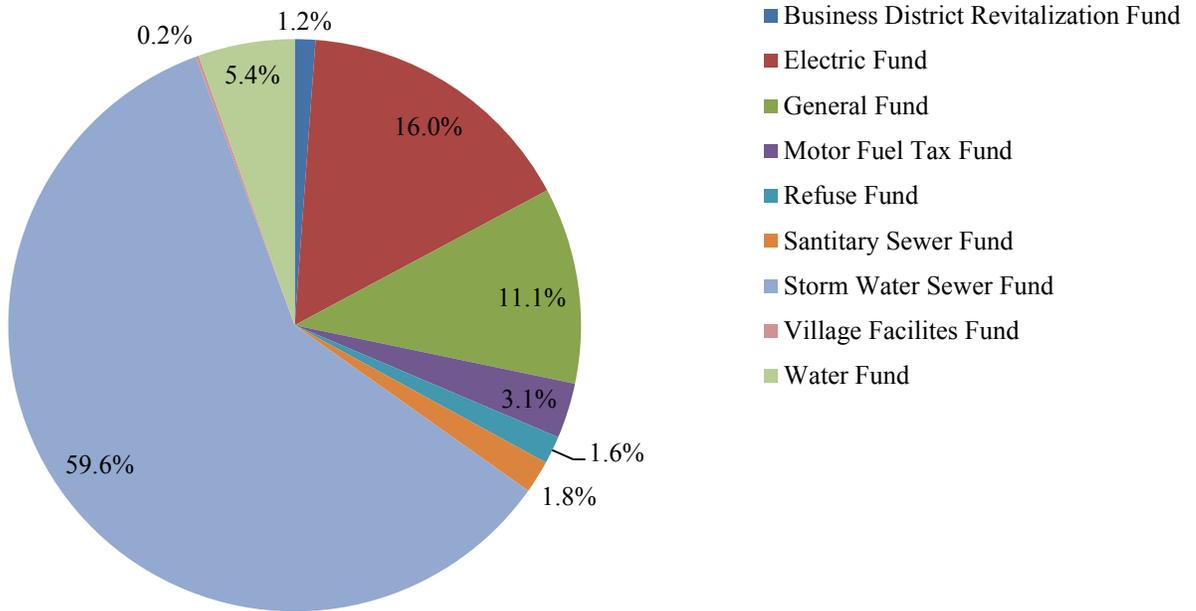
### Funding

The Village utilizes fund based accounting of assets, liabilities, revenues, and expenditures. Each fund has a distinct purpose. Unlike other communities, the Village is unique in that it does not have a single dedicated capital improvement fund that drives the Capital Plan. Instead, each of the major operating funds includes capital expenditures as part of their overall budget. Since the Village currently has healthy reserves and minimal debt, this type of structure is advantageous because it clearly and transparently ties improvements directly to operating departments.

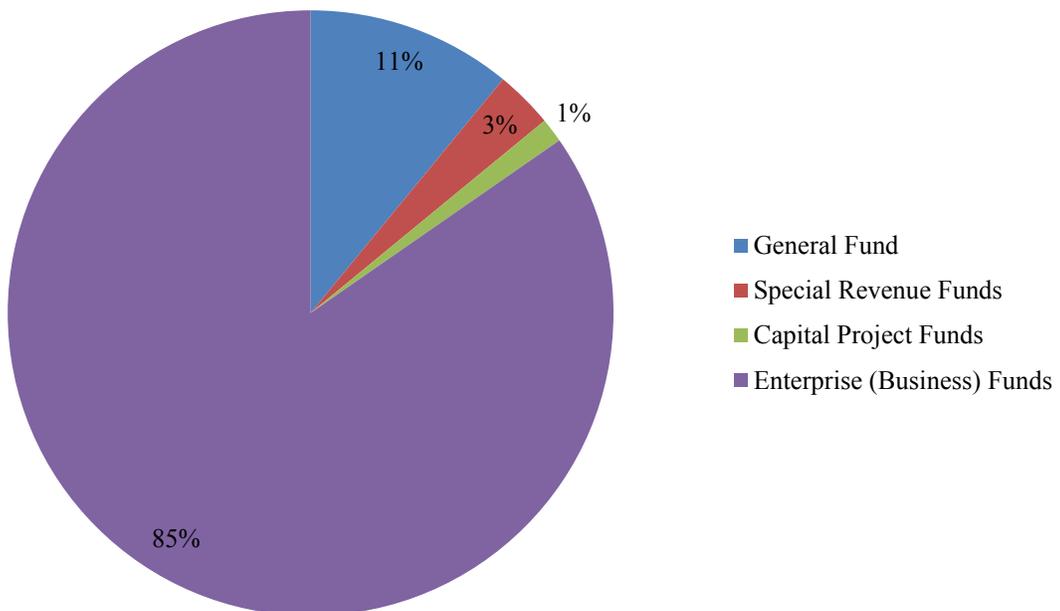
The nature of capital project funding depends on the fund in which the project originates. For governmental funds, funding sources include property taxes, cash reserves, transfers from enterprise funds, and a limited amount of grant revenue. Special revenue funds, such as the Motor Fuel Tax Fund, have a restricted revenue stream that must be used for a statutorily determined purpose (such as road improvements). Capital project funds have no property tax stream, so projects within those funds are generally funded by budgeted transfers from the General Fund. Enterprise funds include the Village utility systems such as electric, water, sanitary sewer, storm sewer, and refuse collection. The capital improvements in these funds are paid for by operating income. Since the Village works hard to keep its utility infrastructure modern and in top condition, the General Fund will occasionally loan funds or the Village will issue debt to the utilities in order to help fund a greater level of capital investment.

The funding sources for the Capital Plan are illustrated in the charts below:

Capital Project Funding by Fund



Capital Project Funding by Fund Type



### Significant Projects in the FY2018 Capital Plan (Non-recurring)

Fiscal year 2018 is a pivotal year for the Village of Winnetka as it will be the culmination of a number of infrastructure studies that have been ongoing related to electric, stormwater, and business district revitalization. Some of those studies recommended extensive capital investment both Village-wide and in targeted neighborhoods. The most significant of these scheduled projects are listed below:

1. Stormwater engineering and construction for the Phase I County project (\$3,364,000)
2. Boal Parkway stormwater improvements (\$500,000)
3. Fire protection at the Electric Plant (\$768,000)
4. Spruce St./Chestnut St. streetscape (\$545,000)

### Stormwater Engineering and Construction – Phase I County Project

As part of the Village's Stormwater Management Plan, the Village engaged Strand Associates to re-examine western alternatives for managing stormwater originating from western Winnetka. After an extensive evaluation of alternatives, Strand recommended a multi-phase approach that would provide significant flood risk reduction to over 400 homes against a 100-year flood event, and would also improve water quality. The lynchpin of the vision is a stormwater management wetlands project on land owned by the Forest Preserve District of Cook County (FPDCC), at the northwest corner of Hibbard Road and Winnetka Avenue.

After the approval of a memorandum of understanding between the Village and the FPDCC in mid-2017, the Village proceeded with engineering for Phase I of the Strand Vision. During 2018, the Village anticipates additional engineering work in preparation for formal permit consideration by the FPDCC. Once the permit approval is granted, construction will begin after final engineering and bidding. A significant portion of this stormwater management phase will take place in 2018.

While this work provides an indirect economic incentive to homeowners living in flood-prone areas, it is likely to increase the Village's operational costs. Once the construction of the new stormwater infrastructure contemplated for 2018 is completed, the Village will be responsible for maintaining it, which will result in a small increase in personnel and O&M costs.

### Boal Parkway Stormwater Improvement Program (Construction Phase)

The Boal Parkway Study Area includes 18 single family residential dwellings on large lots averaging approximately 21,700 square feet, plus portions of seven more lots adjacent to the study area. The study area is drained by two storm sewer outlets that both drain to the East Diversion Ditch: a 24-inch pipe running through the rear yards of properties along Boal Parkway and Sumac Lane; and a 12-inch pipe carrying the drainage from Boal Parkway. When the water surface in the East Diversion Ditch rises, the flow of the stormwater is reduced or blocked by tail water at both storm sewer outlets resulting in yard and street flooding.

In 2016, the Village retained an engineer to complete all of the planning and permitting required for the improvements at this location. Construction on this project will begin in 2018 for a budgeted total of \$500,000, funded from bond proceeds in the Stormwater Fund. It is anticipated that this project will be completed by the end of 2018. This project is unlikely to yield any revenue potential for the Village, though it provides an indirect economic incentive to the Village and homeowners by mitigating stormwater flooding in prone areas. Increases in operating costs as a result of this project are minimal and limited to utility costs (i.e. electricity).

### Electric Infrastructure Fire Protection Program

The Electric Plant operates and maintains five generating units to support the Village's electric system. The generation fleet consists of three steam turbines and two reciprocating engines that use diesel fuel for the internal combustion process. With the exception of one small suppression system for a lube oil storage tank, the units do not currently contain systems for the detection and suppression of fire. Each of the generators contains combustible liquid and poses a fire risk to the Electric Plant and Water Plant. Beyond protection of the generating assets, located within the same basement area as the generating equipment is the high-lift water pumps used to supply potable water to the distribution system from the Water Plant clearwells.

The Water & Electric department completed a fire protection assessment of the transformer yard and generation units at the Electric Plant in 2015. The study identified needed improvements in both areas of the Electric Plant. In the current capital plan, \$1,248,800 is being budgeted over a five year period for the construction of the various fire protection systems that the assessment identified. Much of the construction on the Electric Plant generators will be completed in 2018 and the improvements to the transformer yard and Plant Load Center will be undertaken in subsequent years.

This project is unlikely to yield direct revenue for the Village and will increase our operating costs with respect to utilities and inspections, but it provides an extremely robust indirect economic benefit by protecting the electric distribution system from catastrophic loss due to fire. This type of loss would result in extended power outages and the benefits of having such a system in place far outweigh the additional operating costs.

### Spruce St./Chestnut St. Gateway Streetscape

The Village of Winnetka has three major business districts: Hubbard Woods to the north, Elm at the center of town, and Indian Hill to the south. In late 2015, the Village commissioned Teska Associates to complete a comprehensive Downtown Master Plan for the Village's business district. As part of this plan, various recommendations were made suggesting improvements that could be implemented to make the business districts more attractive to shopkeepers and consumers alike. One of the more significant recommendations is the streetscaping of the Elm and Chestnut area. The proposed project consisted of streetscape improvements between Spruce Street and the alley just south of Fred's Garage (574 Green Bay Road), including concrete and paver sidewalks, lighting improvements, landscaping areas, paver crosswalks, street furniture, and roadway resurfacing.

Projects that involve physically constructing new amenities for the business districts will result in increased operating costs for the Village's Public Works and utility departments due to ongoing maintenance of Village-owned assets. Nevertheless, one of the main driving factors in investing in the business districts is to promote a hospitable environment for local businesses to grow and thrive. An increase in business in Winnetka will likely yield additional revenue for the Village in the form of sales taxes, permit revenue, and utility charges.

### *Capital Planning Process*

Through the Capital Improvement Plan process, the Village has the opportunity to identify, evaluate and assign priorities to the proposed projects to avoid costly emergency replacement or repairs to aging infrastructure. The purpose of the CIP is to outline a schedule of capital expenditures over the next five years and to develop and assign the necessary resources to fund the program. It is prepared on a fiscal year basis. The Capital Improvement Plan dedicates significant funding for Village roadway, electric, water, and sewer projects. Investments in the development of infrastructure will continue to make Winnetka a highly desired residential and business community.

In July and August of each year, the Finance Department coordinates requests for capital project funding with the various Village departments. Departments submit their project requests based on the prior year's schedule and current-year direction from the Village Council. The Finance Department then reviews the projects for appropriateness and funding. Subsequent to the deadline for project submissions, the Finance Department programs the capital plan into a budget software application and creates the draft plan document, which is circulated to the Department Heads in September. The draft plan is marked-up and revised before the final version of the plan is presented to the Village Council and included in the final draft of the budget released in October.

# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### General Fund

#### Description of Fund:

The General Fund is the general operating fund of the Village. Expenses for Administration, Police, Fire, Community Development, and general Public Works are recorded in this fund. The General Fund also collects non-utility revenues such as building permits, vehicle stickers, parking passes, special public safety services, and property taxes. The intended use of fund reserves in the General Fund is toward capital improvements.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects, by General Fund department, for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

Capital Improvement Plan

2017 thru 2022



SOURCES AND USES OF FUNDS

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>General Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$20,372,080	\$19,431,635	\$19,074,528	\$19,778,657	\$21,220,382	\$21,432,038
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Interest on Water Fund Loan	0	17,600	17,600	9,416	0	0
Operational Income	3,175,429	2,611,793	2,664,029	2,717,309	2,771,656	2,827,089
Principal on Water Fund Loan	0	0	465,000	535,000	0	0
Transfer from Health Insurance Fund	0	250,000	0	0	0	0
<b>Total</b>	3,175,429	2,879,393	3,146,629	3,261,725	2,771,656	2,827,089
<b>Total Revenues and Other Fund Sources</b>	3,175,429	2,879,393	3,146,629	3,261,725	2,771,656	2,827,089
<b>Total Funds Available</b>	23,547,509	22,311,028	22,221,157	23,040,382	23,992,038	24,259,127
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Fire</u>						
Replace 2007 Freightliner Medtec Ambulance	F-01	0	0	(275,000)	0	0
HVAC Repairs	F-03	0	(50,000)	0	0	0
<b>Total</b>		0	(50,000)	(275,000)	0	0
<u>Police</u>						
Communications System Periodic Upgrade	PD-01	(193,000)	0	0	0	0
Communications Consolidation Project	PD-03	(147,000)	0	0	0	0
Public Safety Door Access System	PD-04	(5,874)	0	0	0	0
Office Space Rehab	PD-06	0	(87,500)	(87,500)	0	0
<b>Total</b>		(345,874)	(87,500)	(87,500)	0	0
<u>Public Works</u>						
Replace 2000 2.5 Ton Dump (PW 22)	PW-02	(195,000)	0	0	0	0
Replace 2004 Roll Off Dump (PW 12)	PW-03	0	0	(150,000)	0	0
Replace 2004 Roll Off Dump (PW 13)	PW-04	0	0	0	(220,000)	0
Replace 2004 Roll Off Dump (PW 17)	PW-05	0	(219,000)	0	0	0
Replace 2006 John Deere Loader (PW 35)	PW-06	0	0	0	0	(410,000)
Street & Alley Reconstruction/Rehabilitation	PW-07	(1,350,000)	(1,500,000)	(1,400,000)	(1,400,000)	(1,450,000)
Willow Road Construction (Local Match)	PW-08	0	0	0	0	(500,000)
Sidewalks - Replacement & New	PW-09	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)

