



THE VILLAGE OF

Winnetka

2019



REVITALIZE SUSTAIN INNOVATE COMMUNICATE REVITALIZE SUSTAIN INNOVATE COMMUNICATE

Annual Budget — Fiscal Year 2019

INDEX

<u>Section</u>	<u>Pages</u>
Transmittal Letter (Tab 1)	1-20
<u>Budget Department Narratives and Detail</u>	
Introduction (Tab 2)	21-24
General Fund	
Overview (Tab 3)	25-37
Public Affairs/Village Manager (Tab 4)	38-62
Finance (Tab 5)	63-74
Police (Tab 6)	75-104
Fire (Tab 7)	105-135
Community Development (Tab 8)	136-146
Public Works (Tab 9)	147-177
Special Revenue & Debt Service Funds (Tab 10)	
Motor Fuel Tax Fund.....	178-181
Foreign Fire Tax Fund.....	182-184
Special Service Areas	185-186
Village Facilities Fund	187-190
Business District Revitalization Fund	191-196
Enterprise Funds	
Electric Fund (Tab 11)	197-252
Water Fund (Tab 12)	253-290
Sanitary Sewer Fund (Tab 13)	291-305
Refuse Fund (Tab 14)	306-323
Storm Water Fund (Tab 15)	324-337
Internal Service and Pension Funds (Tab 16)	
Workers Compensation Fund.....	338-352
Liability Fund.....	338-352
Health Insurance	338-352
Data Processing.....	353-365
Village Technology Replacement Plan.....	357-359
Fleet Services Fund.....	366-386
Police Pension Fund.....	387-394
Fire Pension Fund	387-394
Illinois Municipal Retirement Fund	387-394
Capital Improvement Plan (Tab 17)	395-482
Financial and Fund Balance Policies (Tab 18).....	483-494
Supplemental Budget Information and Glossary (Tab 19).....	495-507



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Winnetka
Illinois**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director



VILLAGE · OF · WINNETKA

Incorporated in 1869

November 20, 2018

Village President
Members of the Village Council, and
Village Manager

It is our privilege to present for your review and consideration the 2019 Annual Budget and Capital Improvement Plan. The 2019 Annual Budget and Capital Improvement Plan totals \$79,580,873, an increase of 5.5% compared to the 2018 budget, which is mostly due to an increase in planned capital spending of \$3,907,381. The operating budget assumes conservative revenue estimates for 2019 with an operating budget increase of 0.4% across all funds. The 2019 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. Historically the Village has invested in 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 2019 budget continues that commitment 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.

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

- 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 expenses 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 evaluate 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 - Fund balance/net assets policies establish a minimum end-of-year fund balance/net assets target for select funds. These policies are 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 Economic Environment

For fiscal year 2019, there are economic and legislative factors to consider. 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, the local and national economy continues to grow with the current economic expansion, which is already the second longest in history. By most metrics, the economy is in great shape. Nevertheless, the Village still faces significant economic risks. The economic expansion will not last forever and will be followed by a recession.

Also, with low unemployment, increased tariffs on imports, interest rate hikes by the Federal Reserve, and higher energy prices (particularly oil) we are likely to start seeing increased inflationary pressure. There also continues to be a high degree of uncertainty within the State of Illinois as shared revenue sources for municipalities remain under potential threat by key lawmakers in State Government. 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 largely offset public safety pension increases, with minimal new revenue going into the Village's General Fund. Additionally, the State Legislature reduced the amount withheld from Local Government Distributive Fund (LGDF) remittances from 10% to 5%. The Village continues to monitor State's financial situation very closely.

Nobody knows for certain if and when any of the above mentioned economic threats will fully materialize. Therefore, it will remain an important consideration for the Village Council to continue contingency planning in the event of a revenue interruption due to legislative actions in Springfield or an anticipated economic downturn.

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. Furthermore, the Village's permit revenue should see a significant lift if the One Winnetka planned development proceeds.

Budget Initiatives

The Village exercises strong control over its expenses, which along with revenue decisions, form the second set of considerations in the fiscal year 2019 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 2019 budget provides \$7,405,000 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 license agreement issued by the County in early 2019 and intends to proceed with engineering and possibly begin construction next year. As the Strand Vision included multiple phases and approaches, and prior to securing a County license agreement, the Village is also in the process of addressing 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 2019 relates to future funding of the stormwater improvement projects outlined in the CIP.
- **Downtown Redevelopment** – The 2019 budget provides approximately \$2,256,540 towards downtown redevelopment in the Business District Revitalization Fund. In 2018, the Village Council accepted the Downtown Streetscape and Signage Master Plan. As part of that plan \$8.9 million of projects were identified for the downtown area. For 2018, there is \$2,146,540 budgeted which is dedicated towards streetscape improvements for Chestnut and Spruce Streets. Other initiatives in this area include various sidewalk, grate and brick paver projects, as well as design work for future projects.

The proposed budget utilizes \$1.1 million in property taxes as a funding source which was previously levied for refuse collection. Additional funding is provided by a \$550,000 transfer from the General Fund. Also in the General Fund, Electric Fund, and Water Fund, the budget includes additional revenues and expenses related to the permitting process for the One Winnetka Development planned development.

- **Improvements to Aging Infrastructure** – The 2019 budget contains a little over \$7.3 million in funding dedicated to improving aging infrastructure including \$3,561,466 million dedicated towards improvements in the electric plant and power grid; \$2,562,000 towards roadway, sidewalk parking and bridge improvements; \$392,000 in sanitary sewer replacements; and \$874,521 towards water main replacement.
- **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 consistent with what was recommended in these studies.

In 2017 and 2018, the Village engaged an outside consultant to perform a sanitary sewer evaluation survey. This survey identified key sources of inflow and infiltration into the Village’s sanitary sewer system along with the costs associated to mitigate defects. The report identified \$3,328,700 in rehabilitation projects that will need to be completed over the next five years. While funding is secured for 2019, ongoing policy discussions will be required to secure adequate funding moving forward.

The Refuse Fund continues to be evaluated to determine how collection and fees should be structured moving forward. As part of this ongoing evaluation, staff is proposing to replace \$1.1 million in property tax funding and moving to a straight user fee structure. For 2019, staff is proposing a change in the residential regular pickup charge from \$25 a month to \$45 a month. The proposed Refuse fund budget includes \$555,000 of capital investments in this fund in fiscal year 2019 to replace aging collection vehicles.

- **Other Spending Initiatives** -Salaries and benefits have largely been held flat from the previous fiscal year due to a slight decrease in authorized staffing. The number of budgeted full-time positions in 2019 is 150, down from 151 in 2018. Key personnel adjustments budgeted for 2019 include reducing the number of utility billing clerks from 2.5 to 1.5; eliminating the transitional Firemedic position that was budgeted in 2018; accounting for a full year budget for the Forester II and Refuse Collector positions; and a fulltime Associate Planner position.

The benefits portion of the Village’s personnel costs is stabilizing compared to previous years. Generally, 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. Steps taken by Village Management to better plan for Village retirements and sick leave payouts has resulted in the Village’s IMRF contribution rate decreasing from 13.69% to 11.75%, and 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 2019 the Fire and Police pension fund costs per employee are 70.25% and 51.23% of salary respectively.

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

This arrangement allowed the Village to retain its current health plan design and comply with collective bargaining agreements. By joining the IPBC, the Village was able to lock in rates for 18-months through the middle of 2019. 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. For 2019, total insurance costs are down 2.3%. A 5% increase in health insurance rates is more than offset by having fully funded the Village’s reserve requirements with IPBC and liability insurance policy savings.

Village-wide services and supplies have increased 1.3% or \$288,894 from fiscal year 2018. 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 2019 budget with comparative data from the 2018 budget. Operational revenues have increased 4.8%, or \$3,243,226, from the 2018 budget. This is the result of 1) electric, water, and sanitary sewer revenues increasing \$175,102, \$896,651, and \$143,084, respectively, 2) more favorable interest earnings due to the current economic climate (\$508,337), and 3) a potential stormwater grant from the MWRD of up to \$500,000.

The table below lists the overall fiscal year 2019 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

	2017 Actual	2018 Budget	2018 Estimate	2019 Budget	FY2018 to FY2019 Budget Change	
					%	\$'s
Operating Revenues	\$ 64,719,105	\$ 67,757,743	\$ 67,862,045	\$ 71,000,969	4.8%	\$ 3,243,226
Property Tax	\$ 14,246,579	\$ 14,706,625	\$ 14,706,625	\$ 14,838,985	0.9%	\$ 132,360
Other Taxes	\$ 855,477	\$ 785,000	\$ 810,000	\$ 790,000	0.6%	\$ 5,000
Licenses/Permits	\$ 1,897,353	\$ 2,380,330	\$ 1,891,080	\$ 2,275,060	-4.4%	\$ (105,270)
Intergovernmental	\$ 332,553	\$ 3,517,628	\$ 3,583,000	\$ 4,163,000	18.3%	\$ 645,372
Service Charges	\$ 29,525,333	\$ 31,793,099	\$ 31,604,431	\$ 33,966,340	6.8%	\$ 2,173,241
Fines	\$ 187,852	\$ 192,000	\$ 195,250	\$ 197,500	2.9%	\$ 5,500
Interfund Services	\$ 4,312,388	\$ 4,453,469	\$ 4,434,295	\$ 4,514,648	1.4%	\$ 61,179
Transfers	\$ 2,068,026	\$ 2,268,311	\$ 2,268,331	\$ 2,011,896	-11.3%	\$ (256,415)
Other Revenue	\$ 3,737,434	\$ 3,858,911	\$ 3,954,448	\$ 3,932,833	1.9%	\$ 73,922
Interest Income	\$ 7,556,110	\$ 3,802,370	\$ 4,414,585	\$ 4,310,707	13.4%	\$ 508,337
Operating Expenditures	\$ 54,618,306	\$ 60,222,796	\$ 57,439,459	\$ 60,441,100	0.4%	\$ 218,304
Salaries and Benefits	\$ 27,862,300	\$ 29,179,727	\$ 28,433,398	\$ 29,487,312	1.1%	\$ 307,585
Services and Supplies	\$ 19,398,982	\$ 22,044,866	\$ 20,732,488	\$ 22,333,760	1.3%	\$ 288,894
Insurance	\$ 3,975,648	\$ 5,095,942	\$ 4,671,312	\$ 4,978,082	-2.3%	\$ (117,860)
Debt Service	\$ 1,316,350	\$ 1,333,950	\$ 1,333,950	\$ 1,330,050	-0.3%	\$ (3,900)
Transfers	\$ 2,065,026	\$ 2,268,311	\$ 2,268,311	\$ 2,011,896	-11.3%	\$ (256,415)
Contingency	\$ -	\$ 300,000	\$ -	\$ 300,000		\$ -
Net Operating Income	\$ 10,100,799	\$ 7,534,947	\$ 10,422,586	\$ 10,559,869	40.1%	\$ 3,024,922
Capital	\$ 6,689,780	\$ 15,232,392	\$ 7,332,251	\$ 19,139,773	25.7%	\$ 3,907,381

Staffing has been reduced from 169 full-time employees in 2000 to 150 in 2019 (150 full-time, 17 part-time). While staffing from FY 2018 to FY 2019 has remained relatively stable, the proposed budget reflects the conversion of the full-time Management Analyst position in the Village Manager's office to a full-time Communications Manager. The budget also recognizes a full year of expenditures related to the Associate Planner position in the Community Development Department which was converted from the elimination of a part-time position in 2018.

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 2019, we estimate a typical residential customer will pay 4.8%, or \$384 more, for municipal services as the following increases are incorporated in the 2019 budget: residential electric rate 3% (\$79), water rate 8.5% (\$86), sanitary sewer charges 5% (\$20), and an increase in monthly refuse collection from \$25 to \$45 (\$240). The fiscal year 2019 budget proposes a 0.9% tax levy increase, but as 0.9% of new development is assumed, residents will see no change or possibly a slight decrease in the Village’s share of their property tax bill. This is the fifth year of not increasing residential property taxes, which 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 2018) and typical utility use:

**Homeowner Impact Analysis
Select Taxes and Fees**

	2014	2015	2016	2017	2018	2019	Change 18 to 19		Change 14 to 19	
							\$'s	%	\$'s	%
Village Property Taxes *	\$ 3,614	\$ 3,736	\$ 3,629	\$ 3,263	\$ 3,208	\$ 3,168	\$ (41)	-1.3%	\$ (447)	-12.4%
Electric **	\$ 2,358	\$ 2,412	\$ 2,460	\$ 2,558	\$ 2,635	\$ 2,714	\$ 79	3.0%	\$ 356	15.1%
Water ***	\$ 860	\$ 877	\$ 895	\$ 931	\$ 1,010	\$ 1,096	\$ 86	8.5%	\$ 236	27.4%
Sanitary Sewer ****	\$ 288	\$ 317	\$ 333	\$ 350	\$ 392	\$ 412	\$ 20	5.0%	\$ 124	42.9%
Refuse*****	\$ -	\$ -	\$ -	\$ 120	\$ 300	\$ 540	\$ 240	80.0%	\$ 540	100.0%
Stormwater Utility Fee	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ -	0.0%	\$ -	0.0%
Telecommunications Tax	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ -	0.0%	\$ -	0.0%
Natural Gas Tax	\$ 80	\$ 80	\$ 80	\$ 80	\$ 80	\$ 80	\$ -	0.0%	\$ -	0.0%
Licenses - Cars (2) & Dog	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90	\$ -	0.0%	\$ -	0.0%
Total Taxes and Fees	\$ 7,612	\$ 7,834	\$ 7,809	\$ 7,714	\$ 8,037	\$ 8,421	\$ 384	4.8%	\$ 809	10.6%

- * Assumes \$25,000 property tax bill with a 12.67% 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.
- ***** Based on increase in monthly collection charges from \$25 to \$45.

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 2018 was allocated among the taxing districts, with the Village receiving 12.67 cents of every dollar paid, down from 12.83 cents in tax year 2016 (payable in 2017):



The following chart depicts typical property tax growth in the community for property tax years 1997 to 2017 (payable in 1998 to 2018, 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 \$25,274 by tax year 2017, based on a home valued at \$750,000. With these assumptions, the typical homeowner would have seen a 23.9% increase in the Village portion of property taxes over this time frame, less than the 20-year increase in the consumer price index (CPI) of 52.8% for the same period. This typical taxpayer would have experienced a 68.5% 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 2017 Tax Years**

Home value of \$750,000

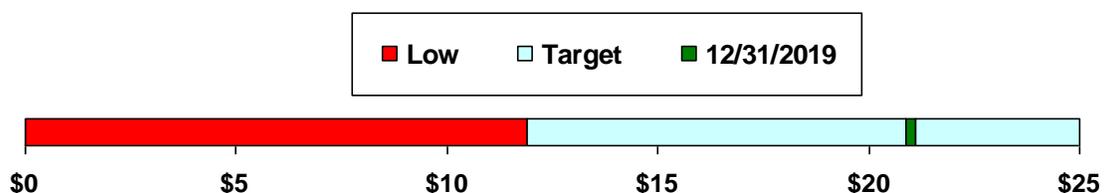
	1997			2017			Increase in Taxes Paid	% Change
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.723	\$4,751	31.67%	3.002	\$9,670	38.26%	\$4,919	103.5%
New Trier High School	1.967	\$3,432	22.88%	1.993	\$6,420	25.40%	\$2,988	87.1%
Village of Winnetka	1.481	\$2,584	17.23%	0.994	\$3,202	12.67%	\$618	23.9%
Cook County	1.028	\$1,794	11.96%	0.589	\$1,897	7.51%	\$103	5.7%
Winnetka Park District	0.445	\$776	5.17%	0.357	\$1,150	4.55%	\$374	48.2%
Water Reclamation District	0.451	\$787	5.25%	0.402	\$1,295	5.12%	\$508	64.5%
All Others	0.502	\$876	5.84%	0.509	\$1,640	6.50%	\$764	87.2%
Total	8.597	\$15,000	100%	7.846	\$25,274	100%	\$10,274	68.5%
Consumer Price Index - U	161.300			246.524			20 Year Increase in CPI >> 52.8%	
CPI Index (December, 20 years)	1997			2017				

Because of the one-year delay between the levy and receipt of tax funds, the 2019 budget will be funded by the 2018 property tax levy. The proposed 2018 property tax levy is anticipated to capture new development (estimated at 0.9% 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 fifth year in a row. The proposed 2018 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, 2019 fund balance of \$21,037,071 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 2019 policy threshold is \$11,859,446, 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 2019 General Fund revenues and transfers are budgeted at \$25,856,638, up 0.5%, or \$117,974, from the prior budget. The small change in the year to year budget amount is the result of some revenue items being budgeted higher and others being budgeted lower. Revenue items that were budgeted higher for fiscal year 2019 are property tax collections (\$132,360), intergovernmental revenue (\$145,372), and interest earnings (\$206,917). Certain other revenue items such as permits (\$104,250), transfers in (\$206,415), and service charges (\$66,510) were budgeted lower. General Fund operating expenses (excluding capital and transfers) are budgeted at \$23,168,892, up 1.35%, or \$309,621 from fiscal year 2018. Noteworthy revenue changes are displayed below:

Significant Revenue Sources	
Increase (Decrease) from Prior Fiscal Year	Change
Tax Levy (New Growth)	\$ 132,360
Intergovernmental Revenue	\$ 145,372
Permit Revenue	\$ (104,250)
Charges for Service	\$ (66,510)
Transfers In	\$ (206,415)
BMO Global Interest Earnings	\$ 206,917
Total	\$ 107,474

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

General Fund Operating Expenses	Actual FY 2017 A	Budget FY 2018 B	Estimated FY 2018 C	Budget FY 2019 D	Dollar Change D - B	% Change D v B
Administration	\$ 3,016,394	\$ 3,270,112	\$ 2,962,213	\$ 3,256,621	\$ (13,491)	-0.41%
Police	\$ 7,128,528	\$ 7,468,906	\$ 7,172,019	\$ 7,587,984	\$ 119,078	1.59%
Fire	\$ 5,724,207	\$ 6,128,185	\$ 6,035,100	\$ 6,144,175	\$ 15,990	0.26%
Comm. Development	\$ 1,513,156	\$ 1,705,060	\$ 1,488,300	\$ 1,799,335	\$ 94,275	5.53%
Public Works	\$ 3,736,642	\$ 4,287,008	\$ 4,246,133	\$ 4,380,777	\$ 93,769	2.19%
Dept. Operating Expenses	\$ 21,118,927	\$ 22,859,271	\$ 21,903,765	\$ 23,168,892	\$ 309,621	1.35%
Transfers	\$ 625,000	\$ 600,000	\$ 600,000	\$ 550,000	\$ (50,000)	-8.33%
Total Operating Expenses	\$ 21,743,927	\$ 23,459,271	\$ 22,503,765	\$ 23,718,892	\$ 259,621	1.11%

Personnel costs are a significant portion of General Fund operational expenditures. The fiscal year 2019 budget shows only a modest increase in personnel costs of 1.0%, or \$190,229, due to stable staffing levels from fiscal year 2018 to fiscal year 2019. Additional constraining factors to the growth of personal costs are a lower 2019 IMRF employer contribution rate and favorable health plan experience. Overall services and supplies for the General Fund increased by 2%, or \$134,393 due to inflationary increases for certain commodities and increased contractual pricing for multi-year contracts throughout the various departments.

It is important to note that the fund balance of the General Fund will not be drawn down for operational expenditures in the 2019 budget, reflecting the Council’s desire for conservative financial planning.

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

	2017 Actual	2018 Budget*	2018 Estimate	2019 Budget*	Budget to Budget Change	
					%	\$'s
Operating Revenues	\$ 24,889,612	\$ 25,738,664	\$ 25,661,235	\$ 25,856,638	0.46%	\$ 117,974
Operating Expenditures	\$ (21,743,927)	\$ (23,459,271)	\$ (22,503,765)	\$ (23,718,892)	1.11%	\$1,715,344
Net Operating Income	\$ 3,145,685	\$ 2,279,393	\$ 3,157,470	\$ 2,137,746		
Capital	\$ (2,559,830)	\$ (2,636,500)	\$ (2,475,000)	\$ (2,457,500)	-6.79%	\$ (179,000)
Net Change in Fund Balance	\$ 585,855	\$ (357,107)	\$ 682,470	\$ (319,754)		

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

The budgeted total fund balance drawdown of \$319,754 in fiscal year 2019 reflects funding for high priority projects. This is an intentional drawdown that is driven in large part by the \$550,000 transfer out of the General Fund into the Business District Revitalization Fund for streetscape improvements. In fiscal year 2017, the Village experienced a net addition to fund balance of \$585,855; we are estimating to outperform the 2018 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 typically 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, favorable bidding, and budgeted contingencies, the Village usually does not spend 100% of the capital budget in a given year.

For 2019, General Fund capital outlay is budgeted at \$2,457,500 and consists of two noteworthy projects: streets and sidewalks (\$1,650,000) and a scheduled ambulance replacement at the Fire Department (\$285,000). These two items account for \$1,935,000, or 79%, of the dollars budgeted for capital projects in the General Fund. Other significant projects include replacement leaf vacators (\$130,000), renovation of the Police Department office space left vacant by the consolidated dispatch (\$87,500), and replacement of a Public Works pickup truck (\$65,000).

Transfers:

The General Fund also transfers dollars to pay for capital projects that do not have a dedicated revenue stream. In 2019, there is only one transfer of this nature, totaling \$550,000, which will be into the Downtown Revitalization Fund, helping to fund the cost of implementing the Chestnut and Spruce streetscape project.

The chart below shows recent General Fund transfers:

General Fund Transfers	Actual FY 2017	Budget FY 2018	Budget FY 2019
<u>Transfers In</u>			
Health Insurance Fund	\$ -	\$ 250,000	\$ -
	\$ -	\$ 250,000	\$ -
<u>Transfers Out</u>			
Refuse Fund	\$ 550,000	\$ -	\$ -
Business District Revitalization Fund	\$ 75,000	\$ 525,000	\$ 550,000
Liability Fund	\$ -	\$ 75,000	\$ -
	\$ 625,000	\$ 600,000	\$ 550,000

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. The major planned 2019 expenditure is the Cherry Street and Oak Street bridge repair (\$830,000) and engineering for Phase III of the bridge repair (\$83,000)

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 2019 Village Facilities Fund budget contains funding for general Village Hall system repairs and other minor improvements. There are no current plans to replenish the cash in this fund within the next several years.

The Business District Revitalization Fund (12/31/18 estimated fund balance of \$887,975) is funded by transfers from the General Fund and a portion of the Village's property tax levy. Capital projects to be funded in 2019 total \$2,256,540 and include improvements associated with recommendations derived from the DMP. Most significant is the streetscape of Spruce and Chestnut streets, totaling \$2,146,540. Other budgeted projects include Elm Street streetscape design and engineering (\$60,000) and sidewalk, grate, and paver projects (\$50,000).. 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 2017	Budget FY 2018	Budget FY 2019	% 18 to 19	Actual FY 2017	Budget FY 2018	Budget FY 2019	% 18 to 19
Operating Revenues	\$ 15,987,264	\$ 17,697,623	\$ 17,872,725	1.0%	\$ 4,102,536	\$ 3,845,335	\$ 4,742,286	23.3%
Operating Expenses	\$ (14,819,882)	\$ (15,483,244)	\$ (15,501,855)	0.1%	\$ (2,855,039)	\$ (3,593,112)	\$ (3,611,727)	0.5%
Op. Income (Loss)	\$ 1,167,382	\$ 2,214,379	\$ 2,370,870		\$ 1,247,497	\$ 252,223	\$ 1,130,559	
Unit Sales	121	119	128	7.6%	0.95	0.89	0.94	5.6%
	Million kWhRs				Billion Gallons			

	Sanitary Sewer Fund				Refuse				Stormwater Fund			
	Actual FY 2017	Budget FY 2018	Budget FY 2019	% 18 to 19	Actual FY 2017	Budget FY 2018	Budget FY 2019	% 18 to 19	Actual FY 2017	Budget FY 2018	Budget FY 2019	% 18 to 19
Operating Revenues	\$1,219,293	\$ 1,218,604	\$ 1,361,688	11.7%	\$ 2,693,320	\$ 2,852,652	\$ 2,759,777	-3.3%	\$ 2,129,627	\$ 2,061,557	\$ 2,561,765	24.3%
Operating Expenses	\$ (708,561)	\$ (1,004,785)	\$ (1,100,258)	9.5%	\$ (2,598,204)	\$ (2,463,206)	\$ (2,512,246)	2.0%	\$ (1,254,977)	\$ (1,996,349)	\$ (1,886,611)	-5.5%
Op. Income (Loss)	\$ 510,732	\$ 213,819	\$ 261,430		\$ 95,116	\$ 389,446	\$ 247,531		\$ 874,650	\$ 65,208	\$ 675,154	

Electric Fund:

In 2017, the Electric Rate Study was completed and a new cost of service model was approved and implemented in fiscal year 2018 and beyond. 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 2019, 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 maintain the assumptions within 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 2019 include an overhaul of Electric Plant Turbine #6 (\$600,000), new substation switchgear and breakers (\$460,000), underground conductors (\$604,005), and cable pulling and directional boring (\$440,000). 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 2019 which will be realized through an increase in the cubic foot unit cost and the existing 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 in summer of 2017 and the replacement was advanced to fall of 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. The budgeted fiscal year 2019 water main replacement projects include work on Mt. Pleasant from Chestnut Street to Linden Street (\$101,411) and Westmoor from Hibbard to Ardsley (\$363,110) The Water Fund is making other capital investments in fiscal year 2019, such as lining an existing main underneath the Union Pacific railroad tracks (\$250,000) and replacement of the Water Plant roof over the filtration area.

Sanitary Sewer Fund:

The charge for sanitary sewer services is proposed to increase 5% in 2019 from \$15.99 to \$16.79 per 1,000 cubic feet. The \$2 monthly customer charge introduced in 2018 will remain the same in 2019. This utility experiences cyclical 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. The cost for this program is generally about \$100,000 a year, but participation has been slowly declining.

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 2019 will be how to maintain the cash balance in this fund in the long term. The Village hired the consulting firm of RJN in 2018 to complete a sanitary sewer evaluation study. This study identified nearly \$3.5 million in critical, high, medium, and low repairs to the system in the next few years. The current revenue base does not provide the funding for this level of capital investment on a pay-go basis, so alternative forms of revenue and financing will need to be explored prior to the fund's cash balance going negative at the end of 2020.

The capital improvement activity budgeted in this fund for fiscal year 2019 includes critical repairs from the 2018 RJN study (\$167,000), a new vacor truck (\$196,875), and a continuation of the annual trenchless lining program (\$225,000).

Refuse Fund:

The Refuse Fund previously relied on a combination of user charges and a portion of the Village’s property tax levy to offset cost of service and capital improvements. Beginning in 2019, the Refuse utility will shift to being fully user fee funded, and the portion of the property tax levy previously dedicated to refuse collection will be utilized for business district revitalization purposes. The fiscal year 2019 capital plan includes two garbage trucks that will be replaced at a budgeted cost of \$260,000 each along with one refuse scooter at a budgeted cost of \$35,000.

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 2019.

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:

Issuance Year / Purpose	Repaid By:	Par Amount	Par Outstanding 1/1/2018	Final Maturity	Interest Rate
2013 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	\$ 9,000,000	\$ 6,960,000	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	\$ 14,460,000		

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 2018 and there are a number of capital projects derived from the Vision budgeted in 2019. 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 and Park District to store detained stormwater. Preliminary work on both phases began in 2018 and staff expects activity to ramp-up during 2019. Both phases will require partnerships with other local 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 2017	Budget FY 2018	Budget FY 2019	Actual FY 2017	Budget FY 2018	Budget FY 2019	Actual FY 2017	Budget FY 2018	Budget FY 2019
Inflows	\$ 606,696	\$ 553,394	\$ 551,433	\$ 26,628	\$ 101,713	\$ 24,449	\$ 3,739,652	\$ 3,919,654	\$ 3,980,833
Outflows	<u>\$ (625,944)</u>	<u>\$ (710,000)</u>	<u>\$ (763,300)</u>	<u>\$ (322,453)</u>	<u>\$ (336,450)</u>	<u>\$ (377,700)</u>	<u>\$ (3,678,036)</u>	<u>\$ (4,383,691)</u>	<u>\$ (3,994,582)</u>
Cash-Flow	\$ (19,248)	\$ (156,606)	\$ (211,867)	\$ (295,825)	\$ (234,737)	\$ (353,251)	\$ 61,616	\$ (464,037)	\$ (13,749)

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.

To provide benefits under its employee health insurance plans, the Village joined the Intergovernmental Personnel Benefit Cooperative (IPBC) pool in 2018 and has had a good first year of experience. The initial rate lock provided by IPBC will expire on July 1, 2019 and the projected annualized rate increase is under 5%. This projected rate increase is lower than the Village's typical increases under a fully self-insured program which generally ranged from 6%-10% annually. Staff will continue to monitor the Village's participation in the pool and make additional recommendations to the Village Council if necessary.

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 1st, 2019 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 versus handling claims out of pocket.

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, though special attention should be paid to the Liability Fund cash flow during fiscal year 2019. 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 2019 and included within this budget document. There are a number of Village-wide technology initiatives being undertaken in fiscal year 2019, 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 required 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 2018 police and fire pension property tax levy (payable in 2019), covering 52 active sworn public safety employees, totals \$3,339,041 (or \$64,212 per employee). This reflects an increase of 2.2% from the previous levy year. The 2019 Village expense for IMRF pensions for the remaining employees totals \$1,308,447 (or about \$13,350 per employee). The IMRF employer contribution in fiscal year 2019 is budgeted less than fiscal year 2018 due to a reduction in the IMRF employer contribution rate from 13.69% to 11.75%.

As explained to the Village Council during study sessions in 2017 and 2018, 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 12/31/2017:

Pension Funding Summary
Amounts in Actuarial Value

	Assets	Liabilities	Unfunded Liability	% Funded
Police	\$ 30,199,235	\$ 43,203,844	\$13,004,609	69.9%
Fire	\$ 28,593,956	\$ 43,327,926	\$14,733,970	66.0%
IMRF *	\$ 77,012,933	\$ 80,810,799	\$ 3,797,866	95.3%
	\$135,806,124	\$ 167,342,569	\$31,536,445	81.2%

GFOA Recognition

The Village submitted its fiscal year 2018 budget document to the Government Finance Officers Association (GFOA) in early 2018 to be considered for the Distinguished Budget Presentation Award. The Village received notification in mid-2018 that it had won the award. Staff is further enhancing this year's budget document and intends to submit for the award again in 2019.

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 \$1,440,939,345 for the 2016 levy year. This represents a moderate 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, eight of the ten principal property taxpayers in the Village are individuals with an average assessed property value of \$3.9 million.

The top ten employers in the Village represent 33.62% 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. 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 which will 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, sanitary sewer, refuse, and stormwater utilities.

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,

Handwritten signature of Timothy J. Sloth in blue ink.

Timothy J. Sloth, CPA
Director of Finance

Handwritten signature of Nicholas A. Mostardo in blue ink.

Nicholas A. Mostardo
Assistant Director of Finance

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

FUND	<u>12/31/2017</u> Audited Fund Balance	<u>2018</u> Estimated Revenue	<u>2018</u> Estimated Expense*	<u>12/31/2018</u> Estimated Fund Balance	<u>2019</u> Budgeted Revenue	<u>2019</u> Budgeted Expense*	<u>12/31/2019</u> Projected Fund Balance	<u>FY 2019 Policy</u> Amount	<u>Surplus /</u> <u>(Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund	20,674,355	25,661,235	24,978,765	21,356,825	25,856,638	26,176,392	21,037,071	11,859,446	9,177,625	Six (6) months of operating expenses
Motor Fuel Tax Fund	2,809,319	566,678	590,000	2,785,997	638,000	912,000	2,511,997	319,000	2,192,997	Fifty percent (50%) of annual revenue
Foreign Fire Tax Fund	129,034	66,844	65,000	130,878	79,250	79,250	130,878	-	130,878	None, current balance is policy amount
Special Service Areas	(13,891)	29,580	-	15,689	28,560	-	44,249	-	44,249	None, current balance is policy amount
Village Facilities Fund	226,274	2,526	35,700	193,100	1,756	120,000	74,856	-	74,856	None, current balance is policy amount
Downtown Revitalization Fund	443,246	540,579	95,850	887,975	1,653,608	2,316,540	225,043	-	225,043	None, current balance is policy amount
Electric Fund**	7,493,120	17,616,260	18,092,764	7,016,616	17,872,725	19,063,322	5,826,019	5,167,285	658,734	Four (4) months of operating expenses
Water Fund**	1,777,697	3,886,577	3,448,291	2,215,983	4,742,286	4,753,244	2,205,025	1,203,909	1,001,116	Four (4) months of operating expenses
Sanitary Sewer Fund**	1,059,836	1,220,930	1,243,808	1,036,958	1,361,688	1,689,133	709,513	366,753	342,760	Four (4) months of operating expenses
Refuse Fund**	883,028	2,919,467	3,017,566	784,929	2,759,777	3,067,246	477,460	837,415	(359,955)	Four (4) months of operating expenses
Stormwater Sewer Fund**	15,158,262	2,241,382	2,372,968	15,026,676	2,561,765	9,488,486	8,099,955	3,252,670	4,847,285	Four (4) months of operating expenses + two (2) years of debt service
W.C. Insurance Fund**	1,298,866	575,678	410,000	1,464,544	551,433	763,300	1,252,677	854,433	398,244	Four (4) months of operating expenses + \$600,000 deductible
Liability Insurance Fund**	1,853,520	115,370	251,450	1,717,440	24,449	377,700	1,364,189	1,625,900	(261,711)	Four (4) months of operating expenses + \$1,500,000 claim
Health Insurance Fund**	1,208,742	3,905,691	4,346,062	768,371	3,980,833	3,994,582	754,622	600,000	154,622	Two months of IPBC invoices.
Data Processing Fund**	680,524	366,175	480,358	566,341	376,223	617,762	324,802	205,921	118,881	Four (4) months of operating expenses
Fleet Services Fund**	646,415	952,458	912,387	686,486	949,860	964,982	671,364	321,661	349,703	Four (4) months of operating expenses
Police Pension Fund	30,199,235	3,539,851	2,159,158	31,579,928	3,698,275	2,380,786	32,897,417	43,523,909	(10,626,492)	Funding pension at 100% in 18 years
Fire Pension Fund	28,593,956	3,654,764	2,261,583	29,987,137	3,863,843	2,516,149	31,334,831	43,583,139	(12,248,308)	Funding pension at 100% in 18 years
TOTAL	\$ 115,121,538	\$67,862,045	\$64,761,710	\$ 118,221,873	\$ 71,000,969	\$ 79,280,873	\$ 109,941,968	\$ 113,721,441	\$ (3,779,473)	

* - 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 2017 Actual Tax Levy	Column B 2018 Proposed Tax Levy	Column C (Column B - A) Dollar Change	C/A*100 Percent Change
<u>General Fund:</u>				
Corporate	\$10,341,506	\$10,399,944	\$58,438	0.6%
<u>Other Funds:</u>				
Police Pension	\$1,488,956	\$1,519,805	\$30,849	2.1%
Fire Pension	\$1,776,163	\$1,819,236	\$43,073	2.4%
Refuse Utility	\$1,100,000	\$0	(\$1,100,000)	-100.0%
Business District Revitalization	\$0	\$1,100,000	\$1,100,000	100.0%
Total Village-wide Tax Levy	\$14,706,625	\$14,838,985	\$132,360	0.9%
Less: Projected New Development @ 0.9%		(\$132,360)	(\$132,360)	-0.9%
Existing Tax Payer Increase	\$14,706,625	\$14,706,625	\$0	0.0%

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.33%	Village 12.67%	0.0% Change / Village
\$10,000	\$8,733	\$1,267	\$0
\$15,000	\$13,099	\$1,901	\$0
\$20,000	\$17,466	\$2,534	\$0
\$25,000	\$21,832	\$3,168	\$0
\$30,000	\$26,199	\$3,801	\$0
\$35,000	\$30,565	\$4,435	\$0
\$40,000	\$34,932	\$5,068	\$0
\$50,000	\$43,665	\$6,335	\$0
\$60,000	\$52,398	\$7,602	\$0



VILLAGE OF WINNETKA

Personnel Summary

Budgeted FTE Counts

<u>Department</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
Village Manager's Office	4.5	4.5	7.6	7.5	7.5
Finance Department	13	13	11.9	11.5	10.5
Police Department	39.5	39	39.5	35.5	35.5
Fire Department	27	27	27	27.67	27
Community Development Department	7.5	6.5	6.7	6.7	7
Public Works Department	15.4	15.6	16.35	16.85	17.35
Electric Department	24.06	24.06	25.55	25.55	25.55
Water Department	9.2	9.2	9.2	9.2	9.2
Sanitary Sewer Department	3.05	2.95	2.95	2.95	2.95
Refuse Department	7	7	7	7.75	8
Stormwater Department	3.05	2.95	2.95	2.95	2.95
Data Processing Department	1	1	1	1	1
Fleet Services Department	3	3	3	3	3
Total	157.26	155.76	160.7	158.12	157.5

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.