Source		Estimated 2017	2018	2019	2020	2021	2022
<b>General Fund</b>							
Parking Lot Rehab. (Lincoln)	<i>PW-10</i>	(450,000)	0	0	0	0	0
Hubbard Woods Train Station - Village Contribution	<i>PW-13</i>	0	0	(50,000)	0	0	0
Replace Leaf Vactors	<i>PW-14</i>	0	(130,000)	(130,000)	0	0	0
Commercial District Brick Pavers	<i>PW-15</i>	0	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Sign Fabrication Machine	<i>PW-16</i>	0	0	(75,000)	0	0	0
Parking Rehabilitation - Elm Street Station	<i>PW-17</i>	0	(450,000)	0	0	0	0
HW Retaining Wall & Sidewalk Replacement	<i>PW-18</i>	0	0	(75,000)	0	0	0
	<i>Total</i>	(2,145,000)	(2,499,000)	(2,080,000)	(1,820,000)	(2,560,000)	(1,650,000)
<i>Other Uses</i>							
Transfers Out - Business District Revitalization		(75,000)	(525,000)	0	0	0	0
Transfers Out - Liability		0	(75,000)	0	0	0	0
Transfers Out - Refuse		(550,000)	0	0	0	0	0
Water Fund Loan		(1,000,000)	0	0	0	0	0
	<i>Total</i>	(1,625,000)	(600,000)	0	0	0	0
<b>Total Expenditures and Uses</b>		(4,115,874)	(3,236,500)	(2,442,500)	(1,820,000)	(2,560,000)	(1,650,000)
<b>Change in Cash Balance</b>		(940,445)	(357,107)	704,129	1,441,725	211,656	1,177,089
<b>Ending Cash Balance</b>		19,431,635	19,074,528	19,778,657	21,220,382	21,432,038	22,609,127

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

Department	Project #	2018	2019	2020	2021	2022	Total
<b>Fire</b>							
Replace 2007 Freightliner Medtec Ambulance	F-01		275,000				275,000
HVAC Repairs	F-03	50,000					50,000
<b>Fire Total</b>		<b>50,000</b>	<b>275,000</b>				<b>325,000</b>
<b>Police</b>							
Office Space Rehab	PD-06	87,500	87,500				175,000
<b>Police Total</b>		<b>87,500</b>	<b>87,500</b>				<b>175,000</b>
<b>Public Works</b>							
Replace 2004 Roll Off Dump (PW 12)	PW-03		150,000				150,000
Replace 2004 Roll Off Dump (PW 13)	PW-04			220,000			220,000
Replace 2004 Roll Off Dump (PW 17)	PW-05	219,000					219,000
Replace 2006 John Deere Loader (PW 35)	PW-06				410,000		410,000
Street & Alley Reconstruction/Rehabilitation	PW-07	1,500,000	1,400,000	1,400,000	1,450,000	1,450,000	7,200,000
Willow Road Construction (Local Match)	PW-08				1,750,000		1,750,000
Sidewalks - Replacement & New	PW-09	150,000	150,000	150,000	150,000	150,000	750,000
Hubbard Woods Train Station - Village Contribution	PW-13		50,000				50,000
Replace Leaf Vactors	PW-14	130,000	130,000				260,000
Commercial District Brick Pavers	PW-15	50,000	50,000	50,000	50,000	50,000	250,000
Sign Fabrication Machine	PW-16		75,000				75,000
Parking Rehabilitation - Elm Street Station	PW-17	450,000					450,000
HW Retaining Wall & Sidewalk Replacement	PW-18		75,000				75,000
<b>Public Works Total</b>		<b>2,499,000</b>	<b>2,080,000</b>	<b>1,820,000</b>	<b>3,810,000</b>	<b>1,650,000</b>	<b>11,859,000</b>
<b>GRAND TOTAL</b>		<b>2,636,500</b>	<b>2,442,500</b>	<b>1,820,000</b>	<b>3,810,000</b>	<b>1,650,000</b>	<b>12,359,000</b>



# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>PD-06</b>
<b>Project Name</b>	<b>Office Space Rehab</b>

<b>Type</b>	Maintenance	<b>Department</b>	Police
<b>Category</b>	Buildings	<b>Contact</b>	Police Chief
<b>Type</b>	New Project		



**Total Project Cost: \$175,000**

**Description**

The Public Safety Building was renovated 20 years ago and since that time department operations have changed in such a way the office space is no longer functional. This includes consolidation with Glenview Public Safety Dispatch which left the communications center unoccupied and unusable. Renovation of certain areas of the building would increase functionality.

**Justification**

The Winnetka Police Department closed its police communications center and consolidated with Glenview Public Safety Dispatch. As a result, the entire communications center was vacated and is not usable for other office needs in its current state. With the closure of the communications center, records staffing has increased and additional work stations are needed. Additionally, when the Public Safety building was renovated 20 years ago, the investigations office was designed for two work stations. Since that time, two more work stations have been added.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Construction/Maintenance	87,500	87,500				175,000
<b>Total</b>	<b>87,500</b>	<b>87,500</b>				<b>175,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
General Fund	87,500	87,500				175,000
<b>Total</b>	<b>87,500</b>	<b>87,500</b>				<b>175,000</b>





# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

**Project #** PW-09  
**Project Name** Sidewalks - Replacement & New

**Type** Improvement                      **Department** Public Works  
**Category** Street Reconstruction        **Contact** Public Works Director  
**Type** Annual Program



**Total Project Cost:** \$1,030,000

**Description**  
 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.

**Justification**  
 This project is part of the Village’s commitment to maintaining and replacing as necessary the existing concrete walkway systems throughout the Village.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
280,000	Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
<b>Total</b>	<b>Total</b>	150,000	150,000	150,000	150,000	150,000	750,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
280,000	General Fund	150,000	150,000	150,000	150,000	150,000	750,000
<b>Total</b>	<b>Total</b>	150,000	150,000	150,000	150,000	150,000	750,000

**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

**Project #** PW-14  
**Project Name** Replace Leaf Vactors

**Type** Equipment  
**Category** Vehicles  
**Type** New Project  
**Department** Public Works  
**Contact** Public Works Director



**Total Project Cost:** \$260,000

**Description**  
 Replace two leaf vactors (1997 Giant Vac 6600 and 2000 Giant Vac 6600). Replace with two Xtreme Vac model SCL65M leaf vactors (14yd and 25yd).

**Justification**  
 Two leaf vactors will be replaced due to age, hours, maintenance history, and useful life limitations.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Equip/Vehicles/Furnishings	130,000	130,000				260,000
<b>Total</b>	<b>130,000</b>	<b>130,000</b>				<b>260,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
General Fund	130,000	130,000				260,000
<b>Total</b>	<b>130,000</b>	<b>130,000</b>				<b>260,000</b>

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

**Project #** PW-15  
**Project Name** Commercial District Brick Pavers

**Type** Improvement                      **Department** Public Works  
**Category** Street Reconstruction      **Contact** Public Works Director  
**Type** Annual Program



**Total Project Cost:** \$250,000

### Description

The Village will be looking to expand upon the general brick paver maintenance program to be able to remove and replace larger section of the brick paver walkways in the commercial district areas. This program is proposed to be funded over the next three years.

### Justification

This project is part of the Village’s commitment to maintaining and replacing as necessary the existing brick paver walkway systems throughout the commercial districts.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
General Fund	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>PW-17</b>
<b>Project Name</b>	<b>Parking Rehabilitation - Elm Street Station</b>

**Type** Improvement                      **Department** Public Works  
**Category** Street Reconstruction                      **Contact**  
**Type** New Project



**Total Project Cost:**    \$450,000

<b>Description</b>
This project will replace the deteriorated asphalt and curbs at the Elm Street Train Station.

<b>Justification</b>
This parking lot was identified as a priority area for replacement.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Construction/Maintenance	450,000					450,000
<b>Total</b>	<b>450,000</b>					<b>450,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
General Fund	450,000					450,000
<b>Total</b>	<b>450,000</b>					<b>450,000</b>

# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Motor Fuel Tax Fund

#### Description of Fund:

The Motor Fuel Tax Fund is a special revenue fund, meaning that its expenditures are statutorily restricted to a specific purpose, in this case, road and street improvements. Revenues from this fund are derived from State of Illinois Motor Fuel tax allotments and grants. Monies in this fund are held segregated from other funds and a Council resolution is approved before projects are undertaken in accordance with the law.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

Capital Improvement Plan

2017 thru 2022



SOURCES AND USES OF FUNDS

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Motor Fuel Tax Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$2,532,337	\$2,694,938	\$2,626,938	\$2,488,938	\$2,475,938	\$1,337,938
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Operational Income - Grants	0	320,000	0	0	0	0
Operational Income - State Disbursements	312,601	312,000	312,000	312,000	312,000	312,000
<i>Total</i>	312,601	632,000	312,000	312,000	312,000	312,000
<b>Total Revenues and Other Fund Sources</b>	312,601	632,000	312,000	312,000	312,000	312,000
<b>Total Funds Available</b>	2,844,938	3,326,938	2,938,938	2,800,938	2,787,938	1,649,938
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Motor Fuel</u>						
Street Rehabilitation <i>MFT-01</i>	0	0	0	(200,000)	(200,000)	(200,000)
Bridge Painting & Deck Repair (Cherry, Oak) <i>MFT-02</i>	(150,000)	(400,000)	(450,000)	0	0	0
Willow Road Phase II Engineering (Local Match) <i>MFT-03</i>	0	0	0	(125,000)	0	0
Green Bay & Elm Traffic Signal <i>MFT-04</i>	0	(300,000)	0	0	0	0
<i>Total</i>	(150,000)	(700,000)	(450,000)	(325,000)	(200,000)	(200,000)
<u>Public Works</u>						
Willow Road Construction (Local Match) <i>PW-08</i>	0	0	0	0	(1,250,000)	0
<i>Total</i>	0	0	0	0	(1,250,000)	0
<b>Total Expenditures and Uses</b>	(150,000)	(700,000)	(450,000)	(325,000)	(1,450,000)	(200,000)
<b>Change in Cash Balance</b>	162,601	(68,000)	(138,000)	(13,000)	(1,138,000)	112,000
<b>Ending Cash Balance</b>	2,694,938	2,626,938	2,488,938	2,475,938	1,337,938	1,449,938

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

<b>Department</b>	<b>Project #</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Motor Fuel</b>							
Street Rehabilitation	<i>MFT-01</i>			200,000	200,000	200,000	<i>600,000</i>
Bridge Painting & Deck Repair (Cherry, Oak)	<i>MFT-02</i>	400,000	450,000				<i>850,000</i>
Willow Road Phase II Engineering (Local Match)	<i>MFT-03</i>			125,000			<i>125,000</i>
Green Bay & Elm Traffic Signal	<i>MFT-04</i>	300,000					<i>300,000</i>
	<b>Motor Fuel Total</b>	<b>700,000</b>	<b>450,000</b>	<b>325,000</b>	<b>200,000</b>	<b>200,000</b>	<b><i>1,875,000</i></b>
	<b>GRAND TOTAL</b>	<b>700,000</b>	<b>450,000</b>	<b>325,000</b>	<b>200,000</b>	<b>200,000</b>	<b><i>1,875,000</i></b>



# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>MFT-04</b>
<b>Project Name</b>	<b>Green Bay &amp; Elm Traffic Signal</b>



**Type** Improvement                      **Department** Motor Fuel  
**Category** Street Reconstruction      **Contact** Public Works Director  
**Type** Carry Over Project

**Total Project Cost: \$300,000**

<b>Description</b>
The project will consist of the upgrading/modernization of the existing traffic signals at Green Bay & Elm St., including enhancements to pedestrian crossing signals.

<b>Justification</b>
This is the Village's fiscal contribution towards the improvements to the traffic signals at the intersection of Green Bay Rd and Elm St. The signals are being replaced due to age, reliability and improvements in technology.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<input type="text" value="0"/>	Construction/Maintenance	300,000					300,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>					<b>300,000</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<input type="text" value="0"/>	Motor Fuel Tax Fund	300,000					300,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>					<b>300,000</b>

# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Village Facilities Fund

#### Description of Fund:

The Village Facilities Fund is classified as a capital project fund. Its purpose is limited to funding capital improvements related to Village-owned property. The revenues in this fund consist primarily of transfers from the General Fund. Transfers are made strategically and only when capital investment is planned and budgeted. In the past, major expenditures from this fund included the renovation of the Village Hall offices and the rehabilitation of the Village Hall doors.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

*Capital Improvement Plan*

2017 thru 2022



**SOURCES AND USES OF FUNDS**

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Village Facilities Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$336,796	\$233,075	\$113,601	\$63,601	\$13,601	\$13,601
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Contribution from Operations	(6,021)	(44,474)	0	0	0	0
<i>Total</i>	(6,021)	(44,474)	0	0	0	0
<b>Total Revenues and Other Fund Sources</b>	(6,021)	(44,474)	0	0	0	0
<b>Total Funds Available</b>	330,775	188,601	113,601	63,601	13,601	13,601
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Village Facilities</u>						
Village Hall Storm Windows	VF-01 (97,700)	(75,000)	0	0	0	0
Village Hall Systems Rehabilitation	VF-02 0	0	(50,000)	(50,000)	0	0
<i>Total</i>	(97,700)	(75,000)	(50,000)	(50,000)	0	0
<b>Total Expenditures and Uses</b>	(97,700)	(75,000)	(50,000)	(50,000)	0	0
<b>Change in Cash Balance</b>	(103,721)	(119,474)	(50,000)	(50,000)	0	0
<b>Ending Cash Balance</b>	233,075	113,601	63,601	13,601	13,601	13,601

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

<b>Department</b>	<b>Project #</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Village Facilities</b>							
Village Hall Storm Windows	VF-01	75,000					75,000
Village Hall Systems Rehabilitation	VF-02		50,000	50,000			100,000
<b>Village Facilities Total</b>		<b>75,000</b>	<b>50,000</b>	<b>50,000</b>			<b>175,000</b>
<b>GRAND TOTAL</b>		<b>75,000</b>	<b>50,000</b>	<b>50,000</b>			<b>175,000</b>

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>VF-01</b>
<b>Project Name</b>	<b>Village Hall Storm Windows</b>



<b>Type</b>	Improvement	<b>Department</b>	Village Facilities
<b>Category</b>	Buildings	<b>Contact</b>	Assistant Village Manager
<b>Type</b>	Continuing Project		

**Total Project Cost: \$172,700**

**Description**

Storm windows provide valuable thermal protection and contribute to the efficient heating and cooling of the Village Hall throughout the year. The Hall windows are a single pane glass, and while beautiful, do not offer the full energy benefits and protections desired. Much time has been spent to determine the appropriate materials and storm window types that will meet these objectives and also enhance the aesthetic of the building. As part of the Storm Windows Project, we intend to make necessary repairs to the wood frames as well as perform touch-up painting. There are 78 windows that are part of the project scope. There are eight different window frame types (of various configurations) to be considered for storm window design. Storm windows have been planned for single windows and double hung windows; in addition, the transom single and double archtop and sidelights on the lower elevation will add to the storm protection.

Critically, the project team has identified the appropriate unique and custom made storm windows that are intended for use on historic buildings. These “invisible” storm windows are made in a color that compliments the Village Hall, but will still offer the energy efficiencies, heating/cooling comforts, and decreased maintenance the Village desires. Included below are several photos showing the existing windows next to “mock-ups” where the desired storm windows have been temporarily installed.

**Justification**

In launching this project in 2016, the project team encountered several delays, including securing a project manager to oversee the work and long lead times to complete the mock installations employed to demonstrate the aesthetic impact to the Landmark Preservation Commission. While the storm windows were not completed during the original renovation, they are an important component to the overall building and vital to address in the short-term. The windows themselves were restored to full operation and painted in the historic paint color, but without protection, they will weather much more quickly and maintenance issues will increase. By hiring a project manager in late 2016 and starting the bidding process in early 2017, the project team feels this work can be completed in full in FY 2017, but has included funding in the event the project extends into FY 2018.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
97,700	Construction/Maintenance	75,000					75,000
<b>Total</b>	<b>Total</b>	75,000					75,000

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
97,700	Village Facilities Fund	75,000					75,000
<b>Total</b>	<b>Total</b>	75,000					75,000

# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Business District Revitalization Fund

#### Description of Fund:

The Business District Revitalization Fund is a capital projects fund that serves to fund improvements related to the downtown Winnetka business districts of Hubbard Woods, Elm, and Indian Hill. Like the Village Facilities Fund, it is also funded from budgeted General Fund transfers when improvements are identified. This fund has considerable investment activity in FY 2018 due to the completion of the Downtown Master Plan study in 2016.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

Capital Improvement Plan

2017 thru 2022



SOURCES AND USES OF FUNDS

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Business District Revitalization Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$523,132	\$429,138	\$2,682	(\$107,318)	(\$167,318)	(\$227,318)
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Contribution from Operations	(37,494)	(36,076)	(10,000)	(10,000)	(10,000)	(10,000)
Transfer from General Fund	75,000	525,000	0	0	0	0
<i>Total</i>	37,506	488,924	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Revenues and Other Fund Sources</b>	37,506	488,924	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Funds Available</b>	560,638	918,062	(7,318)	(117,318)	(177,318)	(237,318)
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Bus. District Revitalization</u>						
Sidewalk, Grate & Paver Projects <i>BD-02</i>	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
DMP Redevelopment Site Evaluation (Post Office) <i>BD-03</i>	0	0	(50,000)	0	0	0
Downtown Master Plan - Implementation Consulting <i>BD-04</i>	(10,000)	(45,380)	0	0	0	0
Spruce St. / Chestnut St. Gateway Streetscape <i>BD-09</i>	(71,500)	(545,000)	0	0	0	0
Gateway/Wayfinding Signage <i>BD-10</i>	0	(150,000)	0	0	0	0
Other Streetscape Related Improvements <i>BD-11</i>	0	(125,000)	0	0	0	0
<i>Total</i>	(131,500)	(915,380)	(100,000)	(50,000)	(50,000)	(50,000)
<b>Total Expenditures and Uses</b>	(131,500)	(915,380)	(100,000)	(50,000)	(50,000)	(50,000)
<b>Change in Cash Balance</b>	(93,994)	(426,456)	(110,000)	(60,000)	(60,000)	(60,000)
<b>Ending Cash Balance</b>	429,138	2,682	(107,318)	(167,318)	(227,318)	(287,318)

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

<b>Department</b>	<b>Project #</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Bus. District Revitalization</b>							
Sidewalk, Grate & Paver Projects	<i>BD-02</i>	50,000	50,000	50,000	50,000	50,000	<i>250,000</i>
DMP Redevelopment Site Evaluation (Post Office)	<i>BD-03</i>		50,000				<i>50,000</i>
Downtown Master Plan - Implementation Consulting	<i>BD-04</i>	45,380					<i>45,380</i>
Spruce St. / Chestnut St. Gateway Streetscape	<i>BD-09</i>	545,000					<i>545,000</i>
Gateway/Wayfinding Signage	<i>BD-10</i>	150,000					<i>150,000</i>
Other Streetscape Related Improvements	<i>BD-11</i>	125,000					<i>125,000</i>
<b>Bus. District Revitalization Total</b>		<b>915,380</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>1,165,380</b>
<b>GRAND TOTAL</b>		<b>915,380</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>1,165,380</b>

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>BD-02</b>
<b>Project Name</b>	<b>Sidewalk, Grate &amp; Paver Projects</b>

<b>Type</b>	Improvement	<b>Department</b>	Bus. District Revitalization
<b>Category</b>	Street Paving	<b>Contact</b>	Public Works Director
<b>Type</b>	Annual Program		



**Total Project Cost: \$350,000**

**Description**

The Village will be looking to expand upon the general brick paver maintenance program to be able to remove and replace larger sections of the brick paver walkways in the commercial district areas. This program is proposed to be funded over the next five years.

**Justification**

This project is part of the Village's commitment to maintaining and replacing as necessary the existing brick paver walkway systems throughout the commercial districts.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
100,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>Total</b>	50,000	50,000	50,000	50,000	50,000	250,000

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
100,000	Business District Revitalization Fund	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>Total</b>	50,000	50,000	50,000	50,000	50,000	250,000









# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Electric Fund

#### Description of Fund:

The Electric Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. The capital improvements budgeted in this fund include investments in the Electric Plant, electric substations, and the electric distribution system.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

Capital Improvement Plan

2017 thru 2022



SOURCES AND USES OF FUNDS

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Electric Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$5,883,919	\$4,486,153	\$3,428,228	\$3,080,287	\$3,441,429	\$4,197,926
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Contribution from Operations	471,838	2,214,379	2,932,679	3,807,758	3,734,558	3,978,780
<b>Total</b>	471,838	2,214,379	2,932,679	3,807,758	3,734,558	3,978,780
<b>Total Revenues and Other Fund Sources</b>	471,838	2,214,379	2,932,679	3,807,758	3,734,558	3,978,780
<b>Total Funds Available</b>	6,355,757	6,700,532	6,360,907	6,888,045	7,175,987	8,176,706
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<i>Water &amp; Electric</i>						
#62 Dump Truck (1997) E-01	0	0	(90,000)	0	0	0
#84 Pick up/Snow Plow (2003) E-02	0	(25,000)	0	0	0	0
Replace Line Truck #55 (2000) E-03	0	0	(230,000)	0	0	0
Replace Line Truck #56 E-04	0	0	0	0	(230,000)	0
Fire Protection Generator/Turbine & Diesels E-06	(35,000)	(768,000)	0	0	0	0
Second Substation Transformer E-07	0	(50,000)	0	(500,000)	(550,000)	0
Transformer Yard and Building Modifications E-08	0	(50,000)	(150,000)	(150,000)	0	0
ComEd Interconnection for Substation Trans. E-09	0	0	0	(300,000)	0	0
New Switchgear E-10	0	(50,000)	(380,000)	0	0	0
Fire Protection Transformer Yard E-11	0	0	0	0	(180,400)	(180,400)
Fire Protection Building E-12	0	(120,000)	0	0	0	0
Cable Pulling & Directional Boring E-13	(411,000)	(523,000)	(484,100)	(498,623)	(513,582)	(528,989)
Underground Conductors E-14	(414,000)	(513,000)	(416,000)	(429,000)	(441,000)	(454,230)
Cable Devices & Switchgear E-15	(52,511)	(137,486)	(62,000)	(63,860)	(65,776)	(67,749)
System Reinforcement - Conduit E-16	(60,000)	(75,000)	(77,250)	(79,568)	(81,954)	(84,413)
Transformers & Devices E-17	(110,000)	(231,132)	(136,990)	(141,100)	(141,000)	(145,333)
Allocated Employee Salaries - Electric E-18	(693,226)	(729,686)	(744,280)	(759,165)	(774,349)	(789,836)
Turbine #6 Overhaul E-19	0	0	(510,000)	0	0	0
Turbine #4 Overhaul E-20	0	0	0	(525,300)	0	0
Turbine #7 Overhaul E-21	0	0	0	0	0	(557,230)
Diesel Generator #9, Front-end Gear Overhaul E-22	(93,867)	0	0	0	0	0
Circuit Automation - Pilot on Single Circuit E-23	0	0	0	0	0	(253,000)

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Electric Fund</b>						
<i>Total</i>	(1,869,604)	(3,272,304)	(3,280,620)	(3,446,616)	(2,978,061)	(3,061,180)
<b>Total Expenditures and Uses</b>	(1,869,604)	(3,272,304)	(3,280,620)	(3,446,616)	(2,978,061)	(3,061,180)
<b>Change in Cash Balance</b>	(1,397,766)	(1,057,925)	(347,941)	361,142	756,497	917,600
<b>Ending Cash Balance</b>	4,486,153	3,428,228	3,080,287	3,441,429	4,197,926	5,115,526

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

Department	Project #	2018	2019	2020	2021	2022	Total
<b>Water &amp; Electric</b>							
#62 Dump Truck (1997)	E-01		90,000				90,000
#84 Pick up/Snow Plow (2003)	E-02	50,000					50,000
Replace Line Truck #55 (2000)	E-03		230,000				230,000
Replace Line Truck #56	E-04				230,000		230,000
Fire Protection Generator/Turbine & Diesels	E-06	768,000					768,000
Second Substation Transformer	E-07	50,000		500,000	550,000		1,100,000
Transformer Yard and Building Modifications	E-08	50,000	150,000	150,000			350,000
ComEd Interconnection for Substation Trans.	E-09			300,000			300,000
New Switchgear	E-10	50,000	380,000				430,000
Fire Protection Transformer Yard	E-11				180,400	180,400	360,800
Fire Protection Building	E-12	120,000					120,000
Cable Pulling & Directional Boring	E-13	523,000	484,100	498,623	513,582	528,989	2,548,294
Underground Conductors	E-14	513,000	416,000	429,000	441,000	454,230	2,253,230
Cable Devices & Switchgear	E-15	137,486	62,000	63,860	65,776	67,749	396,871
System Reinforcement - Conduit	E-16	75,000	77,250	79,568	81,954	84,413	398,185
Transformers & Devices	E-17	231,132	136,990	141,100	141,000	145,333	795,555
Allocated Employee Salaries - Electric	E-18	729,686	744,280	759,165	774,349	789,836	3,797,316
Turbine #6 Overhaul	E-19		510,000				510,000
Turbine #4 Overhaul	E-20			525,300			525,300
Turbine #7 Overhaul	E-21					557,230	557,230
Circuit Automation - Pilot on Single Circuit	E-23					253,000	253,000
<b>Water &amp; Electric Total</b>		<b>3,297,304</b>	<b>3,280,620</b>	<b>3,446,616</b>	<b>2,978,061</b>	<b>3,061,180</b>	<b>16,063,781</b>
<b>GRAND TOTAL</b>		<b>3,297,304</b>	<b>3,280,620</b>	<b>3,446,616</b>	<b>2,978,061</b>	<b>3,061,180</b>	<b>16,063,781</b>

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>E-02</b>
<b>Project Name</b>	<b>#84 Pick up/Snow Plow (2003)</b>



<b>Type</b>	Equipment	<b>Department</b>	Water & Electric
<b>Category</b>	Vehicles	<b>Contact</b>	Water & Electric Director
<b>Type</b>	New Project		

**Total Project Cost: \$50,000**

<b>Description</b>
Replace existing 2003 4-wheel drive truck equipment equipped with a hydraulic lift gate and snow plow with 2018 4-wheel drive truck with similar equipment. Vehicle replacement is funded 50% by the Water Fund and 50% by the Electric Fund.

<b>Justification</b>
Truck is being replaced due to its physical condition and useful life limitation.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Equip/Vehicles/Furnishings	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Electric Fund	25,000					25,000
Water Fund	25,000					25,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

# Capital Improvement Plan

## Village of Winnetka, Illinois

Data in Year 2018

**Project #** E-06  
**Project Name** Fire Protection Generator/Turbine & Diesels

**Type** Improvement  
**Category** Electric Plant  
**Type** Continuing Project  
**Department** Water & Electric  
**Contact** Water & Electric Director

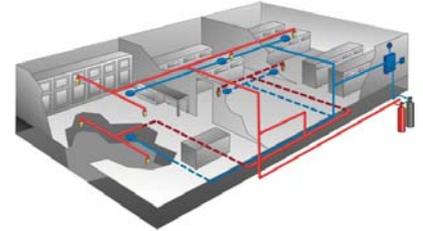


photo courtesy of Kelle

**Total Project Cost:** \$803,000

**Description**  
 The proposed project installs fire protection on the generating units located at the Electric Plant. The Electric Plant contains three steam turbines and two diesel engines. The project will install a water deluge system on the lower level of the Electric Plant accompanied with an inert gas system on the steam generators. In the event of a fire, successful containment and extinction is critical to insure that water and electric service is not impacted. The installed system provides fire protection to the Water Plant's high lift pumps that are located in the basement of the Electric Plant.

**Justification**  
 The generating units do not contain fire protection measures. In the event of a fire, successful containment and extinguishment is critical to insure that water and electric service is not impacted.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
35,000	Construction/Maintenance	768,000					768,000
<b>Total</b>	<b>Total</b>	768,000					768,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
35,000	Electric Fund	768,000					768,000
<b>Total</b>	<b>Total</b>	768,000					768,000







**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

**Project #** E-12  
**Project Name** Fire Protection Building



**Type** Improvement                      **Department** Water & Electric  
**Category** Electric Substations                      **Contact** Water & Electric Director  
**Type** Continuing Project

**Total Project Cost:** \$120,000

**Description**  
 The proposed project installs an inert gas fire suppression system in the Plant Load Center Building located at 725-735 Tower Road. The Plant Load Center contains 4kV and 12kV switchgear, circuit breakers, and a cable space beneath the building. In the event of a fire, the fire protection system is intended to minimize damage to the facility, limiting the impact on the electric distribution system. A clean agent system that uses inert gases and chemical agents to extinguish the fire without damaging equipment is proposed. A catastrophic fire would have significant impact on electric service to the Water Plant, Village facilities, three distribution circuits, and the Electric Plant’s generating capability.

**Justification**  
 The existing substation building does not contain fire protection measures. In the event of a fire, the fire protection system is intended to minimize damage to the facility, limiting the impact on the electric distribution system.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Construction/Maintenance	120,000					120,000
<b>Total</b>	<b>120,000</b>					<b>120,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Electric Fund	120,000					120,000
<b>Total</b>	<b>120,000</b>					<b>120,000</b>

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>E-13</b>
<b>Project Name</b>	<b>Cable Pulling &amp; Directional Boring</b>



<b>Type</b>	Improvement	<b>Department</b>	Water & Electric
<b>Category</b>	Electric Distribution	<b>Contact</b>	Water & Electric Director
<b>Type</b>	Annual Program		

**Total Project Cost: \$3,400,294**

**Description**  
 Contracted resources are used to install underground conduit using directional boring. On occasion, contracted resources are utilized to pull cable into conduit to supplement Winnetka labor resources. Directional boring is frequently called horizontal drilling, utilizes a steerable trenchless method of installing underground conduit along a prescribed bore path using a surface launched drilling head. Using this method, there is minimal impact on the surrounding area. The proposed funds are for new service installations, revisions relocations associated with customer requests.

**Justification**  
 Directional boring is the least obtrusive manner in which to install underground conduit. The project funding is required to install conduit for new electric services.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
852,000	Construction/Maintenance	523,000	484,100	498,623	513,582	528,989	2,548,294
<b>Total</b>	<b>Total</b>	<b>523,000</b>	<b>484,100</b>	<b>498,623</b>	<b>513,582</b>	<b>528,989</b>	<b>2,548,294</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
852,000	Electric Fund	523,000	484,100	498,623	513,582	528,989	2,548,294
<b>Total</b>	<b>Total</b>	<b>523,000</b>	<b>484,100</b>	<b>498,623</b>	<b>513,582</b>	<b>528,989</b>	<b>2,548,294</b>

# Capital Improvement Plan

## Village of Winnetka, Illinois

Data in Year 2018

<b>Project #</b>	<b>E-14</b>
<b>Project Name</b>	<b>Underground Conductors</b>



<b>Type</b>	Equipment	<b>Department</b>	Water & Electric
<b>Category</b>	Electric Distribution	<b>Contact</b>	Water & Electric Director
<b>Type</b>	Annual Program		

**Total Project Cost: \$3,008,230**

<b>Description</b>
The proposed funding is for medium voltage (15kV) cable and secondary (600V) cable used during the fiscal year. Medium voltage cable is used on underground electric circuits and also to provide power to distribution transformers. Secondary cable is installed from the distribution transformer to customer meter pedestals. On an annual basis, the Electric Fund targets replacement of approximately 3,500 feet of aged cable sections that contain an insulation design that is known within the utility design for poor service reliability. Approximately 5,500 feet of primary cable in the proposed budget is contingent on the planned installation of a new storm water pumping station on Boal Parkway.