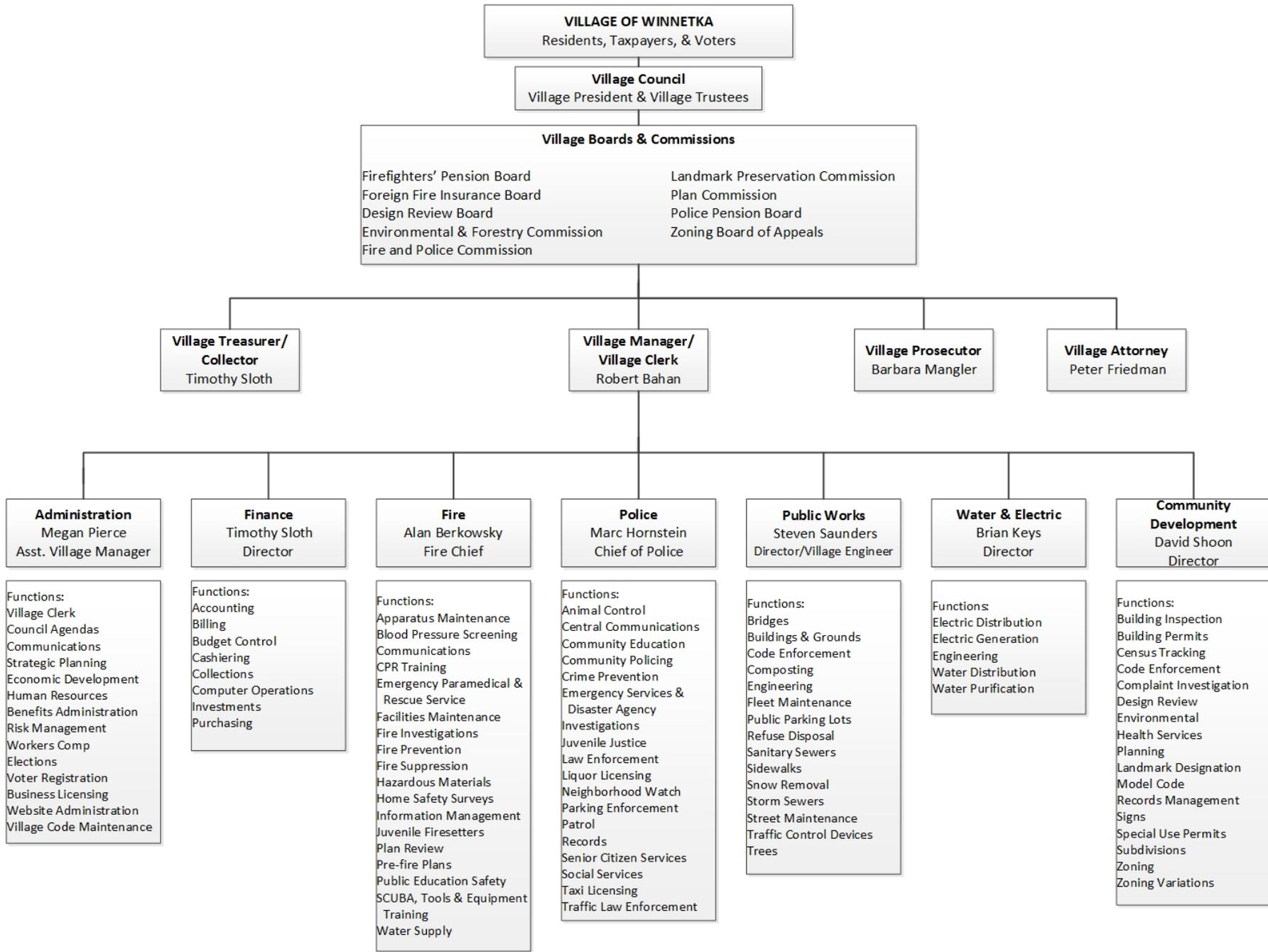
Each goal and action step is compiled by department leadership annually and included with the annual budget. Throughout the year, each department will periodically review their goals and adjust timeframes if necessary. Ongoing strategic planning with the Village Council also influences adjustments to 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	General Fund	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
	Motor Fuel Tax Fund	Public Works Department	Public Works Director
	Foreign Fire Tax Fund	Fire Department	Fire Chief, Foreign Fire Insurance Board
	Special Service Area Funds	Finance Department	Finance Director
	Village Facilities Fund	VMO	Assistant Village Manager
		Public Works Department	Public Works Director
Business District Revitalization Fund	VMO	Assistant Village Manager	
	Community Development Department	Community Development Director	
	Public Works Department	Public Works Director	
Proprietary Funds	Electric Fund	Water & Electric Department	Water & Electric Director
	Water Fund	Water & Electric Department	Water & Electric Director
	Sanitary Sewer Fund	Public Works Department	Public Works Director
	Refuse Fund	Public Works Department	Public Works Director
	Storm Water Sewer Fund	Public Works Dept.	Public Works Director
	Workers’ Compensation Fund	VMO	Assistant Village Manager
	Liability Insurance Fund	Finance Department	Finance Director
	Health Insurance Fund	VMO	Assistant Village Manager
	Data Processing Fund	Finance Department	Finance Director
	Fleet Services Fund	Public Works Department	Public Works Director
Fiduciary Funds	Police, Fire, and IMRF Pension Funds	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 27, the General Fund's revenue base is between \$24,000,000 and \$26,000,000 per year. Of this amount, approximately 53% 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 7% of General Fund revenues and tends to fluctuate based on the regional housing market. 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 2019, the General Fund will be transferring out a total of \$550,000 to the Business District Revitalization Fund in order to offset the costs of capital improvements relating to improving the Village's business districts, specifically, the Chestnut and Elm Streetscape project. 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	2016	2016	2017	2017	2018	2018	2019	Change	Change
Operational Revenues					A		B	(A v B)	(A v B)
Property Tax	13,316,903	13,064,499	13,489,906	13,173,482	13,606,625	13,606,625	13,738,985	0.97	132,360
Sales Tax	1,200,000	1,124,552	1,115,375	1,196,785	1,174,628	1,155,000	1,200,000	2.2	25,372
State Income Tax	975,000	1,179,341	1,250,000	1,190,908	1,110,000	1,200,000	1,175,000	5.9	65,000
Telecom	520,000	460,692	520,000	419,153	385,000	385,000	375,000	(2.6)	(10,000)
Natural Gas Tax	475,000	328,044	390,000	436,323	400,000	425,000	415,000	3.8	15,000
Replacement Tax	123,000	131,783	113,250	149,425	130,000	135,000	135,000	3.8	5,000
Licenses	327,150	313,377	327,150	303,138	325,750	325,750	326,500	0.2	750
Permits	1,678,000	1,927,474	1,879,934	1,563,603	2,025,000	1,535,000	1,920,000	(5.2)	(105,000)
Fines	196,025	191,582	191,500	187,852	192,000	195,250	197,500	2.9	5,500
Service Charges	1,690,245	1,622,682	1,720,657	1,856,615	1,840,351	1,810,868	1,777,841	(3.4)	(62,510)
Parking Passes	173,500	178,216	168,900	183,059	168,900	174,500	169,900	0.6	1,000
Franchise Fees	300,000	317,447	300,000	323,462	320,000	315,000	315,000	(1.6)	(5,000)
Payments in Lieu of Taxes	1,378,676	1,369,244	1,440,026	1,443,026	1,418,311	1,418,331	1,461,896	3.1	43,585
Administrative Charges	1,772,400	1,772,400	1,790,336	1,790,336	1,790,336	1,790,336	1,790,336	-	-
Misc. Income	384,000	863,547	532,927	672,445	601,763	939,575	858,680	42.7	256,917
Total	24,509,899	24,844,879	25,229,961	24,889,612	25,488,664	25,411,235	25,856,638	1.4	367,974

Operational Expenses									
Administration	3,044,649	2,931,237	3,257,948	3,016,394	3,270,112	2,962,213	3,256,621	(0.4)	(13,491)
Police Department	7,076,529	6,979,529	7,514,176	7,128,528	7,468,906	7,172,019	7,587,984	1.6	119,078
Fire Department	5,544,047	5,494,010	5,824,864	5,724,207	6,128,185	6,035,100	6,144,175	0.3	15,990
Comm. Development	1,547,298	1,374,118	1,518,246	1,513,156	1,705,060	1,488,300	1,799,335	5.5	94,275
Public Works	4,046,320	3,663,117	4,128,215	3,736,642	4,287,008	4,246,133	4,380,777	2.2	93,769
Total	21,258,843	20,442,011	22,243,449	21,118,927	22,859,271	21,903,765	23,168,892	1.4	309,621

Fund Performance									
Operational Net Income	3,251,056	4,402,868	2,986,512	3,770,685	2,629,393	3,507,470	2,687,746	2.2	58,353
Capital	-2,733,001	-2,411,206	-2,580,000	-2,559,830	-2,636,500	-2,475,000	-2,457,500	(6.8)	179,000
Transfers In	0	0	0	0	250,000	250,000	0	100.0	(250,000)
Transfers Out	-700,196	-700,000	-625,000	-625,000	-600,000	-600,000	-550,000	(8.3)	50,000
Water Fund Loan	0	0	0	-1,000,000	0	0	0	-	-
Net Cash-Flow	-182,141	1,291,662	-218,488	-414,145	-357,107	682,470	-319,754	(10.5)	37,353

Capital Outlay									
Administration	0	25,000	0	0	0	0	0	-	-
Police Department	60,000	60,000	435,000	367,414	87,500	87,500	87,500	-	-
Fire Department	0	0	0	6	50,000	50,000	310,000	100.0	260,000
Comm. Development	0	0	0	0	0	0	0	-	-
Public Works	2,673,001	2,326,206	2,145,000	2,192,410	2,499,000	2,337,500	2,060,000	(17.6)	(439,000)
Total Capital	2,733,001	2,411,206	2,580,000	2,559,830	2,636,500	2,475,000	2,457,500	(6.8)	(179,000)

*Cash flow assumes Village contingency of \$250,000 (FY 2016) and \$300,000 (FY 2017-2019) is not spent.



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
REVENUE								
Property Tax								
100-401.01	Property Tax General	13,489,906.00	13,606,625.00	13,606,625.00	13,738,985.00	1	132,360.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	2018 Fire pension levy					1.0000	1,819,236.00	1,819,236.00
Manager	2018 General Fund levy					1.0000	10,399,944.00	10,399,944.00
Manager	2018 Police pension levy					1.0000	1,519,805.00	1,519,805.00
						Manager Totals		\$13,738,985.00
	<i>Property Tax Totals</i>	\$13,489,906.00	\$13,606,625.00	\$13,606,625.00	\$13,738,985.00	1%	\$132,360.00	
Other Taxes								
100-411	Natural Gas Tax	390,000.00	400,000.00	425,000.00	415,000.00	4	15,000.00	
100-412	Simplified Telecommunications Tax	520,000.00	385,000.00	385,000.00	375,000.00	(3)	(10,000.00)	
	<i>Other Taxes Totals</i>	\$910,000.00	\$785,000.00	\$810,000.00	\$790,000.00	1%	\$5,000.00	
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	11,750.00	12,500.00	12,500.00	6	750.00	
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	\$325,750.00	\$326,500.00	\$326,500.00	0%	\$750.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

Permits

100-425.10	Permits Building Permits	1,654,934.00	1,855,000.00	1,400,000.00	1,775,000.00	(4)	(80,000.00)
------------	--------------------------	--------------	--------------	--------------	--------------	-----	-------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	General permit revenue	1.0000	1,500,000.00	1,500,000.00
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				\$1,775,000.00

100-425.15	Permits Sewer, Sidewalk, Streets & Misc.	175,000.00	150,000.00	75,000.00	100,000.00	(33)	(50,000.00)
<i>Permits Totals</i>		\$1,829,934.00	\$2,005,000.00	\$1,475,000.00	\$1,875,000.00	(6%)	(\$130,000.00)

Fees

100-425.95	Permits Compliance Fees	50,000.00	20,000.00	60,000.00	45,000.00	125	25,000.00
<i>Fees Totals</i>		\$50,000.00	\$20,000.00	\$60,000.00	\$45,000.00	125%	\$25,000.00
<i>Licenses, Permits & Fees Totals</i>		\$2,207,084.00	\$2,350,750.00	\$1,861,500.00	\$2,246,500.00	(4%)	(\$104,250.00)

Intergovernmental Revenue

100-430.10	Shared Revenue Replacement Tax	113,250.00	130,000.00	135,000.00	135,000.00	4	5,000.00
------------	--------------------------------	------------	------------	------------	------------	---	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Fire pension	1.0000	(5,000.00)	(5,000.00)
Manager	Police pension	1.0000	(5,000.00)	(5,000.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
REVENUE								
	Manager	Replacement tax (Per IML Estimate)				1.0000	145,000.00	145,000.00
							Manager Totals	\$135,000.00
100-430.15	Shared Revenue Sales Tax	1,115,375.00	1,174,628.00	1,155,000.00	1,200,000.00	2	25,372.00	
100-430.20	Shared Revenue Local Use	286,395.00	310,000.00	310,000.00	335,000.00	8	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	IML estimate				1.0000	335,000.00	335,000.00
							Manager Totals	\$335,000.00
100-430.25	Shared Revenue Income Tax	1,250,000.00	1,110,000.00	1,200,000.00	1,175,000.00	6	65,000.00	
Budget Transactions								
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	2019 revenue				1.0000	1,175,000.00	1,175,000.00
							Manager Totals	\$1,175,000.00
100-430.45	Shared Revenue Grants	.00	.00	.00	.00		.00	
100-430.50	Shared Revenue Wireless E911 Grant	75,000.00	75,000.00	150,000.00	100,000.00	33	25,000.00	
	<i>Intergovernmental Revenue Totals</i>	\$2,840,020.00	\$2,799,628.00	\$2,950,000.00	\$2,945,000.00	5%	\$145,372.00	
Charges For Service								
Parking Fee								
100-442.05	Parking Fees Commuter	155,400.00	155,400.00	160,000.00	155,400.00		.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

REVENUE

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
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
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
							Manager Totals	\$155,400.00

100-442.10	Parking Fees Employee	13,500.00	13,500.00	14,500.00	14,500.00	7	1,000.00
	<i>Parking Fee Totals</i>	<u>\$168,900.00</u>	<u>\$168,900.00</u>	<u>\$174,500.00</u>	<u>\$169,900.00</u>	1%	\$1,000.00

Other Charges for Service

100-440.05	General Govt Fees CATV Franchise Fees	300,000.00	320,000.00	315,000.00	315,000.00	(2)	(5,000.00)
------------	---------------------------------------	------------	------------	------------	------------	-----	------------

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Cable TV franchise fees					1.0000	315,000.00	315,000.00
							Manager Totals	\$315,000.00

100-441.05	Public Safety Fees Special Police Service	237,481.00	251,848.00	275,000.00	254,056.00	1	2,208.00
------------	---	------------	------------	------------	------------	---	----------

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
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



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
REVENUE							
	Manager					1.0000	65,805.30
	Manager					12.0000	1,175.00
	Manager					2.0000	38,080.00
	Manager					2.0000	38,840.00
							Manager Totals
							\$254,055.30
100-441.10	Public Safety Fees Special Fire Service	834,327.00	867,940.00	867,940.00	867,940.00		.00
	Budget Transactions						
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	24,765.00
	Manager					1.0000	499,500.00
	Manager					1.0000	1,500.00
	Manager					1.0000	117,120.00
	Manager					1.0000	225,055.00
							Manager Totals
							\$867,940.00
100-441.15	Public Safety Fees Ambulance Fees	140,000.00	180,000.00	140,000.00	140,000.00	(22)	(40,000.00)
100-441.25	Public Safety Fees False Alarm Fees	15,000.00	20,000.00	8,500.00	8,500.00	(58)	(11,500.00)
100-443.05	Rent Property	373,254.00	384,305.00	333,650.00	346,567.00	(10)	(37,738.00)
	Budget Transactions						
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					12.0000	3,600.00
	Manager					1.0000	2,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
REVENUE							
	Manager					1.0000	124,792.00
							124,792.00
	Manager					1.0000	118,850.00
							118,850.00
	Manager					12.0000	6,438.75
							77,265.00
	Manager					12.0000	1,630.00
							19,560.00
							<u>Manager Totals</u>
							<u>\$346,567.00</u>
100-443.10	Rent Cell Towers	64,775.00	75,778.00	75,778.00	75,778.00		.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	75,778.00
							75,778.00
							<u>Manager Totals</u>
							<u>\$75,778.00</u>
100-444	State Highway Maintenance	55,820.00	60,480.00	110,000.00	85,000.00	41	24,520.00
100-455	Administrative Charges	1,790,336.00	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>Total Amount</i>
	Manager					12.0000	5,068.00
							60,816.00
	Manager					12.0000	71,300.00
							855,600.00
	Manager					12.0000	3,666.67
							44,000.00
	Manager					12.0000	10,590.00
							127,080.00
	Manager					12.0000	11,670.00
							140,040.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
REVENUE							
Manager	Water fund					12.0000	46,900.00
							562,800.00
							Manager Totals
							\$1,790,336.00
	<i>Other Charges for Service Totals</i>	\$3,810,993.00	\$3,950,687.00	\$3,916,204.00	\$3,883,177.00	(2%)	(\$67,510.00)
	<i>Charges For Service Totals</i>	\$3,979,893.00	\$4,119,587.00	\$4,090,704.00	\$4,053,077.00	(2%)	(\$66,510.00)
Fines & Forfeitures							
100-450.05	Fines Parking Violations	171,000.00	171,000.00	175,000.00	175,000.00	2	4,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Local administration					12.0000	1,800.00
Manager	Regular fine revenue					12.0000	12,783.33
							153,399.96
							Manager Totals
							\$174,999.96
100-450.10	Fines Circuit Court Fines	20,000.00	20,000.00	17,000.00	20,000.00		.00
100-450.15	Fines Dog	500.00	1,000.00	3,250.00	2,500.00	150	1,500.00
	<i>Fines & Forfeitures Totals</i>	\$191,500.00	\$192,000.00	\$195,250.00	\$197,500.00	3%	\$5,500.00
Transfers							
100-490.05	Interfund Transfers In Payment in Lieu of Taxes	1,440,026.00	1,418,311.00	1,418,331.00	1,461,896.00	3	43,585.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Electric Fund (\$.00824 * 121,837,171 kWh)					1.0000	1,003,938.29
Manager	Refuse fund (\$1,060,101 * 8%)					1.0000	84,808.08
Manager	Sanitary Sewer Fund (\$1,207,369 * 8%)					1.0000	96,589.52



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
REVENUE							
Manager	Water Fund - Frozen at 2015 level					1.0000	276,560.00
	<i>Manager Totals</i>						276,560.00
							\$1,461,895.89
100-490.10	Interfund Transfers In Other Transfers	.00	250,000.00	250,000.00	.00	(100)	(250,000.00)
	<i>Transfers Totals</i>	\$1,440,026.00	\$1,668,311.00	\$1,668,331.00	\$1,461,896.00	(12%)	(\$206,415.00)
Other Revenue							
100-432.05	Reimbursements Public Safety Training	1,000.00	1,000.00	1,000.00	1,000.00		.00
100-432.30	Reimbursements Reimbursements	15,000.00	10,000.00	15,000.00	10,000.00		.00
100-470	Property Sales	.00	.00	200.00	.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>
Manager	Miscellaneous income					1.0000	10,000.00
Manager	Police copy charges, misc.					1.0000	5,000.00
	<i>Manager Totals</i>						\$15,000.00
100-474.95	Other Cash Over/Short	.00	.00	.00	.00		.00
100-475	Disposal of Capital Assets	.00	.00	15,337.00	.00		.00
100-497	Source/Use of Reserves	.00	.00	.00	.00		.00
	<i>Other Revenue Totals</i>	\$31,000.00	\$26,000.00	\$46,537.00	\$26,000.00	0%	\$0.00
Interest Income							
100-460.05	Interest Interest on Investments	140,532.00	173,163.00	414,688.00	380,080.00	119	206,917.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
REVENUE								
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 (\$21,718,836) * 1.75%					.0175	21,718,836.00	380,079.63
							Manager Totals	\$380,079.63
100-460.10	Interest Interest on Loans	.00	17,600.00	17,600.00	17,600.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Water Fund loan (\$1,000,000) FY2019 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>	\$140,532.00	\$190,763.00	\$432,288.00	\$397,680.00	108%	\$206,917.00	
	REVENUE TOTALS	\$25,229,961.00	\$25,738,664.00	\$25,661,235.00	\$25,856,638.00	0%	\$117,974.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 99 - Transfers								
Division 01 - Department Wide								
EXPENSE								
<u>Transfers</u>								
100.99.01-901	Interfund Transfers - Other Operating Transfers	625,000.00	600,000.00	600,000.00	550,000.00	(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	Transfer to Business District Revitalization Fund (FY 2019)					1.0000	550,000.00	550,000.00
						Manager Totals		\$550,000.00
	<i>Transfers Totals</i>	\$625,000.00	\$600,000.00	\$600,000.00	\$550,000.00	(8%)	(\$50,000.00)	
Division	01 - Department Wide Totals	\$625,000.00	\$600,000.00	\$600,000.00	\$550,000.00	(8%)	(\$50,000.00)	
Department	99 - Transfers Totals	\$625,000.00	\$600,000.00	\$600,000.00	\$550,000.00	(8%)	(\$50,000.00)	
	EXPENSE TOTALS	\$25,748,449.00	\$26,395,771.00	\$24,978,765.00	\$26,476,392.00	0%	\$80,621.00	
Fund	100 - General Fund Totals							
	REVENUE TOTALS	\$25,229,961.00	\$25,738,664.00	\$25,661,235.00	\$25,856,638.00	0%	\$117,974.00	
	EXPENSE TOTALS	\$25,748,449.00	\$26,395,771.00	\$24,978,765.00	\$26,476,392.00	0%	\$80,621.00	
Fund	100 - General Fund Totals	(\$518,488.00)	(\$657,107.00)	\$682,470.00	(\$619,754.00)	(6%)	\$37,353.00	

DEPARTMENT NARRATIVE

PUBLIC AFFAIRS/VILLAGE MANGER

Mission Statement/Purpose

The Manager's Office provides organizational leadership, coordinates correspondence with elected officials, addresses policy issues, outlines strategies, 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

- Completed transition to the Intergovernmental Personnel Benefits Cooperative (IPBC)—bringing the Village's employee benefits into a pooled-risk model.
- Launched a formal event sponsorship application process and funded numerous events in our business districts, including the Winnetka Music Fest, First Fridays for Hubbard Woods Design District, North Shore Art League's Art in the Village and Art Attack, and East Elm Wine Walk.
- Created new advertising and promotional tools for our businesses, including an online business directory, Facebook advertisements, and business showcase videos.
- Administered the Village's first Business Survey.
- Assisted the Community Development Department in the development and adoption of the 2018 Streetscape and Signage Master Plan.
- Revised and adopted a new set of Rules and Regulations for the Board of Fire & Police Commissioners (BFPC).
- Performed workload evaluation study of our Police Department Records Division.
- Created an action plan and calendar of events in anticipation of the Village's sesquicentennial celebration in 2019.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **7.5**

FY 2018 FTEs: **7.5**

FY 2017 FTEs: **7.6**

FY 2016 FTEs: **4.5**

Proposed FY 2019 Cost of Salaries and Benefits: **\$1,075,222**

Projected FY 2018 Cost of Salaries and Benefits: **\$934,081**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$1,043,853**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **2.8%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$602,885**

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

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

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

Projected Year-End FY 2018 S&S Budget: **\$451,819**

Actual FY 2017 Cost of Services and Supplies: **\$458,048**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **1.1%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
<p>Provide support to special events that serve our residents and attract visitors, including celebration of the Village's Sesquicentennial (150th) anniversary.</p>	<ul style="list-style-type: none"> • Create community-wide excitement around the 150th anniversary through diverse events, a dedicated website, historical information, and themed activities throughout the year • Sponsor a minimum of four local events through our application process • Continue sponsorship of the 2019 Winnetka Music Festival 	<p style="text-align: center;">10/30/19</p>
<p>Communicate openly and transparently with all our stakeholders and gather feedback to improve our processes.</p>	<ul style="list-style-type: none"> • Launch new customer relationship management (CRM) software • Refocus the Village's website • Follow-up on outcomes of the 2018 Business Survey 	<p style="text-align: center;">12/31/19</p>
<p>Develop and grow our economic development program in the areas of retention, attraction, and redevelopment to serve building owners, store tenants, brokers, and developers.</p>	<ul style="list-style-type: none"> • Assess and expand our targeted promotional and co-advertising offerings for local businesses • Continue developing business showcase videos • Conduct a business town hall meeting 	<p style="text-align: center;">11/30/19</p>
<p>Manage the Village's human resources by recruiting and retaining a high talent workforce, aligned with our program and service needs.</p>	<ul style="list-style-type: none"> • Negotiate collective bargaining agreements with MAP & IAFF • Conduct an organizational compensation study • Provide village-wide and targeted supervisory training • Implement the Village's first wellness program 	<p style="text-align: center;">12/31/19</p>
<p>Seek new opportunities to work cooperatively with our local taxing bodies and regional partners, especially to discover and act on efficiencies and achieve cost savings.</p>	<ul style="list-style-type: none"> • Negotiate intergovernmental agreements with local jurisdictions for stormwater management activities • Continue working in the Municipal Partnering Initiative 	<p style="text-align: center;">12/31/19</p>

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Objective

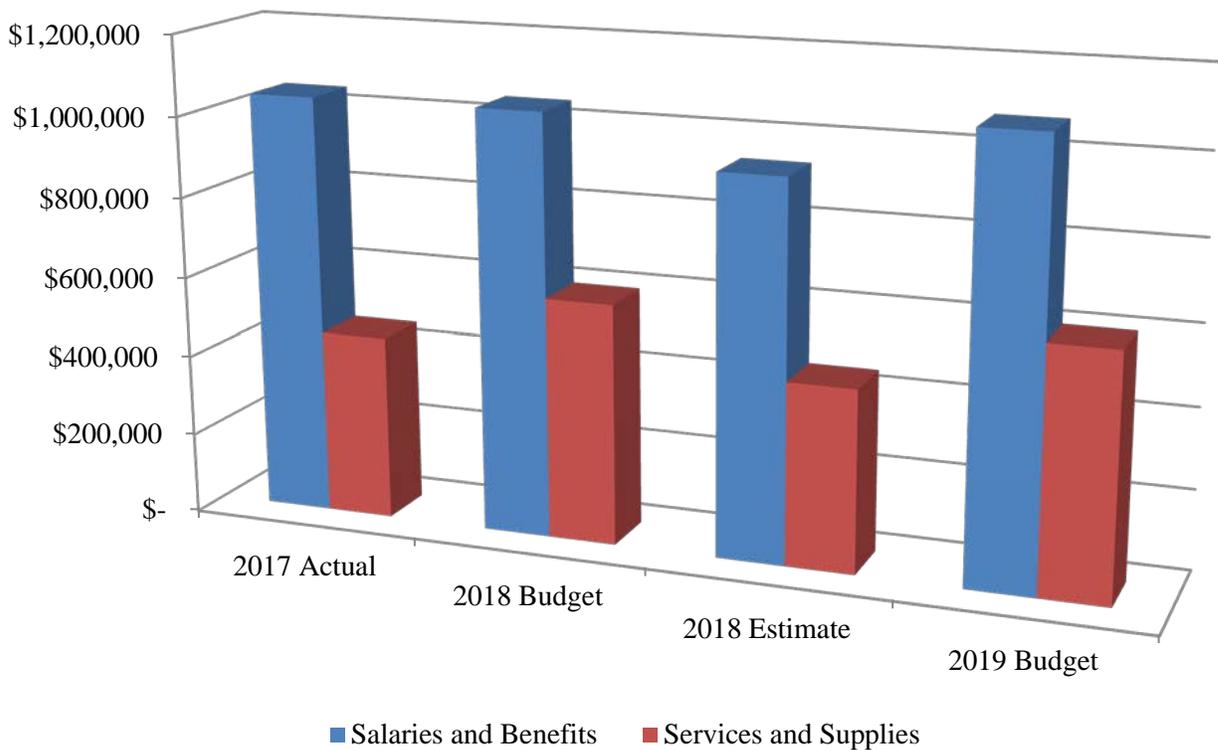
Anticipated Completion Status

Improve accessibility and transparency of Village communication tools.	In Progress
Work cooperatively with regional partners to discover efficiencies and achieve cost savings.	In progress
Become recognized as a world class customer service provider focused on community needs.	Deferred
Manage the Village’s personnel resources to recruit and retain a high talent workforce, aligned with our program and service needs.	In progress
Provide activities for Winnetka families and attract visitors through support of unique, local events.	Complete
Plan for and preserve the Village’s historic past for future generations.	Complete
Develop and grow our Economic Development program to serve building owners, store tenants, and developers.	Complete

Financial Summary

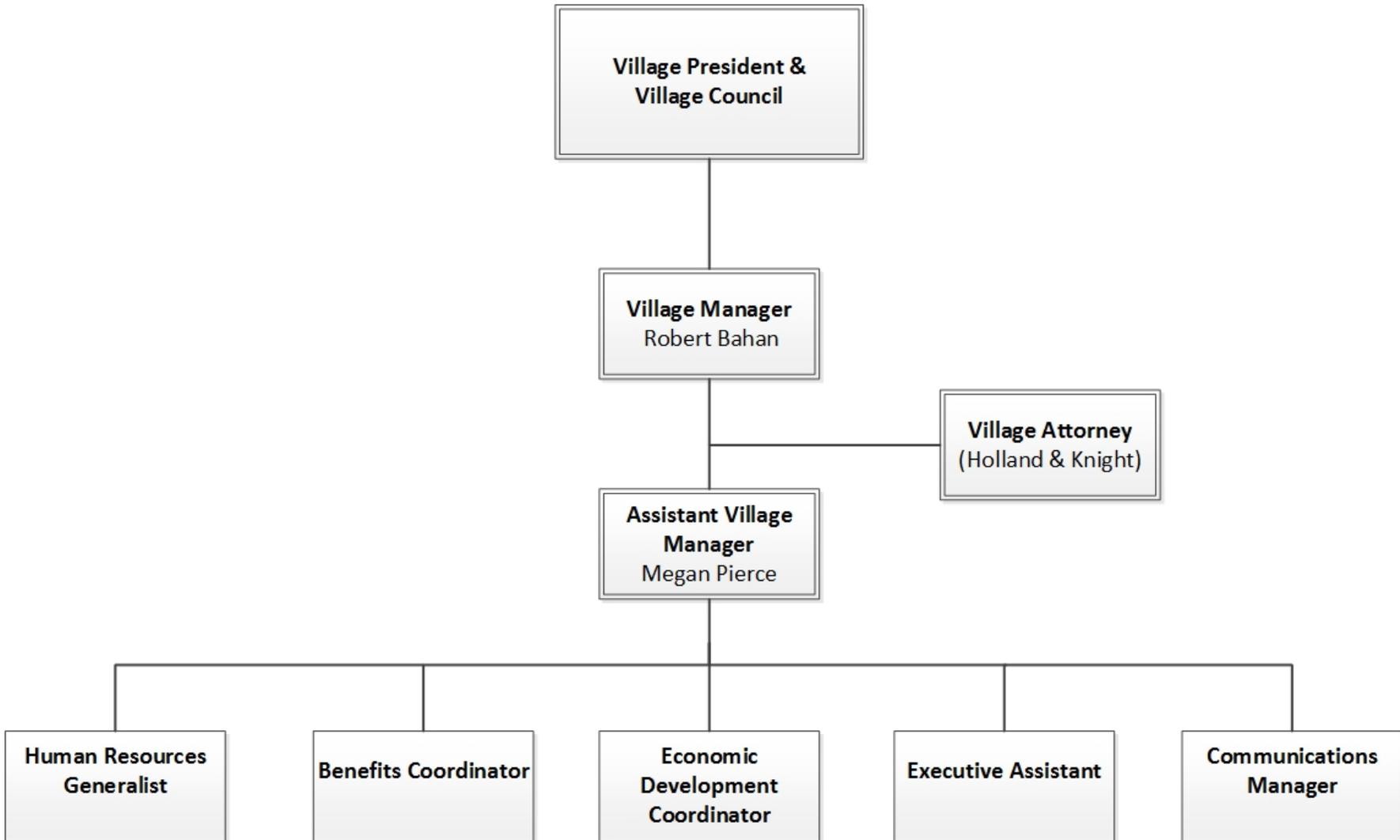
Public Affairs/ Village Manager's Office	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change	% Change
					A to C	B to C
Salaries and Benefits	\$ 1,043,853	\$ 1,045,539	\$ 934,081	\$ 1,075,222	2.8%	15.1%
Services and Supplies	\$ 458,048	\$ 596,210	\$ 451,819	\$ 602,885	1.1%	33.4%
Insurance	\$ -	\$ 1	\$ -	\$ -	0.0%	0.0%
Total Operating Exp.	\$ 1,501,901	\$ 1,641,750	\$ 1,385,900	\$ 1,678,107	2.2%	21.1%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Department	\$ 1,501,901	\$ 1,641,750	\$ 1,385,900	\$ 1,678,107	2.2%	21.1%

Public Affairs/Village Manager's Office



Organizational Chart

Village of Winnetka Village Manager's Office





Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

Department **20 - Public Affairs**

Division **01 - Department Wide**

EXPENSE

Services and Supplies

Services & Charges

100.20.01-551	Consulting Services	43,060.00	52,640.00	35,000.00	59,640.00	13	7,000.00
---------------	---------------------	-----------	-----------	-----------	-----------	----	----------

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	5,000.00	5,000.00
Manager	Website monthly maintenance	12.0000	850.00	10,200.00
Manager	Website refocus	1.0000	30,000.00	30,000.00
Manager Totals				\$59,640.00

100.20.01-553	Legal Services	37,600.00	47,600.00	40,000.00	47,600.00		.00
---------------	----------------	-----------	-----------	-----------	-----------	--	-----

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

100.20.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
---------------	--	-----	-----	-----	-----	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 20 - Public Affairs							
Division 01 - Department Wide							
EXPENSE							
100.20.01-580	Memberships & Publications	52,740.00	34,015.00	30,000.00	34,945.00	3	930.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Newsletters				5.0000	4,900.00	24,500.00
Manager	Village-Wide memberships				1.0000	10,445.00	10,445.00
						Manager Totals	\$34,945.00
100.20.01-589	Village Sponsored Events	48,000.00	63,000.00	63,000.00	104,974.00	67	41,974.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Park District special events				1.0000	51,500.00	51,500.00
Manager	Village Sesquicentennial				1.0000	28,474.00	28,474.00
Manager	Winnetka Music Festival sponsorship				1.0000	25,000.00	25,000.00
						Manager Totals	\$104,974.00
<i>Services & Charges Totals</i>		\$181,400.00	\$197,255.00	\$168,000.00	\$247,159.00	25%	\$49,904.00
Supplies							
100.20.01-531	Office Supplies - General	2,500.00	4,088.00	3,500.00	4,088.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 20 - Public Affairs							
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	Staff meeting per diem				72.0000	29.00	2,088.00
Manager	Village Council supplies				1.0000	2,000.00	2,000.00
						Manager Totals	\$4,088.00
100.20.01-532	Computer Equipment	3,500.00	.00	.00	1,500.00		1,500.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Council iPads				2.0000	750.00	1,500.00
						Manager Totals	\$1,500.00
100.20.01-540	Other Operating Supplies	21,000.00	1,000.00	500.00	.00	(100)	(1,000.00)
100.20.01-543	Public Property Maintenance	.00	.00	.00	.00		.00
	<i>Supplies Totals</i>	<u>\$27,000.00</u>	<u>\$5,088.00</u>	<u>\$4,000.00</u>	<u>\$5,588.00</u>	10%	\$500.00
	<i>Services and Supplies Totals</i>	<u>\$208,400.00</u>	<u>\$202,343.00</u>	<u>\$172,000.00</u>	<u>\$252,747.00</u>	25%	\$50,404.00
Capital Outlay							
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>	+++	\$0.00
Insurance and Other Chargebacks							
100.20.01-530	Liability Insurance	1.00	1.00	.00	.00	(100)	(1.00)
	<i>Insurance and Other Chargebacks Totals</i>	<u>\$1.00</u>	<u>\$1.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	(100%)	(\$1.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 20 - Public Affairs							
Division 01 - Department Wide							
EXPENSE							
<u>Transfers</u>							
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	\$208,401.00	\$202,344.00	\$172,000.00	\$252,747.00	25%	\$50,403.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

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	423,811.00	511,985.00	444,206.00	542,126.00	6	30,141.00
---------------	------------------	------------	------------	------------	------------	---	-----------

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	210101 - Village Manager	Earnings		213,008.00
Manager	210101 - Village Manager	Benefit	VESTED LOAN - Vested Loan Forgiveness	10,400.00
Manager	210102 - Assistant Village Manager	Earnings		150,477.00
Manager	210401 - Executive Assistant	Earnings		85,858.00
Manager	211001 - Communications Manager	Earnings		71,663.00
Manager	219999 - VMO Budget Only	Earnings		10,720.00
Manager Totals				\$542,126.00

100.21.01-512	Overtime Salaries	5,142.00	5,247.00	4,500.00	5,777.00	10	530.00
---------------	-------------------	----------	----------	----------	----------	----	--------

100.21.01-513	Part Time Salaries	.00	.00	.00	.00		.00
---------------	--------------------	-----	-----	-----	-----	--	-----

100.21.01-515	Sick Cashed In	4,667.00	5,986.00	5,986.00	4,916.00	(18)	(1,070.00)
---------------	----------------	----------	----------	----------	----------	------	------------

100.21.01-518	Other Compensation	11,480.00	10,940.00	10,940.00	11,480.00	5	540.00
---------------	--------------------	-----------	-----------	-----------	-----------	---	--------

<i>Employee Pay Totals</i>		\$445,100.00	\$534,158.00	\$465,632.00	\$564,299.00	6%	\$30,141.00
----------------------------	--	---------------------	---------------------	---------------------	---------------------	-----------	--------------------

Benefits

100.21.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
---------------	---	-----	-----	-----	-----	--	-----

100.21.01-522	Fringe Benefits - Medical / Dental Insurance	40,116.00	59,416.00	51,131.00	61,540.00	4	2,124.00
---------------	--	-----------	-----------	-----------	-----------	---	----------

100.21.01-528	Fringe Benefits - Life Insurance	325.00	673.00	600.00	576.00	(14)	(97.00)
---------------	----------------------------------	--------	--------	--------	--------	------	---------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 01 - Department Wide							
EXPENSE							
100.21.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
	<i>Benefits Totals</i>	\$40,441.00	\$60,089.00	\$51,731.00	\$62,116.00	3%	\$2,027.00
	<u>Pensions</u>						
100.21.01-523	Fringe Benefits - Medicare	6,455.00	7,745.00	6,762.00	8,182.00	6	437.00
100.21.01-524	Fringe Benefits - Social Security	21,124.00	26,165.00	21,963.00	26,959.00	3	794.00
100.21.01-525	Fringe Benefits - IMRF Pension Er Contribution	60,401.00	73,125.00	63,202.00	64,321.00	(12)	(8,804.00)
	<i>Pensions Totals</i>	\$87,980.00	\$107,035.00	\$91,927.00	\$99,462.00	(7%)	(\$7,573.00)
	<i>Salary and Benefits Totals</i>	\$573,521.00	\$701,282.00	\$609,290.00	\$725,877.00	4%	\$24,595.00
	<u>Services and Supplies</u>						
	<u>Services & Charges</u>						
100.21.01-551	Consulting Services	37,500.00	60,000.00	25,000.00	27,500.00	(54)	(32,500.00)

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Communications assessment	1.0000	22,500.00	22,500.00
Manager	Strategic planning/Engagement consulting	1.0000	5,000.00	5,000.00
	Manager Totals			\$27,500.00

100.21.01-553	Legal Services	10,000.00	28,500.00	25,000.00	30,000.00	5	1,500.00
---------------	----------------	-----------	-----------	-----------	-----------	---	----------

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Collective bargaining	1.0000	20,000.00	20,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 21 - Manager's Office								
Division 01 - Department Wide								
EXPENSE								
Manager	Outside labor counsel					1.0000	10,000.00	
							10,000.00	
							Manager Totals	\$30,000.00
100.21.01-555	GIS & Aerial Mapping	.00	.00	.00	4,965.00		4,965.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Village Manager's Office charge					1.0000	4,965.00	4,965.00
							4,965.00	
							Manager Totals	\$4,965.00
100.21.01-556	Village Data Processing / Network Charge	.00	5,000.00	5,000.00	5,250.00	5	250.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Village Manager's Office charge					1.0000	5,250.00	5,250.00
							5,250.00	
							Manager Totals	\$5,250.00
100.21.01-563	Telephone Service	459.00	458.00	458.00	416.00	(9)	(42.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 21 - Manager's Office								
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	Monthly PRI share (Comcast)					12.0000	34.59	415.08
							Manager Totals	\$415.08
100.21.01-564	Cell Phones & Radios	3,350.00	3,350.00	3,000.00	3,950.00	18	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	Cell service					1.0000	3,350.00	3,350.00
Manager	New cell phones					2.0000	300.00	600.00
							Manager Totals	\$3,950.00
100.21.01-565	Postage	2,500.00	2,500.00	2,500.00	2,500.00		.00	
100.21.01-566	Other Operating Services	5,000.00	5,000.00	5,000.00	.00	(100)	(5,000.00)	
100.21.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00	
100.21.01-580	Memberships & Publications	2,784.00	3,082.00	3,081.00	4,669.00	51	1,587.00	
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					1.0000	3,440.00	3,440.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 01 - Department Wide							
EXPENSE							
	Manager					1.0000	1,229.00
	Village service accounts						1,229.00
							<u>1,229.00</u>
							Manager Totals \$4,669.00
100.21.01-581	Training & Travel	29,070.00	6,600.00	6,600.00	6,400.00	(3)	(200.00)
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
	Manager					5.0000	1,000.00
	Conference attendance & travel						5,000.00
	Manager					1.0000	1,400.00
	Manager's Office training						1,400.00
							<u>1,400.00</u>
							Manager Totals \$6,400.00
100.21.01-589	Village Sponsored Events	.00	.00	.00	.00		.00
	<i>Services & Charges Totals</i>	<u>\$90,663.00</u>	<u>\$114,490.00</u>	<u>\$75,639.00</u>	<u>\$85,650.00</u>	(25%)	(\$28,840.00)
Supplies							
100.21.01-531	Office Supplies - General	26,000.00	26,000.00	15,000.00	25,000.00	(4)	(1,000.00)
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
	Manager					1.0000	12,000.00
	Copy machine						12,000.00
	Manager					1.0000	4,000.00
	Miscellaneous supplies						4,000.00
	Manager					1.0000	2,000.00
	Village letterhead						2,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																		
Fund 100 - General Fund																									
Department 21 - Manager's Office																									
Division 01 - Department Wide																									
EXPENSE																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Manager</td> <td style="width: 45%;">Village stock</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">1.0000</td> <td style="text-align: right;">7,000.00</td> <td style="text-align: right;">7,000.00</td> </tr> <tr> <td colspan="7"></td> <td style="text-align: right;">Manager Totals</td> <td style="text-align: right; border-top: 1px solid black;">\$25,000.00</td> </tr> </table>								Manager	Village stock					1.0000	7,000.00	7,000.00								Manager Totals	\$25,000.00
Manager	Village stock					1.0000	7,000.00	7,000.00																	
							Manager Totals	\$25,000.00																	
100.21.01-532	Computer Equipment	4,250.00	.00	.00	750.00		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	Accessories					1.0000	750.00	750.00																	
							Manager Totals	\$750.00																	
100.21.01-540	Other Operating Supplies	3,000.00	11,200.00	11,000.00	13,025.00	16	1,825.00																		
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	1,525.00	1,525.00																	
Manager	Employee holiday gift certificates					1.0000	7,200.00	7,200.00																	
Manager	Employee holiday lunch					1.0000	2,700.00	2,700.00																	
Manager	Employee picnic					1.0000	1,600.00	1,600.00																	
							Manager Totals	\$13,025.00																	
<i>Supplies Totals</i>		\$33,250.00	\$37,200.00	\$26,000.00	\$38,775.00	4%	\$1,575.00																		
<i>Services and Supplies Totals</i>		\$123,913.00	\$151,690.00	\$101,639.00	\$124,425.00	(18%)	(\$27,265.00)																		



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 01 - Department Wide							
EXPENSE							
Capital Outlay							
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
Insurance and Other Chargebacks							
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	\$697,434.00	\$852,972.00	\$710,929.00	\$850,302.00	0%	(\$2,670.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 05 - Economic Development							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.05-511	Regular Salaries	82,984.00	89,318.00	75,000.00	80,572.00	(10)	(8,746.00)
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		210701 - Economic Development Coordinator		Earnings		78,992.00
	Manager		219999 - VMO Budget Only		Earnings		1,580.00
						Manager Totals	\$80,572.00
100.21.05-513	Part Time Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$82,984.00	\$89,318.00	\$75,000.00	\$80,572.00	(10%)	(\$8,746.00)
Benefits							
100.21.05-522	Fringe Benefits - Medical / Dental Insurance	15,695.00	17,318.00	15,000.00	17,944.00	4	626.00
100.21.05-528	Fringe Benefits - Life Insurance	139.00	119.00	100.00	88.00	(26)	(31.00)
	<i>Benefits Totals</i>	\$15,834.00	\$17,437.00	\$15,100.00	\$18,032.00	3%	\$595.00
Pensions							
100.21.05-523	Fringe Benefits - Medicare	1,203.00	1,295.00	1,150.00	1,168.00	(10)	(127.00)
100.21.05-524	Fringe Benefits - Social Security	5,145.00	5,538.00	5,300.00	4,996.00	(10)	(542.00)
100.21.05-525	Fringe Benefits - IMRF Pension Er Contribution	11,261.00	12,228.00	10,500.00	9,466.00	(23)	(2,762.00)
	<i>Pensions Totals</i>	\$17,609.00	\$19,061.00	\$16,950.00	\$15,630.00	(18%)	(\$3,431.00)
	<i>Salary and Benefits Totals</i>	\$116,427.00	\$125,816.00	\$107,050.00	\$114,234.00	(9%)	(\$11,582.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 05 - Economic Development							
EXPENSE							
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.21.05-551	Consulting Services	26,600.00	26,900.00	24,000.00	13,000.00	(52)	(13,900.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Collateral materials				1.0000	3,000.00	3,000.00
Manager	Marketing & branding assessment				1.0000	5,000.00	5,000.00
Manager	Print & electronic newsletters				1.0000	5,000.00	5,000.00
						Manager Totals	\$13,000.00
100.21.05-566	Other Operating Services	20,000.00	34,000.00	34,000.00	39,000.00	15	5,000.00
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	28,000.00	28,000.00
Manager	Business promotional videos				1.0000	9,000.00	9,000.00
Manager	Vacancy marketing				1.0000	2,000.00	2,000.00
						Manager Totals	\$39,000.00
100.21.05-580	Memberships & Publications	8,200.00	13,275.00	12,000.00	12,285.00	(7)	(990.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 05 - Economic Development							
EXPENSE							
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	2,935.00	2,935.00
Manager	Chicago's Northshore CVB membership & publications				1.0000	8,350.00	8,350.00
Manager	Promotional giveaways				1.0000	1,000.00	1,000.00
						Manager Totals	<u>\$12,285.00</u>
100.21.05-581	Training & Travel	1,700.00	1,230.00	1,230.00	1,230.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	ICSC Midwest & Chicagoland				1.0000	380.00	380.00
Manager	Illinois Economic Development Association				1.0000	850.00	850.00
						Manager Totals	<u>\$1,230.00</u>
100.21.05-589	Village Sponsored Events	25,000.00	10,000.00	10,000.00	15,000.00	50	5,000.00
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				10.0000	1,500.00	15,000.00
						Manager Totals	<u>\$15,000.00</u>
<i>Services & Charges Totals</i>		\$81,500.00	\$85,405.00	\$81,230.00	\$80,515.00	(6%)	(\$4,890.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 05 - Economic Development							
EXPENSE							
<u>Supplies</u>							
100.21.05-531	Office Supplies - General	.00	.00	.00	.00		.00
100.21.05-540	Other Operating Supplies	1,000.00	1,920.00	1,000.00	1,500.00	(22)	(420.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Business town hall meetings				1.0000	1,500.00	1,500.00
						Manager Totals	\$1,500.00
	<i>Supplies Totals</i>	\$1,000.00	\$1,920.00	\$1,000.00	\$1,500.00	(22%)	(\$420.00)
	<i>Services and Supplies Totals</i>	\$82,500.00	\$87,325.00	\$82,230.00	\$82,015.00	(6%)	(\$5,310.00)
Division 05 - Economic Development	Totals	\$198,927.00	\$213,141.00	\$189,280.00	\$196,249.00	(8%)	(\$16,892.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 09 - Human Resources							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.09-511	Regular Salaries	300,842.00	154,495.00	154,495.00	170,087.00	10	15,592.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	210801 - Human Resources Generalist			Earnings			88,613.00
Manager	210802 - Benefits Coordinator			Earnings			78,139.00
Manager	219999 - VMO Budget Only			Earnings			3,335.00
Manager Totals							<u>\$170,087.00</u>
100.21.09-512	Overtime Salaries	4,566.00	.00	.00	.00		.00
100.21.09-513	Part Time Salaries	.00	4,200.00	3,500.00	4,317.00	3	117.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	210901 - Office Intern			Earnings			4,317.00
Manager Totals							<u>\$4,317.00</u>
100.21.09-515	Sick Cashed In	2,888.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		<u>\$308,296.00</u>	<u>\$158,695.00</u>	<u>\$157,995.00</u>	<u>\$174,404.00</u>	10%	<u>\$15,709.00</u>
Benefits							
100.21.09-522	Fringe Benefits - Medical / Dental Insurance	60,433.00	26,249.00	26,249.00	27,192.00	4	943.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 09 - Human Resources							
EXPENSE							
100.21.09-528	Fringe Benefits - Life Insurance	297.00	207.00	207.00	187.00	(10)	(20.00)
<i>Benefits Totals</i>		\$60,730.00	\$26,456.00	\$26,456.00	\$27,379.00	3%	\$923.00
<u>Pensions</u>							
100.21.09-523	Fringe Benefits - Medicare	4,471.00	2,301.00	2,301.00	2,529.00	10	228.00
100.21.09-524	Fringe Benefits - Social Security	19,115.00	9,839.00	9,839.00	10,814.00	10	975.00
100.21.09-525	Fringe Benefits - IMRF Pension Er Contribution	41,836.00	21,150.00	21,150.00	19,985.00	(6)	(1,165.00)
<i>Pensions Totals</i>		\$65,422.00	\$33,290.00	\$33,290.00	\$33,328.00	0%	\$38.00
<i>Salary and Benefits Totals</i>		\$434,448.00	\$218,441.00	\$217,741.00	\$235,111.00	8%	\$16,670.00
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.21.09-551	Consulting Services	28,000.00	32,000.00	12,000.00	28,000.00	(13)	(4,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Compensation study				1.0000	28,000.00	28,000.00
						Manager Totals	\$28,000.00
100.21.09-553	Legal Services	5,000.00	26,000.00	18,000.00	13,000.00	(50)	(13,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Fire & Police testing services				1.0000	8,000.00	8,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 09 - Human Resources							
EXPENSE							
	Manager					1.0000	5,000.00
							5,000.00
							5,000.00
							Manager Totals \$13,000.00
100.21.09-566	Other Operating Services	14,000.00	46,942.00	35,000.00	54,071.00	15	7,129.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
	<i>Transaction</i>						<i>Total Amount</i>
	Manager					6.0000	1,488.00
							8,928.00
	Manager					23.0000	168.00
							3,864.00
	Manager					23.0000	43.00
							989.00
	Manager					1.0000	20,000.00
							20,000.00
	Manager					1.0000	2,316.00
							2,316.00
	Manager					13.0000	588.00
							7,644.00
	Manager					10.0000	1,028.00
							10,280.00
	Manager					25.0000	2.00
							50.00
							Manager Totals \$54,071.00
100.21.09-580	Memberships & Publications	1,615.00	8,660.00	8,000.00	11,681.00	35	3,021.00
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	675.00
							675.00
	Manager					6.0000	65.00
							390.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 21 - Manager's Office								
Division 09 - Human Resources								
EXPENSE								
Manager	IPELRA employment law seminar					10.0000	195.00	1,950.00
Manager	IPELRA memberships and annual conference					2.0000	1,433.00	2,866.00
Manager	MRA association membership					1.0000	2,200.00	2,200.00
Manager	SHRM memberships and annual conference					3.0000	1,200.00	3,600.00
Manager Totals								\$11,681.00
100.21.09-581	Training & Travel	21,700.00	21,610.00	10,000.00	19,050.00	(12)	(2,560.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	IPELRA new supervisor training					7.0000	150.00	1,050.00
Manager	Other annual training					3.0000	5,000.00	15,000.00
Manager	Supervisory training- workplace incidents					1.0000	3,000.00	3,000.00
Manager Totals								\$19,050.00
<i>Services & Charges Totals</i>		\$70,315.00	\$135,212.00	\$83,000.00	\$125,802.00	(7%)	(\$9,410.00)	
Supplies								
100.21.09-531	Office Supplies - General	.00	7,000.00	4,950.00	7,756.00	11	756.00	
Budget Transactions								
<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	5,256.00	5,256.00
Manager	Required medical testing					1.0000	1,000.00	1,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 09 - Human Resources							
EXPENSE							
Manager	Wellness events					1.0000	1,500.00
							1,500.00
							<u>Manager Totals \$7,756.00</u>
100.21.09-532	Computer Equipment	.00	.00	.00	.00		.00
100.21.09-540	Other Operating Supplies	20,000.00	12,640.00	8,000.00	10,140.00	(20)	(2,500.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	HR/Legal compliance posters					1.0000	140.00
Manager	Recruitment ads & notices					25.0000	400.00
							10,000.00
							<u>Manager Totals \$10,140.00</u>
	<i>Supplies Totals</i>	\$20,000.00	\$19,640.00	\$12,950.00	\$17,896.00	(9%)	(\$1,744.00)
	<i>Services and Supplies Totals</i>	\$90,315.00	\$154,852.00	\$95,950.00	\$143,698.00	(7%)	(\$11,154.00)
Division	09 - Human Resources Totals	\$524,763.00	\$373,293.00	\$313,691.00	\$378,809.00	1%	\$5,516.00

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.
- Promoted customer payment security by implementing a utility billing bank lockbox.
- Expanded online licensing purchases to include commuter parking passes.
- Finalized department S.O.P. documents in order to promote a more robust level of internal controls.
- Implemented Finance staff cross-training initiatives to ensure appropriate coverage and an expedited customer experience.
- Supported various Village departments by providing financial analyses related to stormwater, refuse, and TIF.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **10.5**

FY 2018 FTEs: **11.5**

FY 2017 FTEs: **11.9**

FY 2016 FTEs: **13.0**

Proposed FY 2019 Cost of Salaries and Benefits: **\$1,322,826**

Projected FY 2018 Cost of Salaries and Benefits: **\$1,344,266**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$1,269,237**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **-5.7%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$255,688**

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

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

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

Projected Year-End FY 2018 S&S Budget: **\$232,047**

Actual FY 2017 Cost of Services and Supplies: **\$245,256**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **13.7%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
Safeguard Village financial and technological assets.	<ul style="list-style-type: none"> • Explore cyber security partnerships with other municipal agencies. • Implement Capital Assets module in New World ERP. • Evaluate and implement recommendations by consultants related to the Village's financial or information technology infrastructure. 	12/31/19
Earn industry recognition for policies, procedures, and documentation.	<ul style="list-style-type: none"> • Continue to win the GFOA Distinguished Budget Presentation Award. • Continue to receive the Certificate of Achievement for Excellence in Financial Reporting. • Submit for and win the Tyler Technologies Excellence Award for New World ERP. 	12/31/19
Support the Village's utility funds by assisting in financial analysis of rates and capital planning.	<ul style="list-style-type: none"> • Identify financing alternatives for projects identified in the Strand Stormwater Vision. • Assist the Refuse Fund in determining a long-term service model and rate structure. 	7/1/19
Invest in the Finance Department's human assets.	<ul style="list-style-type: none"> • Hire and train and new Assistant Finance Director. • Explore additional cross-training opportunities for Department staff. 	3/31/19
Responsibly manage the Village's investments and treasury.	<ul style="list-style-type: none"> • Explore potential new investment vehicles and opportunities in order to maximize earnings in a rising interest rate environment. • Investigate P-Card programs offered by local financial institutions. 	7/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Objective

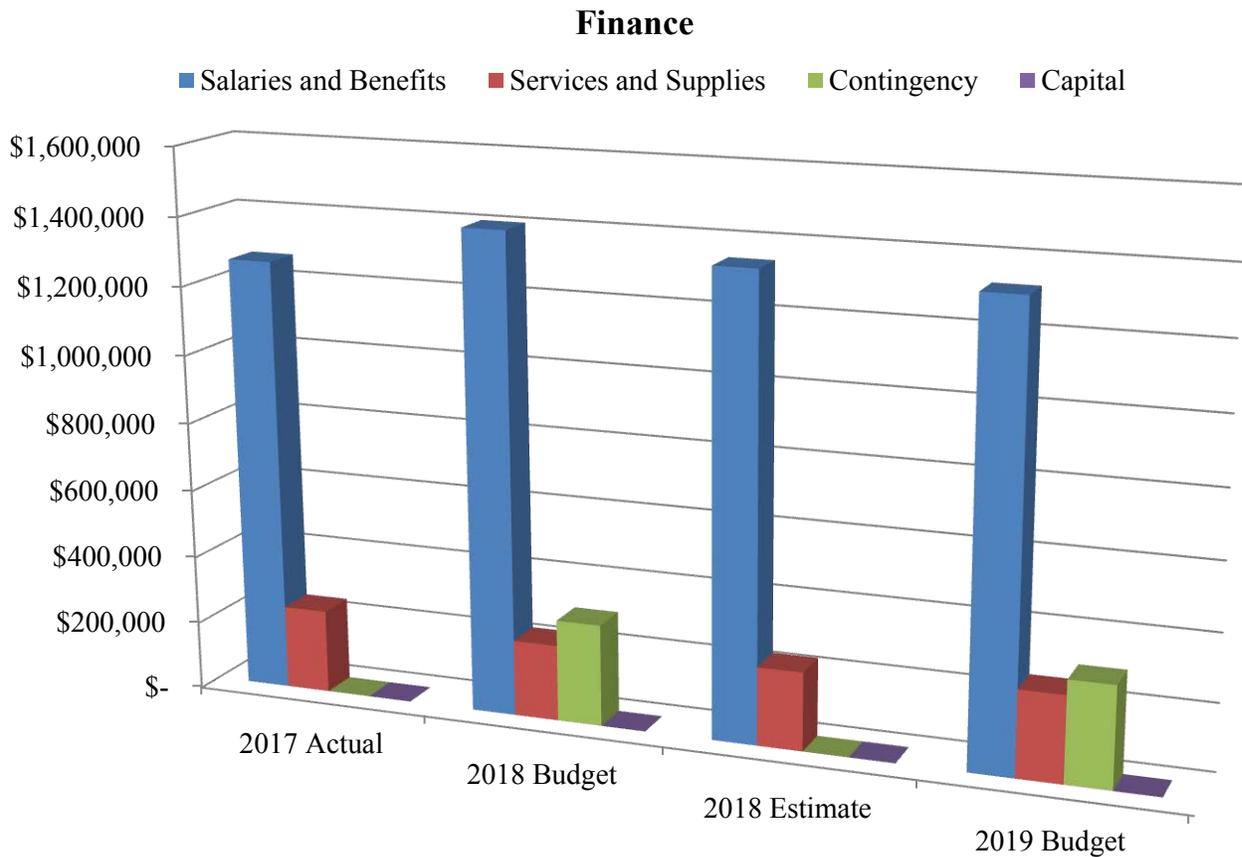
Anticipated Completion Status

Safeguard Village financial and technological assets.	In Progress
Earn industry recognition for policies, procedures, and documentation.	Ongoing
Support the Village's utility funds by assisting in financial analysis of rates and capital planning.	Complete
Responsibly manage the Village's investments and treasury.	Complete

Financial Summary

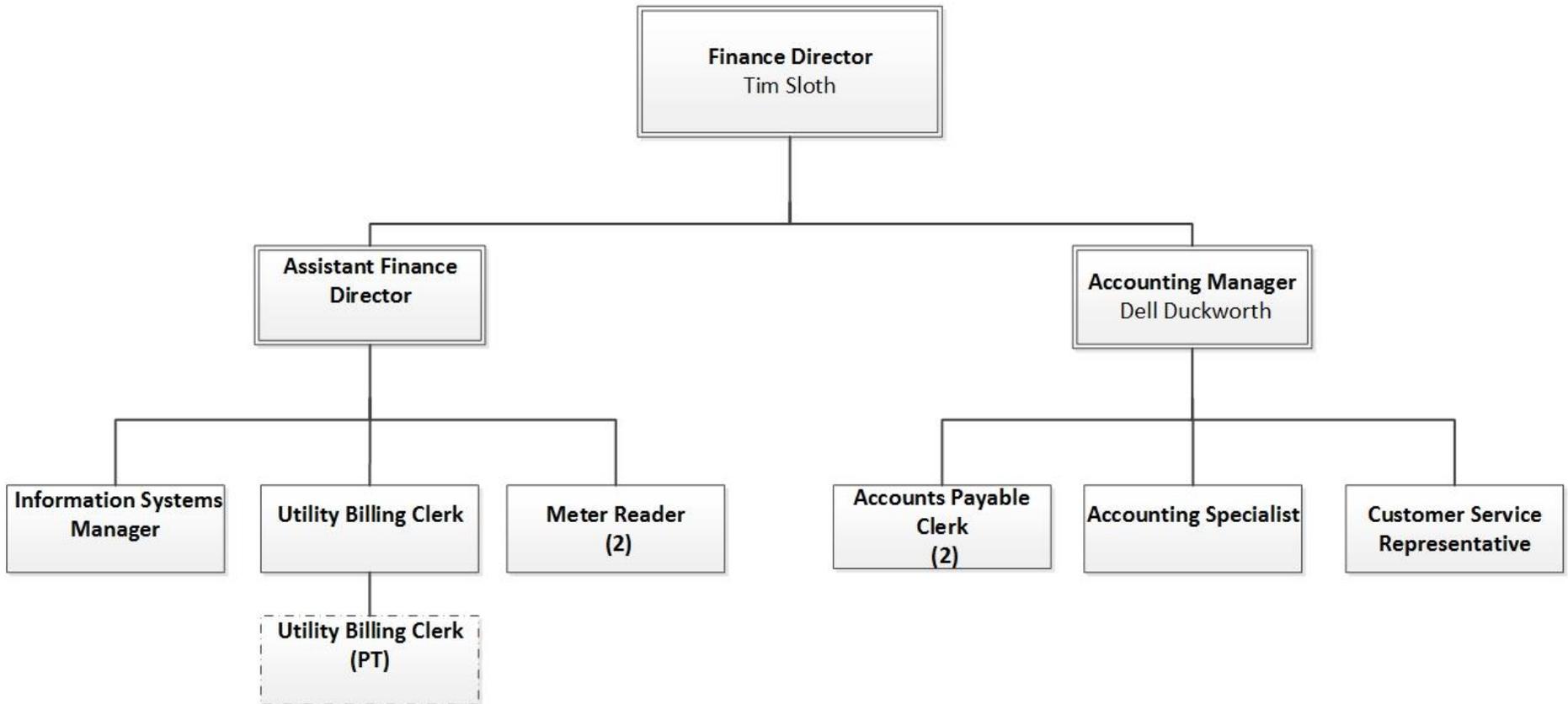
Finance	Actual	Budget	Estimate	Budget	% Change	% Change
	2017	2018 A	2018 B	2019 C	A to C	B to C
Salaries and Benefits	\$ 1,269,237	\$ 1,403,481	\$ 1,344,266	\$ 1,322,826	-5.7%	-1.6%
Services and Supplies	\$ 245,256	\$ 224,881	\$ 232,047	\$ 255,688	13.7%	10.2%
Contingency	\$ -	\$ 300,000	\$ -	\$ 300,000	0.0%	0.0%
Total Operating Exp.	\$ 1,514,493	\$ 1,928,362	\$ 1,576,313	\$ 1,878,514	-2.6%	19.2%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Department	\$ 1,514,493	\$ 1,928,362	\$ 1,576,313	\$ 1,878,514	-2.6%	19.2%

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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.22.01-511	Regular Salaries	895,396.00	920,876.00	883,030.00	874,060.00	(5)	(46,816.00)
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			96,834.00
	Manager	220401 - Accounting Manager		Earnings			109,265.00
	Manager	220602 - Accounting Specialist		Earnings			64,551.00
	Manager	220801 - Utility Billing		Earnings			76,560.00
	Manager	220901 - Accounts Payable		Earnings			76,560.00
	Manager	220902 - Accounts Payable 2		Earnings			62,400.00
	Manager	221002 - Customer Service Rep. 2		Earnings			63,169.00
	Manager	221101 - Meter Reader		Earnings			70,169.00
	Manager	221102 - Meter Reader		Earnings			70,169.00
	Manager	229999 - Finance Budget Only		Earnings			26,234.00
						Manager Totals	<u>\$874,060.00</u>
100.22.01-512	Overtime Salaries	15,445.00	13,000.00	10,500.00	8,000.00	(38)	(5,000.00)
100.22.01-513	Part Time Salaries	46,692.00	47,971.00	45,000.00	47,973.00		2.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							
Division 01 - Department Wide							
EXPENSE							
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	221201 - Utility Billing Clerk Part-Time			Earnings			47,973.00
						Manager Totals	\$47,973.00
100.22.01-515	Sick Cashed In	12,787.00	2,490.00	2,461.00	3,311.00	33	821.00
100.22.01-518	Other Compensation	2,500.00	2,500.00	2,500.00	2,500.00		.00
	<i>Employee Pay Totals</i>	\$972,820.00	\$986,837.00	\$943,491.00	\$935,844.00	(5%)	(\$50,993.00)
Benefits							
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	174,582.00	151,682.00	151,682.00	161,142.00	6	9,460.00
100.22.01-528	Fringe Benefits - Life Insurance	1,060.00	1,207.00	1,156.00	901.00	(25)	(306.00)
100.22.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
100.22.01-582	Tuition Assistance	.00	6,000.00	.00	6,000.00		.00
	<i>Benefits Totals</i>	\$199,642.00	\$182,889.00	\$176,838.00	\$192,043.00	5%	\$9,154.00
Pensions							
100.22.01-523	Fringe Benefits - Medicare	14,105.00	14,308.00	13,707.00	13,781.00	(4)	(527.00)
100.22.01-524	Fringe Benefits - Social Security	58,663.00	59,349.00	56,856.00	57,058.00	(4)	(2,291.00)
100.22.01-525	Fringe Benefits - IMRF Pension Er Contribution	132,010.00	160,098.00	153,374.00	124,100.00	(22)	(35,998.00)
	<i>Pensions Totals</i>	\$204,778.00	\$233,755.00	\$223,937.00	\$194,939.00	(17%)	(\$38,816.00)
	<i>Salary and Benefits Totals</i>	\$1,377,240.00	\$1,403,481.00	\$1,344,266.00	\$1,322,826.00	(6%)	(\$80,655.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