<b>Justification</b>
Procurement of underground conductors is required to support the installation of new electric services and for the replacement of aging underground infrastructure to insure ongoing system reliability.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
755,000	Equip/Vehicles/Furnishings	513,000	416,000	429,000	441,000	454,230	2,253,230
<b>Total</b>	<b>Total</b>	513,000	416,000	429,000	441,000	454,230	2,253,230

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
755,000	Electric Fund	513,000	416,000	429,000	441,000	454,230	2,253,230
<b>Total</b>	<b>Total</b>	513,000	416,000	429,000	441,000	454,230	2,253,230



# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>E-16</b>
<b>Project Name</b>	<b>System Reinforcement - Conduit</b>



<b>Type</b>	Maintenance	<b>Department</b>	Water & Electric
<b>Category</b>	Electric Distribution	<b>Contact</b>	Water & Electric Director
<b>Type</b>	Annual Program		

**Total Project Cost: \$490,185**

**Description**  
 Contracted resources are used to install underground cable using directional boring. Directional boring is frequently called horizontal drilling, utilizes a steerable trenchless method of installing underground conduit along a prescribed bore path using a surface launched drilling head. Using this method, there is minimal impact on the surrounding area. The proposed funds are for the installation of conduit required for repairs to the existing system and/or extensions of the distribution system that are not associated with new service connections.

**Justification**  
 Directional boring is the least obtrusive manner in which to install underground conduit. The project funding is required to install conduit for system reliability projects.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
92,000	Construction/Maintenance	75,000	77,250	79,568	81,954	84,413	398,185
<b>Total</b>	<b>Total</b>	<b>75,000</b>	<b>77,250</b>	<b>79,568</b>	<b>81,954</b>	<b>84,413</b>	<b>398,185</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
92,000	Electric Fund	75,000	77,250	79,568	81,954	84,413	398,185
<b>Total</b>	<b>Total</b>	<b>75,000</b>	<b>77,250</b>	<b>79,568</b>	<b>81,954</b>	<b>84,413</b>	<b>398,185</b>

**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

<b>Project #</b>	<b>E-17</b>
<b>Project Name</b>	<b>Transformers &amp; Devices</b>



<b>Type</b>	Equipment	<b>Department</b>	Water & Electric
<b>Category</b>	Electric Distribution	<b>Contact</b>	Water & Electric Director
<b>Type</b>	Annual Program		

**Total Project Cost: \$1,012,555**

**Description**  
 The proposed funding is for the purchase of distribution transformers used on the Village’s electrical system. Transformers are utilized to step down the voltage used on the electric distribution system to the voltage level requested by the customer. Funding includes the purchase of transformers for new business request and replacement of transformers identified through preventative maintenance and/or emergent failures.

**Justification**  
 Transformers are required to provide the requested service voltage to new customers or upon replacement of a failed transformer.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
217,000	Equip/Vehicles/Furnishings	231,132	136,990	141,100	141,000	145,333	795,555
<b>Total</b>	<b>Total</b>	231,132	136,990	141,100	141,000	145,333	795,555

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
217,000	Electric Fund	231,132	136,990	141,100	141,000	145,333	795,555
<b>Total</b>	<b>Total</b>	231,132	136,990	141,100	141,000	145,333	795,555



# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Water Fund

#### Description of Fund:

The Water Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Water Funds capital expenses are designed to improve the Water Plant and water distribution system. Recent infrastructure studies have identified specific areas of the distribution network that require immediate investment—those projects are included in this capital plan.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.
4. Burns & McDonnell Water Rate Study Performance Metrics for 2017 and 2018.



Village of Winnetka, Illinois

Capital Improvement Plan

2017 thru 2022



SOURCES AND USES OF FUNDS

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Water Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$1,679,720	\$1,757,988	\$1,671,003	\$1,870,226	\$1,857,469	\$1,814,952
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Contribution from Operations	489,158	269,823	1,022,300	1,242,800	1,485,800	1,752,400
General Fund Loan	1,000,000	0	0	0	0	0
General Fund Loan Debt Service (I)	0	(17,600)	0	0	0	0
General Fund Loan Debt Service (P&I)	0	0	(482,600)	(544,416)	0	0
IEPA Loan	0	0	465,000	535,000	0	0
IEPA Loan Debt Service	0	0	0	(61,200)	(61,200)	(61,200)
<i>Total</i>	1,489,158	252,223	1,004,700	1,172,184	1,424,600	1,691,200
<b>Total Revenues and Other Fund Sources</b>	1,489,158	252,223	1,004,700	1,172,184	1,424,600	1,691,200
<b>Total Funds Available</b>	3,168,878	2,010,211	2,675,703	3,042,410	3,282,069	3,506,152
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Water &amp; Electric</u>						
#84 Pick up/Snow Plow (2003) E-02	0	(25,000)	0	0	0	0
Raw Water Intake Maintenance W-02	(113,700)	0	(143,000)	0	(152,000)	0
Replace Pipe Manifold W-03	(82,630)	0	0	0	0	0
Concrete Repairs Clearwell #1 W-04	(31,233)	0	0	0	0	0
Concrete Repairs Clearwell #2 W-05	(26,929)	0	0	0	0	0
Replace Filter Media 5-8 W-06	0	0	(105,000)	(210,000)	(210,000)	0
Replace Flocculators W-07	0	0	0	0	0	(460,000)
Install Sectionalizing Valves W-08	(24,579)	0	0	0	0	0
Allocated Employee Salaries - Water W-09	(75,191)	(80,208)	(81,812)	(83,448)	(85,117)	(86,819)
Line Water Main at Willow Road RR Crossing W-14	(50,000)	(234,000)	0	0	0	0
Main Replacement on Cherry Street (Birch/Ridge) W-15	(343,324)	0	0	0	0	0
Main Replacement on Asbury Avenue (Grove to Lake) W-16	(288,304)	0	0	0	0	0
Main Replacement on Forest Glen Dr. (East Half) W-17	(375,000)	0	0	0	0	0
Main Replacement on Linden Street (Willow/Sunset) W-18	0	0	(374,254)	0	0	0
Main Replacement on Mt. Pleasant (Chestnut/Linden) W-19	0	0	(101,411)	0	0	0
Main Replacement on Merrill St. (Gordon/Green Bay) W-20	0	0	0	(131,318)	0	0

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Water Fund</b>						
Main Replacement on Gage St. (Gordon/Green Bay) <i>W-21</i>	0	0	0	(197,068)	0	0
Main Replacement on Warwick (Winnetka/Essex) <i>W-22</i>	0	0	0	(454,656)	0	0
Elm St. - Transfer Services (Provident/Birch) <i>W-23</i>	0	0	0	(108,451)	0	0
Main Replacement on TBD <i>W-24</i>	0	0	0	0	(1,020,000)	0
Main Replacement on TBD <i>W-25</i>	0	0	0	0	0	(1,105,000)
<i>Total</i>	(1,410,890)	(339,208)	(805,477)	(1,184,941)	(1,467,117)	(1,651,819)
<b>Total Expenditures and Uses</b>	(1,410,890)	(339,208)	(805,477)	(1,184,941)	(1,467,117)	(1,651,819)
<b>Change in Cash Balance</b>	78,268	(86,985)	199,223	(12,757)	(42,517)	39,381
<b>Ending Cash Balance</b>	1,757,988	1,671,003	1,870,226	1,857,469	1,814,952	1,854,333

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

<b>Department</b>	<b>Project #</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Water &amp; Electric</b>							
Raw Water Intake Maintenance	W-02		143,000		152,000		295,000
Replace Filter Media 5-8	W-06		105,000	210,000	210,000		525,000
Replace Flocculators	W-07					460,000	460,000
Allocated Employee Salaries - Water	W-09	80,208	81,812	83,448	85,117	86,819	417,404
Line Water Main at Willow Road RR Crossing	W-14	234,000					234,000
Main Replacement on Linden Street (Willow/Sunset)	W-18		374,254				374,254
Main Replacement on Mt. Pleasant (Chestnut/Linden)	W-19		101,411				101,411
Main Replacement on Merrill St. (Gordon/Green Bay)	W-20			131,318			131,318
Main Replacement on Gage St. (Gordon/Green Bay)	W-21			197,068			197,068
Main Replacement on Warwick (Winnetka/Essex)	W-22			454,656			454,656
Elm St. - Transfer Services (Provident/Birch)	W-23			108,451			108,451
Main Replacement on TBD	W-24				1,020,000		1,020,000
Main Replacement on TBD	W-25					1,105,000	1,105,000
<b>Water &amp; Electric Total</b>		<b>314,208</b>	<b>805,477</b>	<b>1,184,941</b>	<b>1,467,117</b>	<b>1,651,819</b>	<b>5,423,562</b>
<b>GRAND TOTAL</b>		<b>314,208</b>	<b>805,477</b>	<b>1,184,941</b>	<b>1,467,117</b>	<b>1,651,819</b>	<b>5,423,562</b>

**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

<b>Project #</b>	<b>W-09</b>
<b>Project Name</b>	<b>Allocated Employee Salaries - Water</b>



**Type** Unassigned      **Department** Water & Electric  
**Category** Water Distribution      **Contact** Water & Electric Director  
**Type** Annual Program

**Total Project Cost:**      \$577,701

**Description**

This is the allocation of employee salaries for work performed on capital projects during the budget year. In the Water Fund, this includes the installation of new services, installation of valves, and new sections of water main.

**Justification**

Funding used toward the installation of capital assets is accrued in the book value of the water system. Labor used to install capital assets is included in the accounting of capital assets.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
160,297	Other	80,208	81,812	83,448	85,117	86,819	417,404
<b>Total</b>	<b>Total</b>	<b>80,208</b>	<b>81,812</b>	<b>83,448</b>	<b>85,117</b>	<b>86,819</b>	<b>417,404</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
160,297	Water Fund	80,208	81,812	83,448	85,117	86,819	417,404
<b>Total</b>	<b>Total</b>	<b>80,208</b>	<b>81,812</b>	<b>83,448</b>	<b>85,117</b>	<b>86,819</b>	<b>417,404</b>



**Water Main Replacement Program - Financial Metric**

Fiscal Year	Capital Funding Projected To Be Available <sup>(1)</sup>	Capital Funding Included in Proposed Budget	Water Main Renewal & Replacement Since Inception of Replacement Program
2017	\$701,000	\$701,000	\$1,006,628 <sup>(2)(3)</sup>
2018	\$450,000	\$0	

Note (1): Reference Water Main Replacement Study performed by Burns & McDonnell.

(2): 2018 Forest Glen Drive replacement project advanced to 2017.

(3): Estimated cost for fiscal year pending completion of three projects.

**Water Main Replacement Program - Infrastructure Metric**

Fiscal Year	Amount of Water Main Replacement Planned for Fiscal Year (ft.)	Amount of Water Main Replaced Since Inception of Replacement Program (ft.)	Remaining Amount of Water Main To Be Replaced on Distribution System (ft.) <sup>(2)</sup>
2017	2,054	3,384 <sup>(1)</sup>	374,136
2018	0	3,384	374,136

Note (1): 2018 Forest Glen Drive water main replacement project advanced to 2017.

(2): Water distribution system comprised of 71.5 miles (377,520 ft.) of water main.

# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Sanitary Sewer Fund

#### Description of Fund:

The Sanitary Sewer Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Major capital improvements are continuously undertaken to reduce stormwater inflow and infiltration into the sanitary sewer network. Also through the capital improvement program, aging sewer mains are given new life through a relining process.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

Capital Improvement Plan

2017 thru 2022



**SOURCES AND USES OF FUNDS**

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Sanitary Sewer Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$908,612	\$473,546	\$212,365	(\$262,112)	(\$74,031)	\$130,051
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Contribution from Operations	14,934	213,819	275,523	363,081	454,082	548,683
<i>Total</i>	14,934	213,819	275,523	363,081	454,082	548,683
<b>Total Revenues and Other Fund Sources</b>	14,934	213,819	275,523	363,081	454,082	548,683
<b>Total Funds Available</b>	923,546	687,365	487,888	100,969	380,051	678,734
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Sanitary Sewer</u>						
System I/I Engineering and Repairs SS-02	(300,000)	(300,000)	(300,000)	0	0	0
Follow-up Flow Monitoring SS-03	0	0	(100,000)	0	0	0
Trenchless Lining SS-04	(150,000)	(175,000)	(175,000)	(175,000)	(175,000)	(200,000)
Sewer Jet Vactor Truck Replacement (PW 16) SS-05	0	0	(175,000)	0	0	0
Investigation of Ravines Gravity/Force Main Sewers SS-06	0	0	0	0	(75,000)	0
<i>Total</i>	(450,000)	(475,000)	(750,000)	(175,000)	(250,000)	(200,000)
<b>Total Expenditures and Uses</b>	(450,000)	(475,000)	(750,000)	(175,000)	(250,000)	(200,000)
<b>Change in Cash Balance</b>	(435,066)	(261,181)	(474,477)	188,081	204,082	348,683
<b>Ending Cash Balance</b>	473,546	212,365	(262,112)	(74,031)	130,051	478,734

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

<b>Department</b>	<b>Project #</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Sanitary Sewer</b>							
System I/I Engineering and Repairs	SS-02	300,000	300,000				600,000
Follow-up Flow Monitoring	SS-03		100,000				100,000
Trenchless Lining	SS-04	175,000	175,000	175,000	175,000	200,000	900,000
Sewer Jet Vactor Truck Replacement (PW 16)	SS-05		375,000				375,000
Investigation of Ravines Gravity/Force Main Sewers	SS-06				75,000		75,000
<b>Sanitary Sewer Total</b>		<b>475,000</b>	<b>950,000</b>	<b>175,000</b>	<b>250,000</b>	<b>200,000</b>	<b>2,050,000</b>
<b>GRAND TOTAL</b>		<b>475,000</b>	<b>950,000</b>	<b>175,000</b>	<b>250,000</b>	<b>200,000</b>	<b>2,050,000</b>

**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

<b>Project #</b>	<b>SS-02</b>
<b>Project Name</b>	<b>System I/I Engineering and Repairs</b>



<b>Type</b>	Improvement	<b>Department</b>	Sanitary Sewer
<b>Category</b>	Wastewater	<b>Contact</b>	Public Works Director
<b>Type</b>	Annual Program		

**Total Project Cost: \$1,050,000**

<b>Description</b>
Provides for completion of sanitary sewer system repairs identified in Sanitary Sewer Evaluation Studies. This work shall include additional sewer relining, manhole relining and replacement, chimney seals, and engineering design work.