Department **22 - Finance**

Division **01 - Department Wide**

EXPENSE

Services and Supplies

Services & Charges

100.22.01-551	Consulting Services	47,500.00	53,081.00	53,081.00	66,160.00	25	13,079.00
---------------	---------------------	-----------	-----------	-----------	-----------	----	-----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Audit	1.0000	30,160.00	30,160.00
Manager	Property appraisal report	1.0000	12,000.00	12,000.00
Manager	Remote metering consulting (share with W&E)	1.0000	15,000.00	15,000.00
Manager	Vehicle sticker distribution and website	1.0000	9,000.00	9,000.00
Manager Totals				\$66,160.00

100.22.01-553	Legal Services	.00	.00	.00	.00		.00
---------------	----------------	-----	-----	-----	-----	--	-----

100.22.01-555	GIS & Aerial Mapping	.00	1,584.00	3,300.00	1,426.00	(10)	(158.00)
---------------	----------------------	-----	----------	----------	----------	------	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Village GIS share	1.0000	1,426.00	1,426.00
Manager Totals				\$1,426.00

100.22.01-556	Village Data Processing / Network Charge	63,240.00	66,402.00	66,402.00	69,722.00	5	3,320.00
---------------	--	-----------	-----------	-----------	-----------	---	----------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 22 - Finance								
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	Monthly network charge					12.0000	5,810.16	69,721.92
							Manager Totals	\$69,721.92
100.22.01-563	Telephone Service	612.00	612.00	612.00	554.00	(9)	(58.00)	
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	46.12	553.44
							Manager Totals	\$553.44
100.22.01-564	Cell Phones & Radios	3,600.00	3,600.00	3,000.00	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	10,700.00	8,200.00	15,000.00	22,400.00	173	14,200.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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	Capital planning software renewal				1.0000	700.00	700.00	
Manager	New World customizations				1.0000	2,500.00	2,500.00	
Manager	Utility bill printing service				1.0000	6,000.00	6,000.00	
Manager	Utility billing lockbox				12.0000	1,100.00	13,200.00	
Manager Totals								\$22,400.00

100.22.01-574	Vehicle Maint Service Charge	5,196.00	6,432.00	6,432.00	7,356.00	14	924.00
100.22.01-580	Memberships & Publications	2,470.00	2,720.00	2,720.00	2,720.00		.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Accounting Manager memberships				1.0000	300.00	300.00
Manager	Financial periodical subscriptions				1.0000	500.00	500.00
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



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 22 - Finance								
Division 01 - Department Wide								
EXPENSE								
Manager	National Institute of Government Procurement (Village)					1.0000	185.00	
							185.00	
							Manager Totals	\$2,720.00
100.22.01-581	Training & Travel	9,750.00	6,750.00	6,000.00	5,750.00	(15)	(1,000.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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	2,000.00	2,000.00
Manager	Tyler/New World conference (IT)					1.0000	1,500.00	1,500.00
							Manager Totals	\$5,750.00
100.22.01-592	Credit Card Service Fees	25,000.00	.00	.00	.00		.00	
<i>Services & Charges Totals</i>		\$168,068.00	\$149,381.00	\$156,547.00	\$179,688.00	20%	\$30,307.00	
Supplies								
100.22.01-531	Office Supplies - General	78,615.00	74,500.00	74,500.00	74,500.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							
Division 01 - Department Wide							
EXPENSE							
Manager	Postage and copier charges					12.0000	2,750.00
							33,000.00
							<u>Manager Totals</u> \$74,500.00
100.22.01-532	Computer Equipment	3,500.00	.00	.00	500.00		500.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Miscellaneous computer parts					1.0000	500.00
							500.00
							<u>Manager Totals</u> \$500.00
100.22.01-540	Other Operating Supplies	1,000.00	1,000.00	1,000.00	1,000.00		.00
	<i>Supplies Totals</i>	\$83,115.00	\$75,500.00	\$75,500.00	\$76,000.00	1%	\$500.00
	<i>Services and Supplies Totals</i>	\$251,183.00	\$224,881.00	\$232,047.00	\$255,688.00	14%	\$30,807.00
Capital Outlay							
100.22.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.22.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.22.01-645	Technology	.00	.00	.00	.00		.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Contingency							
100.22.01-593	Contingency	300,000.00	300,000.00	.00	300,000.00		.00
	<i>Contingency Totals</i>	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	0%	\$0.00
	Division 01 - Department Wide Totals	\$1,928,423.00	\$1,928,362.00	\$1,576,313.00	\$1,878,514.00	(3%)	(\$49,848.00)
	Department 22 - Finance Totals	\$1,928,423.00	\$1,928,362.00	\$1,576,313.00	\$1,878,514.00	(3%)	(\$49,848.00)

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 to STARCOM-21 radio infrastructure.
- Hired one new Patrol Officer and a part-time Community Service Officer.
- Researched, identified and selected vendor for Electronic Crash Reporting.
- Completed Records workload study and identified areas to improve efficiencies and effectiveness.
- Selected architect and contractor to begin remodel of vacated Communications room.
- Successfully managed public safety challenges at second annual two-day music festival.
- Strengthened partnership with schools through new initiatives and increased officer presence.
- Safely resolved critical incident involving an armed/barricaded homicide suspect.
- Enhanced community relations and crime prevention efforts.
- Increased use of social media.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **35.5**

FY 2018 FTEs: **35.5**

FY 2017 FTEs: **39.5**

FY 2016 FTEs: **39.0**

Proposed FY 2019 Cost of Salaries and Benefits: **\$6,216,602**

Projected FY 2018 Cost of Salaries and Benefits: **\$5,823,701**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$5,875,612**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **2.4%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$1,346,382**

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**

Projected Year-End FY 2018 S&S Budget: **\$1,367,346**

Actual FY 2017 Cost of Services and Supplies: **\$1,229,949**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **-1.5%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
Complete second phase of public safety building space repurposing.	<ul style="list-style-type: none"> • Select furnishings for new Investigations space. • Expand and renovate Patrol Equipment Room. • Convert old Investigations space into new supervisor office. 	3/31/19
Select and implement a digital solution for citation issuance.	<ul style="list-style-type: none"> • Identify a preferred vendor. • Negotiate agreement. • Implement selected technology. 	12/31/19
Maintain and strengthen school partnerships.	<ul style="list-style-type: none"> • Secure reciprocal reporting agreements as needed. • Increase formal and informal communication. • Conduct comprehensive safety drills. 	12/31/19
Update Records management functions.	<ul style="list-style-type: none"> • Develop strategy of knowledge sharing. • Define and clarify job tasks. • Expand use of technology to improve efficiency. 	6/30/19
Select new training management tool	<ul style="list-style-type: none"> • Identify and implement solution. 	6/30/19
Reinforce crime prevention and community relations efforts.	<ul style="list-style-type: none"> • Continue to use alternative methods of patrol. • Continue to proactively communicate through social media tools. 	12/31/19



Fiscal Year 2018 Department Objectives Review

December 31st, 2018
Anticipated Completion Status

Objective

Repurpose space within public safety building as a result of closing the communications center.

Complete

Maintain and expand police and school engagements.

Ongoing

Reinforce crime prevention efforts

In Progress

Conduct selection process to establish a new Police Officer eligibility list and Sergeant list.

Complete

Improve criminal investigations and enforcement efforts.

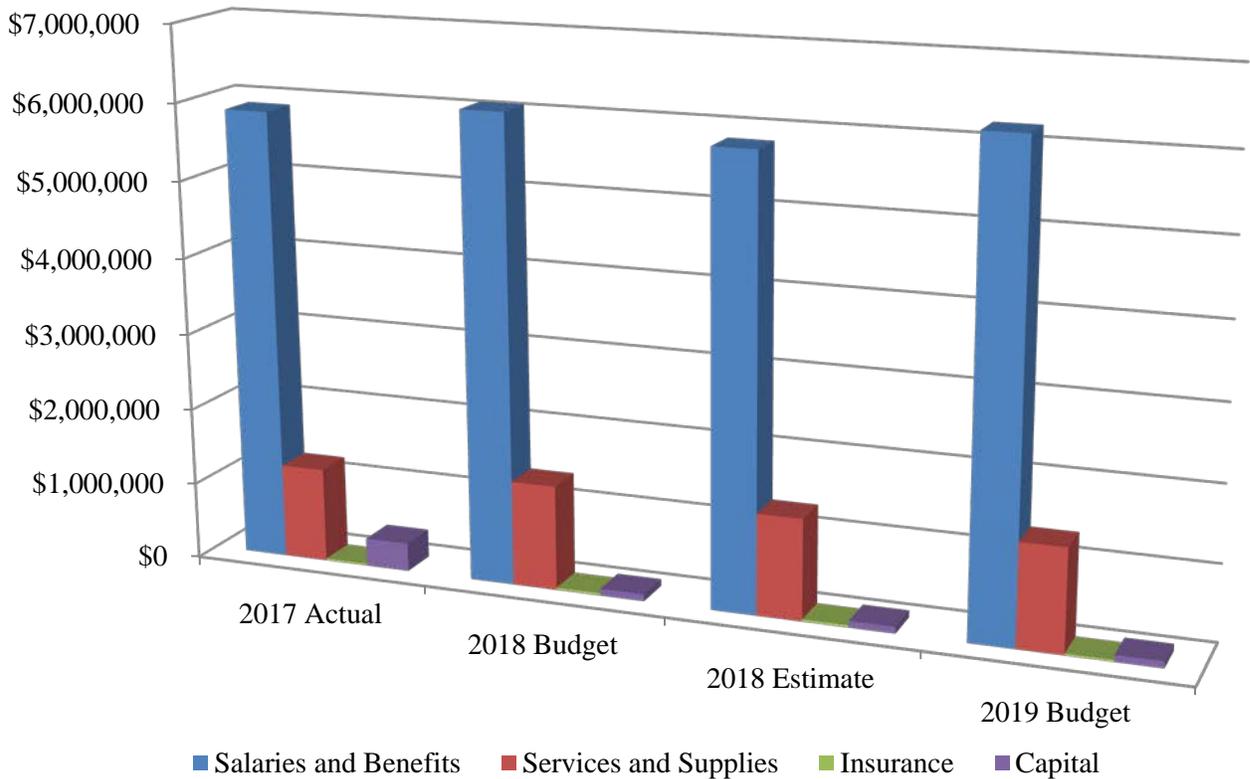
In progress



Financial Summary

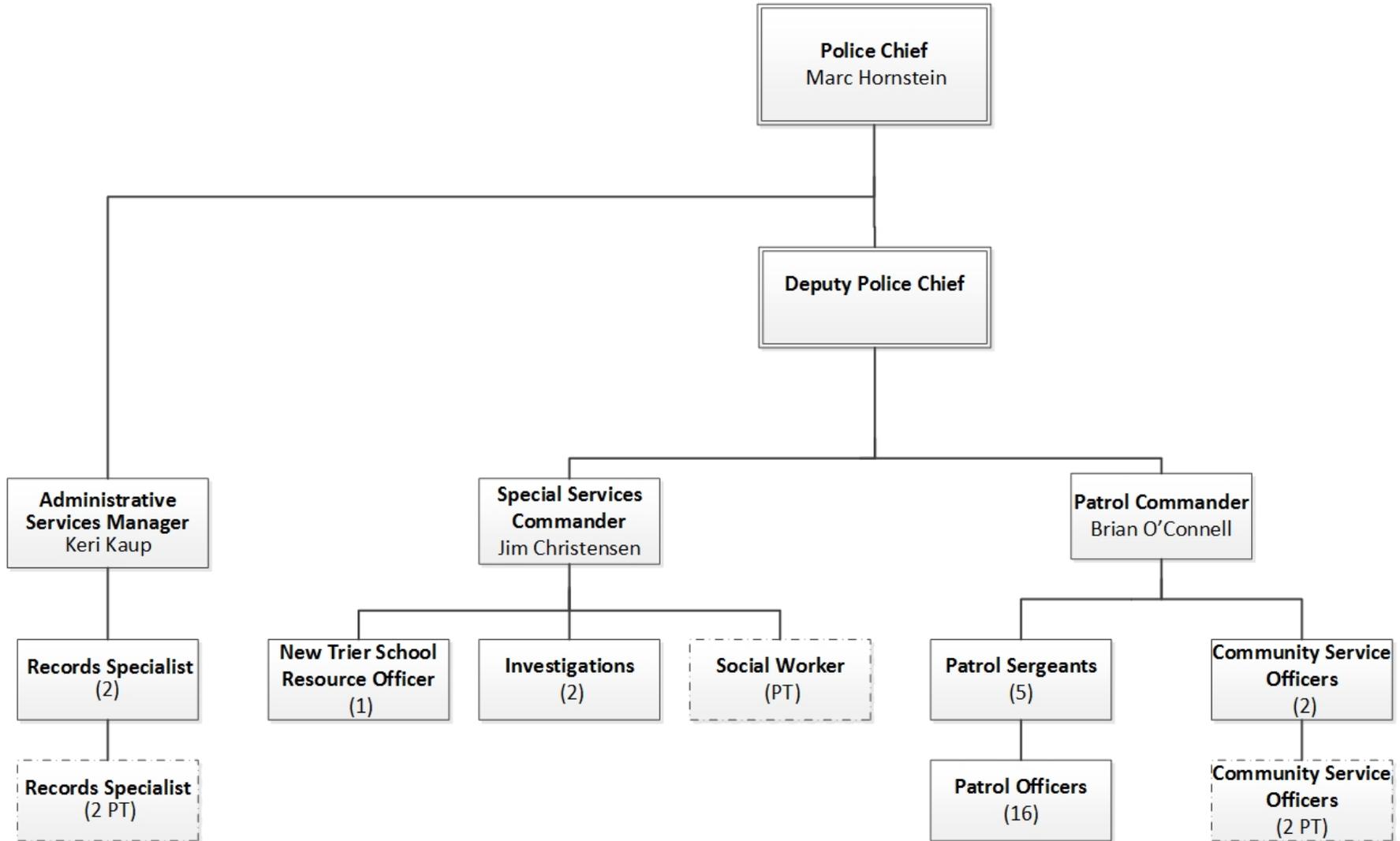
Police	Actual 2017	Budget 2018	Estimate 2018	Budget 2019	% Change	% Change
		A	B	C	A to C	B to C
Salaries and Benefits	\$ 5,875,612	\$ 6,071,560	\$ 5,823,701	\$ 6,216,602	2.4%	6.7%
Services and Supplies	\$ 1,229,949	\$ 1,367,346	\$ 1,318,318	\$ 1,346,382	-1.5%	2.1%
Insurance	\$ 22,968	\$ 30,000	\$ 30,000	\$ 25,000	-16.7%	-16.7%
Total Operating Exp.	\$ 7,128,529	\$ 7,468,906	\$ 7,172,019	\$ 7,587,984	1.6%	5.8%
Capital Outlay	\$ 367,414	\$ 87,500	\$ 87,500	\$ 87,500	0.0%	0.0%
Total Department	\$ 7,495,943	\$ 7,556,406	\$ 7,259,519	\$ 7,675,484	1.6%	5.7%

Police



Organizational Chart

Village of Winnetka Police Department



Department Metrics

Annual Activity Summary	2017	2016	2015	% Change
Calls for Service	15,610*	7,670	7,449	104%
Crime Reports	350	291	298	20%
Custodial Arrests	83	94	96	-12%
Ordinance Citations	136	138	181	-1%
Traffic - Citations & Warnings	2,601	2,656	2,398	-2%
Parking Citations	4,227	4,802	3,740	-12%
Total Traffic Crashes	274	339	293	-19%
Other Department Services	11,030	14,434	12,594	-24%
Department Training (hours)	4,343	4,699	4,915	-8%

*Increase in “Calls for Service” due to updated definitions. Previous years’ data did not include officer-initiated activity.



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																								
Fund 100 - General Fund																																															
Department 26 - Police																																															
Division 01 - Department Wide																																															
EXPENSE																																															
Salary and Benefits																																															
Employee Pay																																															
100.26.01-512	Overtime Salaries	.00	.00	.00	.00		.00																																								
100.26.01-513	Part Time Salaries	30,048.00	23,720.00	20,000.00	22,000.00	(7)	(1,720.00)																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="8">Position Transactions</th> </tr> <tr> <th>Level</th> <th>Position</th> <th>Type</th> <th>Code</th> <th colspan="4">Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>261101 - Social Worker / Part Time</td> <td>Earnings</td> <td></td> <td colspan="4" style="text-align: right;">22,000.00</td> </tr> <tr> <td colspan="7"></td> <td style="text-align: right;">Manager Totals</td> </tr> <tr> <td colspan="7"></td> <td style="text-align: right;">\$22,000.00</td> </tr> </tbody> </table>								Position Transactions								Level	Position	Type	Code	Total Amount				Manager	261101 - Social Worker / Part Time	Earnings		22,000.00											Manager Totals								\$22,000.00
Position Transactions																																															
Level	Position	Type	Code	Total Amount																																											
Manager	261101 - Social Worker / Part Time	Earnings		22,000.00																																											
							Manager Totals																																								
							\$22,000.00																																								
100.26.01-518	Other Compensation	.00	.00	.00	.00		.00																																								
<i>Employee Pay Totals</i>		\$30,048.00	\$23,720.00	\$20,000.00	\$22,000.00	(7%)	(\$1,720.00)																																								
Benefits																																															
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	6,800.00	10,935.00	10,935.00	6,900.00	(37)	(4,035.00)																																								
<i>Benefits Totals</i>		\$6,800.00	\$10,935.00	\$10,935.00	\$6,900.00	(37%)	(\$4,035.00)																																								
Pensions																																															
100.26.01-523	Fringe Benefits - Medicare	436.00	344.00	344.00	343.00		(1.00)																																								
100.26.01-524	Fringe Benefits - Social Security	1,863.00	1,471.00	1,471.00	1,364.00	(7)	(107.00)																																								
100.26.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00																																								



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 01 - Department Wide							
EXPENSE							
100.26.01-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$2,299.00	\$1,815.00	\$1,815.00	\$1,707.00	(6%)	(\$108.00)
	<i>Salary and Benefits Totals</i>	\$39,147.00	\$36,470.00	\$32,750.00	\$30,607.00	(16%)	(\$5,863.00)

Services and Supplies

Services & Charges

100.26.01-553	Legal Services	10,000.00	.00	.00	.00		.00
100.26.01-554	Social Work	.00	.00	.00	.00		.00
100.26.01-555	GIS & Aerial Mapping	.00	17,694.00	17,694.00	15,925.00	(10)	(1,769.00)
100.26.01-556	Village Data Processing / Network Charge	105,090.00	110,345.00	110,345.00	115,862.00	5	5,517.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Network support and computer charges	1.0000	115,862.00	115,862.00
	Manager Totals			\$115,862.00

100.26.01-557	Technology Licensing & Maintenance	181,390.00	112,190.00	112,190.00	103,090.00	(8)	(9,100.00)
---------------	------------------------------------	------------	------------	------------	------------	-----	------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Code Red service	1.0000	3,000.00	3,000.00
Manager	Computer network maintenance (Contract)	1.0000	30,140.00	30,140.00
Manager	E-crash system	1.0000	2,500.00	2,500.00
Manager	E-ticketing system	1.0000	25,000.00	25,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 01 - Department Wide							
EXPENSE							
Manager	Mobile data terminal charges					13.0000	550.00
Manager	Mobile video maintenance					1.0000	1,200.00
Manager	Records management (PIMS)					1.0000	3,000.00
Manager	STARCOM subscription fees					1.0000	16,100.00
Manager	Video redaction software					1.0000	2,000.00
Manager	Video security service and maintenance					1.0000	13,000.00
Manager Totals							\$103,090.00
100.26.01-562	Dispatch Services	60,000.00	430,681.00	430,681.00	448,879.00	4	18,198.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Consolidated dispatch contract					1.0000	448,879.00
Manager Totals							\$448,879.00
100.26.01-563	Telephone Service	27,612.00	12,852.00	12,500.00	7,836.00	(39)	(5,016.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	847-***-2121 (CallOne POTS) PD/FD emergency line					12.0000	120.00
Manager	847-***-2561 (CallOne POTS) PD/FD emergency line					12.0000	120.00
Manager	847-***-6034 (CallOne POTS) Police non-emergency line					12.0000	60.00
Manager	847-***-6157 (CallOne POTS) Police non-emergency line					12.0000	60.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 01 - Department Wide							
EXPENSE							
Manager	847-***-6158 (CallOne POTS) Police non-emergency line					12.0000	60.00 720.00
Manager	847-***-6167 (CallOne POTS) Police non-emergency line					12.0000	60.00 720.00
Manager	Monthly PRI share (Comcast)					12.0000	172.93 2,075.16
Manager Totals							\$7,835.16
100.26.01-564	Cell Phones & Radios	24,000.00	24,000.00	22,000.00	26,400.00	10	2,400.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i> <i>Total Amount</i>
Manager	Cellular service					1.0000	22,800.00 22,800.00
Manager	Radio maintenance					1.0000	3,600.00 3,600.00
Manager Totals							\$26,400.00
100.26.01-566	Other Operating Services	38,000.00	37,000.00	27,000.00	27,300.00	(26)	(9,700.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i> <i>Total Amount</i>
Manager	Administrative services					1.0000	1,000.00 1,000.00
Manager	Animal control expenses					1.0000	1,000.00 1,000.00
Manager	Fitness exams and inoculations					1.0000	3,000.00 3,000.00
Manager	Investigations software subscriptions					1.0000	6,900.00 6,900.00
Manager	Lexipol policy manual subscription					1.0000	8,500.00 8,500.00
Manager	Mortuary services					1.0000	1,000.00 1,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 01 - Department Wide							
EXPENSE							
Manager	Parking ticket system maintenance					1.0000	1,000.00
Manager	Postage and shipping expenses					1.0000	1,000.00
Manager	Radar maintenance & certifications					1.0000	1,000.00
Manager	Shredding services					1.0000	900.00
Manager	Subpoena processing fees					1.0000	1,000.00
Manager	Towing					1.0000	1,000.00
Manager Totals							\$27,300.00
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	135,200.00	70,200.00	70,200.00	69,010.00	(2)	(1,190.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Building fire insurance					1.0000	7,310.00
Manager	Building furnishings					1.0000	5,000.00
Manager	Building repairs and maintenance					1.0000	7,000.00
Manager	Custodial services					1.0000	22,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 01 - Department Wide							
EXPENSE							
Manager	Generator service					1.0000	7,000.00
Manager	HVAC preventative maintenance					1.0000	5,200.00
Manager	HVAC service					1.0000	8,000.00
Manager	Janitor and miscellaneous supplies					1.0000	3,000.00
Manager	Laundry and floor mat service					1.0000	3,600.00
Manager	Pest control services					1.0000	900.00
Manager Totals							\$69,010.00
100.26.01-574	Vehicle Maint Service Charge	153,684.00	153,408.00	153,408.00	148,548.00	(3)	(4,860.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Fleet services assessment					1.0000	148,548.00
Manager Totals							\$148,548.00
100.26.01-575	Rental - Office Equipment	7,500.00	6,500.00	5,600.00	6,500.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Copier rental					1.0000	6,500.00
Manager Totals							\$6,500.00
100.26.01-580	Memberships & Publications	43,516.00	43,516.00	41,000.00	42,556.00	(2)	(960.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Crime lab building maintenance fund			1.0000	3,000.00	3,000.00	
Manager	Crime lab fee			1.0000	17,000.00	17,000.00	
Manager	ILEAS membership			1.0000	120.00	120.00	
Manager	NEMERT memberships			28.0000	95.00	2,660.00	
Manager	NIPAS fees			1.0000	6,200.00	6,200.00	
Manager	NIPSTA memberships			28.0000	167.00	4,676.00	
Manager	NORTAF fees			1.0000	5,000.00	5,000.00	
Manager	Professional memberships			1.0000	2,500.00	2,500.00	
Manager	Training publication subscription fees			28.0000	50.00	1,400.00	
						Manager Totals	\$42,556.00

100.26.01-581	Training & Travel	70,000.00	66,000.00	60,000.00	61,000.00	(8)	(5,000.00)
---------------	-------------------	-----------	-----------	-----------	-----------	-----	------------

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Books periodicals and videos			1.0000	800.00	800.00	
Manager	Fitness supplies and maintenance			1.0000	5,000.00	5,000.00	
Manager	Police law institute training			1.0000	2,700.00	2,700.00	
Manager	Professional conferences			1.0000	6,500.00	6,500.00	
Manager	Range supplies maintenance and ammo			1.0000	23,000.00	23,000.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 26 - Police								
Division 01 - Department Wide								
EXPENSE								
Manager	Training and expenses					1.0000	23,000.00	
							Manager Totals	\$61,000.00
<i>Services & Charges Totals</i>		\$900,492.00	\$1,128,886.00	\$1,107,118.00	\$1,117,406.00	(1%)	(\$11,480.00)	
Supplies								
100.26.01-532	Computer Equipment	.00	.00	.00	.00		.00	
100.26.01-539	Police Equipment	45,100.00	54,160.00	35,000.00	57,576.00	6	3,416.00	

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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	3,500.00	3,500.00
Manager	Crime prevention supplies	1.0000	1,500.00	1,500.00
Manager	Crime scene supplies	1.0000	2,500.00	2,500.00
Manager	Crossing guard supplies	1.0000	500.00	500.00
Manager	Detention supplies	1.0000	500.00	500.00
Manager	Electronic control device supplies	1.0000	3,500.00	3,500.00
Manager	Electronic control devices	28.0000	317.00	8,876.00
Manager	First aid and universal precaution supplies	1.0000	4,000.00	4,000.00
Manager	Investigations supplies	1.0000	3,000.00	3,000.00
Manager	Patrol supplies and equipment	1.0000	4,000.00	4,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 01 - Department Wide							
EXPENSE							
Manager	Property and evidence storage supplies					1.0000	1,000.00
Manager	Traffic safety equipment					1.0000	1,500.00
Manager	Uniform, patches					1.0000	800.00
Manager	Uniforms, new officers					3.0000	4,000.00
Manager	Uniforms, promotions					1.0000	2,500.00
Manager Totals							\$57,576.00

100.26.01-540	Other Operating Supplies	43,100.00	43,100.00	35,000.00	33,000.00	(23)	(10,100.00)
---------------	--------------------------	-----------	-----------	-----------	-----------	------	-------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Administration supplies	1.0000	4,000.00	4,000.00
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	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	Printer and copier supplies	1.0000	6,000.00	6,000.00
Manager	Printing expenses	1.0000	6,000.00	6,000.00
Manager	Prisoner food and services	1.0000	1,000.00	1,000.00
Manager	Records supplies	1.0000	2,000.00	2,000.00
Manager Totals				\$33,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

Department **26 - Police**

Division **01 - Department Wide**

EXPENSE

100.26.01-542	Vehicles, Parts and Equipment	137,200.00	141,200.00	141,200.00	138,400.00	(2)	(2,800.00)
---------------	-------------------------------	------------	------------	------------	------------	-----	------------

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	2.0000	3,600.00	7,200.00
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				\$138,400.00

<i>Supplies Totals</i>	\$225,400.00	\$238,460.00	\$211,200.00	\$228,976.00	(4%)	(\$9,484.00)
<i>Services and Supplies Totals</i>	\$1,125,892.00	\$1,367,346.00	\$1,318,318.00	\$1,346,382.00	(2%)	(\$20,964.00)

Capital Outlay

100.26.01-615	Buildings & Structures	.00	87,500.00	87,500.00	87,500.00		.00
---------------	------------------------	-----	-----------	-----------	-----------	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
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	<u>\$87,500.00</u>
100.26.01-620	Improvements Other Than Buildings	.00	.00	.00	.00	.00	.00
100.26.01-625	Heavy Machinery	.00	.00	.00	.00	.00	.00
100.26.01-630	Motor Vehicles	.00	.00	.00	.00	.00	.00
100.26.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	.00
100.26.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	.00
100.26.01-645	Technology	435,000.00	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	<u>\$435,000.00</u>	<u>\$87,500.00</u>	<u>\$87,500.00</u>	<u>\$87,500.00</u>	<u>0%</u>	<u>\$0.00</u>
<u>Insurance and Other Chargebacks</u>							
100.26.01-530	Liability Insurance	30,000.00	30,000.00	30,000.00	25,000.00	(17)	(5,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Police professional insurance				1.0000	25,000.00	25,000.00
						Manager Totals	<u>\$25,000.00</u>
	<i>Insurance and Other Chargebacks Totals</i>	<u>\$30,000.00</u>	<u>\$30,000.00</u>	<u>\$30,000.00</u>	<u>\$25,000.00</u>	<u>(17%)</u>	<u>(\$5,000.00)</u>
Division	01 - Department Wide Totals	<u>\$1,630,039.00</u>	<u>\$1,521,316.00</u>	<u>\$1,468,568.00</u>	<u>\$1,489,489.00</u>	<u>(2%)</u>	<u>(\$31,827.00)</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

Department **26 - Police**

Division **10 - Administration**

EXPENSE

Salary and Benefits

Employee Pay

100.26.10-511	Regular Salaries	638,991.00	656,040.00	510,000.00	674,494.00	3	18,454.00
---------------	------------------	------------	------------	------------	------------	---	-----------

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260101 - Police Chief	Earnings		156,500.00
Manager	260201 - Deputy Police Chief	Earnings		139,665.00
Manager	260301 - Commander of Police	Earnings		138,794.00
Manager	260302 - Commander of Police	Earnings		138,794.00
Manager	260701 - Public Safety Analyst	Earnings		75,193.00
Manager	269998 - PD Budget Only Sworn	Earnings		11,475.00
Manager	269999 - PD Budget Only Non Sworn	Earnings		14,073.00
Manager Totals				\$674,494.00

100.26.10-512	Overtime Salaries	.00	.00	18,350.00	.00		.00
100.26.10-515	Sick Cashed In	10,629.00	4,895.00	4,895.00	7,582.00	55	2,687.00
100.26.10-516	Holiday Salaries	.00	.00	.00	.00		.00
100.26.10-518	Other Compensation	6,980.00	4,980.00	3,735.00	7,480.00	50	2,500.00
<i>Employee Pay Totals</i>		\$656,600.00	\$665,915.00	\$536,980.00	\$689,556.00	4%	\$23,641.00

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	40,000.00	40,000.00	40,000.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 10 - Administration							
EXPENSE							
100.26.10-522	Fringe Benefits - Medical / Dental Insurance	107,953.00	107,344.00	107,344.00	97,899.00	(9)	(9,445.00)
100.26.10-528	Fringe Benefits - Life Insurance	553.00	870.00	870.00	724.00	(17)	(146.00)
	<i>Benefits Totals</i>	\$148,502.00	\$148,214.00	\$148,214.00	\$138,623.00	(6%)	(\$9,591.00)
Pensions							
100.26.10-523	Fringe Benefits - Medicare	9,520.00	9,656.00	9,656.00	10,067.00	4	411.00
100.26.10-524	Fringe Benefits - Social Security	4,200.00	4,543.00	4,543.00	5,824.00	28	1,281.00
100.26.10-525	Fringe Benefits - IMRF Pension Er Contribution	9,193.00	10,030.00	10,030.00	11,036.00	10	1,006.00
100.26.10-526	Fringe Benefits - Police Pension Er Contribution	294,277.00	297,315.00	297,315.00	305,978.00	3	8,663.00
100.26.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$317,190.00	\$321,544.00	\$321,544.00	\$332,905.00	4%	\$11,361.00
	<i>Salary and Benefits Totals</i>	\$1,122,292.00	\$1,135,673.00	\$1,006,738.00	\$1,161,084.00	2%	\$25,411.00
	Division 10 - Administration Totals	\$1,122,292.00	\$1,135,673.00	\$1,006,738.00	\$1,161,084.00	2%	\$25,411.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

Department **26 - Police**

Division **13 - Community Service Officers**

EXPENSE

Salary and Benefits

Employee Pay

100.26.13-511	Regular Salaries	148,422.00	152,506.00	118,000.00	156,916.00	3	4,410.00
---------------	------------------	------------	------------	------------	------------	---	----------

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260901 - Community Service Officer	Earnings		76,253.00
Manager	260902 - Community Service Officer	Earnings		76,253.00
Manager	269999 - PD Budget Only Non Sworn	Earnings		4,410.00
Manager Totals				<u>\$156,916.00</u>

100.26.13-512	Overtime Salaries	2,531.00	2,601.00	1,200.00	2,666.00	2	65.00
---------------	-------------------	----------	----------	----------	----------	---	-------

100.26.13-513	Part Time Salaries	87,750.00	79,533.00	70,000.00	67,998.00	(15)	(11,535.00)
---------------	--------------------	-----------	-----------	-----------	-----------	------	-------------

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	261001 - Crossing Guard/Part-Time CSO	Earnings		40,458.00
Manager	261002 - Crossing Guard/Part-Time CSO	Earnings		27,540.00
Manager Totals				<u>\$67,998.00</u>