<b>Justification</b>
This project is being performed as part of the Village's commitment to reduce inflow and infiltration into the sanitary sewer system.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
450,000	Construction/Maintenance	300,000	300,000				600,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>300,000</b>				<b>600,000</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
450,000	Sanitary Sewer Fund	300,000	300,000				600,000
<b>Total</b>	<b>Total</b>	<b>300,000</b>	<b>300,000</b>				<b>600,000</b>

# Capital Improvement Plan

## Village of Winnetka, Illinois

Data in Year 2018

<b>Project #</b>	<b>SS-04</b>
<b>Project Name</b>	<b>Trenchless Lining</b>

<b>Type</b>	Maintenance	<b>Department</b>	Sanitary Sewer
<b>Category</b>	Wastewater	<b>Contact</b>	Public Works Director
<b>Type</b>	Annual Program		



**Total Project Cost: \$1,200,000**

**Description**  
 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.

**Justification**  
 This annual program is part of the Village's commitment to reduce inflow and infiltration into the Village's sanitary sewer and ensure integrity and reliability of the sanitary sewer system.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
300,000	Construction/Maintenance	175,000	175,000	175,000	175,000	200,000	900,000
<b>Total</b>	<b>Total</b>	175,000	175,000	175,000	175,000	200,000	900,000

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
300,000	Sanitary Sewer Fund	175,000	175,000	175,000	175,000	200,000	900,000
<b>Total</b>	<b>Total</b>	175,000	175,000	175,000	175,000	200,000	900,000

# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Refuse Fund

#### Description of Fund:

The Refuse Fund is classified as a business (enterprise) fund. Unlike the other Village business funds, it is not solely sustained by its operational revenues. For many years, the operations of the Refuse fund have been supported by the Village property tax levy and an additional transfer from the General Fund. In addition to budgeting for the capitalized replacement of refuse fleet vehicles in 2018 and beyond, there is the potential that leachate remediation at the former landfill site will be required in the future.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

*Capital Improvement Plan*

2017 thru 2022



**SOURCES AND USES OF FUNDS**

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Refuse Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$420,212	\$647,531	\$457,977	\$334,423	\$723,869	\$873,315
<b><u>Revenues and Other Fund Sources</u></b>						
<i>Revenue</i>						
Contribution from Operations	(322,681)	389,446	389,446	389,446	389,446	389,446
Transfer from General Fund	550,000	0	0	0	0	0
<i>Total</i>	227,319	389,446	389,446	389,446	389,446	389,446
<b>Total Revenues and Other Fund Sources</b>	227,319	389,446	389,446	389,446	389,446	389,446
<b>Total Funds Available</b>	647,531	1,036,977	847,423	723,869	1,113,315	1,262,761
<b><u>Expenditures and Uses</u></b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Refuse</u>						
Refuse Truck Replacement Program <span style="float: right;"><i>R-01</i></span>	0	(480,000)	(480,000)	0	(240,000)	(240,000)
Refuse Scooter Replacements <span style="float: right;"><i>R-02</i></span>	0	(99,000)	(33,000)	0	0	0
Leachate Migration Remediation <span style="float: right;"><i>R-03</i></span>	0	0	0	0	0	0
<i>Total</i>	0	(579,000)	(513,000)	0	(240,000)	(240,000)
<b>Total Expenditures and Uses</b>	0	(579,000)	(513,000)	0	(240,000)	(240,000)
<b>Change in Cash Balance</b>	227,319	(189,554)	(123,554)	389,446	149,446	149,446
<b>Ending Cash Balance</b>	647,531	457,977	334,423	723,869	873,315	1,022,761

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

<b>Department</b>	<b>Project #</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Refuse</b>							
Refuse Truck Replacement Program	R-01	480,000	480,000		240,000	240,000	1,440,000
Refuse Scooter Replacements	R-02	99,000	33,000				132,000
Leachate Migration Remediation	R-03	0	0	0	0	0	0
	<b>Refuse Total</b>	<b>579,000</b>	<b>513,000</b>	<b>0</b>	<b>240,000</b>	<b>240,000</b>	<b>1,572,000</b>
	<b>GRAND TOTAL</b>	<b>579,000</b>	<b>513,000</b>	<b>0</b>	<b>240,000</b>	<b>240,000</b>	<b>1,572,000</b>

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>R-01</b>
<b>Project Name</b>	<b>Refuse Truck Replacement Program</b>



<b>Type</b>	Equipment	<b>Department</b>	Refuse
<b>Category</b>	Vehicles	<b>Contact</b>	Public Works Director
<b>Type</b>	New Project		

**Total Project Cost: \$1,440,000**

<b>Description</b>
Replace existing 25 yard packer refuse trucks with new 25 yard packers, collection mechanics to remain the same in new vehicle. The following is the schedule of truck replacements:  2018: PW-26, PW-30 2019: PW-31, PW-28 2021: PW-29 2022: PW-27

<b>Justification</b>
Trucks will be replaced due to age, mileage, maintenance history, and useful life limitations.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Equip/Vehicles/Furnishings	480,000	480,000		240,000	240,000	1,440,000
<b>Total</b>	<b>480,000</b>	<b>480,000</b>		<b>240,000</b>	<b>240,000</b>	<b>1,440,000</b>
<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Refuse Fund	480,000	480,000		240,000	240,000	1,440,000
<b>Total</b>	<b>480,000</b>	<b>480,000</b>		<b>240,000</b>	<b>240,000</b>	<b>1,440,000</b>



# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>R-03</b>
<b>Project Name</b>	<b>Leachate Migration Remediation</b>



**Type** Maintenance                      **Department** Refuse  
**Category** Other                              **Contact** Public Works Director  
**Type** Continuing Project

**Total Project Cost:**    \$0

**Description**

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.

**Justification**

This program is part of the Village's IEPA permitting for maintenance and monitoring of the closed landfill.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<input type="text" value="0"/>	Other	0	0	0	0	0	0
<b>Total</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<input type="text" value="0"/>	Refuse Fund	0	0	0	0	0	0
<b>Total</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# VILLAGE OF WINNETKA

## CAPITAL IMPROVEMENT PLAN

### Storm Water Sewer Fund

#### Description of Fund:

The Storm Water Sewer Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Revenue from the fund is derived from a monthly stormwater charge to Village utility customers. The stormwater charge is based upon the impervious surface area of a property and generates approximately \$2,000,000 per year in revenue. To fund more significant capital improvements debt was issued in 2013 and 2014 totaling \$16,500,000. The Storm Water Sewer Fund is the only Village fund having outstanding General Obligation (GO) debt. The debt in this fund is annually abated as principal and interest payments are covered by the stormwater utility charge.

#### Attachments:

1. Funding and cash balance summary for 2017-2022.
2. List of projects for 2018-2022.
3. Project detail sheets for capital projects scheduled in 2018.



Village of Winnetka, Illinois

Capital Improvement Plan

2017 thru 2022



SOURCES AND USES OF FUNDS

Source	Estimated 2017	2018	2019	2020	2021	2022
<b>Storm Water Sewer Fund</b>						
<b>Beginning Cash Balance (January 1st)</b>	\$15,669,049	\$15,715,904	\$9,541,112	(\$4,009,780)	(\$18,725,572)	(\$31,111,564)
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
Contribution from Operations	1,648,205	1,381,558	1,381,558	1,381,558	1,381,558	1,381,558
Debt Service	(1,316,350)	(1,316,350)	(1,307,450)	(1,308,350)	(1,294,550)	(1,285,150)
<i>Total</i>	331,855	65,208	74,108	73,208	87,008	96,408
<b>Total Revenues and Other Fund Sources</b>	331,855	65,208	74,108	73,208	87,008	96,408
<b>Total Funds Available</b>	16,000,904	15,781,112	9,615,220	(3,936,572)	(18,638,564)	(31,015,156)
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>Public Works</u>						
Parking Lot Rehab. (Lincoln)	PW-10	(50,000)	0	0	0	0
<i>Total</i>		(50,000)	0	0	0	0
<u>Sanitary Sewer</u>						
Sewer Jet Vector Truck Replacement (PW 16)	SS-05	0	0	(200,000)	0	0
<i>Total</i>		0	0	(200,000)	0	0
<u>Stormwater</u>						
Sheridan Road Ravine Stabilization	SW-02	(30,000)	(275,000)	0	0	0
Engineering - Stakeholder Engagement (Phase I CC)	SW-03	(75,000)	0	0	0	0
Stormwater Engineering - Phase I County Project	SW-04	(50,000)	(331,000)	0	0	0
Stormwater Construction - Phase I County Project	SW-05	0	(3,033,000)	(5,118,000)	0	0
Boal Parkway Improvements	SW-06	(30,000)	(500,000)	0	0	0
Neighborhood-scale Stormwater Studies	SW-07	0	(100,000)	(100,000)	(100,000)	(100,000)
Stormwater Modeling and Alternatives - E. Winnetka	SW-08	0	(180,000)	0	0	0
Mitigation Zone Improvements	SW-09	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Green Infrastructure Improvements	SW-10	0	0	(350,000)	(350,000)	(350,000)
Engineering - Phase I Duke Childs Engagement	SW-11	0	(60,000)	0	0	0
Stormwater Engineering - Phase I Duke Childs	SW-12	0	(1,651,000)	0	0	0
Stormwater Construction - Phase I Duke Childs	SW-13	0	0	(6,322,000)	(6,673,000)	0
Engineering - Phase II Project Development	SW-14	0	(60,000)	0	0	0
Stormwater Engineering - Phase II Projects	SW-15	0	0	(1,485,000)	0	0

Source		Estimated 2017	2018	2019	2020	2021	2022
<b>Storm Water Sewer Fund</b>							
Stormwater Construction - Phase II Projects	SW-16	0	0	0	(7,098,000)	(7,097,000)	0
Engineering - Phase III Project Development	SW-17	0	0	0	0	0	0
Stormwater Engineering - Phase III Projects	SW-18	0	0	0	(518,000)	0	0
Stormwater Construction - Phase III Projects	SW-19	0	0	0	0	(4,157,000)	0
Engineering - Phase IV Project Development	SW-20	0	0	0	0	0	0
Stormwater Engineering - Phase IV Projects	SW-21	0	0	0	0	(719,000)	(719,000)
Stormwater Construction - Phase IV Projects	SW-22	0	0	0	0	0	(11,296,000)
	<i>Total</i>	(235,000)	(6,240,000)	(13,425,000)	(14,789,000)	(12,473,000)	(12,515,000)
<b>Total Expenditures and Uses</b>		(285,000)	(6,240,000)	(13,625,000)	(14,789,000)	(12,473,000)	(12,515,000)
<b>Change in Cash Balance</b>		46,855	(6,174,792)	(13,550,892)	(14,715,792)	(12,385,992)	(12,418,592)
<b>Ending Cash Balance</b>		15,715,904	9,541,112	(4,009,780)	(18,725,572)	(31,111,564)	(43,530,156)

Village of Winnetka, Illinois

*Capital Improvement Plan*

2018 thru 2022



**PROJECTS BY DEPARTMENT**

<b>Department</b>	<b>Project #</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Stormwater</b>							
Sheridan Road Ravine Stabilization	SW-02	275,000					275,000
Stormwater Engineering - Phase I County Project	SW-04	331,000					331,000
Stormwater Construction - Phase I County Project	SW-05	3,033,000	5,118,000				8,151,000
Boal Parkway Improvements	SW-06	500,000					500,000
Neighborhood-scale Stormwater Studies	SW-07	100,000	100,000	100,000	100,000	100,000	500,000
Stormwater Modeling and Alternatives - E. Winnetka	SW-08	180,000					180,000
Mitigation Zone Improvements	SW-09	50,000	50,000	50,000	50,000	50,000	250,000
Green Infrastructure Improvements	SW-10		350,000	350,000	350,000	350,000	1,400,000
Engineering - Phase I Duke Childs Engagement	SW-11	60,000					60,000
Stormwater Engineering - Phase I Duke Childs	SW-12	1,651,000					1,651,000
Stormwater Construction - Phase I Duke Childs	SW-13		6,322,000	6,673,000			12,995,000
Engineering - Phase II Project Development	SW-14	60,000					60,000
Stormwater Engineering - Phase II Projects	SW-15		1,485,000				1,485,000
Stormwater Construction - Phase II Projects	SW-16			7,098,000	7,097,000		14,195,000
Engineering - Phase III Project Development	SW-17		0				0
Stormwater Engineering - Phase III Projects	SW-18			518,000			518,000
Stormwater Construction - Phase III Projects	SW-19				4,157,000		4,157,000
Engineering - Phase IV Project Development	SW-20			0	0		0
Stormwater Engineering - Phase IV Projects	SW-21				719,000	719,000	1,438,000
Stormwater Construction - Phase IV Projects	SW-22					11,296,000	11,296,000
<b>Stormwater Total</b>		<b>6,240,000</b>	<b>13,425,000</b>	<b>14,789,000</b>	<b>12,473,000</b>	<b>12,515,000</b>	<b>59,442,000</b>
<b>GRAND TOTAL</b>		<b>6,240,000</b>	<b>13,425,000</b>	<b>14,789,000</b>	<b>12,473,000</b>	<b>12,515,000</b>	<b>59,442,000</b>

**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

**Project #** SW-02  
**Project Name** Sheridan Road Ravine Stabilization



**Type** Improvement                      **Department** Stormwater  
**Category** Storm Sewer/Drainage      **Contact** Public Works Director  
**Type** Continuing Project

**Total Project Cost:** \$333,461

**Description**  
 Evaluation and reinforcement of ravines along Sheridan Road.

**Justification**  
 This is part of the Village's commitment to maintenance and enhancement of ravine reinforcement along Sheridan Road.

<b>Prior</b>	<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
58,461	Construction/Maintenance	275,000					275,000
<b>Total</b>	<b>Total</b>	275,000					275,000

<b>Prior</b>	<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
58,461	Storm Water Sewer Fund	275,000					275,000
<b>Total</b>	<b>Total</b>	275,000					275,000

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

**Project #** SW-04  
**Project Name** Stormwater Engineering - Phase I County Project

**Type** Improvement                      **Department** Stormwater  
**Category** Storm Sewer/Drainage                      **Contact** Public Works Director  
**Type** New Project



**Total Project Cost:** \$887,539

**Description**  
 Evaluation of large-scale non-tunnel stormwater improvements for western and southwestern Winnetka.

**Justification**  
 Bidding and construction documents for proposed stormwater wetland on Cook County Forest Preserve property west of Hibbard Road, north of Winnetka Avenue.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
556,539	Planning/Design	331,000					331,000
<b>Total</b>	<b>Total</b>	331,000					331,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
556,539	Storm Water Sewer Fund	331,000					331,000
<b>Total</b>	<b>Total</b>	331,000					331,000

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

**Project #** SW-05  
**Project Name** Stormwater Construction - Phase I County Project

**Type** Improvement                      **Department** Stormwater  
**Category** Storm Sewer/Drainage                      **Contact** Public Works Director  
**Type** New Project



**Total Project Cost:** \$8,151,000

**Description**  
 Implementation of projects identified in SW-3.

**Justification**  
 Construction of proposed stormwater wetland on Cook County Forest Preserve property west of Hibbard Road, north of Winnetka Avenue.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
0	Construction/Maintenance	3,033,000	5,118,000				8,151,000
<b>Total</b>	<b>Total</b>	3,033,000	5,118,000				8,151,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
0	Storm Water Sewer Fund	3,033,000	5,118,000				8,151,000
<b>Total</b>	<b>Total</b>	3,033,000	5,118,000				8,151,000

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

**Project #** SW-06  
**Project Name** Boal Parkway Improvements



**Type** Improvement                      **Department** Stormwater  
**Category** Storm Sewer/Drainage      **Contact** Public Works Director  
**Type** Continuing Project

**Total Project Cost:** \$580,000

**Description**  
 Engineering and construction of pump station improvements identified in 2014 Flood Solutions Project pilot study in Boal Parkway neighborhood.