100.26.13-515	Sick Cashed In	.00	.00	.00	.00		.00
---------------	----------------	-----	-----	-----	-----	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 13 - Community Service Officers							
EXPENSE							
100.26.13-518	Other Compensation	2,140.00	2,140.00	2,140.00	2,140.00		.00
	<i>Employee Pay Totals</i>	<u>\$240,843.00</u>	<u>\$236,780.00</u>	<u>\$191,340.00</u>	<u>\$229,720.00</u>	(3%)	(\$7,060.00)
Benefits							
100.26.13-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.13-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.13-522	Fringe Benefits - Medical / Dental Insurance	30,952.00	33,167.00	33,167.00	34,348.00	4	1,181.00
100.26.13-528	Fringe Benefits - Life Insurance	113.00	201.00	201.00	170.00	(15)	(31.00)
	<i>Benefits Totals</i>	<u>\$31,065.00</u>	<u>\$33,368.00</u>	<u>\$33,368.00</u>	<u>\$34,518.00</u>	3%	\$1,150.00
Pensions							
100.26.13-523	Fringe Benefits - Medicare	3,492.00	3,435.00	3,435.00	3,332.00	(3)	(103.00)
100.26.13-524	Fringe Benefits - Social Security	14,931.00	14,681.00	14,681.00	14,244.00	(3)	(437.00)
100.26.13-525	Fringe Benefits - IMRF Pension Er Contribution	32,392.00	32,122.00	32,122.00	26,741.00	(17)	(5,381.00)
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>	<u>\$50,815.00</u>	<u>\$50,238.00</u>	<u>\$50,238.00</u>	<u>\$44,317.00</u>	(12%)	(\$5,921.00)
	<i>Salary and Benefits Totals</i>	<u>\$322,723.00</u>	<u>\$320,386.00</u>	<u>\$274,946.00</u>	<u>\$308,555.00</u>	(4%)	(\$11,831.00)
Services and Supplies							
Supplies							
100.26.13-540	Other Operating Supplies	.00	.00	.00	.00		.00
	<i>Supplies 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 13 - Community Service Officers Totals		<u>\$322,723.00</u>	<u>\$320,386.00</u>	<u>\$274,946.00</u>	<u>\$308,555.00</u>	(4%)	(\$11,831.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

Department **26 - Police**

Division **14 - General & Criminal Records**

EXPENSE

Salary and Benefits

Employee Pay

100.26.14-511	Regular Salaries	88,483.00	145,230.00	145,230.00	147,884.00	2	2,654.00
---------------	------------------	-----------	------------	------------	------------	---	----------

Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	260801 - Lead Communications Officer	Earnings		81,977.00	
Manager	260810 - Records Specialist	Earnings		61,982.00	
Manager	269999 - PD Budget Only Non Sworn	Earnings		3,925.00	
				Manager Totals	\$147,884.00

100.26.14-512	Overtime Salaries	10,187.00	7,850.00	7,850.00	8,046.00	2	196.00
---------------	-------------------	-----------	----------	----------	----------	---	--------

100.26.14-513	Part Time Salaries	49,763.00	53,512.00	37,000.00	51,506.00	(4)	(2,006.00)
---------------	--------------------	-----------	-----------	-----------	-----------	-----	------------

Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	260811 - Records Specialist Part-Time	Earnings		27,026.00	
Manager	260812 - Records Specialist Part-Time	Earnings		24,480.00	
				Manager Totals	\$51,506.00

100.26.14-515	Sick Cashed In	.00	1,971.00	1,971.00	788.00	(60)	(1,183.00)
---------------	----------------	-----	----------	----------	--------	------	------------

100.26.14-516	Holiday Salaries	2,301.00	.00	.00	.00		.00
---------------	------------------	----------	-----	-----	-----	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 14 - General & Criminal Records							
EXPENSE							
100.26.14-518	Other Compensation	1,110.00	1,700.00	1,700.00	1,700.00		.00
	<i>Employee Pay Totals</i>	\$151,844.00	\$210,263.00	\$193,751.00	\$209,924.00	0%	(\$339.00)
Benefits							
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	8,577.00	33,167.00	33,167.00	34,348.00	4	1,181.00
100.26.14-528	Fringe Benefits - Life Insurance	61.00	187.00	187.00	161.00	(14)	(26.00)
	<i>Benefits Totals</i>	\$8,638.00	\$33,354.00	\$33,354.00	\$34,509.00	3%	\$1,155.00
Pensions							
100.26.14-523	Fringe Benefits - Medicare	2,202.00	3,049.00	3,049.00	3,045.00		(4.00)
100.26.14-524	Fringe Benefits - Social Security	9,415.00	13,036.00	13,036.00	13,015.00		(21.00)
100.26.14-525	Fringe Benefits - IMRF Pension Er Contribution	16,870.00	28,552.00	28,552.00	24,466.00	(14)	(4,086.00)
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>	\$28,487.00	\$44,637.00	\$44,637.00	\$40,526.00	(9%)	(\$4,111.00)
	<i>Salary and Benefits Totals</i>	\$188,969.00	\$288,254.00	\$271,742.00	\$284,959.00	(1%)	(\$3,295.00)
Division 14 - General & Criminal Records Totals		\$188,969.00	\$288,254.00	\$271,742.00	\$284,959.00	(1%)	(\$3,295.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 15 - Communications							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.15-511	Regular Salaries	314,347.00	.00	.00	.00		.00
100.26.15-512	Overtime Salaries	22,588.00	.00	.00	.00		.00
100.26.15-513	Part Time Salaries	45,619.00	.00	.00	.00		.00
100.26.15-515	Sick Cashed In	1,789.00	.00	.00	.00		.00
100.26.15-516	Holiday Salaries	8,900.00	.00	.00	.00		.00
100.26.15-518	Other Compensation	2,680.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$395,923.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Benefits							
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	70,969.00	.00	.00	.00		.00
100.26.15-528	Fringe Benefits - Life Insurance	239.00	.00	.00	.00		.00
<i>Benefits Totals</i>		\$71,208.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Pensions							
100.26.15-523	Fringe Benefits - Medicare	5,740.00	.00	.00	.00		.00
100.26.15-524	Fringe Benefits - Social Security	24,547.00	.00	.00	.00		.00
100.26.15-525	Fringe Benefits - IMRF Pension Er Contribution	50,569.00	.00	.00	.00		.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>		\$80,856.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$547,987.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 15 - Communications Totals		\$547,987.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																																		
Fund 100 - General Fund																																																									
Department 26 - Police																																																									
Division 16 - Investigations																																																									
EXPENSE																																																									
Salary and Benefits																																																									
Employee Pay																																																									
100.26.16-511	Regular Salaries	282,616.00	292,560.00	292,560.00	298,741.00	2	6,181.00																																																		
<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>260405 - Police Officer</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>98,515.00</td> </tr> <tr> <td>Manager</td> <td>260410 - Police Officer</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>98,515.00</td> </tr> <tr> <td>Manager</td> <td>260411 - Police Officer</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>95,743.00</td> </tr> <tr> <td>Manager</td> <td>269998 - PD Budget Only Sworn</td> <td>Earnings</td> <td></td> <td colspan="2"></td> <td>5,968.00</td> </tr> <tr> <td colspan="6" style="text-align: right;">Manager Totals</td> <td>\$298,741.00</td> </tr> </tbody> </table>								Position Transactions								Level	Position	Type	Code			Total Amount	Manager	260405 - Police Officer	Earnings				98,515.00	Manager	260410 - Police Officer	Earnings				98,515.00	Manager	260411 - Police Officer	Earnings				95,743.00	Manager	269998 - PD Budget Only Sworn	Earnings				5,968.00	Manager Totals						\$298,741.00
Position Transactions																																																									
Level	Position	Type	Code			Total Amount																																																			
Manager	260405 - Police Officer	Earnings				98,515.00																																																			
Manager	260410 - Police Officer	Earnings				98,515.00																																																			
Manager	260411 - Police Officer	Earnings				95,743.00																																																			
Manager	269998 - PD Budget Only Sworn	Earnings				5,968.00																																																			
Manager Totals						\$298,741.00																																																			
100.26.16-512	Overtime Salaries	31,162.00	35,221.00	35,221.00	36,101.00	2	880.00																																																		
100.26.16-515	Sick Cashed In	1,959.00	7,779.00	7,809.00	3,553.00	(54)	(4,226.00)																																																		
100.26.16-516	Holiday Salaries	6,300.00	5,577.00	5,766.00	5,631.00	1	54.00																																																		
100.26.16-518	Other Compensation	3,300.00	3,675.00	3,675.00	3,675.00		.00																																																		
<i>Employee Pay Totals</i>		\$325,337.00	\$344,812.00	\$345,031.00	\$347,701.00	1%	\$2,889.00																																																		
Benefits																																																									
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	68,523.00	72,708.00	72,708.00	75,300.00	4	2,592.00																																																		
100.26.16-528	Fringe Benefits - Life Insurance	218.00	390.00	390.00	328.00	(16)	(62.00)																																																		
<i>Benefits Totals</i>		\$68,741.00	\$73,098.00	\$73,098.00	\$75,628.00	3%	\$2,530.00																																																		



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 16 - Investigations							
EXPENSE							
Pensions							
100.26.16-523	Fringe Benefits - Medicare	4,717.00	5,000.00	5,000.00	5,042.00	1	42.00
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	148,322.00	152,232.00	152,232.00	159,261.00	5	7,029.00
100.26.16-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		\$153,039.00	\$157,232.00	\$157,232.00	\$164,303.00	4%	\$7,071.00
<i>Salary and Benefits Totals</i>		\$547,117.00	\$575,142.00	\$575,361.00	\$587,632.00	2%	\$12,490.00
Division 16 - Investigations Totals		\$547,117.00	\$575,142.00	\$575,361.00	\$587,632.00	2%	\$12,490.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 17 - Uniformed Patrol							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.26.17-511	Regular Salaries	1,916,286.00	1,999,810.00	1,935,000.00	2,034,711.00	2	34,901.00

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	260401 - Police Officer	Earnings			98,515.00
Manager	260402 - Police Officer	Earnings			82,191.00
Manager	260403 - Police Officer	Earnings			82,191.00
Manager	260404 - Police Officer	Earnings			72,148.00
Manager	260406 - Police Officer	Earnings			98,515.00
Manager	260407 - Police Officer	Earnings			75,694.00
Manager	260408 - Police Officer	Earnings			98,515.00
Manager	260409 - Police Officer	Earnings			98,515.00
Manager	260412 - Police Officer	Earnings			69,950.00
Manager	260413 - Police Officer	Earnings			95,743.00
Manager	260414 - Police Officer	Earnings			90,352.00
Manager	260415 - Police Officer	Earnings			84,387.00
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			82,191.00
Manager	260501 - Sergeant of Police	Earnings			118,688.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 17 - Uniformed Patrol							
EXPENSE							
Manager	260502 - Sergeant of Police			Earnings			118,688.00
Manager	260503 - Sergeant of Police			Earnings			118,688.00
Manager	260504 - Sergeant of Police			Earnings			118,688.00
Manager	260505 - Sergeant of Police			Earnings			118,688.00
Manager	269998 - PD Budget Only Sworn			Earnings			49,315.00
Manager Totals							\$2,034,711.00
100.26.17-512	Overtime Salaries	175,990.00	198,913.00	198,913.00	209,010.00	5	10,097.00
100.26.17-515	Sick Cashed In	32,316.00	17,190.00	17,190.00	18,104.00	5	914.00
100.26.17-516	Holiday Salaries	52,138.00	43,661.00	55,000.00	43,773.00		112.00
100.26.17-518	Other Compensation	19,990.00	22,615.00	22,615.00	22,465.00	(1)	(150.00)
<i>Employee Pay Totals</i>		\$2,196,720.00	\$2,282,189.00	\$2,228,718.00	\$2,328,063.00	2%	\$45,874.00
Benefits							
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	363,059.00	358,413.00	358,413.00	396,208.00	11	37,795.00
100.26.17-528	Fringe Benefits - Life Insurance	1,666.00	2,642.00	2,642.00	2,212.00	(16)	(430.00)
<i>Benefits Totals</i>		\$364,725.00	\$361,055.00	\$361,055.00	\$398,420.00	10%	\$37,365.00
Pensions							
100.26.17-523	Fringe Benefits - Medicare	31,852.00	33,092.00	33,092.00	33,758.00	2	666.00
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	996,752.00	1,039,299.00	1,039,299.00	1,083,524.00	4	44,225.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
Division 17 - Uniformed Patrol							
EXPENSE							
100.26.17-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	<i>Pensions Totals</i>	\$1,028,604.00	\$1,072,391.00	\$1,072,391.00	\$1,117,282.00	4%	\$44,891.00
	<i>Salary and Benefits Totals</i>	\$3,590,049.00	\$3,715,635.00	\$3,662,164.00	\$3,843,765.00	3%	\$128,130.00
	Division 17 - Uniformed Patrol Totals	\$3,590,049.00	\$3,715,635.00	\$3,662,164.00	\$3,843,765.00	3%	\$128,130.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 26 - Police							
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	\$7,949,176.00	\$7,556,406.00	\$7,259,519.00	\$7,675,484.00	2%	\$119,078.00

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 application process for new Firemedic in September and the new list has been posted.
- Four new Firemedics and a Management Analyst were hired this year due to resignations and retirements.
- Two Firemedics were promoted to the rank of Lieutenant.
- In August, Fire & Police presented the 2018 School Safety Summit at New Trier East High School.
- The Department participated in a successful Winnetka Music Fest in June.
- The renovation of the front office reception area was completed in June 2018.
- The Department trained all of its Paramedics in the “Cardiac Arrest Management” Protocol and developed an updated Department SOG to correlate with the training.
- We implemented and trained all personnel on a portable video laryngoscope device used to secure the airway of a non-breathing patient.
- The Station’s heating, ventilation and air-conditioning system was renovated and the project was completed in September.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **27.0**

FY 2018 FTEs: **27.67**

FY 2017 FTEs: **27.0**

FY 2016 FTEs: **27.0**

Proposed FY 2019 Cost of Salaries and Benefits: **\$5,503,913**

Projected FY 2018 Cost of Salaries and Benefits: **\$5,487,408**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$5,244,188**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **-0.8%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$630,262**

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

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

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

Projected Year-End FY 2018 S&S Budget: **\$527,692**

Actual FY 2017 Cost of Services and Supplies: **\$473,173**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **12.2%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
To place into service a new front-line Ambulance.	<ul style="list-style-type: none"> • Design specifications for new apparatus. • Review existing contracts to determine if any are applicable to purchase. • Present the purchase request to Village Council for consideration. 	12/1/19
Provide specialized Pediatric Advanced Life Support (PALS) training to all Department paramedics.	<ul style="list-style-type: none"> • Enter into a contract with a provider of PALS training to provide the necessary classroom and practical experience to certify each member in the American Heart Association's curriculum. 	3/31/19
Design a series of timed practical evolutions to be done by each shift on a weekly basis.	<ul style="list-style-type: none"> • Have each officer submit concepts for the practical evolutions. • Identify objectives for each evolution along with expected completion times. • Schedule drills for the 1st quarter of 2019. • Evaluate process, modify if needed and continue implementation process. 	4/1/19
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"> • Coordinate adoption of codes with Community Development. • Review codes and identify non-applicable sections and any needed amendments. • Present codes to Village Council for consideration. 	3/31/19



Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Anticipated Completion Status

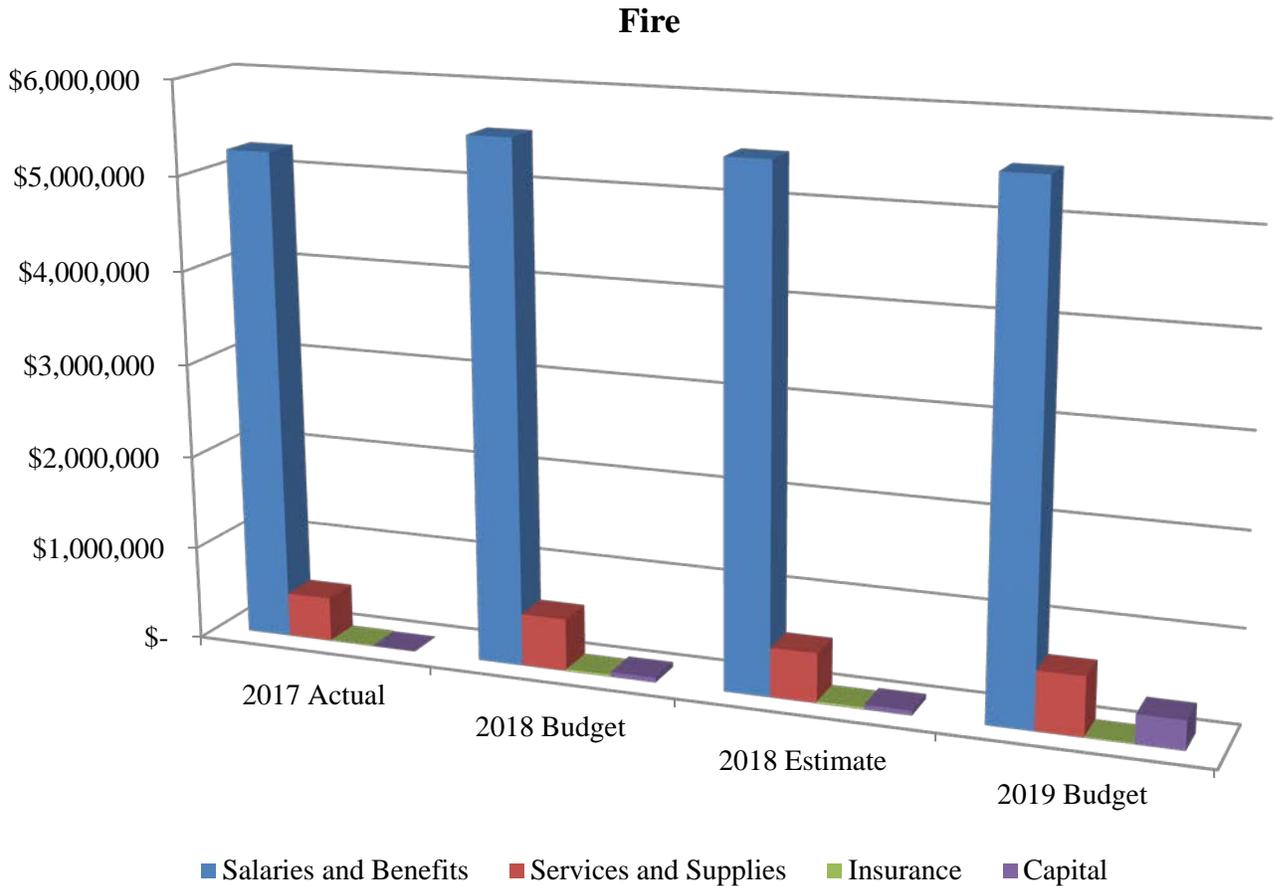
Objective

<p>Purchase and install the “Customer Relationship Management” Software for Village-wide implementation.</p>	<p style="text-align: right;">Deferred</p>
<p>Provide specialized Advanced Cardiac Life Support (ACLS) training to all Department paramedics.</p>	<p style="text-align: right;">Completed</p>
<p>Implement a Fire Service Drone Program</p>	<p style="text-align: right;">Deferred</p>
<p>Adoption of the 2015 International Fire Code, 2015 NFPA Life-Safety Code and the 2015 NFPA Chapters 13 and 72.</p>	<p style="text-align: right;">In Progress</p>



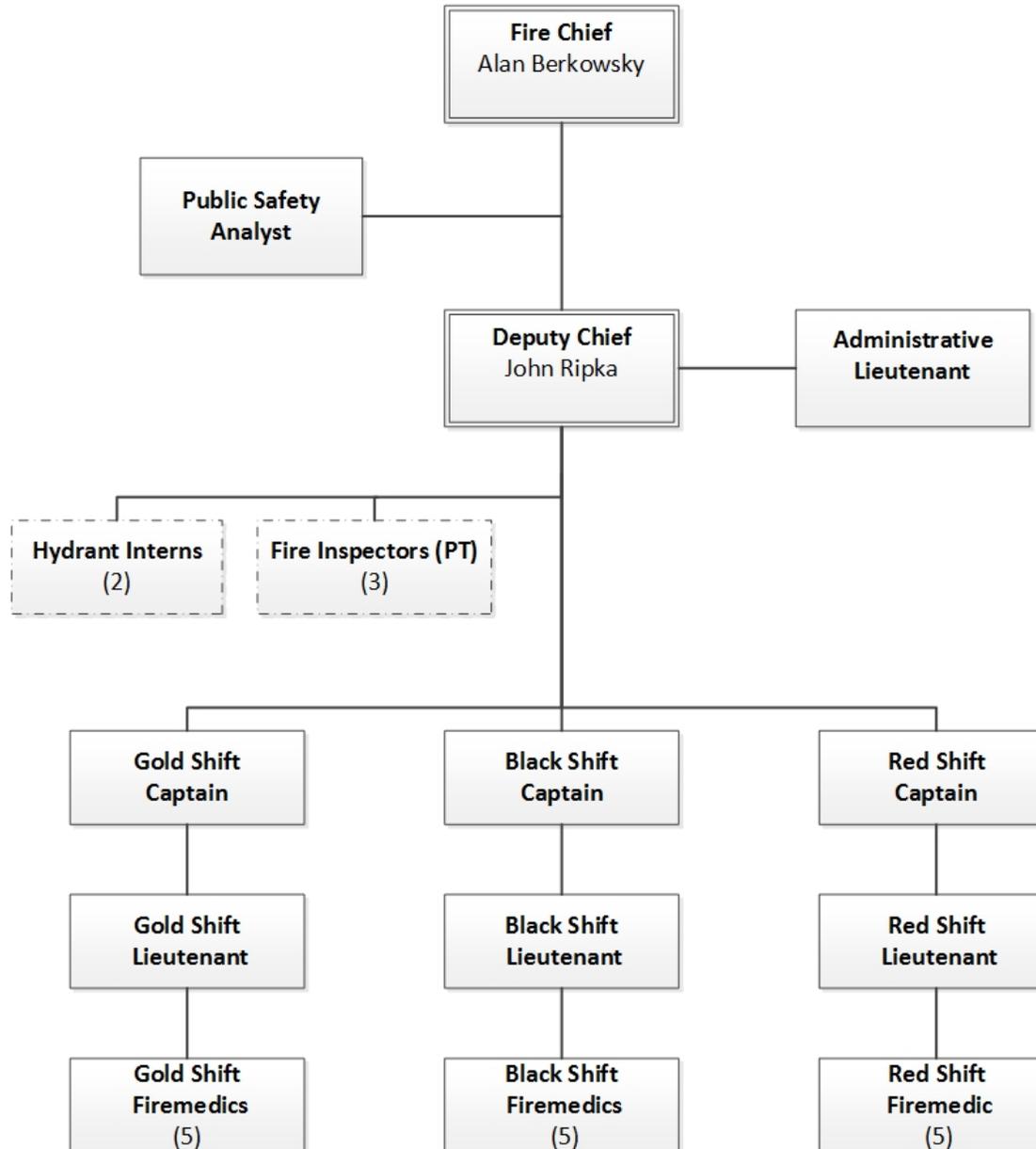
Financial Summary

Fire	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change	
					A to C	B to C
Salaries and Benefits	\$ 5,244,188	\$ 5,546,609	\$ 5,487,408	\$ 5,503,913	-0.8%	0.3%
Services and Supplies	\$ 473,173	\$ 561,576	\$ 527,692	\$ 630,262	12.2%	19.4%
Insurance	\$ 6,846	\$ 20,000	\$ 20,000	\$ 10,000	-50.0%	-50.0%
Total Operating Exp.	\$ 5,724,207	\$ 6,128,185	\$ 6,035,100	\$ 6,144,175	0.3%	1.8%
Capital Outlay	\$ 5	\$ 50,000	\$ 50,000	\$ 310,000	100.0%	0.0%
Total Department	\$ 5,724,212	\$ 6,178,185	\$ 6,085,100	\$ 6,454,175	4.5%	6.1%



Organizational Chart

Village of Winnetka Fire Department



Department Metrics

Emergency Response by Situation Type	Actual 2015	Actual 2016	Actual 2017	Projected 2018
Fire / Explosion (NFIRS 100-170)	25	25	34	21
Rescue Call (NFIRS 300-381)	703	675	731	725
Hazardous Condition (NFIRS 400-480)	105	128	83	95
Service Call (NFIRS 500-571)	296	277	264	265
Good Intent Call (NFIRS 600-672)	477	447	535	595
False Call (NFIRS 700-751)	541	542	522	495
All Others (NFIRS 800-815)	3	25	0	0
	2,150	2,119	2,169	2,196
Fire Prevention				
Inspections	1,056	1,189	889	1,200
Plan Reviews	96	125	220	140
Consultations	166	231	220	300
Complaint/Legal/Other	17	11	17	35
	1,335	1,556	1,346	1,675
Training Hours	6,316	6,174	8,844	6,500
Hydrant Inspections(includes Kenilworth)	744	751	688	743



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Benefits							
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	5,040.00	.00	.00	(100)	(5,040.00)
	<i>Benefits Totals</i>	\$0.00	\$5,040.00	\$0.00	\$0.00	(100%)	(\$5,040.00)
Pensions							
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	\$5,040.00	\$0.00	\$0.00	(100%)	(\$5,040.00)
Services and Supplies							
Services & Charges							
100.28.01-555	GIS & Aerial Mapping	.00	8,199.00	8,199.00	7,379.00	(10)	(820.00)
100.28.01-556	Village Data Processing / Network Charge	29,100.00	30,555.00	30,555.00	32,083.00	5	1,528.00
100.28.01-568	Utilities	27,300.00	27,300.00	27,300.00	27,300.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Station 28 utilities				1.0000	27,000.00	27,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 28 - Fire								
Division 01 - Department Wide								
EXPENSE								
Manager	Training tower utilities					1.0000	300.00	
							300.00	
							300.00	
							Manager Totals	\$27,300.00
100.28.01-570	Repair & Maintenance - Buildings	58,900.00	58,900.00	65,000.00	63,830.00	8	4,930.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Exercise equipment - shared cost with PD					1.0000	500.00	500.00
Manager	Exterior maintenance					1.0000	5,500.00	5,500.00
Manager	Fitness equipment preventative maint. (split w/PD)					1.0000	1,000.00	1,000.00
Manager	Garage door openers					2.0000	1,500.00	3,000.00
Manager	Household supplies					1.0000	4,500.00	4,500.00
Manager	Interior maintenance					1.0000	13,900.00	13,900.00
Manager	Interior maintenance supplies					1.0000	3,000.00	3,000.00
Manager	Property insurance					1.0000	4,930.00	4,930.00
Manager	Station maintenance and repairs					1.0000	10,000.00	10,000.00
Manager	Systems maintenance					1.0000	10,000.00	10,000.00
Manager	Systems maintenance supplies					1.0000	2,500.00	2,500.00
Manager	Training tower					1.0000	3,000.00	3,000.00
Manager	Warning siren maintenance					1.0000	2,000.00	2,000.00
							Manager Totals	\$63,830.00
100.28.01-574	Vehicle Maint Service Charge	55,596.00	55,848.00	55,848.00	56,760.00	2	912.00	
<i>Services & Charges Totals</i>		\$170,896.00	\$180,802.00	\$186,902.00	\$187,352.00	4%	\$6,550.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 01 - Department Wide							
EXPENSE							
Supplies							
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>	\$170,896.00	\$180,802.00	\$186,902.00	\$187,352.00	4%	\$6,550.00
Capital Outlay							
100.28.01-615	Buildings & Structures	.00	50,000.00	50,000.00	25,000.00	(50)	(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	Apparatus Bay floor replacement (Split 50% with FFT)				1.0000	25,000.00	25,000.00
						Manager Totals	\$25,000.00
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	285,000.00		285,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Ambulance replacement				1.0000	285,000.00	285,000.00
						Manager Totals	\$285,000.00
100.28.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.28.01-640	Office and Other Equipment	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 01 - Department Wide							
EXPENSE							
100.28.01-645	Technology	.00	.00	.00	.00		.00
<i>Capital Outlay Totals</i>		<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</u>	<u>\$310,000.00</u>	520%	<u>\$260,000.00</u>
<u>Insurance and Other Chargebacks</u>							
100.28.01-530	Liability Insurance	17,800.00	20,000.00	20,000.00	10,000.00	(50)	(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	Paramedic malpractice liability insurance				1.0000	10,000.00	10,000.00
						Manager Totals	<u>\$10,000.00</u>
<i>Insurance and Other Chargebacks Totals</i>		<u>\$17,800.00</u>	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>\$10,000.00</u>	(50%)	<u>(\$10,000.00)</u>
Division 01 - Department Wide Totals		<u>\$188,696.00</u>	<u>\$255,842.00</u>	<u>\$256,902.00</u>	<u>\$507,352.00</u>	98%	<u>\$251,510.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 10 - Administration							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.10-511	Regular Salaries	365,720.00	383,565.00	370,000.00	384,658.00		1,093.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		280101 - Fire Chief		Earnings		170,562.00
	Manager		280201 - Deputy Fire Chief		Earnings		150,184.00
	Manager		280602 - Public Safety Analyst		Earnings		57,722.00
	Manager		289999 - FD Budget Only		Earnings		6,190.00
						Manager Totals	\$384,658.00
100.28.10-513	Part Time Salaries	7,495.00	8,000.00	8,000.00	10,000.00	25	2,000.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		280703 - Hydrant Intern		Earnings		5,000.00
	Manager		280705 - Hydrant Intern		Earnings		5,000.00
						Manager Totals	\$10,000.00
100.28.10-515	Sick Cashed In	3,373.00	10,373.00	10,373.00	3,177.00	(69)	(7,196.00)
100.28.10-518	Other Compensation	2,900.00	2,900.00	2,700.00	2,900.00		.00
	<i>Employee Pay Totals</i>	\$379,488.00	\$404,838.00	\$391,073.00	\$400,735.00	(1%)	(\$4,103.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 10 - Administration							
EXPENSE							
Benefits							
100.28.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.10-522	Fringe Benefits - Medical / Dental Insurance	32,226.00	33,813.00	31,000.00	43,597.00	29	9,784.00
100.28.10-528	Fringe Benefits - Life Insurance	324.00	489.00	420.00	417.00	(15)	(72.00)
	<i>Benefits Totals</i>	\$32,550.00	\$34,302.00	\$31,420.00	\$44,014.00	28%	\$9,712.00
Pensions							
100.28.10-523	Fringe Benefits - Medicare	5,502.00	5,870.00	5,000.00	5,813.00	(1)	(57.00)
100.28.10-524	Fringe Benefits - Social Security	4,066.00	4,391.00	3,500.00	4,199.00	(4)	(192.00)
100.28.10-525	Fringe Benefits - IMRF Pension Er Contribution	7,882.00	8,600.00	7,000.00	6,782.00	(21)	(1,818.00)
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	198,453.00	202,281.00	202,281.00	221,402.00	9	19,121.00
	<i>Pensions Totals</i>	\$215,903.00	\$221,142.00	\$217,781.00	\$238,196.00	8%	\$17,054.00
	<i>Salary and Benefits Totals</i>	\$627,941.00	\$660,282.00	\$640,274.00	\$682,945.00	3%	\$22,663.00
Services and Supplies							
Services & Charges							
100.28.10-553	Legal Services	5,000.00	.00	.00	.00		.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	12,250.00	12,250.00	12,250.00		.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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 10 - Administration							
EXPENSE							
	Manager					1.0000	300.00
							300.00
	Manager					1.0000	2,500.00
							2,500.00
	Manager					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	3,660.00	3,660.00	3,660.00	3,660.00		.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					12.0000	305.00
							3,660.00
							Manager Totals
							\$3,660.00
100.28.10-580	Memberships & Publications	1,319.00	1,267.00	1,267.00	6,617.00	422	5,350.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	450.00
							450.00
	Manager					2.0000	210.00
							420.00
	Manager					1.0000	5,350.00
							5,350.00
	Manager					2.0000	80.00
							160.00
	Manager					1.0000	185.00
							185.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 28 - Fire								
Division 10 - Administration								
EXPENSE								
Manager	Winnetka Talk (Pioneer Press)					1.0000	52.00	
							52.00	
							Manager Totals	
							\$6,617.00	
	<i>Services & Charges Totals</i>	\$24,329.00	\$17,177.00	\$17,177.00	\$22,527.00	31%	\$5,350.00	
Supplies								
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	8,000.00	.00	.00	3,600.00		3,600.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Ambulance laptop replacement					2.0000	1,800.00	3,600.00
							Manager Totals	\$3,600.00
100.28.10-542	Vehicles, Parts and Equipment	1,000.00	1,000.00	1,006.00	39,500.00	3,850	38,500.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 10 - Administration							
EXPENSE							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Replacement staff car				1.0000	38,000.00	38,000.00
Manager	Staff administration vehicle maintenance				1.0000	1,500.00	1,500.00
						Manager Totals	<u>\$39,500.00</u>
	<i>Supplies Totals</i>	<u>\$14,750.00</u>	<u>\$6,750.00</u>	<u>\$6,756.00</u>	<u>\$48,850.00</u>	624%	<u>\$42,100.00</u>
	<i>Services and Supplies Totals</i>	<u>\$39,079.00</u>	<u>\$23,927.00</u>	<u>\$23,933.00</u>	<u>\$71,377.00</u>	198%	<u>\$47,450.00</u>
Division	10 - Administration Totals	<u>\$667,020.00</u>	<u>\$684,209.00</u>	<u>\$664,207.00</u>	<u>\$754,322.00</u>	10%	<u>\$70,113.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 12 - Training							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.12-512	Overtime Salaries	46,002.00	40,500.00	20,000.00	40,000.00	(1)	(500.00)
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>		\$46,002.00	\$40,500.00	\$20,000.00	\$40,000.00	(1%)	(\$500.00)
Benefits							
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>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Pensions							
100.28.12-523	Fringe Benefits - Medicare	667.00	587.00	300.00	580.00	(1)	(7.00)
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>		\$667.00	\$587.00	\$300.00	\$580.00	(1%)	(\$7.00)
<i>Salary and Benefits Totals</i>		\$46,669.00	\$41,087.00	\$20,300.00	\$40,580.00	(1%)	(\$507.00)
Services and Supplies							
Services & Charges							
100.28.12-581	Training & Travel	28,934.00	31,534.00	31,534.00	33,134.00	5	1,600.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							

Division 12 - Training

EXPENSE

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	3.0000	800.00	2,400.00
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
Manager	Water rescue	1.0000	700.00	700.00
			Manager Totals	\$33,134.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 12 - Training							
EXPENSE							
	<i>Services & Charges Totals</i>	\$28,934.00	\$31,534.00	\$31,534.00	\$33,134.00	5%	\$1,600.00
	<i>Services and Supplies Totals</i>	\$28,934.00	\$31,534.00	\$31,534.00	\$33,134.00	5%	\$1,600.00
Division 12 - Training	Totals	\$75,603.00	\$72,621.00	\$51,834.00	\$73,714.00	2%	\$1,093.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 15 - Communications							
EXPENSE							
Salary and Benefits							
Benefits							
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
Pensions							
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
Services and Supplies							
Services & Charges							
100.28.15-562	Dispatch Services	163,873.00	168,540.00	157,000.00	181,320.00	8	12,780.00

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 billing fees	160.0000	12.00	1,920.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							

Division **15 - Communications**

EXPENSE

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	11,740.00	140,880.00
							Manager Totals	\$181,320.00

100.28.15-563	Telephone Service	5,848.00	5,848.00	5,848.00	10,504.00	80	4,656.00
---------------	-------------------	----------	----------	----------	-----------	----	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
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	HCFD.686***..LB (FirstComm T1) RED Center circuits	12.0000	400.00	4,800.00	
Manager	Monthly PRI share (Comcast)	12.0000	115.29	1,383.48	
				Manager Totals	\$10,503.48

100.28.15-564	Cell Phones & Radios	11,100.00	10,300.00	10,300.00	10,300.00		.00
---------------	----------------------	-----------	-----------	-----------	-----------	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund	100 - General Fund						
Department	28 - Fire						
Division	15 - Communications						

EXPENSE

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 & Charges Totals</i>	\$180,821.00	\$184,688.00	\$173,148.00	\$202,124.00	9%	\$17,436.00
	<i>Services and Supplies Totals</i>	\$180,821.00	\$184,688.00	\$173,148.00	\$202,124.00	9%	\$17,436.00
Division	15 - Communications Totals	\$180,821.00	\$184,688.00	\$173,148.00	\$202,124.00	9%	\$17,436.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																											
Fund 100 - General Fund																																																		
Department 28 - Fire																																																		
Division 19 - Life Safety																																																		
EXPENSE																																																		
Salary and Benefits																																																		
Employee Pay																																																		
100.28.19-511	Regular Salaries	.00	.00	.00	.00		.00																																											
100.28.19-512	Overtime Salaries	2,000.00	9,000.00	9,000.00	10,000.00	11	1,000.00																																											
100.28.19-513	Part Time Salaries	52,990.00	60,000.00	65,000.00	67,500.00	13	7,500.00																																											
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="6">Position Transactions</th> <th></th> <th></th> </tr> <tr> <th>Level</th> <th>Position</th> <th>Type</th> <th>Code</th> <th></th> <th></th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>280701 - Fire Inspector - Part-Time</td> <td>Earnings</td> <td></td> <td></td> <td></td> <td>22,500.00</td> </tr> <tr> <td>Manager</td> <td>280702 - Fire Inspector - Part-Time</td> <td>Earnings</td> <td></td> <td></td> <td></td> <td>22,500.00</td> </tr> <tr> <td>Manager</td> <td>280704 - Fire Inspector - Part-Time</td> <td>Earnings</td> <td></td> <td></td> <td></td> <td>22,500.00</td> </tr> <tr> <td colspan="6" style="text-align: right;">Manager Totals</td> <td>\$67,500.00</td> </tr> </tbody> </table>								Position Transactions								Level	Position	Type	Code			Total Amount	Manager	280701 - Fire Inspector - Part-Time	Earnings				22,500.00	Manager	280702 - Fire Inspector - Part-Time	Earnings				22,500.00	Manager	280704 - Fire Inspector - Part-Time	Earnings				22,500.00	Manager Totals						\$67,500.00
Position Transactions																																																		
Level	Position	Type	Code			Total Amount																																												
Manager	280701 - Fire Inspector - Part-Time	Earnings				22,500.00																																												
Manager	280702 - Fire Inspector - Part-Time	Earnings				22,500.00																																												
Manager	280704 - Fire Inspector - Part-Time	Earnings				22,500.00																																												
Manager Totals						\$67,500.00																																												
100.28.19-517	Special Compensation	.00	.00	.00	.00		.00																																											
	<i>Employee Pay Totals</i>	\$54,990.00	\$69,000.00	\$74,000.00	\$77,500.00	12%	\$8,500.00																																											
Benefits																																																		
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	14.00	.00		.00																																											
100.28.19-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00																																											
	<i>Benefits Totals</i>	\$0.00	\$0.00	\$14.00	\$0.00	+++	\$0.00																																											
Pensions																																																		
100.28.19-523	Fringe Benefits - Medicare	797.00	1,000.00	1,000.00	1,123.00	12	123.00																																											
100.28.19-524	Fringe Benefits - Social Security	3,285.00	3,720.00	3,720.00	4,185.00	13	465.00																																											



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 19 - Life Safety							
EXPENSE							
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>		\$4,082.00	\$4,720.00	\$4,720.00	\$5,308.00	12%	\$588.00
<i>Salary and Benefits Totals</i>		\$59,072.00	\$73,720.00	\$78,734.00	\$82,808.00	12%	\$9,088.00
Services and Supplies							
Services & Charges							
100.28.19-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00		.00
<i>Services & Charges Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Supplies							
100.28.19-540	Other Operating Supplies	9,510.00	9,510.00	9,510.00	9,510.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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
Manager	Public education supplies / open house				1.0000	5,500.00	5,500.00
						Manager Totals	\$9,510.00
<i>Supplies Totals</i>		\$9,510.00	\$9,510.00	\$9,510.00	\$9,510.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$9,510.00	\$9,510.00	\$9,510.00	\$9,510.00	0%	\$0.00
Division 19 - Life Safety Totals		\$68,582.00	\$83,230.00	\$88,244.00	\$92,318.00	11%	\$9,088.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 20 - Firefighting							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.20-511	Regular Salaries	1,901,555.00	2,015,187.00	1,850,000.00	1,910,436.00	(5)	(104,751.00)

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	280301 - Firefighter	Earnings			72,178.00
Manager	280302 - Firefighter	Earnings			76,200.00
Manager	280305 - Firefighter	Earnings			73,905.00
Manager	280308 - Firefighter	Earnings			73,042.00
Manager	280309 - Firefighter	Earnings			73,042.00
Manager	280310 - Firefighter	Earnings			104,354.00
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			90,436.00
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			107,471.00
Manager	280502 - Lieutenant	Earnings			114,012.00
Manager	280503 - Lieutenant	Earnings			107,272.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 20 - Firefighting							
EXPENSE							
Manager	280504 - Lieutenant			Earnings			114,012.00
Manager	289999 - FD Budget Only			Earnings			49,244.00
Manager Totals							\$1,910,436.00
100.28.20-512	Overtime Salaries	39,070.00	32,070.00	85,000.00	32,000.00		(70.00)
100.28.20-514	Sick Salaries	120,006.00	150,000.00	225,000.00	160,000.00	7	10,000.00
100.28.20-515	Sick Cashed In	18,057.00	35,368.00	46,967.00	12,815.00	(64)	(22,553.00)
100.28.20-516	Holiday Salaries	66,829.00	70,536.00	70,000.00	65,334.00	(7)	(5,202.00)
100.28.20-517	Special Compensation	.00	.00	.00	.00		.00
100.28.20-518	Other Compensation	9,975.00	10,500.00	10,500.00	9,975.00	(5)	(525.00)
<i>Employee Pay Totals</i>		\$2,155,492.00	\$2,313,661.00	\$2,287,467.00	\$2,190,560.00	(5%)	(\$123,101.00)
Benefits							
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	351,673.00	366,667.00	350,000.00	368,262.00		1,595.00
100.28.20-528	Fringe Benefits - Life Insurance	1,534.00	2,670.00	2,670.00	2,080.00	(22)	(590.00)
<i>Benefits Totals</i>		\$401,207.00	\$417,337.00	\$400,670.00	\$418,342.00	0%	\$1,005.00
Pensions							
100.28.20-523	Fringe Benefits - Medicare	31,253.00	33,549.00	31,000.00	31,865.00	(5)	(1,684.00)
100.28.20-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.20-525	Fringe Benefits - IMRF Pension Er	.00	.00	.00	.00		.00
100.28.20-526	Fringe Benefits - Police Pension Er	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 20 - Firefighting							
EXPENSE							
100.28.20-527	Fringe Benefits - Fire Pension Er Contribution	1,320,068.00	1,371,785.00	1,371,785.00	1,392,170.00	1	20,385.00
	<i>Pensions Totals</i>	<u>\$1,351,321.00</u>	<u>\$1,405,334.00</u>	<u>\$1,402,785.00</u>	<u>\$1,424,035.00</u>	1%	\$18,701.00
	<i>Salary and Benefits Totals</i>	<u>\$3,908,020.00</u>	<u>\$4,136,332.00</u>	<u>\$4,090,922.00</u>	<u>\$4,032,937.00</u>	(2%)	(\$103,395.00)

Services and Supplies

Services & Charges

100.28.20-566	Other Operating Services	10,750.00	10,750.00	10,750.00	10,750.00		.00
---------------	--------------------------	-----------	-----------	-----------	-----------	--	-----

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
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
					Manager Totals	<u>\$10,750.00</u>

	<i>Services & 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
--	--------------------------------------	--------------------	--------------------	--------------------	--------------------	----	--------

Supplies

100.28.20-542	Vehicles, Parts and Equipment	5,000.00	5,000.00	5,000.00	5,000.00		.00
100.28.20-546	Firefighting Equipment and Supplies	93,450.00	93,450.00	65,000.00	88,200.00	(6)	(5,250.00)

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 20 - Firefighting							
EXPENSE							
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	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
Manager Totals							\$88,200.00
<i>Supplies Totals</i>		\$98,450.00	\$98,450.00	\$70,000.00	\$93,200.00	(5%)	(\$5,250.00)
<i>Services and Supplies Totals</i>		\$109,200.00	\$109,200.00	\$80,750.00	\$103,950.00	(5%)	(\$5,250.00)
Division	20 - Firefighting Totals	\$4,017,220.00	\$4,245,532.00	\$4,171,672.00	\$4,136,887.00	(3%)	(\$108,645.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 60 - Public Relations							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.60-512	Overtime Salaries	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Benefits							
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>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Pensions							
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>	\$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
Services and Supplies							
Services & Charges							
100.28.60-581	Training & Travel	.00	.00	.00	.00		.00
	<i>Services & 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 60 - Public Relations Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 62 - Ambulance							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.62-511	Regular Salaries	287,706.00	305,118.00	305,118.00	310,040.00	2	4,922.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		280303 - Firefighter		Earnings		98,539.00
	Manager		280306 - Firefighter		Earnings		98,539.00
	Manager		280307 - Firefighter		Earnings		98,539.00
	Manager		289999 - FD Budget Only		Earnings		14,423.00
						Manager Totals	\$310,040.00
100.28.62-512	Overtime Salaries	3,000.00	3,000.00	17,500.00	6,000.00	100	3,000.00
100.28.62-514	Sick Salaries	29,001.00	29,001.00	45,000.00	30,000.00	3	999.00
100.28.62-515	Sick Cashed In	2,656.00	2,274.00	2,274.00	4,548.00	100	2,274.00
100.28.62-516	Holiday Salaries	10,126.00	10,404.00	6,935.00	10,404.00		.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>	\$334,064.00	\$351,372.00	\$378,402.00	\$362,567.00	3%	\$11,195.00
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	68,886.00	72,708.00	72,708.00	75,300.00	4	2,592.00
100.28.62-528	Fringe Benefits - Life Insurance	222.00	393.00	393.00	330.00	(16)	(63.00)
	<i>Benefits Totals</i>	\$69,108.00	\$73,101.00	\$73,101.00	\$75,630.00	3%	\$2,529.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 62 - Ambulance							
EXPENSE							
<u>Pensions</u>							
100.28.62-523	Fringe Benefits - Medicare	3,454.00	3,610.00	3,610.00	5,257.00	46	1,647.00
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	199,736.00	202,065.00	202,065.00	221,189.00	9	19,124.00
	<i>Pensions Totals</i>	\$203,190.00	\$205,675.00	\$205,675.00	\$226,446.00	10%	\$20,771.00
	<i>Salary and Benefits Totals</i>	\$606,362.00	\$630,148.00	\$657,178.00	\$664,643.00	5%	\$34,495.00
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.28.62-566	Other Operating Services	1,500.00	1,500.00	1,500.00	1,500.00		.00

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	
			Manager Totals	\$1,500.00	

100.28.62-581	Training & Travel	8,110.00	9,465.00	9,465.00	9,465.00		.00
---------------	-------------------	----------	----------	----------	----------	--	-----

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	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 62 - Ambulance							
EXPENSE							
Manager	Paramedic continuing education annual fee					1.0000	6,565.00
							6,565.00
							<u>6,565.00</u>
							Manager Totals
							<u>\$9,465.00</u>
	<i>Services & Charges Totals</i>	<u>\$9,610.00</u>	<u>\$10,965.00</u>	<u>\$10,965.00</u>	<u>\$10,965.00</u>	<u>0%</u>	<u>\$0.00</u>
Supplies							
100.28.62-533	Medical Supplies	10,950.00	10,950.00	10,950.00	11,850.00	8	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	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 supplies					1.0000	800.00
							800.00
Manager	Medical training equipment					1.0000	1,850.00
							1,850.00
Manager	Monitor/Defibrillator maintenance contract					1.0000	5,800.00
							5,800.00
Manager	Stryker cot maintenance					1.0000	1,000.00
							1,000.00
							<u>11,850.00</u>
							Manager Totals
							<u>\$11,850.00</u>
	<i>Supplies Totals</i>	<u>\$10,950.00</u>	<u>\$10,950.00</u>	<u>\$10,950.00</u>	<u>\$11,850.00</u>	<u>8%</u>	<u>\$900.00</u>
	<i>Services and Supplies Totals</i>	<u>\$20,560.00</u>	<u>\$21,915.00</u>	<u>\$21,915.00</u>	<u>\$22,815.00</u>	<u>4%</u>	<u>\$900.00</u>
Insurance and Other Chargebacks							
100.28.62-530	Liability Insurance	.00	.00	.00	.00		.00
	<i>Insurance and Other Chargebacks Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$0.00</u>
	Division 62 - Ambulance Totals	<u>\$626,922.00</u>	<u>\$652,063.00</u>	<u>\$679,093.00</u>	<u>\$687,458.00</u>	<u>5%</u>	<u>\$35,395.00</u>
	Department 28 - Fire Totals	<u>\$5,824,864.00</u>	<u>\$6,178,185.00</u>	<u>\$6,085,100.00</u>	<u>\$6,454,175.00</u>	<u>4%</u>	<u>\$275,990.00</u>

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), Teska Associates, and the Village Council with the adoption of the Downtown Streetscape and Signage Master Plan..
- Processed the application for final plan approval of the One Winnetka Planned Development; assisted the developer, advisory boards and Village Council in consideration of the project.
- Reorganized the department to better align Department's primary functions and to more effectively delegate supervision and oversight.
- Assisted the Village Council with amendments to the Commercial Overlay District.
- Assisted the Village Manager's office with economic development activities.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **7.0**

FY 2018 FTEs: **6.7**

FY 2017 FTEs: **6.7**

FY 2016 FTEs: **6.5**

Proposed FY 2019 Cost of Salaries and Benefits: **\$911,543**

Projected FY 2018 Cost of Salaries and Benefits: **\$855,712**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$946,339**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **3.5%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$887,792**

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

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

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

Projected Year-End FY 2018 S&S Budget: **\$632,588**

Actual FY 2017 Cost of Services and Supplies: **\$566,817**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **7.7%**

Fiscal Year 2019 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"> • Assist the Village’s planning and engineering consultants with the refinement and implementation of the Downtown Streetscape and Signage Master Plan. • Work with the Village Attorney to establish a new planned development review process. • Provide training for board and commission members. 	12/31/19
Update the Winnetka 2020 Comprehensive Plan	<ul style="list-style-type: none"> • Based upon direction from the Village Council and with assistance of a planning consultant, update the Village’s Comprehensive Plan. 	12/31/19
Guide the One Winnetka development through the Village’s building permit and inspection processes.	<ul style="list-style-type: none"> • Coordinate efforts of all Village departments with the review of building permit plans and the inspection of improvements. • Actively monitor the construction of the One Winnetka project to minimize the construction activity’s impact on surrounding residents, businesses, and property owners. 	12/31/19
Adopt 2015 International Code Council building and fire code series.	<ul style="list-style-type: none"> • In cooperation with the Fire Department and other Village Departments, provide assistance to the Village Council with adoption of updated international building and fire codes series, which will include consideration of appropriate local amendments. 	3/31/19
Establish an electronic document retention system.	<ul style="list-style-type: none"> • In cooperation with the Village Manager’s Office and the Finance Department, implement an electronic documentation retention system for property files, building permit files, and entitlement relief files. 	12/31/19
Assist Manager’s Office in furthering economic development activities	<ul style="list-style-type: none"> • Coordinate building related activities in commercial districts with Economic Development Coordinator. • Participate in weekly economic development coordination meetings. 	12/31/19
Continue to process building permits and all associated activities, in a timely and customer service friendly manner.	<ul style="list-style-type: none"> • Provide initial plan reviews within 7 to 10 working days from date of submittal. • Conduct building inspections within 48 hours of request. 	12/31/19

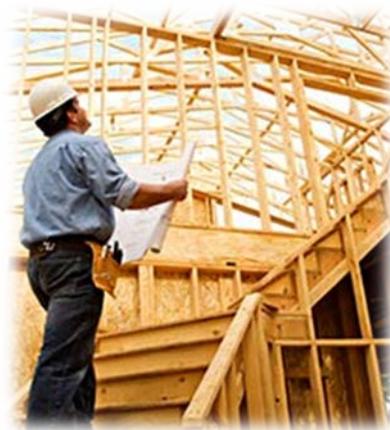
Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Objective

Anticipated Completion Status

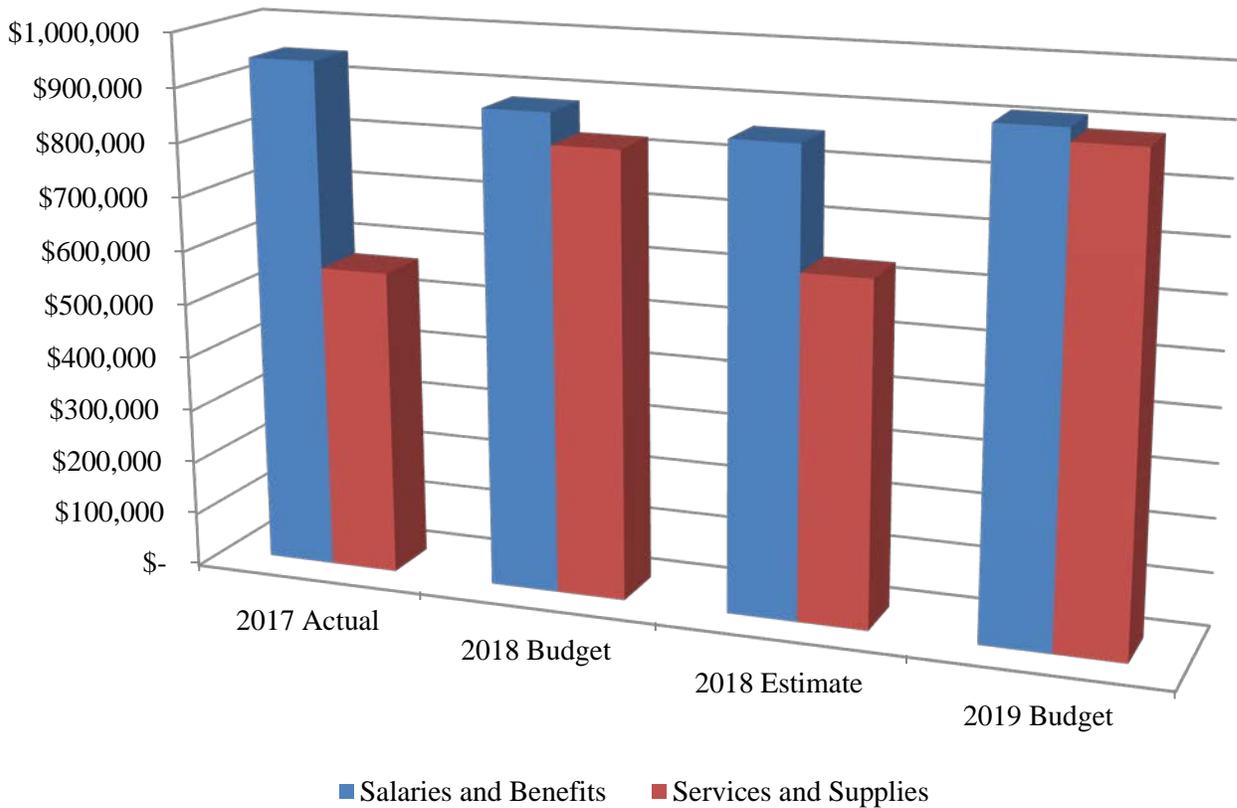
Provide assistance to the Village Council in the implementation of the Downtown Master Plan	Ongoing
Guide the One Winnetka development through the Village’s building permit and inspection processes.	Ongoing
Adopt 2015 International Code Council building and fire code series.	Ongoing
Assist Manager’s 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

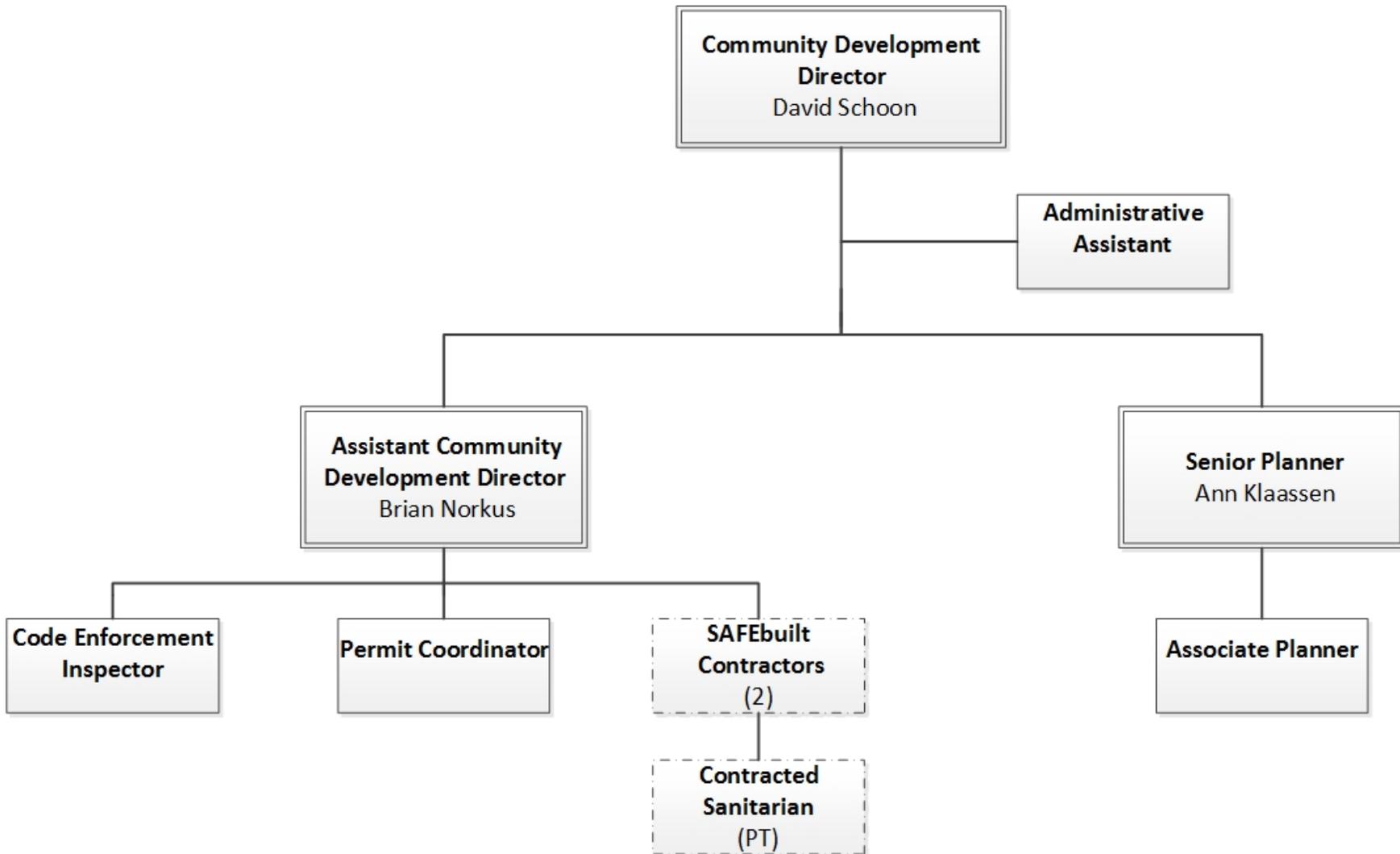
Community Development	Actual	Budget	Estimate	Budget	% Change	% Change
	2017	2018 A	2018 B	2019 C	A to C	B to C
Salaries and Benefits	\$ 946,339	\$ 881,072	\$ 855,712	\$ 911,543	3.5%	6.5%
Services and Supplies	\$ 566,817	\$ 823,988	\$ 632,588	\$ 887,792	7.7%	40.3%
Total Operating Exp.	\$ 1,513,156	\$ 1,705,060	\$ 1,488,300	\$ 1,799,335	5.5%	20.9%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Department	\$ 1,513,156	\$ 1,705,060	\$ 1,488,300	\$ 1,799,335	5.5%	20.9%

Community Development



Organizational Chart

Village of Winnetka Community Development Department





Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**

Department **29 - Community Development**

Division **01 - Department Wide**

EXPENSE

Salary and Benefits

Employee Pay

100.29.01-511	Regular Salaries	560,747.00	569,844.00	598,772.00	654,458.00	15	84,614.00
---------------	------------------	------------	------------	------------	------------	----	-----------

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	290101 - Community Development Director	Earnings		144,364.00
Manager	290201 - Assistant Comm. Dev. Director	Earnings		126,385.00
Manager	290401 - Code Enforcer Inspector	Earnings		66,483.00
Manager	290701 - Permit Coordinator	Earnings		73,823.00
Manager	290801 - Administrative Assistant	Earnings		70,858.00
Manager	291001 - Senior Planner	Earnings		97,375.00
Manager	291101 - Associate Planner	Earnings		62,188.00
Manager	299999 - CD Budget only	Earnings		12,982.00
Manager Totals				\$654,458.00

100.29.01-512	Overtime Salaries	.00	7,273.00	2,500.00	7,612.00	5	339.00
100.29.01-513	Part Time Salaries	55,446.00	56,967.00	9,360.00	.00	(100)	(56,967.00)
100.29.01-515	Sick Cashed In	8,524.00	1,539.00	1,053.00	.00	(100)	(1,539.00)
100.29.01-518	Other Compensation	15,460.00	11,410.00	11,410.00	12,220.00	7	810.00
<i>Employee Pay Totals</i>		\$640,177.00	\$647,033.00	\$623,095.00	\$674,290.00	4%	\$27,257.00

Benefits

100.29.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
---------------	---	-----	-----	-----	-----	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division 01 - Department Wide							
EXPENSE							
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	93,891.00	84,196.00	84,256.00	95,887.00	14	11,691.00
100.29.01-528	Fringe Benefits - Life Insurance	426.00	747.00	671.00	715.00	(4)	(32.00)
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>		\$106,317.00	\$96,943.00	\$96,927.00	\$108,602.00	12%	\$11,659.00
Pensions							
100.29.01-523	Fringe Benefits - Medicare	9,283.00	9,382.00	9,046.00	9,778.00	4	396.00
100.29.01-524	Fringe Benefits - Social Security	37,443.00	39,134.00	38,652.00	40,786.00	4	1,652.00
100.29.01-525	Fringe Benefits - IMRF Pension Er Contribution	86,873.00	88,580.00	87,992.00	78,087.00	(12)	(10,493.00)
<i>Pensions Totals</i>		\$133,599.00	\$137,096.00	\$135,690.00	\$128,651.00	(6%)	(\$8,445.00)
<i>Salary and Benefits Totals</i>		\$880,093.00	\$881,072.00	\$855,712.00	\$911,543.00	3%	\$30,471.00
Services and Supplies							
Services & Charges							
100.29.01-551	Consulting Services	349,000.00	526,000.00	338,600.00	587,500.00	12	61,500.00

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
Manager	Commissioner training (APA / H&K)	1.0000	4,500.00	4,500.00
Manager	Comprehensive Plan - New/update	1.0000	50,000.00	50,000.00
Manager	DMP zoning & regulatory consulting	1.0000	15,000.00	15,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division 01 - Department Wide							
EXPENSE							
Manager	Document scanning project					1.0000	10,000.00
Manager	Downtown parking allocation study					1.0000	15,000.00
Manager	Fire Safety Consultants (Pass-through)					1.0000	20,000.00
Manager	Fire Safety Consultants - One Winnetka (Pass-through)					1.0000	5,000.00
Manager	Health Inspections Professionals					1.0000	15,000.00
Manager	Miscellaneous					1.0000	6,000.00
Manager	Recording Secretary					1.0000	9,000.00
Manager	SAFEbuilt - One Winnetka - plan compliance inspector					1.0000	37,700.00
Manager	SAFEbuilt - One Winnetka - plan review/inspectional services					1.0000	82,300.00
Manager	SAFEbuilt new building code series adoption services					1.0000	2,000.00
Manager	SAFEbuilt plan review/inspectional services					1.0000	295,000.00
Manager	Winnetka Historical Society - Prelim Hist/Architectural Review					1.0000	16,000.00
Manager Totals							\$587,500.00
100.29.01-553	Legal Services	198,250.00	202,150.00	202,150.00	202,150.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Holland and Knight					12.0000	16,450.00
Manager	Legal notices					1.0000	4,000.00
Manager	Recording fees					1.0000	750.00
Manager Totals							\$202,150.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division 01 - Department Wide							
EXPENSE							
100.29.01-555	GIS & Aerial Mapping	.00	2,880.00	2,880.00	2,592.00	(10)	(288.00)
100.29.01-556	Village Data Processing / Network Charge	32,000.00	33,600.00	33,600.00	35,280.00	5	1,680.00
100.29.01-563	Telephone Service	459.00	458.00	458.00	416.00	(9)	(42.00)

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)	12.0000	34.59	415.08
Manager Totals				<u>\$415.08</u>

100.29.01-564	Cell Phones & Radios	2,900.00	1,500.00	1,500.00	1,500.00		.00
100.29.01-574	Vehicle Maint Service Charge	1,644.00	1,200.00	1,200.00	1,404.00	17	204.00
100.29.01-575	Rental - Office Equipment	7,500.00	7,500.00	7,500.00	8,000.00	7	500.00
100.29.01-580	Memberships & Publications	2,100.00	3,500.00	3,500.00	3,750.00	7	250.00

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	562.50	2,250.00
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 Coo	1.0000	60.00	60.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 29 - Community Development								
Division 01 - Department Wide								
EXPENSE								
Manager	Publications - Non-Memberships					1.0000	500.00	
							500.00	
							Manager Totals	\$3,750.00
100.29.01-581	Training & Travel	4,500.00	10,500.00	6,500.00	10,500.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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	10,000.00	10,000.00	10,000.00		.00	
100.29.01-592	Credit Card Service Fees	20,000.00	.00	.00	.00		.00	
<i>Services & Charges Totals</i>		\$618,353.00	\$799,288.00	\$607,888.00	\$863,092.00	8%	\$63,804.00	
Supplies								
100.29.01-531	Office Supplies - General	11,000.00	11,000.00	11,000.00	11,000.00		.00	
100.29.01-532	Computer Equipment	1,600.00	.00	.00	.00		.00	
100.29.01-540	Other Operating Supplies	7,200.00	13,700.00	13,700.00	13,700.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Additional ICC code training manuals					1.0000	2,000.00	2,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division 01 - Department Wide							
EXPENSE							
Manager	General operating supplies					1.0000	11,700.00
							11,700.00
							Manager Totals \$13,700.00
	<i>Supplies Totals</i>	\$19,800.00	\$24,700.00	\$24,700.00	\$24,700.00	0%	\$0.00
	<i>Services and Supplies Totals</i>	\$638,153.00	\$823,988.00	\$632,588.00	\$887,792.00	8%	\$63,804.00
Insurance and Other Chargebacks							
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	\$1,518,246.00	\$1,705,060.00	\$1,488,300.00	\$1,799,335.00	6%	\$94,275.00
	Department 29 - Community Development Totals	\$1,518,246.00	\$1,705,060.00	\$1,488,300.00	\$1,799,335.00	6%	\$94,275.00

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 and reconstruction of residential roadways and public sidewalks, as part of the annual street rehabilitation program.
- Completed rehabilitation of the Elm Street 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 2018 sidewalk and curb replacement program.
- Continued investigation of alternative de-icing approaches to reduce chloride runoff.
- Coordinated traffic and crowd control for the 2018 Winnetka Music Festival, 4th of July celebration, and Memorial Day parade.
- Completed LED lighting enhancements for the Public Works Yards.
- Completed the removal, replacement, and standardization of brick pavers in various commercial district areas.
- 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 2019 Full-Time Equivalent (FTE) Employees: **17.35**

FY 2018 FTEs: **16.85**

FY 2017 FTEs: **16.35**

FY 2016 FTEs: **15.6**

Proposed FY 2019 Cost of Salaries and Benefits: **\$2,562,682**

Projected FY 2018 Cost of Salaries and Benefits: **\$2,459,551**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$2,179,484**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **4.4%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$1,818,095**

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**

Projected Year-End FY 2018 S&S Budget: **\$1,786,582**

Actual FY 2017 Cost of Services and Supplies: **\$1,556,880**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **-0.8%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement the fiscal year 2019 capital improvement program to maintain and enhance the Village's infrastructure.	<ul style="list-style-type: none"> • Design and construct street improvements totaling \$1,500,000. • Continue Commercial District brick paver replacement. 	12/31/19
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	<ul style="list-style-type: none"> • Replace approximately 7,500 lineal feet of deteriorated curbs throughout the Village. • Replace approximately 20,000 square feet of deteriorated and/or hazardous sidewalks throughout the Village. 	9/30/19
Ensure that equipment and vehicles are maintained for reliability and operational needs.	<ul style="list-style-type: none"> • Replace PW-12 2004 Roll Off Dump Truck. • Replace PW-14 2007 Pick-Up. • Replace two leaf vacuum machines. 	12/31/19
Implement alternative de-icing approaches to reduce chloride runoff.	<ul style="list-style-type: none"> • Staff to implement alternative de-icing approaches after meeting with vendors and surrounding communities to understand alternative deicing programs and products. 	12/31/19
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	<ul style="list-style-type: none"> • Continue to enhance and include the addition of perennial landscaping improvements in Commercial Districts and Village-owned open spaces and parkways. • Remove and replace approximately 200 diseased, dying and or hazardous trees and prune to standard another 1,200 to maintain cycle. • Perform annual tree fertilization, and preventative disease treatments. 	9/30/19
Provide Engineering permit review, design, and code enforcement investigations.	<ul style="list-style-type: none"> • Perform 500 development plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes. 	12/31/19
Reconstruction of Cherry and Oak street bridges.	<ul style="list-style-type: none"> • Complete construction for the replacement of the super structure for both the Oak Street and Cherry Street Bridges. 	10/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Objective

Anticipated Completion Status

Implement the fiscal year 2018 capital improvement program to maintain and enhance the Village's infrastructure.