**Justification**  
 This program is part of the Village's commitment to improve the conveyance of stormwater along Boal Parkway. The addition of a pump station will help to reduce the footprint of standing water on Boal Parkway during larger rainfall events.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
80,000	Construction/Maintenance	500,000					500,000
<b>Total</b>	<b>Total</b>	500,000					500,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
80,000	Storm Water Sewer Fund	500,000					500,000
<b>Total</b>	<b>Total</b>	500,000					500,000

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

**Project #** SW-07  
**Project Name** Neighborhood-scale Stormwater Studies

**Type** Improvement                      **Department** Stormwater  
**Category** Storm Sewer/Drainage                      **Contact** Public Works Director  
**Type** New Project



**Total Project Cost:** \$500,000

**Description**  
 Future implementation of neighborhood scale stormwater improvement studies using process modeled in 2014 Flood Solutions project. Neighborhoods to be identified.

**Justification**  
 This is the Village's fiscal commitment to investigate smaller residential locations throughout the Village with stormwater issues utilizing the process modeled in the 2014 Flood Solution project.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
0	Planning/Design	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	100,000	100,000	100,000	100,000	100,000	500,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
0	Storm Water Sewer Fund	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>Total</b>	100,000	100,000	100,000	100,000	100,000	500,000

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

**Project #** SW-08  
**Project Name** Stormwater Modeling and Alternatives - E. Winnetka

**Type** Improvement      **Department** Stormwater  
**Category** Storm Sewer/Drainage      **Contact** Public Works Director  
**Type** New Project



**Total Project Cost:** \$180,000

**Description**  
 Identify holistic stormwater flood risk reduction improvements for the Cherry Street Outlet and Elder Lane Outlet drainage areas of east Winnetka.

**Justification**  
 Evaluation of stormwater flooding areas and solutions for East Winnetka

Prior	Expenditures	2018	2019	2020	2021	2022	Total
0	Planning/Design	180,000					180,000
<b>Total</b>	<b>Total</b>	180,000					180,000

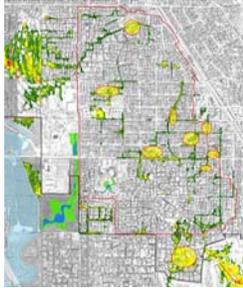
Prior	Funding Sources	2018	2019	2020	2021	2022	Total
0	Storm Water Sewer Fund	180,000					180,000
<b>Total</b>	<b>Total</b>	180,000					180,000

# Capital Improvement Plan

## Village of Winnetka, Illinois

Data in Year 2018

**Project #** SW-09  
**Project Name** Mitigation Zone Improvements



**Type** Improvement  
**Category** Storm Sewer/Drainage  
**Type** New Project  
**Department** Stormwater  
**Contact** Public Works Director

**Total Project Cost:** \$300,000

**Description**  
 Mitigation Zone Improvements.

**Justification**  
 Local protection projects for areas not fully protected by Strand’s proposed stormwater management vision.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
50,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>Total</b>	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
50,000	Storm Water Sewer Fund	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total</b>	<b>Total</b>	50,000	50,000	50,000	50,000	50,000	250,000

# Capital Improvement Plan

Data in Year 2018

## Village of Winnetka, Illinois

<b>Project #</b>	<b>SW-11</b>
<b>Project Name</b>	<b>Engineering - Phase I Duke Childs Engagement</b>



<b>Type</b>	Improvement	<b>Department</b>	Stormwater
<b>Category</b>	Storm Sewer/Drainage	<b>Contact</b>	Public Works Director
<b>Type</b>	New Project		

**Total Project Cost: \$60,000**

<b>Description</b>
Phase I Duke Childs Project Development and Stakeholder Engagement.

<b>Justification</b>
Preliminary engineering necessary for Intergovernmental Agreements for use of Duke Childs Field/Skokie Playfield for stormwater storage.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Planning/Design	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Storm Water Sewer Fund	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

**Project #** SW-12  
**Project Name** Stormwater Engineering - Phase I Duke Childs

**Type** Improvement                      **Department** Stormwater  
**Category** Storm Sewer/Drainage                      **Contact** Public Works Director  
**Type** New Project



**Total Project Cost:** \$1,651,000

**Description**  
Phase I Duke Childs / Conveyance Project.

**Justification**  
Bidding and construction documents for constructing stormwater storage and conveyance systems serving "Tree Streets" area

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Planning/Design	1,651,000					1,651,000
<b>Total</b>	<b>1,651,000</b>					<b>1,651,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Storm Water Sewer Fund	1,651,000					1,651,000
<b>Total</b>	<b>1,651,000</b>					<b>1,651,000</b>

**Capital Improvement Plan**  
**Village of Winnetka, Illinois**

Data in Year 2018

**Project #** SW-14  
**Project Name** Engineering - Phase II Project Development



**Type** Improvement                      **Department** Stormwater  
**Category** Storm Sewer/Drainage      **Contact** Public Works Director  
**Type** New Project

**Total Project Cost:** \$60,000

**Description**  
Phase II Project Development and Stakeholder Engagement.

**Justification**  
Preliminary engineering necessary for Intergovernmental Agreements for use of Crow Island Park for stormwater storage.

<b>Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Planning/Design	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

<b>Funding Sources</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Storm Water Sewer Fund	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

# FINANCIAL AND FUND BALANCE POLICIES

## Core Financial Policy

The Village's core financial policy is to maintain its 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 the refuse utility.

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 and delivering high levels of service, including 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 Winnetkan's.

### **Fees:**

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

### **Utility Rates:**

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

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

## Policies for Operating Expenses

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

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. In order to preserve a stable workforce the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages. However, the Village must continue to improve productivity in order to continue to perform the same, or more, work at a lesser cost. Without decreasing the level of Village services, the Village has reduced its total number of full time employees from 166 FTEs in 2000 to 159.12 FTEs 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 Improvement Plan which is updated annually for the General, MFT, Village Facilities, Business District Revitalization Water, Electric, Refuse, Sanitary Sewer, and Stormwater 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

## Debt Policies

Village residents call for quality infrastructure. Consequently, staff budget capital and infrastructure expenditures for facilities, roadways, sidewalks, equipment, vehicles, electric, water, sewer, and refuse. The costs associated with acquiring and improving many long-term capital assets are met primarily with fund balance, but occasionally the Village will elect to issue debt. The Village reviews existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new debt.

The only current outstanding Village debt is related to stormwater improvements, which consists of a 2013 General Obligation (GO) issue totaling \$9,000,000 and a 2014 General Obligation (GO) issue totaling \$7,500,000. Because the principal and interest payments on this debt are covered by stormwater utility fee revenues, the property tax component of the repayment has been abated annually.

The Village has consistently retained a Aaa bond rating with a “Stable Outlook”. Rating agencies cite the following credit strengths as factors in determining past ratings:

- Very affluent tax base located north of Chicago.
- Significant financial flexibility afforded by the village’s status as a home rule unit.
- History of positive financial operations and maintenance of very strong reserve levels.
- Modest direct debt burden with all debt being paid from self-supporting enterprises.

In recent years, the rating agencies have adjusted their rating methodology scorecard to take a much harder look at pension liabilities. As a result, many neighboring Villages who continue to report solid finances are seeing rating downgrades and/or negative outlooks.

## Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. “The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.” To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

## General Budgeting Policies and Procedures

1. Target and maintain an appropriate fund balance in each fund.
2. Maintain a balanced operational budget, which is defined as avoiding drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures. The Village does not rely on one-time or non-recurring revenue sources in its definition of a balanced budget.
3. 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.
4. The proposed budget is presented using Generally Accepted Accounting Principles, (GAAP). Historical information is restated, when necessary, to aid in meaningful comparisons.
5. The budgetary basis for each fund will match the basis used in audited financial statements. Modified accrual is used for government funds and accrual is used for all other funds.

### **Budget Process/Calendar**

The Village's budget planning cycle consists of a number of distinct steps. The budget process is coordinated annually by the Finance Department in conjunction with the Village Manager's Office. The process normally starts in late summer and concludes with the approval of the budget and tax levy by the Village Council in December. Major milestones in the budget process include:

- June-July: Finance/Village Manager kickoff meeting to discuss budget overview and policy goals.
- July: Village-wide training on the organization's ERP budgeting platform.
- August: Budget data entry is opened to all departments.
- August: Five-year Capital Plan revisions received by Finance.
- August: Finance Department calculates payroll budget based on data provided by Departments.
- September: Budget data entry is closed to departments. Draft budget numbers finalized by the Finance Department.
- September: Village Manager's Office and Finance Department meets with individual departments to discuss proposed budgets.
- September: Proposed budget numbers finalized by the Village Manager.
- October: Finance Department prepares budget document.
- October: Village Council holds budget review sessions with staff and residents of the Village.
- November: Village Council formally introduces budget resolution and tax levy ordinance.
- December: Village Council adopts the budget for the fiscal year beginning on January 1<sup>st</sup> and the tax levy for the upcoming year.
- December: Village Staff files the approved budget and tax levy with Cook County, Illinois.

### **Budget Amendments**

It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the regular budget process. To that end, each year the budget includes a contingency expense that is approved by the Village Council as part of the budget process. The contingency expense can be used to pay for unforeseen items, salary adjustments resulting from collective bargaining agreements, or ongoing projects that may have been advanced or delayed from a previous fiscal year. The Village Council has significant strategic input as to when the contingency is employed.

In the event a budget amendment is required, however, the Council would direct Staff to prepare a resolution authorizing the budget changes by fund, line item, and dollar amount. Such resolution would be adopted by the Village Council in an open meeting.

## **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.

### **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 Council 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 Council action.

C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of a 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 Council. 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 Council.

## 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 Council's discretion.

### 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.

## *Proprietary Funds*

### Enterprise Funds

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

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

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

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

### Internal Service Funds

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

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

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

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 Council and management (excluding debt service and capitalized asset expenses).

Unrestricted net asset targets should represent no less than four months of budgeted operating expenses. Unrestricted net assets for the health insurance fund should equal two months of IPBC invoices.

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.

## Fund Balance Comparison

The subsequent page includes a comparison of fund balances in each Village fund. Fund that change more than 10% from the 12/31/17 estimated balance to the 12/31/18 budgeted balanced are noted below:

**Foreign Fire Tax Fund:** Budgeted drawdown of fund balance for Fire Department equipment and supplies. Expenses from this fund are controlled by the Foreign Fire Insurance Board.

**Special Service Areas Fund:** Budgeted addition to fund balance for repayment to the General Fund.

**Village Facilities Fund:** Budgeted drawdown of fund balance for capital projects associated with Village facilities.

**Downtown Revitalization Fund:** Budgeted drawdown of fund balance for projects associated with the Downtown Master Plan. As this is still an active area of policy development, it is likely this fund will require additional sources of funding for 2019 and onward.

**Electric Fund:** Budgeted drawdown of fund balance for capital projects. Fund balance will likely be within policy limits or slightly below at 12/31/18.

**Sanitary Sewer Fund:** Budgeted drawdown of fund balance for capital projects and operations. Fund balance at 12/31/18 will be at or slightly below policy limits.

**Refuse Fund:** Budgeted drawdown of fund balance due to cost of operations and capital investment. An ongoing program evaluation will continue in 2018 to analyze the revenues, expenditures, and current business model of this fund.

**Stormwater Sewer Fund:** Budgeted drawdown of fund balance for capital projects. Fund balance remains within policy limits.

**Workers' Compensation Insurance Fund:** Budgeted drawdown due to claims expected to be paid out in 2018. The Village budgets conservatively in this fund, and many times our claims experience is far less than what was budgeted.

**Liability Insurance Fund:** Budgeted drawdown due to claims expected to be paid out in 2018. The Village budgets conservatively in this fund, and many times our claims experience is far less than what was budgeted.

**Health Insurance Fund:** Change in fund balance policy due to Village's membership in the IPBC pool. The lower fund balance requirement in 2018 allowed the Village to transfer out excess monies for other purposes.

**Data Processing Fund:** Budgeted drawdown for operations associated with maintaining the Village's information technology infrastructure. The Village budgets conservatively in this fund in the event a major piece of infrastructure fails, and many times actual expenditures are far less than what was budgeted.

**VILLAGE OF WINNETKA  
FUND BALANCE COMPARISON  
(ALL FUNDS, WITH CAPITAL)**

Note: Water Fund loan of \$1,000,000 is not included in estimated General Fund expense, as it is a Due to/Due From on the balance sheet and considered a fund balance asset for the General Fund.

<u>FUND</u>	<u>12/31/2016 Audited Fund Balance</u>	<u>2017 Estimated Revenue</u>	<u>2017 Estimated Expense*</u>	<u>12/31/2017 Estimated Fund Balance</u>	<u>2018 Budgeted Revenue</u>	<u>2018 Budgeted Expense*</u>	<u>12/31/2018 Projected Fund Balance</u>	<u>FY 2018 Policy Amount</u>	<u>Surplus / (Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund	20,317,199	25,160,835	25,101,280	20,376,754	25,738,664	26,095,771	20,019,647	11,729,636	8,290,012	Six (6) months of operating expenses
Motor Fuel Tax Fund	2,561,248	312,601	150,000	2,723,849	632,000	700,000	2,655,849	316,000	2,339,849	Fifty percent (50%) of annual revenue
Foreign Fire Tax Fund	105,541	78,779	100,000	84,320	78,275	100,000	62,595	-	62,595	None, current balance is policy amount
Special Service Areas	(44,974)	30,600	-	(14,374)	29,580	-	15,206	-	15,206	None, current balance is policy amount
Village Facilities Fund	326,883	3,979	107,700	223,162	2,526	122,000	103,688	-	103,688	None, current balance is policy amount
Downtown Revitalization Fund	523,132	81,006	175,000	429,138	528,924	955,380	2,682	-	2,682	None, current balance is policy amount
Electric Fund**	7,590,754	15,304,797	16,702,563	6,192,988	17,697,623	18,755,548	5,135,063	5,161,081	(26,018)	Four (4) months of operating expenses
Water Fund**	1,888,929	4,588,669	4,510,401	1,967,197	3,845,335	3,932,320	1,880,212	1,197,704	682,508	Four (4) months of operating expenses
Sanitary Sewer Fund**	1,005,365	1,013,850	1,448,916	570,299	1,218,604	1,479,785	309,118	334,928	(25,810)	Four (4) months of operating expenses
Refuse Fund**	506,477	2,677,604	2,450,285	733,796	2,852,652	3,042,206	544,242	821,069	(276,827)	Four (4) months of operating expenses
Stormwater Sewer Fund**	15,184,851	2,131,192	2,084,337	15,231,706	2,061,557	8,236,349	9,056,914	2,850,466	6,206,448	Four (4) months of operating expenses + two (2) years of debt service
W.C. Insurance Fund**	1,443,369	610,348	750,000	1,303,717	553,394	710,000	1,147,111	836,667	310,444	Four (4) months of operating expenses + \$600,000 deductible
Liability Insurance Fund**	2,190,994	29,412	339,200	1,881,206	101,713	336,450	1,646,469	1,612,150	34,319	Four (4) months of operating expenses + \$1,500,000 claim
Health Insurance Fund**	1,152,200	3,711,538	3,586,726	1,277,012	3,919,654	4,383,691	812,975	612,421	200,554	Two months of IPBC invoices.
Data Processing Fund**	751,895	336,244	445,714	642,425	359,084	631,209	370,300	210,403	159,897	Four (4) months of operating expenses
Fleet Services Fund**	440,379	945,340	871,030	514,689	943,543	930,387	527,845	310,129	217,716	Four (4) months of operating expenses
Police Pension Fund	27,118,358	3,352,914	1,958,518	28,512,754	3,539,851	2,306,336	29,746,269	41,587,868	(11,841,599)	Funding pension at 100% in 19 years
Fire Pension Fund	25,405,726	3,456,247	2,075,808	26,786,165	3,654,764	2,437,756	28,003,173	42,106,042	(14,102,869)	Funding pension at 100% in 19 years
<b>TOTAL</b>	<b>\$ 108,468,326</b>	<b>\$ 63,825,955</b>	<b>\$ 62,857,478</b>	<b>\$ 109,436,803</b>	<b>\$ 67,757,743</b>	<b>\$ 75,155,188</b>	<b>\$ 102,039,358</b>	<b>\$ 109,686,564</b>	<b>\$ (7,647,206)</b>	

\* - Expense totals omit Village contingency and depreciation

\*\* - Fund Balance is Current Assets less Current Liabilities

NOTE: The purpose of this spreadsheet is to show the effects of budgeted revenues and expenditures / expenses on Fund Balances / Net Assets and to show progress towards meeting targets set for the individual funds. Final Fund Balance is determined annually as part of the Village's audit and completion of the Comprehensive Annual Financial Report.