Complete

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

Complete

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

Complete

Investigate alternative de-icing approaches to reduce chloride runoff.

Ongoing

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

Ongoing

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

Ongoing

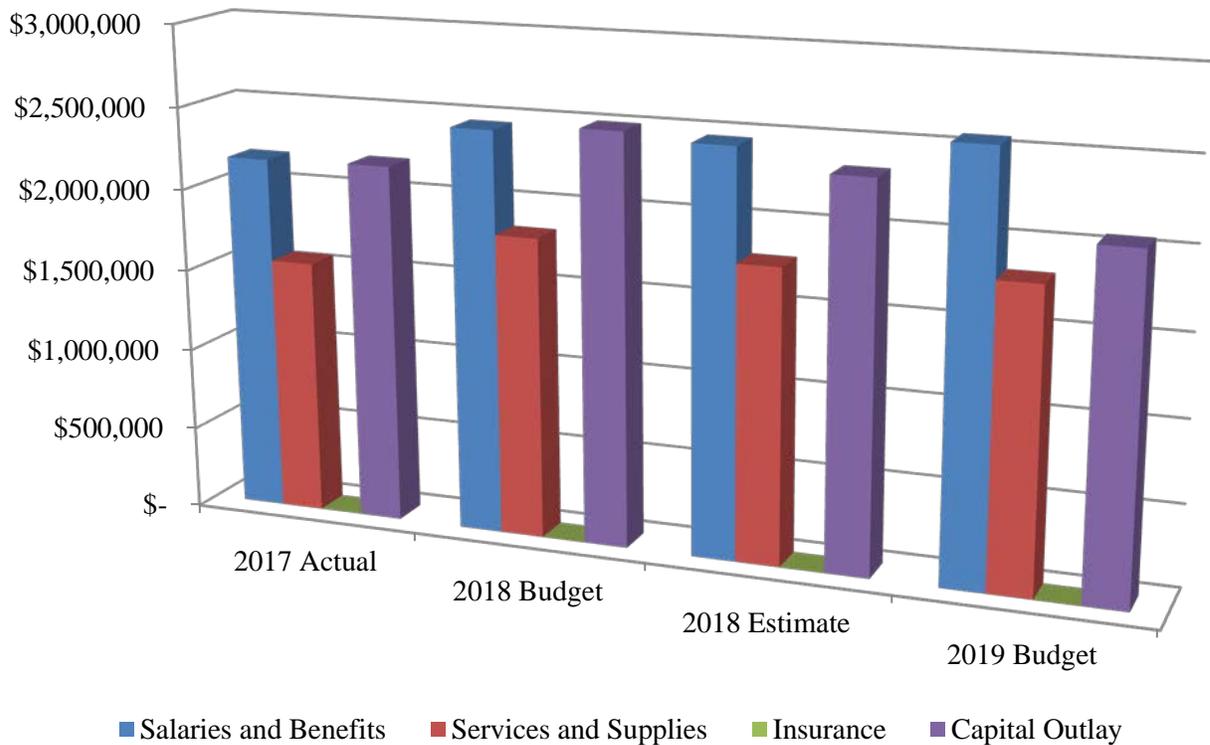
Engineering design for reconstruction of Cherry and Oak Street Bridges.

Complete

Financial Summary

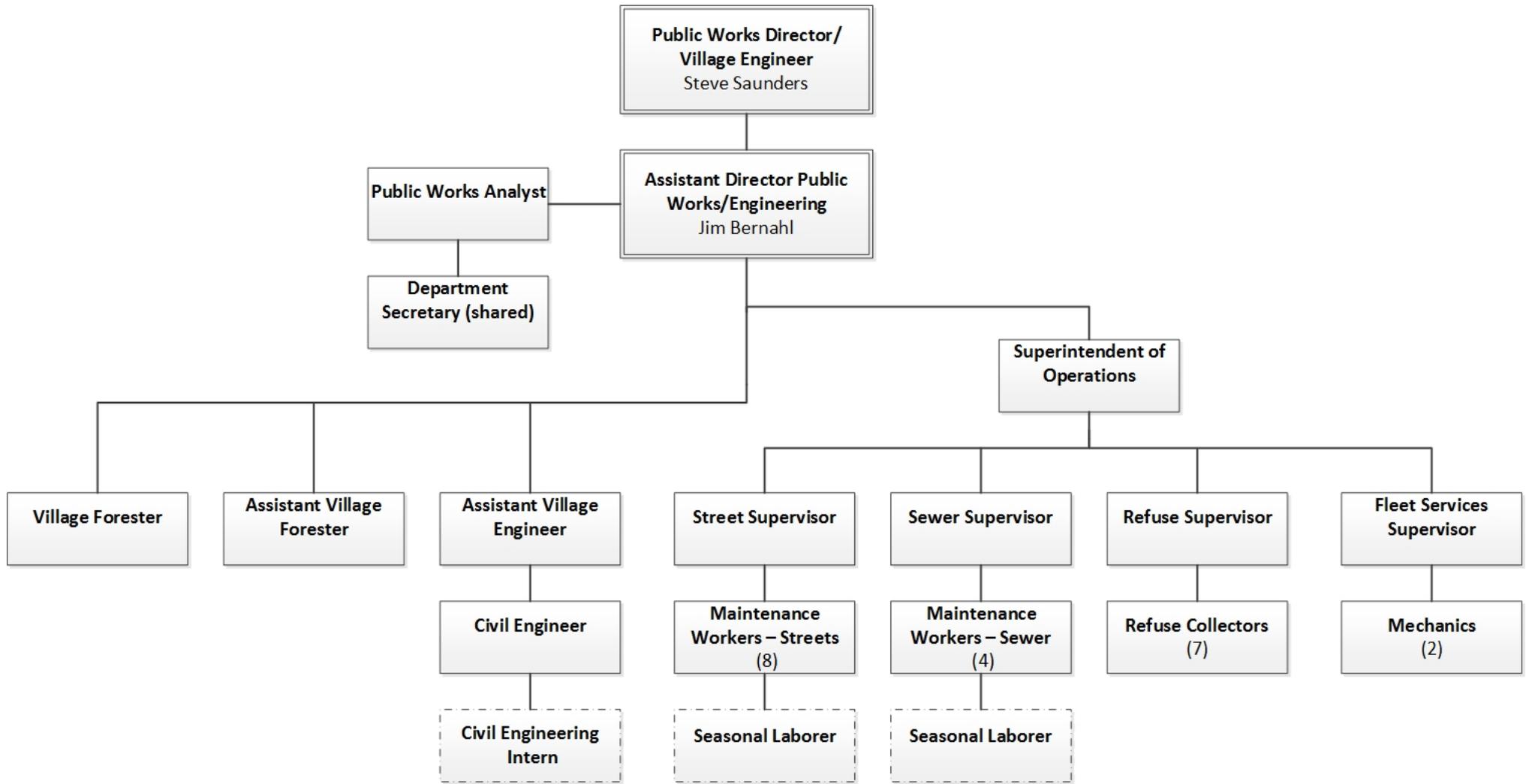
Public Works	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change	
					A to C	B to C
Salaries and Benefits	\$ 2,179,484	\$ 2,454,298	\$ 2,459,551	\$ 2,562,682	4.4%	4.2%
Services and Supplies	\$ 1,556,880	\$ 1,832,710	\$ 1,786,582	\$ 1,818,095	-0.8%	1.8%
Insurance	\$ 278	\$ -	\$ -	\$ -	0.0%	-100.0%
Total Operating Exp.	\$ 3,736,642	\$ 4,287,008	\$ 4,246,133	\$ 4,380,777	2.2%	3.2%
Capital Outlay	\$ 2,192,410	\$ 2,499,000	\$ 2,337,500	\$ 2,060,000	-17.6%	-11.9%
Total Department	\$ 5,929,052	\$ 6,786,008	\$ 6,583,633	\$ 6,440,777	-5.1%	-2.2%

Public Works



Organizational Chart

Village of Winnetka Public Works Department



Department Metrics

- Completed design and construction of the annual Street Reconstruction program under which 13,350 lineal feet or 2.5 miles were reconstructed or resurfaced.
- Replaced approximately 14,384 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 20,761 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 330 development plan reviews and 138 forestry plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 190 trees, planted 160 trees, and trimmed 1,450 trees.
- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed 488 sign replacement and repairs from traffic damage, vandalism or age.
- Responded to approximately 21 snow and ice events with a total accumulation to date of approximately 34 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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 01 - Department Wide							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Benefits</u>							
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
<u>Pensions</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
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	28,000.00	28,000.00	28,000.00		.00
100.30.01-556	Village Data Processing / Network Charge	21,000.00	22,050.00	22,050.00	23,153.00	5	1,103.00
100.30.01-557	Technology Licensing & Maintenance	2,400.00	4,500.00	7,400.00	4,500.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
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	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	5,500.00	5,500.00	5,500.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	M&T weather notification service				1.0000	5,500.00	5,500.00
						Manager Totals	\$5,500.00
100.30.01-563	Telephone Service	1,528.00	1,528.00	2,000.00	1,384.00	(9)	(144.00)
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	115.29	1,383.48
						Manager Totals	\$1,383.48
100.30.01-564	Cell Phones & Radios	24,000.00	24,000.00	20,000.00	5,000.00	(79)	(19,000.00)
100.30.01-567	Operations & Maintenance	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 01 - Department Wide							

EXPENSE

100.30.01-568	Utilities	143,520.00	143,520.00	143,520.00	143,520.00		.00
---------------	-----------	------------	------------	------------	------------	--	-----

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				<u>\$143,520.00</u>

100.30.01-570	Repair & Maintenance - Buildings	90,000.00	116,000.00	109,800.00	102,000.00	(12)	(14,000.00)
---------------	----------------------------------	-----------	------------	------------	------------	------	-------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Public Works main door - Electronic lock installation	1.0000	2,000.00	2,000.00
Manager	Public Works Washbay HVAC Replacement	1.0000	25,000.00	25,000.00
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 HVAC maintenance	1.0000	10,000.00	10,000.00
Manager	Service Yards janitorial contract and supplies	1.0000	15,000.00	15,000.00
Manager	Service Yards landscape	1.0000	7,000.00	7,000.00
Manager	Service Yards mat cleaning	1.0000	1,500.00	1,500.00
Manager	Service Yards pest control	1.0000	1,500.00	1,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 01 - Department Wide							
EXPENSE							
Manager	Service Yards sprinkler annual testing					1.0000	2,000.00
							2,000.00
							\$102,000.00
100.30.01-574	Vehicle Maint Service Charge	216,708.00	213,312.00	213,312.00	220,488.00	3	7,176.00
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	1,500.00	1,500.00	1,500.00	1,500.00		.00
100.30.01-581	Training & Travel	17,000.00	25,200.00	25,200.00	25,200.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	APWA national conference					1.0000	1,500.00
Manager	APWA training classes / conference					1.0000	2,500.00
Manager	CDL training					1.0000	1,000.00
Manager	IAFSM annual conference (Steve, Jim, Susan)					3.0000	1,200.00
Manager	MAPSI Training - 2 employees					2.0000	1,300.00
Manager	MWRD required I/I training					1.0000	2,000.00
Manager	NIPSTA training and dues					1.0000	2,000.00
Manager	NSC program training					1.0000	2,500.00
Manager	Professional training & dues					1.0000	5,500.00
Manager	Safety training					1.0000	2,000.00
							Manager Totals
							\$25,200.00
100.30.01-583	Property Insurance	22,000.00	22,000.00	22,000.00	19,550.00	(11)	(2,450.00)
	<i>Services & Charges Totals</i>	\$577,656.00	\$613,110.00	\$606,282.00	\$585,795.00	(4%)	(\$27,315.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division **01 - Department Wide**

EXPENSE

Supplies

100.30.01-531	Office Supplies - General	16,100.00	18,300.00	18,300.00	15,000.00	(18)	(3,300.00)
---------------	---------------------------	-----------	-----------	-----------	-----------	------	------------

Budget Transactions

<i>Level</i>	<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	First aid kit supplies	1.0000	1,200.00	1,200.00
Manager	PW employee meeting supplies	1.0000	1,800.00	1,800.00
Manager	Various office items (office supplies, meeting refreshments)	1.0000	12,000.00	12,000.00
Manager Totals				\$15,000.00

100.30.01-532	Computer Equipment	10,000.00	.00	.00	.00		.00
---------------	--------------------	-----------	-----	-----	-----	--	-----

100.30.01-537	Uniforms	14,500.00	16,000.00	16,000.00	16,000.00		.00
---------------	----------	-----------	-----------	-----------	-----------	--	-----

Budget Transactions

<i>Level</i>	<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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	25,000.00	25,500.00	5,500.00	5,500.00	(78)	(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	CDL testing	1.0000	3,000.00	3,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 01 - Department Wide							
EXPENSE							
Manager	Safety glasses - prescription					1.0000	2,500.00
							2,500.00
							Manager Totals \$5,500.00

100.30.01-543	Public Property Maintenance	346,000.00	375,000.00	375,000.00	386,000.00	3	11,000.00
---------------	-----------------------------	------------	------------	------------	------------	---	-----------

Budget Transactions

<i>Level</i>	<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Additional landscaping services - restoration/beautification	1.0000	25,000.00	25,000.00
Manager	Brick paver repairs	1.0000	25,000.00	25,000.00
Manager	Cenotaph maintenance/repairs	1.0000	25,000.00	25,000.00
Manager	Fencing repairs	1.0000	25,000.00	25,000.00
Manager	Floral program (hanging baskets / ground planters) - year 1 of 5	1.0000	40,000.00	40,000.00
Manager	Holiday lighting - year 1 of 5	1.0000	31,000.00	31,000.00
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 maintenance repair and service	1.0000	22,500.00	22,500.00
Manager	Village-wide landscaping contract - Public properties	1.0000	125,000.00	125,000.00
			Manager Totals	\$386,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 30 - Public Works								
Division 01 - Department Wide								
EXPENSE								
100.30.01-544	Street Maintenance	23,000.00	25,000.00	25,000.00	25,000.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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	700.00	.00		.00	
	<i>Supplies Totals</i>	\$434,600.00	\$459,800.00	\$440,500.00	\$447,500.00	(3%)	(\$12,300.00)	
	<i>Services and Supplies Totals</i>	\$1,012,256.00	\$1,072,910.00	\$1,046,782.00	\$1,033,295.00	(4%)	(\$39,615.00)	
Capital Outlay								
100.30.01-615	Buildings & Structures	.00	.00	.00	65,000.00		65,000.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Service Yards Salt Dome - Shingle Replacement					1.0000	65,000.00	65,000.00
							Manager Totals	\$65,000.00
100.30.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00	
100.30.01-625	Heavy Machinery	195,000.00	349,000.00	307,500.00	345,000.00	(1)	(4,000.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Replace 2004 Roll Off Dump (PW 12) (Ford F-550)					1.0000	150,000.00	150,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 01 - Department Wide							
EXPENSE							
Manager	Replace 2007 Pick-Up (PW 14) (Ford F-350)					1.0000	65,000.00
Manager	Replace leaf vactors					2.0000	65,000.00
Manager Totals							\$345,000.00
100.30.01-630	Motor Vehicles	.00	.00	.00	.00		.00
100.30.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.30.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.30.01-645	Technology	.00	.00	.00	.00		.00
100.30.01-650	Infrastructure	600,000.00	650,000.00	530,000.00	150,000.00	(77)	(500,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Sidewalk replacement					1.0000	150,000.00
Manager Totals							\$150,000.00
<i>Capital Outlay Totals</i>		\$795,000.00	\$999,000.00	\$837,500.00	\$560,000.00	(44%)	(\$439,000.00)
Insurance and Other Chargebacks							
100.30.01-530	Liability Insurance	.00	.00	.00	.00		.00
<i>Insurance and Other Chargebacks Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Transfers							
100.30.01-901	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		\$1,807,256.00	\$2,071,910.00	\$1,884,282.00	\$1,593,295.00	(23%)	(\$478,615.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 10 - Administration							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.10-511	Regular Salaries	461,553.00	481,572.00	481,672.00	505,890.00	5	24,318.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		300101 - Public Works Director		Earnings		139,916.00
	Manager		300201 - Asst. Director Eng. & Public Wks		Earnings		122,047.00
	Manager		300301 - Superintendent of Operation		Earnings		129,905.00
	Manager		301601 - Administrative Secretary		Earnings		29,125.00
	Manager		301702 - Public Works Analyst		Earnings		74,672.00
	Manager		309999 - PW Budget Only		Earnings		10,225.00
						Manager Totals	\$505,890.00
100.30.10-512	Overtime Salaries	2,500.00	2,500.00	2,500.00	2,500.00		.00
100.30.10-515	Sick Cashed In	654.00	13,452.00	21,010.00	13,452.00		.00
100.30.10-518	Other Compensation	12,368.00	11,504.00	11,973.00	12,368.00	8	864.00
	<i>Employee Pay Totals</i>	\$477,075.00	\$509,028.00	\$517,155.00	\$534,210.00	5%	\$25,182.00
Benefits							
100.30.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.10-521	Fringe Benefits - Worker's Compensation	99,976.00	100,000.00	100,000.00	100,000.00		.00
100.30.10-522	Fringe Benefits - Medical / Dental Insurance	71,709.00	75,515.00	75,515.00	78,207.00	4	2,692.00
100.30.10-528	Fringe Benefits - Life Insurance	414.00	638.00	638.00	544.00	(15)	(94.00)
	<i>Benefits Totals</i>	\$172,099.00	\$176,153.00	\$176,153.00	\$178,751.00	1%	\$2,598.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 10 - Administration							
EXPENSE							
<u>Pensions</u>							
100.30.10-523	Fringe Benefits - Medicare	6,920.00	7,384.00	7,384.00	7,750.00	5	366.00
100.30.10-524	Fringe Benefits - Social Security	26,015.00	26,875.00	26,875.00	27,939.00	4	1,064.00
100.30.10-525	Fringe Benefits - IMRF Pension Er Contribution	64,754.00	69,700.00	69,700.00	61,574.00	(12)	(8,126.00)
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>		\$97,689.00	\$103,959.00	\$103,959.00	\$97,263.00	(6%)	(\$6,696.00)
<i>Salary and Benefits Totals</i>		\$746,863.00	\$789,140.00	\$797,267.00	\$810,224.00	3%	\$21,084.00
Division 10 - Administration Totals		\$746,863.00	\$789,140.00	\$797,267.00	\$810,224.00	3%	\$21,084.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 21 - Engineering							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.21-511	Regular Salaries	185,358.00	190,456.00	190,456.00	202,256.00	6	11,800.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		300401 - Assistant Village Engineer		Earnings		99,842.00
	Manager		300501 - Civil Engineer		Earnings		90,613.00
	Manager		309999 - PW Budget Only		Earnings		11,801.00
						Manager Totals	\$202,256.00
100.30.21-512	Overtime Salaries	3,036.00	3,036.00	3,036.00	2,000.00	(34)	(1,036.00)
100.30.21-513	Part Time Salaries	4,200.00	5,250.00	5,250.00	5,250.00		.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	27,826.00	11,047.00	11,047.00	8,385.00	(24)	(2,662.00)
100.30.21-518	Other Compensation	2,592.00	2,376.00	2,376.00	2,592.00	9	216.00
	<i>Employee Pay Totals</i>	\$223,012.00	\$212,165.00	\$212,165.00	\$220,483.00	4%	\$8,318.00
Benefits							
100.30.21-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 21 - Engineering							
EXPENSE							
100.30.21-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.21-522	Fringe Benefits - Medical / Dental Insurance	25,228.00	26,533.00	26,533.00	27,478.00	4	945.00
100.30.21-528	Fringe Benefits - Life Insurance	143.00	252.00	252.00	212.00	(16)	(40.00)
	<i>Benefits Totals</i>	\$25,371.00	\$26,785.00	\$26,785.00	\$27,690.00	3%	\$905.00
Pensions							
100.30.21-523	Fringe Benefits - Medicare	3,234.00	3,076.00	3,076.00	3,197.00	4	121.00
100.30.21-524	Fringe Benefits - Social Security	12,860.00	12,838.00	12,838.00	13,068.00	2	230.00
100.30.21-525	Fringe Benefits - IMRF Pension Er Contribution	29,689.00	28,326.00	28,326.00	42,981.00	52	14,655.00
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>	\$45,783.00	\$44,240.00	\$44,240.00	\$59,246.00	34%	\$15,006.00
	<i>Salary and Benefits Totals</i>	\$294,166.00	\$283,190.00	\$283,190.00	\$307,419.00	9%	\$24,229.00
Services and Supplies							
Services & Charges							
100.30.21-552	Engineering Services	58,000.00	44,000.00	31,000.00	80,000.00	82	36,000.00

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 (contingency)	1.0000	10,000.00	10,000.00
Manager	IMS roadway testing and sign inventory services	1.0000	38,000.00	38,000.00
Manager	Required bridge inspections	1.0000	5,000.00	5,000.00
Manager	Soil/material testing - year 2 of 3 year contract	1.0000	24,500.00	24,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 21 - Engineering							
EXPENSE							
Manager	Surveying and drafting supplies					1.0000	500.00
							500.00
							Manager Totals \$80,000.00
100.30.21-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
100.30.21-580	Memberships & Publications	500.00	500.00	500.00	500.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	CFM License - Jim and Susan					2.0000	100.00
Manager	PE License - Steve, Jim, Susan					3.0000	100.00
							Manager Totals \$500.00
	<i>Services & Charges Totals</i>	\$58,500.00	\$44,500.00	\$31,500.00	\$80,500.00	81%	\$36,000.00
Supplies							
100.30.21-540	Other Operating Supplies	1,500.00	34,500.00	34,500.00	3,000.00	(91)	(31,500.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Traffic counting devices					2.0000	1,500.00
							Manager Totals \$3,000.00
	<i>Supplies Totals</i>	\$1,500.00	\$34,500.00	\$34,500.00	\$3,000.00	(91%)	(\$31,500.00)
	<i>Services and Supplies Totals</i>	\$60,000.00	\$79,000.00	\$66,000.00	\$83,500.00	6%	\$4,500.00
Division	21 - Engineering Totals	\$354,166.00	\$362,190.00	\$349,190.00	\$390,919.00	8%	\$28,729.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 22 - Street Maintenance							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.22-511	Regular Salaries	692,605.00	689,134.00	689,134.00	714,767.00	4	25,633.00
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		59,689.00
	Manager		301402 - Maintenance Worker		Earnings		85,112.00
	Manager		301403 - Maintenance Worker		Earnings		57,994.00
	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		58,647.00
	Manager		301412 - Maintenance Worker		Earnings		63,978.00
	Manager		309999 - PW Budget Only		Earnings		21,475.00
						Manager Totals	\$714,767.00
100.30.22-512	Overtime Salaries	30,002.00	30,000.00	30,000.00	38,000.00	27	8,000.00
100.30.22-513	Part Time Salaries	6,240.00	6,760.00	6,760.00	6,760.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 22 - Street Maintenance							
EXPENSE							
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	301414 - Street Department - Seasonal				Earnings		6,760.00
Manager Totals							\$6,760.00
100.30.22-515	Sick Cashed In	10,696.00	7,047.00	7,047.00	8,726.00	24	1,679.00
100.30.22-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$739,543.00	\$732,941.00	\$732,941.00	\$768,253.00	5%	\$35,312.00
Benefits							
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	142,299.00	141,157.00	141,157.00	136,197.00	(4)	(4,960.00)
100.30.22-528	Fringe Benefits - Life Insurance	681.00	909.00	909.00	776.00	(15)	(133.00)
<i>Benefits Totals</i>		\$142,980.00	\$142,066.00	\$142,066.00	\$136,973.00	(4%)	(\$5,093.00)
Pensions							
100.30.22-523	Fringe Benefits - Medicare	10,723.00	10,627.00	10,627.00	11,352.00	7	725.00
100.30.22-524	Fringe Benefits - Social Security	45,004.00	44,443.00	44,443.00	46,443.00	5	2,000.00
100.30.22-525	Fringe Benefits - IMRF Pension Er Contribution	99,507.00	139,415.00	139,415.00	108,694.00	(22)	(30,721.00)
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>		\$155,234.00	\$194,485.00	\$194,485.00	\$166,489.00	(14%)	(\$27,996.00)
<i>Salary and Benefits Totals</i>		\$1,037,757.00	\$1,069,492.00	\$1,069,492.00	\$1,071,715.00	0%	\$2,223.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **100 - General Fund**
 Department **30 - Public Works**
 Division **22 - Street Maintenance**

EXPENSE
Services and Supplies
Services & Charges

100.30.22-571	Repair & Maintenance - Streets	211,000.00	194,000.00	187,000.00	199,000.00	3	5,000.00
---------------	--------------------------------	------------	------------	------------	------------	---	----------

Budget Transactions						
Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
Manager	Asphalt for road repairs (rate increase)		1.0000	25,000.00	25,000.00	
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	\$199,000.00

<i>Services & Charges Totals</i>	\$211,000.00	\$194,000.00	\$187,000.00	\$199,000.00	3%	\$5,000.00
<i>Services and Supplies Totals</i>	\$211,000.00	\$194,000.00	\$187,000.00	\$199,000.00	3%	\$5,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 22 - Street Maintenance							
EXPENSE							
<u>Capital Outlay</u>							
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	\$1,248,757.00	\$1,263,492.00	\$1,256,492.00	\$1,270,715.00	1%	\$7,223.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 23 - Pavement Reconstruction							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Benefits</u>							
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
<u>Pensions</u>							
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
<u>Capital Outlay</u>							
100.30.23-650	Infrastructure	1,350,000.00	1,500,000.00	1,500,000.00	1,500,000.00		.00

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
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>		\$1,350,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	0%	\$0.00
Division	23 - Pavement Reconstruction Totals	\$1,350,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	0%	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 24 - Drainage							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.24-511	Regular Salaries	.00	.00	.00	.00		.00
100.30.24-512	Overtime Salaries	.00	.00	.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	\$0.00	\$0.00	+++	\$0.00
Benefits							
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
Pensions							
100.30.24-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.30.24-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.30.24-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.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	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 24 - Drainage							
EXPENSE							
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.30.24-559	Drainage	.00	.00	.00	.00		.00
	<i>Services & Charges Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Supplies</u>							
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
	Division 24 - Drainage Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 25 - Snow Removal							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.25-511	Regular Salaries	.00	.00	.00	.00		.00
100.30.25-512	Overtime Salaries	80,048.00	80,048.00	78,000.00	80,000.00		(48.00)
100.30.25-518	Other Compensation	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$80,048.00	\$80,048.00	\$78,000.00	\$80,000.00	0%	(\$48.00)
Benefits							
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	.00	.00		.00
100.30.25-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Pensions							
100.30.25-523	Fringe Benefits - Medicare	1,160.00	1,161.00	1,100.00	1,160.00		(1.00)
100.30.25-524	Fringe Benefits - Social Security	2,701.00	2,807.00	2,000.00	2,139.00	(24)	(668.00)
100.30.25-525	Fringe Benefits - IMRF Pension Er Contribution	10,860.00	10,958.00	11,000.00	9,397.00	(14)	(1,561.00)
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>		\$14,721.00	\$14,926.00	\$14,100.00	\$12,696.00	(15%)	(\$2,230.00)
<i>Salary and Benefits Totals</i>		\$94,769.00	\$94,974.00	\$92,100.00	\$92,696.00	(2%)	(\$2,278.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 100 - General Fund								
Department 30 - Public Works								
Division 25 - Snow Removal								
EXPENSE								
<u>Services and Supplies</u>								
<u>Services & Charges</u>								
100.30.25-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00		.00	
	<i>Services & Charges Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Supplies</u>								
100.30.25-536	Salt and Snow Removal Supplies and Equipment	187,000.00	177,000.00	177,000.00	162,000.00	(8)	(\$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				Alternative deicers and equipment	1.0000	25,000.00	25,000.00
	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
					Manager Totals			\$162,000.00
		<i>Supplies Totals</i>	\$187,000.00	\$177,000.00	\$177,000.00	\$162,000.00	(8%)	(\$15,000.00)
		<i>Services and Supplies Totals</i>	\$187,000.00	\$177,000.00	\$177,000.00	\$162,000.00	(8%)	(\$15,000.00)
Division	25 - Snow Removal Totals	\$281,769.00	\$271,974.00	\$269,100.00	\$254,696.00	(6%)	(\$17,278.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																																
Fund 100 - General Fund																																																							
Department 30 - Public Works																																																							
Division 26 - Forestry																																																							
EXPENSE																																																							
Salary and Benefits																																																							
Employee Pay																																																							
100.30.26-511	Regular Salaries	100,306.00	147,967.00	147,967.00	188,416.00	27	40,449.00																																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="8">Position Transactions</th> </tr> <tr> <th>Level</th> <th>Position</th> <th>Type</th> <th>Code</th> <th colspan="4">Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>301001 - Village Forester</td> <td>Earnings</td> <td></td> <td colspan="4" style="text-align: right;">103,065.00</td> </tr> <tr> <td>Manager</td> <td>301002 - Village Forester 2</td> <td>Earnings</td> <td></td> <td colspan="4" style="text-align: right;">75,152.00</td> </tr> <tr> <td>Manager</td> <td>309999 - PW Budget Only</td> <td>Earnings</td> <td></td> <td colspan="4" style="text-align: right;">10,199.00</td> </tr> <tr> <td colspan="7" style="text-align: right;">Manager Totals</td> <td style="text-align: right; border-top: 1px solid black;">\$188,416.00</td> </tr> </tbody> </table>								Position Transactions								Level	Position	Type	Code	Total Amount				Manager	301001 - Village Forester	Earnings		103,065.00				Manager	301002 - Village Forester 2	Earnings		75,152.00				Manager	309999 - PW Budget Only	Earnings		10,199.00				Manager Totals							\$188,416.00
Position Transactions																																																							
Level	Position	Type	Code	Total Amount																																																			
Manager	301001 - Village Forester	Earnings		103,065.00																																																			
Manager	301002 - Village Forester 2	Earnings		75,152.00																																																			
Manager	309999 - PW Budget Only	Earnings		10,199.00																																																			
Manager Totals							\$188,416.00																																																
100.30.26-512	Overtime Salaries	12,001.00	12,000.00	12,000.00	5,000.00	(58)	(7,000.00)																																																
100.30.26-513	Part Time Salaries	4,600.00	.00	.00	.00		.00																																																
100.30.26-515	Sick Cashed In	.00	4,863.00	4,863.00	2,378.00	(51)	(2,485.00)																																																
100.30.26-518	Other Compensation	.00	.00	.00	.00		.00																																																
<i>Employee Pay Totals</i>		\$116,907.00	\$164,830.00	\$164,830.00	\$195,794.00	19%	\$30,964.00																																																
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	8,577.00	17,589.00	17,589.00	27,192.00	55	9,603.00																																																
100.30.26-528	Fringe Benefits - Life Insurance	77.00	235.00	235.00	199.00	(15)	(36.00)																																																
<i>Benefits Totals</i>		\$8,654.00	\$17,824.00	\$17,824.00	\$27,391.00	54%	\$9,567.00																																																
Pensions																																																							
100.30.26-523	Fringe Benefits - Medicare	1,695.00	2,390.00	2,390.00	2,839.00	19	449.00																																																



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 26 - Forestry							
EXPENSE							
100.30.26-524	Fringe Benefits - Social Security	6,909.00	9,896.00	9,896.00	11,602.00	17	1,706.00
100.30.26-525	Fringe Benefits - IMRF Pension Er Contribution	15,239.00	22,562.00	22,562.00	43,002.00	91	20,440.00
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>		\$23,843.00	\$34,848.00	\$34,848.00	\$57,443.00	65%	\$22,595.00
<i>Salary and Benefits Totals</i>		\$149,404.00	\$217,502.00	\$217,502.00	\$280,628.00	29%	\$63,126.00
<u>Services and Supplies</u>							
<u>Supplies</u>							
100.30.26-545	Forestry	335,000.00	309,800.00	309,800.00	340,300.00	10	30,500.00

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	23,000.00	23,000.00
Manager	Emerald Ash Borer treatment	1.0000	15,000.00	15,000.00
Manager	Forestry supplies	1.0000	5,000.00	5,000.00
Manager	Grant contingency	1.0000	5,000.00	5,000.00
Manager	Tree and stump removals	1.0000	100,000.00	100,000.00
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	55,000.00	55,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 26 - Forestry							
EXPENSE							
Manager	Tree trimming (Year 1 of 3) - 2019-2021					1.0000	120,000.00
							120,000.00
							<u>Manager Totals</u> \$340,300.00
	<i>Supplies Totals</i>	\$335,000.00	\$309,800.00	\$309,800.00	\$340,300.00	10%	\$30,500.00
	<i>Services and Supplies Totals</i>	\$335,000.00	\$309,800.00	\$309,800.00	\$340,300.00	10%	\$30,500.00
	Division 26 - Forestry Totals	\$484,404.00	\$527,302.00	\$527,302.00	\$620,928.00	18%	\$93,626.00
	Department 30 - Public Works Totals	\$6,273,215.00	\$6,786,008.00	\$6,583,633.00	\$6,440,777.00	(5%)	(\$345,231.00)

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 II engineering.