# SUPPLEMENTAL BUDGET INFORMATION

## Exhibits:

- A. Property Tax Levy Calculations
- B. History of Tax Levy by Use
- C. Tax Levy History and Projections
- D. Pension Funding Levels and Policies
- E. Glossary



## Village of Winnetka Schedule of Property Tax Levy Calculations

<u>Tax Levy Category</u>	Column A <b>2016 Actual Tax Levy</b>	Column B <b>2017 Proposed Tax Levy</b>	Column C (Column B - A) <b>Dollar Change</b>	C/A*100 <b>Percent Change</b>
<u>General Fund:</u>				
Corporate	\$10,320,066	\$10,341,506	\$21,440	0.2%
<u>Other Funds:</u>				
Police Pension	\$1,446,664	\$1,488,956	\$42,292	2.9%
Fire Pension	\$1,723,176	\$1,776,163	\$52,987	3.1%
Refuse Utility	\$1,100,000	\$1,100,000	\$0	0.0%
<b>Total Village-wide Tax Levy</b>	<b>\$14,589,906</b>	<b>\$14,706,625</b>	<b>\$116,719</b>	<b>0.8%</b>
Less: Projected New Development @ 0.8%		(\$116,719)	(\$116,719)	-0.8%
<b>Existing Tax Payer Increase</b>	<b>\$14,589,906</b>	<b>\$14,589,906</b>	<b>\$0</b>	<b>0.0%</b>

<b>Increase (Decrease) Based on Total Property Tax Bill</b>
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Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.17%	Village 12.83%	0.0% Change / Village
\$10,000	\$8,717	\$1,283	\$0
\$15,000	\$13,075	\$1,925	\$0
\$20,000	\$17,434	\$2,566	\$0
\$25,000	\$21,792	\$3,208	\$0
\$30,000	\$26,151	\$3,849	\$0
\$35,000	\$30,509	\$4,491	\$0
\$40,000	\$34,868	\$5,132	\$0
\$50,000	\$43,585	\$6,415	\$0
\$60,000	\$52,302	\$7,698	\$0

Exhibit B

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

Tax Levy Year	Total Levy	% Change	Corporate (see note 1)	% Change	Police Pension	% Change	Fire Pension	% Change	Refuse	% Change	Debt & Others
2018 Projected	\$14,853,691	1.0%	\$10,390,618	0.5%	\$1,533,625	3.0%	\$1,829,448	3.0%	\$1,100,000	0.0%	\$0
2017 Budgeted (Note 2)	\$14,706,625	0.8%	\$10,341,506	0.2%	\$1,488,956	2.9%	\$1,776,163	3.1%	\$1,100,000	0.0%	\$0
2016 Actual	\$14,589,906	1.2%	\$10,320,066	-2.2%	\$1,446,664	10.6%	\$1,723,176	18.7%	\$1,100,000	0.0%	\$0
2015	\$14,416,903	0.8%	\$10,557,155	-1.1%	\$1,308,146	14.2%	\$1,451,602	5.0%	\$1,100,000	0.0%	\$0
2014	\$14,302,483	0.6%	\$10,675,483	0.9%	\$1,145,000	5.0%	\$1,382,000	5.0%	\$1,100,000	0.0%	\$0
2013	\$14,222,477	2.5%	\$10,578,861	1.4%	\$1,090,000	8.0%	\$1,316,000	10.5%	\$1,100,000	0.0%	\$137,616
2012	\$13,875,587	3.0%	\$10,436,990	3.0%	\$1,009,152	1.7%	\$1,191,031	7.4%	\$1,100,000	0.0%	\$138,414
2011	\$13,472,400	2.8%	\$10,132,173	1.7%	\$992,534	3.5%	\$1,108,794	17.9%	\$1,100,000	0.0%	\$138,899
2010	\$13,105,359	2.8%	\$9,966,820	4.2%	\$959,387	-4.7%	\$940,074	0.4%	\$1,100,000	0.0%	\$139,078
2009	\$12,748,404	1.7%	\$9,566,301	0.6%	\$1,006,480	37.7%	\$936,668	12.2%	\$1,100,000	-17.0%	\$138,955
2008	\$12,535,305	4.7%	\$9,505,770	3.8%	\$731,000	8.3%	\$835,000	14.4%	\$1,325,000	3.9%	\$138,535
2007	\$11,972,591		\$9,154,768		\$675,000		\$730,000		\$1,275,000		\$137,823
<b>2007 to 2016</b>	<b>\$2,617,315</b>	<b>21.9%</b>	<b>\$1,165,298</b>	<b>12.7%</b>	<b>\$771,664</b>	<b>114.3%</b>	<b>\$993,176</b>	<b>136.1%</b>	<b>-\$175,000</b>	<b>-13.7%</b>	<b>-\$137,823</b>

Notes:

- 1) Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.
- 2) The budgeted 2017 property tax levy is based on increases in pensions at 2.9% (Police) and 3.1% (Fire).

### Village of Winnetka Tax Levy History and Projections

	Non-Home Rule Calculations				Actual Levy		\$'s Less Than NHR Limit	
	CPI Increase	New Develop.	Total	Max. Levy Possible (Excludes SSA's)	Actual Levy	% From PY	\$'s	\$'s
							Under Max. This Year	Under Max. Cumulative
2004 Actual	2.5%	2.0%	4.5%	\$10,496,453	\$10,496,453			
2005 Actual *	3.3%	1.8%	5.1%	\$11,031,772	\$10,969,000	4.5%	\$62,772	\$62,772
2006 Actual	3.4%	1.9%	5.3%	\$11,616,456	\$11,435,181	4.2%	\$181,275	\$244,047
2007 Actual	2.5%	1.8%	4.3%	\$12,115,964	\$11,972,591	4.7%	\$143,373	\$387,420
2008 Actual	4.1%	1.9%	6.0%	\$12,842,922	\$12,535,303	4.7%	\$307,619	\$695,039
2009 Actual	0.1%	1.2%	1.3%	\$13,009,880	\$12,748,403	1.7%	\$261,477	\$956,516
2010 Actual	2.7%	0.9%	3.6%	\$13,478,236	\$13,105,359	2.8%	\$372,877	\$1,329,393
2011 Actual	1.5%	0.9%	2.4%	\$13,801,714	\$13,472,400	2.8%	\$329,314	\$1,658,707
2012 Actual	3.0%	0.8%	3.8%	\$14,326,179	\$13,875,587	3.0%	\$450,592	\$2,109,299
2013 Actual	1.7%	0.7%	2.4%	\$14,670,007	\$14,222,477	2.5%	\$447,530	\$2,556,829
2014 Actual	1.5%	1.3%	2.8%	\$15,080,767	\$14,302,483	0.6%	\$778,284	\$3,335,113
2015 Actual	0.8%	1.2%	2.0%	\$15,382,382	\$14,416,903	0.8%	\$965,479	\$4,300,592
2016 Actual	0.7%	0.8%	1.5%	\$15,613,118	\$14,589,906	1.2%	\$1,023,212	\$5,323,804
<b>2017 Proposed **</b> (2018 budget)	<b>2.1%</b>	<b>0.8%</b>	<b>2.9%</b>	\$16,065,898	<b>\$14,706,625</b>	<b>0.8%</b>	\$1,359,273	\$6,683,077
					Less: Develop.	-0.8%		
					Net Increase	0.0%		
<b>2018 Projected</b> (2019 budget)	<b>1.0%</b>	<b>1.0%</b>	<b>2.0%</b>	\$16,387,216	\$14,853,691	1.0%	\$1,533,525	\$8,216,602
					Less: Develop.	-1.0%		
					Net Increase	0.0%		

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

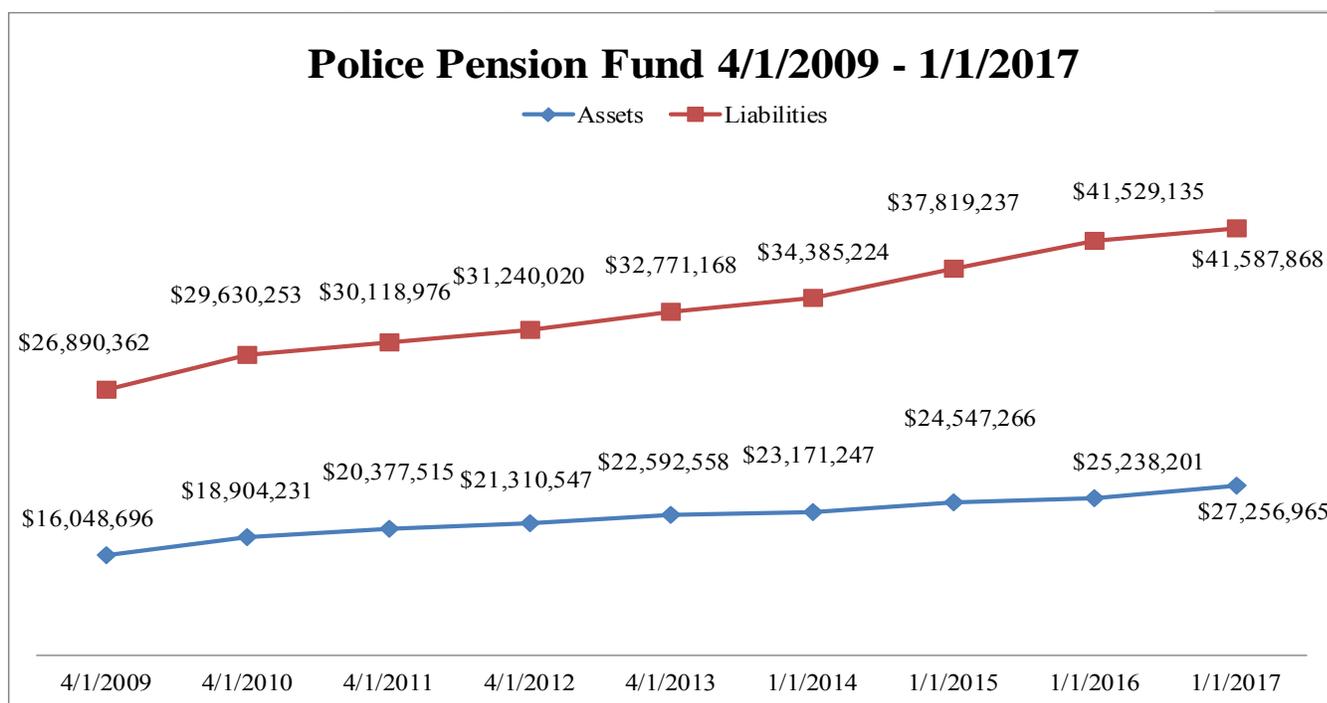
\*\* The 2017 tax levy increase, based on the December, 2016 annual change in the CPI-U of 2.1%.

The above chart compares the Village's actual property tax levies from 2004 to 2017. 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 2016 property tax levy, the annual Village property tax levy was \$1,023,212 below the property tax cap limit.

### Pension Funding Levels and Policies

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.

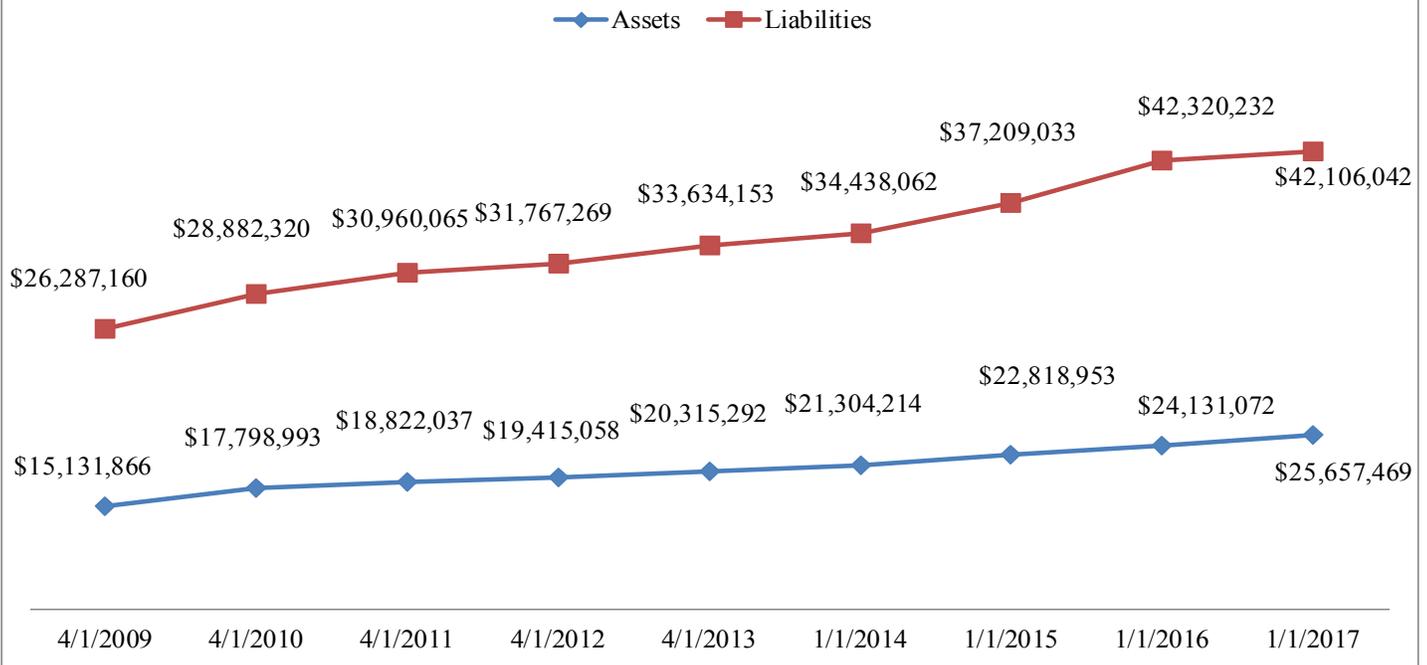
While the Village's contributions to all three pension plans has met or exceeded the amount calculated by an independent actuary since 1993, the funds continue to have a funding shortfall. The funding shortfall is attributable to investment market corrections, enhanced benefits approved in the public safety pensions, and updated mortality assumptions. Below are separate presentations of the assets and liabilities of the Police, Firefighters' and IMRF Pension Plans.



#### Police Pension Fund

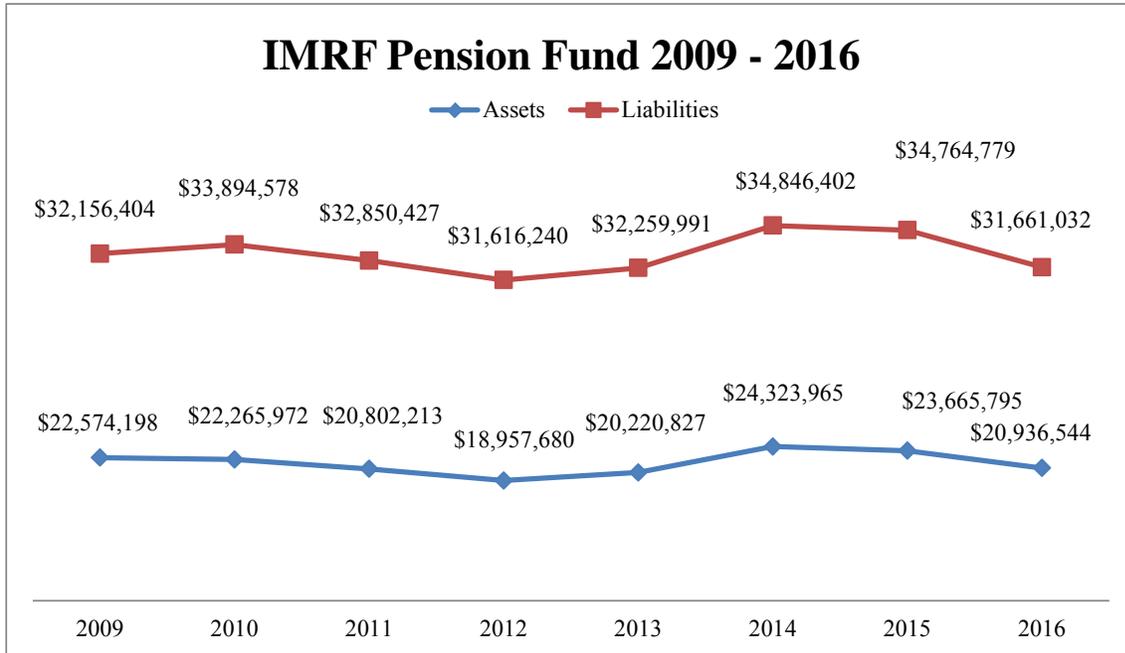
Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/16-12/31/16	1/1/2017	\$ 27,256,965	\$ 41,587,868	\$ 14,330,903	65.5%
1/1/15-12/31/15	1/1/2016	\$ 25,238,201	\$ 41,529,135	\$ 16,290,934	60.8%
1/1/14-12/31/14	1/1/2015	\$ 24,547,266	\$ 37,819,237	\$ 13,271,971	64.9%
1/1/13-12/31/13	1/1/2014	\$ 23,171,247	\$ 34,385,224	\$ 11,213,977	67.4%
4/1/12-3/31/13	4/1/2013	\$ 22,592,558	\$ 32,771,168	\$ 10,178,610	68.9%
4/1/11-3/31/12	4/1/2012	\$ 21,310,547	\$ 31,240,020	\$ 9,929,473	68.2%
4/1/10-3/31/11	4/1/2011	\$ 20,377,515	\$ 30,118,976	\$ 9,741,461	67.7%
4/1/09-3/31/10	4/1/2010	\$ 18,904,231	\$ 29,630,253	\$ 10,726,022	63.8%
4/1/08-3/31/09	4/1/2009	\$ 16,048,696	\$ 26,890,362	\$ 10,841,666	59.7%
	Av. Increase	\$ 1,245,363	\$ 1,633,056	\$ 387,693	

## Fire Pension Fund 4/1/2009 - 1/1/2017



### Fire Pension Fund

Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/16-12/31/16	1/1/2017	\$ 25,657,469	\$ 42,106,042	\$ 16,448,573	60.9%
1/1/15-12/31/15	1/1/2016	\$ 24,131,072	\$ 42,320,232	\$ 18,189,160	57.0%
1/1/14-12/31/14	1/1/2015	\$ 22,818,953	\$ 37,209,033	\$ 14,390,080	61.3%
1/1/13-12/31/13	1/1/2014	\$ 21,304,214	\$ 34,438,062	\$ 13,133,848	61.9%
4/1/12-3/31/13	4/1/2013	\$ 20,315,292	\$ 33,634,153	\$ 13,318,861	60.4%
4/1/11-3/31/12	4/1/2012	\$ 19,415,058	\$ 31,767,269	\$ 12,352,211	61.1%
4/1/10-3/31/11	4/1/2011	\$ 18,822,037	\$ 30,960,065	\$ 12,138,028	60.8%
4/1/09-3/31/10	4/1/2010	\$ 17,798,993	\$ 28,882,320	\$ 11,083,327	61.6%
4/1/08-3/31/09	4/1/2009	\$ 15,131,866	\$ 26,287,160	\$ 11,155,294	57.6%
	Av. Increase	\$ 1,169,511	\$ 1,757,654	\$ 588,142	



#### IMRF Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2009	\$ 22,574,198	\$ 32,156,404	\$ 9,582,206	70.2%
2010	\$ 22,265,972	\$ 33,894,578	\$ 11,628,606	65.7%
2011	\$ 20,802,213	\$ 32,850,427	\$ 12,048,214	63.3%
2012	\$ 18,957,680	\$ 31,616,240	\$ 12,658,560	60.0%
2013	\$ 20,220,827	\$ 32,259,991	\$ 12,039,164	62.7%
2014	\$ 24,323,965	\$ 34,846,402	\$ 10,522,437	69.8%
2015	\$ 23,665,795	\$ 34,764,779	\$ 11,098,984	68.1%
2016	\$ 20,936,544	\$ 31,661,032	\$ 10,724,488	66.1%
Av. Increase	\$ (204,707)	\$ (61,922)	\$ 142,785	

It is important to note that the IMRF amounts are reported somewhat differently than those for the Winnetka Police and Firefighters' Pensions. 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 \$47,961,261 million larger as of 12/31/2016.

If the retiree annuitized amounts were included in the IMRF data, the assets would be \$68,897,805, the liabilities would be \$79,622,293, resulting in a funded ratio of 86.53%. The difference between assets and liabilities would remain the same at \$10,724,488, as of 12/31/2016.

While the Village IMRF contribution is calculated by IMRF and passed on to the Village in the form of a percentage (13.69% in FY 2018), the funding for the public safety pension plans is calculated by an actuary retained by the Village. The contribution requirement takes into consideration the following parameters:

- The assumed interest rate of return on the investable assets of the funds over their long-term existence.
- The current and projected salary increase for each member of the fund.
- A member's assumed date of departure (i.e. retirement).
- When an employee would begin to receive pension benefits as a retiree versus contributing to the pension fund as an employee.
- An assumed date of mortality for both the retiree and any dependent that may be associated with that retiree.

As of January 1, 2017 the current level of funding for the Winnetka Fire Pension Fund is 60.9% and the Police Pension Fund is 65.5%, both up from the previous year. The percent funded is the amount that the funds have on hand at that time to meet all current and future payments to qualifying members of the funds. As one can well imagine, this analysis is very important to be constantly updated as a variety of factors are constantly changing annually including: the increased salaries of the participants, the amount of interest earnings that can help offset future costs to the funds, and a variety of other factors such as future benefit changes that may be imposed by the state legislature.

In 2016 the pension funding target was updated from 100% funded by 2033 to 100% funded by December 31, 2035. The change in target year was to help smooth out the significant tax levy effects from an update in mortality assumptions, while still maintaining a 100% funding target. The Village's funding policy is more aggressive than the state law, which only requires pension funds to be 90% funded by the year 2040.

Staff has been asked how Winnetka's pension funding compares to other North Shore communities. The table on the next page 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. By and large, Winnetka tends to utilize more conservative assumptions which have helped it to weather economic downturns.

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.

Comparative Pension Statistics - 2016-2017  
Amounts in Millions of Dollars

	Winnetka				Wilmette				Northbrook*			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	\$ 68,897,805	\$ 27,256,965	\$ 25,657,469	\$ 121,812,239	\$ 58,171,442	\$ 42,904,203	\$ 42,911,815	\$ 143,987,460	\$ 57,485,799	\$ 42,716,281	\$ 43,544,860	\$ 143,746,940
Liabilities	\$ 79,622,293	\$ 41,587,868	\$ 42,106,042	\$ 163,316,203	\$ 65,674,059	\$ 65,184,689	\$ 70,740,871	\$ 201,599,619	\$ 67,188,886	\$ 88,894,447	\$ 83,459,164	\$ 239,542,497
Unfunded	\$ (10,724,488)	\$ (14,330,903)	\$ (16,448,573)	\$ (41,503,964)	\$ (7,502,617)	\$ (22,280,486)	\$ (27,829,056)	\$ (57,612,159)	\$ (9,703,087)	\$ (46,178,166)	\$ (39,914,304)	\$ (95,795,557)
% Funded	87%	66%	61%	75%	89%	66%	61%	71%	86%	48%	52%	60%
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	14.66%	50.14%	59.46%		11.98%	42.22%	50.77%		12.41%	24.48%	23.05%	
Employee	4.50%	9.91%	9.455%		4.50%	9.91%	9.455%		4.50%	9.91%	9.455%	
	Glencoe*				Kenilworth				Northfield*			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	\$ 32,581,674	\$ 30,167,785	Legacy 767	\$ 62,750,226	\$ 6,739,125	\$ 6,680,285		\$ 13,419,410	\$ 21,430,021	\$ 15,601,076		\$ 37,031,097
Liabilities	\$ 37,209,103	\$ 54,757,037	\$ 350,803	\$ 92,316,943	\$ 7,666,987	\$ 15,171,299		\$ 22,838,286	\$ 25,665,236	\$ 29,798,944		\$ 55,464,180
Unfunded	\$ (4,627,429)	\$ (24,589,252)	\$ (350,036)	\$ (29,566,717)	\$ (927,862)	\$ (8,491,014)		\$ (9,418,876)	(\$4,235,215)	(\$14,197,868)		(\$18,433,083)
% Funded	88%	55%	0%	68%	88%	44%		59%	83%	52%		67%
Earnings Rate	7.50%	6.75%	6.50%		7.50%	6.00%			7.50%	6.75%		
Salary Rate	varies	5.50%	none		varies	5.00%			varies	4.25%		
Employer	11.83%	46.02%			13.64%	86.29%			14.61%	70.37%		
Employee	4.50%	9.91%			4.50%	9.91%			4.50%	9.91%		

\*Glencoe, Northbrook, Northfield run on a non-calendar fiscal year. Their most recent CAFRs do not reflect their 1/1/17 actuarial valuation.

**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.
Balanced Budget:	Avoiding drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures. The Village does not rely on one-time or non-recurring revenue sources in its definition of a balanced budget.
Bond:	A written promise to pay a specified sum of money (principal) at a specified future date (maturity date(s)). Also, periodic interest is paid at a specified percentage (interest rate) of the principal amount. Bonds are typically used to pay for expensive assets with a long useful life.
Budget:	A formal written financial plan for the Village for one fiscal year, which is approved by the Village Council. The budget includes a transmittal letter from the Village staff explaining the major budgetary issues. All planned revenues and expenditures and changes in financial position are included in the budget.
Capital Assets:	Assets generally worth more than \$50,000 and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Improvement Plan:	A formal written financial plan for the Village's anticipated capital projects, generally over \$50,000 each, for the next five years. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.

Debt Service:	Payment of interest and principal to holders of the Village's outstanding debt instruments.
Deficit:	Can be defined as either: <ol style="list-style-type: none"> <li>1) The excess of an entity's liabilities over its assets (see Fund Balance).</li> <li>2) The excess of expenditures or expenses over revenues during a single accounting period.</li> </ol>
Department:	A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations.
Depreciation:	Can be defined as either: <ol style="list-style-type: none"> <li>1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy or obsolescence.</li> <li>2) A portion of the capital asset's cost charged as an expense during a particular period.</li> </ol>
Estimated Amounts:	The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.
Expenditure:	This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a fire truck).
Expense:	The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.
Fiscal Year:	Effective 1/1/2014 the Village fiscal year became a calendar year. Prior to 1/1/2014, the Village operated with a March 31 fiscal year end.
Fund Balance:	The excess of a particular fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund:	The main operating fund for the Village. The General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other revenues. This fund includes most operating services, such as Police, Fire, Community Development, Public Works and Administrative departments.
General Obligation Bonds:	Bonds backed by a Government's pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.
Grant:	A contribution of assets, usually cash. Contributions are made to local governments from the State and Federal governments, usually for a specified purpose.
Interfund Transfer:	Transfer of cash from one fund to another fund.
Intergovernmental:	Revenue received by the Village from another government. This includes funds from Cook County and the State of Illinois.
Kilowatt Hour:	A measure of electricity used. One kilowatt hour of electricity is equal to 10 - 100 watt bulbs being used for 1 hour.
Retained Earnings:	A balance sheet account reflecting the accumulated earnings of funds the Village accounts for like a business. It is the difference between a fund's assets and liabilities.
Reserve:	An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general use.
Revenue:	Income received by the Village. Some of the larger revenues and the basis upon which the revenues are determined are as follows:  Property Tax - Amount determined by the Village when it requests a specific dollar amount for the County Clerk to collect. The Village is not subject to tax caps as prescribed by the Property Tax Extension Limitation Law (PTELL) due to its home rule status.  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 1/1/2017 for general merchandise was 9.00%. Sales taxes for future budget years are projected based on tax receipts from the previous year and a general assessment of the state of the economy.

Income Tax – One-twelfth (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. This amount is estimated from trends in previous years and budgeted carefully due to the attempts to reduce this revenue share by the State Legislature.

Refuse Service - Revenue generated through monthly charges to residents designed to offset the cost of Village refuse service, recycling and yard waste removal. Because the customer base in the Village rarely increases or decreases significantly, we anticipate stable revenue year over year, net of any rate increases.

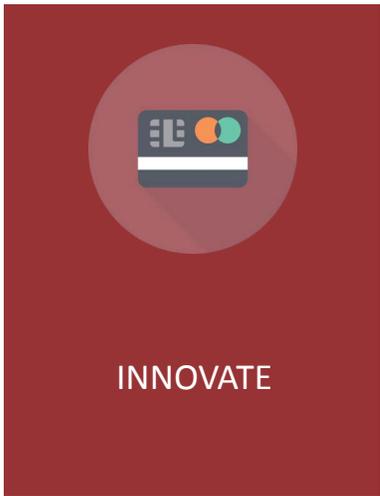
Electric, Water, and Sewer Sales - Revenue generated from charges for electric service, water sales (in units consumed) and sewer services to offset the cost of electricity purchased by the Village and maintaining the water and sewer systems. The Village budgets for these services based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

Natural Gas Tax – Revenue generated from a 5% tax assessed on customer natural gas bills. The Village budgets for this tax based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

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 6% tax on telecommunication services in the community.



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