Fiscal Year 2019 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Improve roadways, bridges, and sidewalks within the village.	<ul style="list-style-type: none"> • Complete construction for the replacement of the super structure for both the Oak Street and Cherry Street Bridges. 	10/31/19

Fiscal Year 2018 Department Objectives Review

<u>Objective</u>	<u>December 31st, 2018</u> <u>Anticipated Completion Status</u>
Improve pedestrian and traffic safety along state roadways.	Complete
Improve roadways, bridges, and sidewalks within the Village.	Complete

Financial Summary

Motor Fuel Tax Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
---------------------	----------------	---------------------	-----------------------	---------------------	--------------------	--------------------

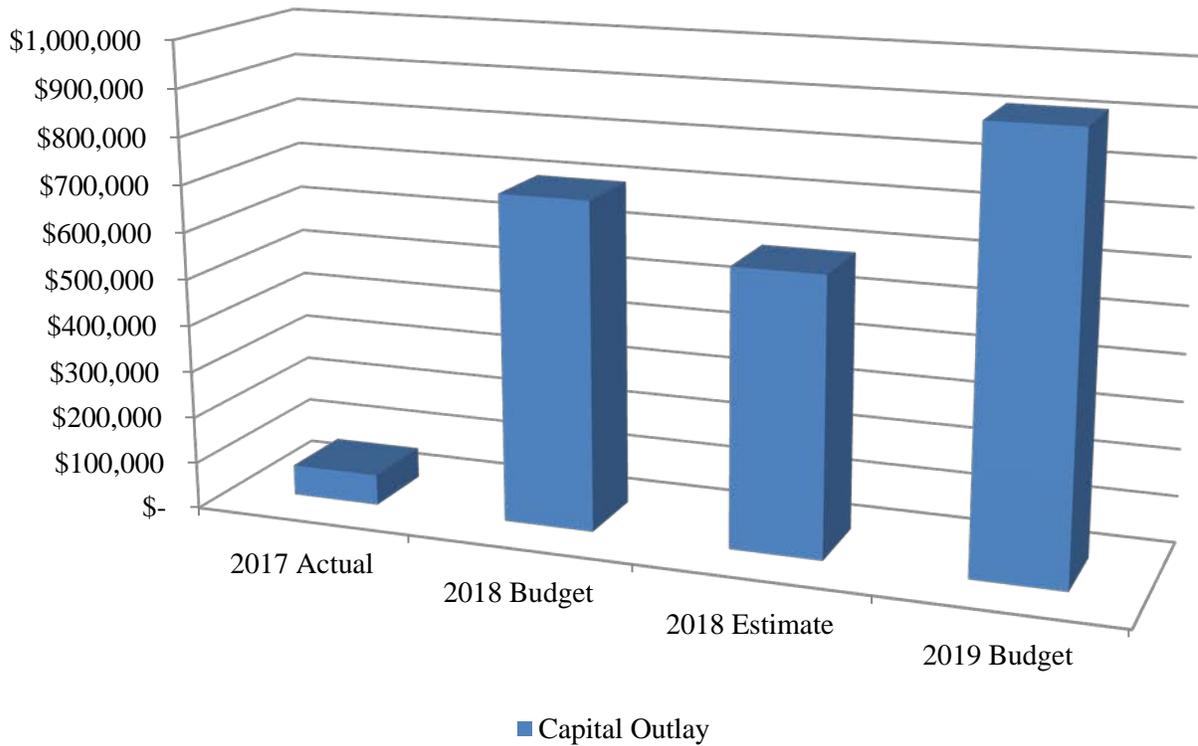
Operating						
Revenue	\$313,517	\$ 632,000	\$ 566,678	\$ 638,000	0.9%	12.6%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Net Operating Income (loss)	\$313,517	\$ 632,000	\$ 566,678	\$ 638,000	0.9%	12.6%

Capital Outlay	\$ 65,446	\$ 700,000	\$ 590,000	\$ 912,000	30.3%	54.6%
----------------	-----------	------------	------------	------------	-------	-------

Total Fund Expense	\$ 65,446	\$ 700,000	\$ 590,000	\$ 912,000	30.3%	54.6%
--------------------	-----------	------------	------------	------------	-------	-------

Net Fund Income (loss)	\$248,071	\$ (68,000)	\$ (23,322)	\$ (274,000)	302.9%	1074.9%
------------------------	-----------	-------------	-------------	--------------	--------	---------

Motor Fuel Tax Fund





Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 200 - Motor Fuel Tax								
REVENUE								
Intergovernmental Revenue								
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	320,000.00	320,000.00	248,000.00	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>	\$630,000.00	\$630,000.00	\$558,000.00	\$630,000.00	0%	\$0.00	
Transfers								
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	
Interest Income								
200-460.05	Interest Interest on Investments	2,000.00	2,000.00	8,678.00	8,000.00	300	6,000.00	
	<i>Interest Income Totals</i>	\$2,000.00	\$2,000.00	\$8,678.00	\$8,000.00	300%	\$6,000.00	
	REVENUE TOTALS	\$632,000.00	\$632,000.00	\$566,678.00	\$638,000.00	1%	\$6,000.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 200 - Motor Fuel Tax								
Department 12 - Special Revenue								
Division 01 - Department Wide								
EXPENSE								
Capital Outlay								
200.12.01-650	Infrastructure	700,000.00	700,000.00	590,000.00	912,000.00	30	212,000.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Cherry & Oak Bridge construction (20% Village share)					1.0000	830,000.00	830,000.00
Manager	Cherry and Oak bridge PH III engineering - (20% Village share)					1.0000	82,000.00	82,000.00
							Manager Totals	\$912,000.00
	<i>Capital Outlay Totals</i>	\$700,000.00	\$700,000.00	\$590,000.00	\$912,000.00	30%	\$212,000.00	
Transfers								
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	\$700,000.00	\$700,000.00	\$590,000.00	\$912,000.00	30%	\$212,000.00	
	Department 12 - Special Revenue Totals	\$700,000.00	\$700,000.00	\$590,000.00	\$912,000.00	30%	\$212,000.00	
	EXPENSE TOTALS	\$700,000.00	\$700,000.00	\$590,000.00	\$912,000.00	30%	\$212,000.00	
	Fund 200 - Motor Fuel Tax Totals							
	REVENUE TOTALS	\$632,000.00	\$632,000.00	\$566,678.00	\$638,000.00	1%	\$6,000.00	
	EXPENSE TOTALS	\$700,000.00	\$700,000.00	\$590,000.00	\$912,000.00	30%	\$212,000.00	
	Fund 200 - Motor Fuel Tax Totals	(\$68,000.00)	(\$68,000.00)	(\$23,322.00)	(\$274,000.00)	303%	(\$206,000.00)	

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 Foreign Fire Insurance Board provided funding for the upgrade of the Department's reception area including new cabinetry, countertops, flooring and lighting.
- The Foreign Fire Insurance Board provided funding for a portable video laryngoscope for the front line ambulance.
- The Foreign Fire Insurance Board provided additional funding for the upgrade of the station's HVAC system.

Fiscal Year 2019 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Provide funding for the replacement of the Department's SCBA bottles which are set to expire at the end of 2019.	<ul style="list-style-type: none"> • Select a vendor based upon service, price and availability • Secure a PO for the items 	3/31/19
Complete renovation of the station's patio area.	<ul style="list-style-type: none"> • Secure funding • Complete planting of new vegetation 	4/30/19

Fiscal Year 2018 Department Objectives Review

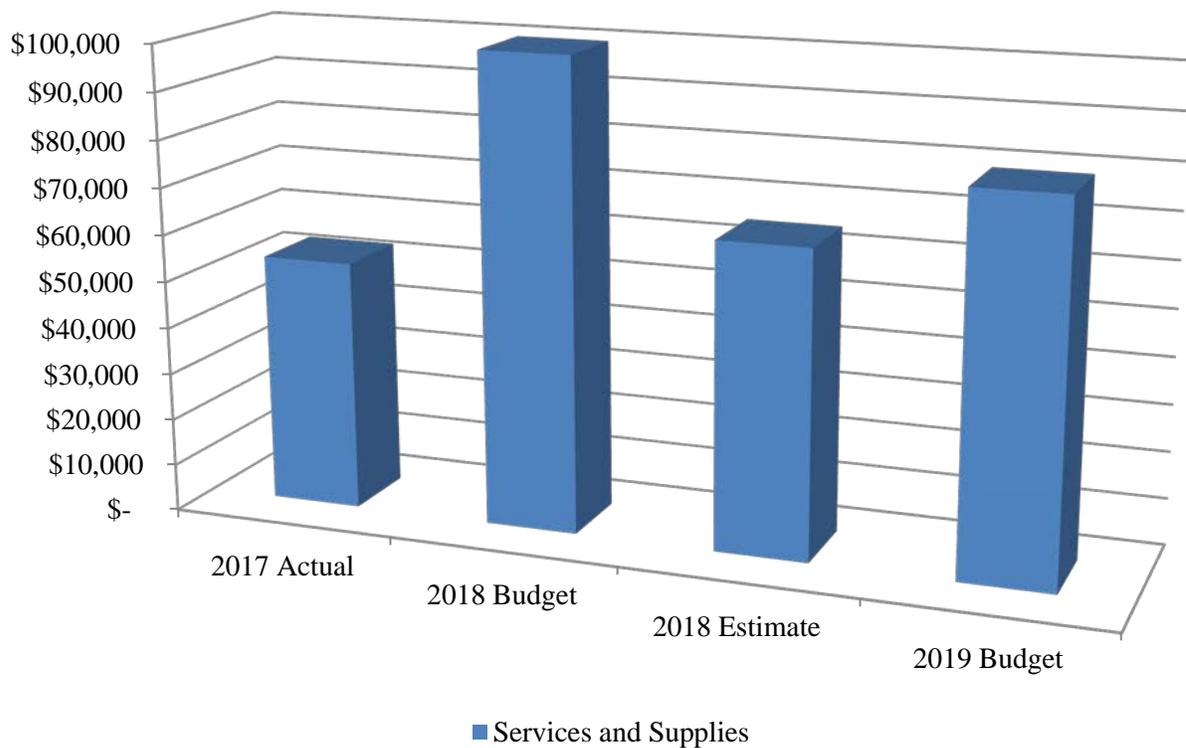
<u>Objective</u>	<u>December 31st, 2018</u> <u>Anticipated Completion Status</u>
Remodel Fire Department front desk reception and administrative area.	Complete
Identify a member of the Department who will obtain a certification in specialized fitness and injury prevention training.	Complete

Financial Summary

Foreign Fire Insurance Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
-----------------------------	----------------	---------------------	-----------------------	---------------------	--------------------	--------------------

Operating						
Revenue	\$ 78,881	\$ 78,275	\$ 66,844	\$ 79,250	1.2%	18.6%
Expenses	\$ (53,395)	\$ (100,000)	\$ (65,000)	\$ (79,250)	-20.8%	21.9%
Net Operating Income (loss)	\$ 25,486	\$ (21,725)	\$ 1,844	\$ -	-100.0%	-100.0%
Operating Expense Detail						
Services and Supplies	\$ 53,395	\$ 100,000	\$ 65,000	\$ 79,250	-20.8%	21.9%
	\$ 53,395	\$ 100,000	\$ 65,000	\$ 79,250		

Foreign Fire Insurance Fund





Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 220 - Foreign Fire Tax							
REVENUE							
Intergovernmental Revenue							
220-430.40	Shared Revenue Foreign Fire Insurance	78,000.00	78,000.00	65,000.00	78,000.00		.00
	<i>Intergovernmental Revenue Totals</i>	<u>78,000.00</u>	<u>78,000.00</u>	<u>65,000.00</u>	<u>78,000.00</u>	0%	\$0.00
Interest Income							
220-460.05	Interest Interest on Investments	275.00	275.00	1,844.00	1,250.00	355	975.00
	<i>Interest Income Totals</i>	<u>\$275.00</u>	<u>\$275.00</u>	<u>\$1,844.00</u>	<u>\$1,250.00</u>	355%	\$975.00
	REVENUE TOTALS	<u>\$78,275.00</u>	<u>\$78,275.00</u>	<u>\$66,844.00</u>	<u>\$79,250.00</u>	1%	\$975.00
EXPENSE							
Department 12 - Special Revenue							
Division 01 - Department Wide							
Services and Supplies							
Supplies							
220.12.01-540	Other Operating Supplies	55,000.00	55,000.00	5,000.00	34,250.00	(38)	(20,750.00)
220.12.01-546	Firefighting Equipment and Supplies	45,000.00	45,000.00	60,000.00	45,000.00		.00
	<i>Supplies Totals</i>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$65,000.00</u>	<u>\$79,250.00</u>	(21%)	(\$20,750.00)
	<i>Services and Supplies Totals</i>	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$65,000.00</u>	<u>\$79,250.00</u>	(21%)	(\$20,750.00)
	Division 01 - Department Wide Totals	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$65,000.00</u>	<u>\$79,250.00</u>	(21%)	(\$20,750.00)
	Department 12 - Special Revenue Totals	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$65,000.00</u>	<u>\$79,250.00</u>	(21%)	(\$20,750.00)
	EXPENSE TOTALS	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$65,000.00</u>	<u>\$79,250.00</u>	(21%)	(\$20,750.00)
Fund 220 - Foreign Fire Tax Totals							
	REVENUE TOTALS	<u>\$78,275.00</u>	<u>\$78,275.00</u>	<u>\$66,844.00</u>	<u>\$79,250.00</u>	1%	\$975.00
	EXPENSE TOTALS	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>\$65,000.00</u>	<u>\$79,250.00</u>	(21%)	(\$20,750.00)
	Fund 220 - Foreign Fire Tax Totals	<u>(\$21,725.00)</u>	<u>(\$21,725.00)</u>	<u>\$1,844.00</u>	<u>\$0.00</u>	(100%)	\$21,725.00

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 2019.

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	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 30,612	\$ 29,580	\$ 29,580	\$ 28,560	-3.4%	-3.4%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Net Operating Income (loss)	\$ 30,612	\$ 29,580	\$ 29,580	\$ 28,560	-3.4%	-3.4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Net Fund Income (loss)	\$ 30,612	\$ 29,580	\$ 29,580	\$ 28,560	-3.4%	-3.4%



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 310 - S.S.A. #3								
REVENUE								
Property Tax								
310-401.25	Property Tax Debt Service	.00	.00	.00	.00		.00	
	<i>Property Tax Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
Licenses, Permits & Fees								
Licenses								
310-401.40	Property Tax Special Assessment	30,600.00	29,580.00	29,580.00	28,560.00	(3)	(1,020.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Year 8 of 10 interest					1.0000	3,060.00	3,060.00
Manager	Year 8 of 10 principal					1.0000	25,500.00	25,500.00
							Manager Totals	\$28,560.00
	<i>Licenses Totals</i>	\$30,600.00	\$29,580.00	\$29,580.00	\$28,560.00	(3%)	(\$1,020.00)	
	<i>Licenses, Permits & Fees Totals</i>	\$30,600.00	\$29,580.00	\$29,580.00	\$28,560.00	(3%)	(\$1,020.00)	
Transfers								
310-490.10	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								
310-460.05	Interest Interest on Investments	.00	.00	.00	.00		.00	
	<i>Interest Income Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
	REVENUE TOTALS	\$30,600.00	\$29,580.00	\$29,580.00	\$28,560.00	(3%)	(\$1,020.00)	

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 2019, the Village will be evaluating a schedule for future improvement projects.

Current Year Department Accomplishments

- Completed an initial rehabilitation of the Village Hall lobby terrazzo floor.

Fiscal Year 2019 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"> • Rehabilitate the Village Hall stairway terrazzo floor. • Develop an HVAC, plumbing, and electrical replacement schedule for major systems. 	12/31/19

Fiscal Year 2018 Department Objectives Review

<u>Objective</u>	<u>December 31st, 2018 Anticipated Completion Status</u>
Coordinate ongoing improvements of Village facilities.	Ongoing



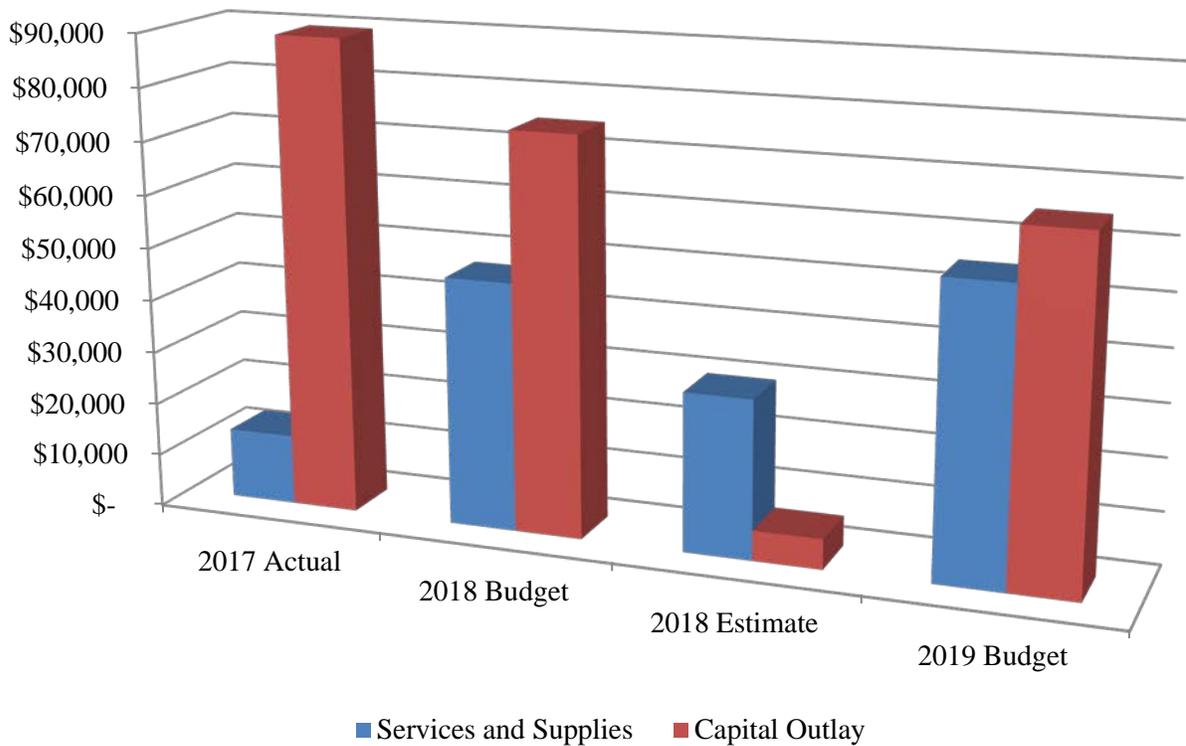
Financial Summary

Village Facilities Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
-------------------------	----------------	---------------------	-----------------------	---------------------	--------------------	--------------------

Operating						
Revenue	\$ 4,478	\$ 2,526	\$ 2,526	\$ 1,756	-30.5%	-30.5%
Expenses	\$ (13,255)	\$ (47,000)	\$ (30,000)	\$ (55,000)	17.0%	83.3%
Net Operating Income (loss)	\$ (8,777)	\$ (44,474)	\$ (27,474)	\$ (53,244)	19.7%	93.8%
Operating Expense Detail						
Services and Supplies	\$ 13,255	\$ 47,000	\$ 30,000	\$ 55,000	17.0%	83.3%
	\$ 13,255	\$ 47,000	\$ 30,000	\$ 55,000		

Capital Outlay	\$ 89,593	\$ 75,000	\$ 5,700	\$ 65,000	-13.3%	1040.4%
Total Fund Expense	\$ 102,848	\$ 122,000	\$ 35,700	\$ 120,000	-1.6%	236.1%
Net Fund Income (loss)	\$ (98,370)	\$ (119,474)	\$ (33,174)	\$ (118,244)	-1.0%	256.4%

Village Facilities Fund





Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund 410 - Village Facilities Fund

REVENUE

Transfers

410-490.10	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>

Interest Income

410-460.05	Interest Interest on Investments	2,575.00	2,526.00	2,526.00	1,756.00	(30)	(770.00)
------------	----------------------------------	----------	----------	----------	----------	------	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Interest income (\$234,008) * 0.75%	.0075	234,008.00	1,755.06
			<u>Manager Totals</u>	<u>\$1,755.06</u>

<i>Interest Income Totals</i>	<u>\$2,575.00</u>	<u>\$2,526.00</u>	<u>\$2,526.00</u>	<u>\$1,756.00</u>	<u>(30%)</u>	<u>(\$770.00)</u>
REVENUE TOTALS	<u>\$2,575.00</u>	<u>\$2,526.00</u>	<u>\$2,526.00</u>	<u>\$1,756.00</u>	<u>(30%)</u>	<u>(\$770.00)</u>

Department 15 - Capital Project

Division **01 - Department Wide**

EXPENSE

Services and Supplies

Services & Charges

410.15.01-558	Construction Services	25,000.00	47,000.00	30,000.00	55,000.00	17	8,000.00
---------------	-----------------------	-----------	-----------	-----------	-----------	----	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Fire Department computer classroom rehabilitation	1.0000	15,000.00	15,000.00
Manager	Village Hall landscaping improvements	1.0000	20,000.00	20,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 410 - Village Facilities Fund							
Manager	Village Hall terrazzo horizontals rejuvenation					1.0000	20,000.00
							20,000.00
							Manager Totals \$55,000.00
	<i>Services & Charges Totals</i>	\$25,000.00	\$47,000.00	\$30,000.00	\$55,000.00	17%	\$8,000.00
	<i>Services and Supplies Totals</i>	\$25,000.00	\$47,000.00	\$30,000.00	\$55,000.00	17%	\$8,000.00
Capital Outlay							
410.15.01-615	Buildings & Structures	250,000.00	75,000.00	5,700.00	65,000.00	(13)	(10,000.00)
	<i>Capital Outlay Totals</i>	\$250,000.00	\$75,000.00	\$5,700.00	\$65,000.00	(13%)	(\$10,000.00)
	Division 01 - Department Wide Totals	\$275,000.00	\$122,000.00	\$35,700.00	\$120,000.00	(2%)	(\$2,000.00)
	Department 15 - Capital Project Totals	\$275,000.00	\$122,000.00	\$35,700.00	\$120,000.00	(2%)	(\$2,000.00)
	EXPENSE TOTALS	\$275,000.00	\$122,000.00	\$35,700.00	\$120,000.00	(2%)	(\$2,000.00)
Fund 410 - Village Facilities Fund Totals							
	REVENUE TOTALS	\$2,575.00	\$2,526.00	\$2,526.00	\$1,756.00	(30%)	(\$770.00)
	EXPENSE TOTALS	\$275,000.00	\$122,000.00	\$35,700.00	\$120,000.00	(2%)	(\$2,000.00)
Fund 410 - Village Facilities Fund Totals		(\$272,425.00)	(\$119,474.00)	(\$33,174.00)	(\$118,244.00)	(1%)	\$1,230.00

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

- The DMP Implementation Task Force (DMP-ITF) recommended and the Village Council adopted the Downtown Streetscape & Signage Master Plan.
- The Village Council directed staff to begin to design streetscape improvements for the Elm Street Business District.
- 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 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement targeted Streetscape projects within the Village’s three business districts.	<ul style="list-style-type: none"> • Engage business district/ community regarding plan implementation. • Preparing engineering documents and construct Spruce Street/Chestnut Street gateway streetscape project (Phase 1). • Prepare engineering documents for 2020 streetscape project, which would include Elm Street between Chestnut and Green Bay Road (Phase 2). • Continue to engage in necessary repairs to existing streetscape elements (e.g. sidewalks, pavers, tree grates, etc.) within the three business districts. 	11/30/19
Explore Indian Hill Gateway Development Opportunities	<ul style="list-style-type: none"> • Assist the Village Council with identifying redevelopment opportunities for the Village-owned parcel on the southwest corner of Winnetka Avenue and Green Bay Road 	12/31/19
Improve Parking Signage throughout the Village’s Business Districts.	<ul style="list-style-type: none"> • Implement recommendations resulting from Parking Allocation Project. 	10/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Anticipated Completion Status

Objective

Explore tax increment financing (TIF) for the Elm Street business district.	Deferred
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.	Completed
Improve Parking Signage throughout the Village's Business Districts.	In Progress
Implement targeted Streetscape projects within the Village's three business districts.	In Progress



Financial Summary

Business District Revitalization Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
---------------------------------------	-------------	---------------	-----------------	---------------	-----------------	-----------------

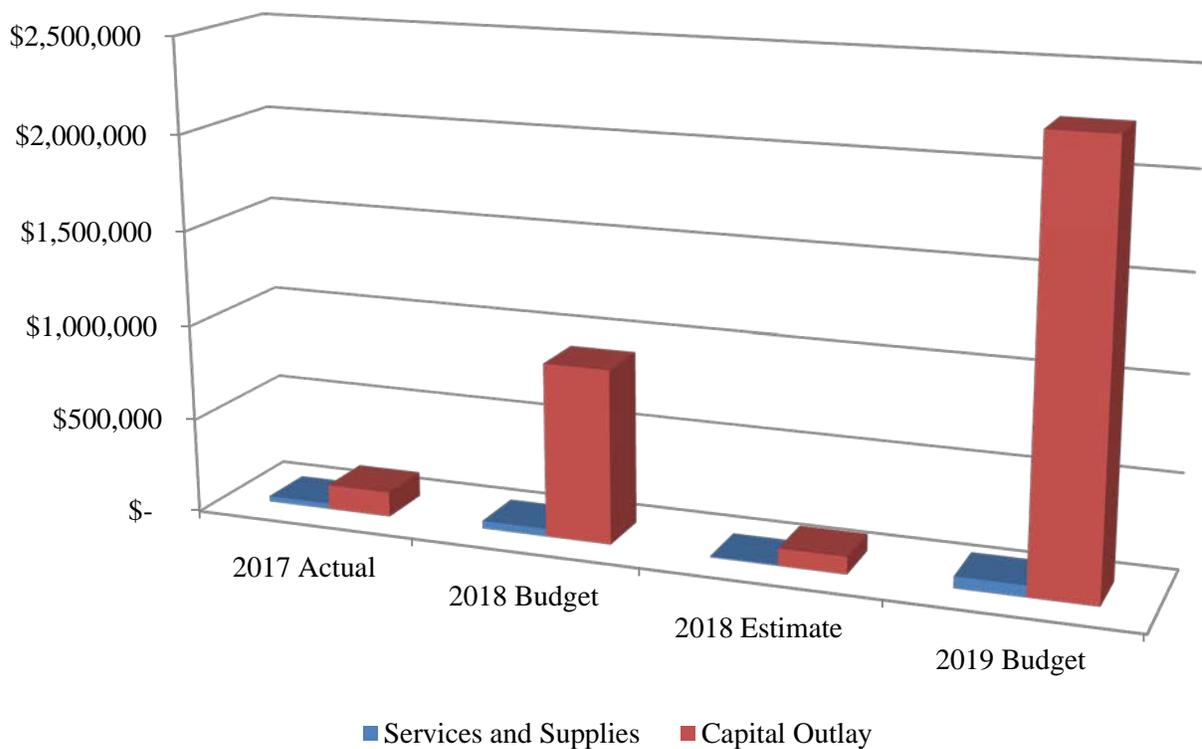
Operating						
Revenue	\$ 81,659	\$ 528,924	\$ 540,579	\$ 1,653,608	212.6%	205.9%
Expenses	\$ (27,976)	\$ (40,000)	\$ (5,000)	\$ (60,000)	50.0%	1100.0%
Net Operating Income (loss)	\$ 53,683	\$ 488,924	\$ 535,579	\$ 1,593,608	225.9%	197.5%
Operating Expense Detail						
Services and Supplies	\$ 27,976	\$ 40,000	\$ 5,000	\$ 60,000	50.0%	1100.0%
	\$ 27,976	\$ 40,000	\$ 5,000	\$ 60,000		

Capital Outlay	\$ 130,951	\$ 915,380	\$ 90,850	\$ 2,256,540	146.5%	2383.8%
----------------	------------	------------	-----------	--------------	--------	---------

Total Fund Expense	\$ 158,927	\$ 955,380	\$ 95,850	\$ 2,316,540	142.5%	2316.8%
--------------------	------------	------------	-----------	--------------	--------	---------

Net Fund Income (loss)	\$ (77,268)	\$ (426,456)	\$ 444,729	\$ (662,932)	55.5%	-249.1%
------------------------	-------------	--------------	------------	--------------	-------	---------

Business District Revitalization Fund





Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 420 - Downtown Revitalization Fund								
REVENUE								
Property Tax								
420-401.01	Property Tax General	.00	.00	.00	1,100,000.00		1,100,000.00	
	<i>Property Tax Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,100,000.00</u>	+++	<u>\$1,100,000.00</u>	
Transfers								
420-490.10	Interfund Transfers In Other Transfers	75,000.00	525,000.00	525,000.00	550,000.00	5	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	Transfer from General Fund (FY 2019)					1.0000	550,000.00	550,000.00
							Manager Totals	<u>\$550,000.00</u>
	<i>Transfers Totals</i>	<u>\$75,000.00</u>	<u>\$525,000.00</u>	<u>\$525,000.00</u>	<u>\$550,000.00</u>	5%	<u>\$25,000.00</u>	
Interest Income								
420-460.05	Interest Interest on Investments	3,558.00	3,924.00	15,579.00	3,608.00	(8)	(316.00)	
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 (\$480,981) * 0.75%					.0075	480,981.00	3,607.36
							Manager Totals	<u>\$3,607.36</u>
	<i>Interest Income Totals</i>	<u>\$3,558.00</u>	<u>\$3,924.00</u>	<u>\$15,579.00</u>	<u>\$3,608.00</u>	(8%)	<u>(\$316.00)</u>	
	REVENUE TOTALS	<u>\$78,558.00</u>	<u>\$528,924.00</u>	<u>\$540,579.00</u>	<u>\$1,653,608.00</u>	213%	<u>\$1,124,684.00</u>	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 420 - Downtown Revitalization Fund								
Department 15 - Capital Project								
Division 01 - Department Wide								
EXPENSE								
Services and Supplies								
Services & Charges								
420.15.01-558	Construction Services	30,000.00	40,000.00	5,000.00	60,000.00	50	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	Indian Hill gateway development opportunity					1.0000	45,000.00	45,000.00
Manager	Parking signage					1.0000	15,000.00	15,000.00
							Manager Totals	\$60,000.00
	<i>Services & Charges Totals</i>	\$30,000.00	\$40,000.00	\$5,000.00	\$60,000.00	50%	\$20,000.00	
	<i>Services and Supplies Totals</i>	\$30,000.00	\$40,000.00	\$5,000.00	\$60,000.00	50%	\$20,000.00	
Capital Outlay								
420.15.01-620	Improvements Other Than Buildings	100,000.00	45,380.00	32,000.00	132,200.00	191	86,820.00	
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	72,200.00	72,200.00
Manager	Engineering documents for 2020 Streetscape Project					1.0000	60,000.00	60,000.00
							Manager Totals	\$132,200.00
420.15.01-650	Infrastructure	370,000.00	870,000.00	58,850.00	2,124,340.00	144	1,254,340.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 420 - Downtown Revitalization Fund								
Department 15 - Capital Project								
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	PW Sidewalk, grate, and paver projects					1.0000	50,000.00	50,000.00
Manager	Rebudget Spruce St. / Chestnut St. Streetscape					1.0000	2,074,340.00	2,074,340.00
							Manager Totals	\$2,124,340.00
	<i>Capital Outlay Totals</i>	\$470,000.00	\$915,380.00	\$90,850.00	\$2,256,540.00	147%	\$1,341,160.00	
Division	01 - Department Wide Totals	\$500,000.00	\$955,380.00	\$95,850.00	\$2,316,540.00	142%	\$1,361,160.00	
Department	15 - Capital Project Totals	\$500,000.00	\$955,380.00	\$95,850.00	\$2,316,540.00	142%	\$1,361,160.00	
	EXPENSE TOTALS	\$500,000.00	\$955,380.00	\$95,850.00	\$2,316,540.00	142%	\$1,361,160.00	
Fund	420 - Downtown Revitalization Fund Totals							
	REVENUE TOTALS	\$78,558.00	\$528,924.00	\$540,579.00	\$1,653,608.00	213%	\$1,124,684.00	
	EXPENSE TOTALS	\$500,000.00	\$955,380.00	\$95,850.00	\$2,316,540.00	142%	\$1,361,160.00	
Fund	420 - Downtown Revitalization Fund Totals	(\$421,442.00)	(\$426,456.00)	\$444,729.00	(\$662,932.00)	55%	(\$236,476.00)	

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, 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.
- Implemented recommendations from 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 5kV and 15kV underground cable at various locations to maintain system reliability.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **25.55**

FY 2018 FTEs: **25.55**

FY 2017 FTEs: **25.55**

FY 2016 FTEs: **24.06**

Proposed FY 2019 Cost of Salaries and Benefits: **\$3,272,594**

Projected FY 2018 Cost of Salaries and Benefits: **\$3,339,082**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$3,401,022**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **0.7%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$11,225,323**

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**

Projected Year-End FY 2018 S&S Budget: **\$11,097,119**

Actual FY 2017 Cost of Services and Supplies: **\$10,374,076**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **0.0%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
Install new service connections	<ul style="list-style-type: none"> Install new electric services to the distribution system resulting from new construction and/or customer upgrades. 	12/31/19
	<ul style="list-style-type: none"> Install new electric meters resulting from new construction and/or customer upgrades. 	12/31/19
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	<ul style="list-style-type: none"> Perform thermography assessments 	9/1/19
	<ul style="list-style-type: none"> Inspect (200) poles 	10/15/19
	<ul style="list-style-type: none"> Perform line clearance (tree trimming) 	11/15/19
	<ul style="list-style-type: none"> Replace (400) electric meters 	12/31/19
	<ul style="list-style-type: none"> Install additional fault indicators to reduce time required to locate fault 	12/31/19
	<ul style="list-style-type: none"> Replace approximately 4,500 feet of underground cable. 	12/31/19
	<ul style="list-style-type: none"> Replace (20) street light poles 	12/31/19
	<ul style="list-style-type: none"> Re-route underground cable to mitigate conflict with Oak Street Bridge project. 	12/31/19
Invest in maintenance and improvements at the Electric Plant	<ul style="list-style-type: none"> Replace 2nd station power transformer 	12/31/19
	<ul style="list-style-type: none"> Overhaul hotwell pump #6 	12/31/19
	<ul style="list-style-type: none"> Repair section of exterior brick wall 	10/1/19
	<ul style="list-style-type: none"> Replace #5 boiler economizer and other high pressure steam valves. 	12/31/19
	<ul style="list-style-type: none"> Inspect #7 circulation pump 	12/31/19
	<ul style="list-style-type: none"> Overhaul turbine #6 	6/1/19
	<ul style="list-style-type: none"> Repair tapets on diesel engines #8 & #9. 	6/1/19
Make improvements to the distribution system's substations to increase reliability and security	<ul style="list-style-type: none"> Purchase and install 15kV substation switchgear for Northfield Substation. 	12/31/19
	<ul style="list-style-type: none"> Replacement of substation battery charger. 	12/31/19
	<ul style="list-style-type: none"> Replacement of select electromechanical relays with solid state relays. 	12/31/19
	<ul style="list-style-type: none"> Replacement of substation transformer #3 relaying. 	12/31/19
	<ul style="list-style-type: none"> Initiate improvements to substation required to support 2nd substation transformer. 	12/31/19
Improve energy efficiency of street lighting	<ul style="list-style-type: none"> Replace (40) existing high pressure sodium street lights with LED lighting. 	12/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Anticipated Completion Status

Objective

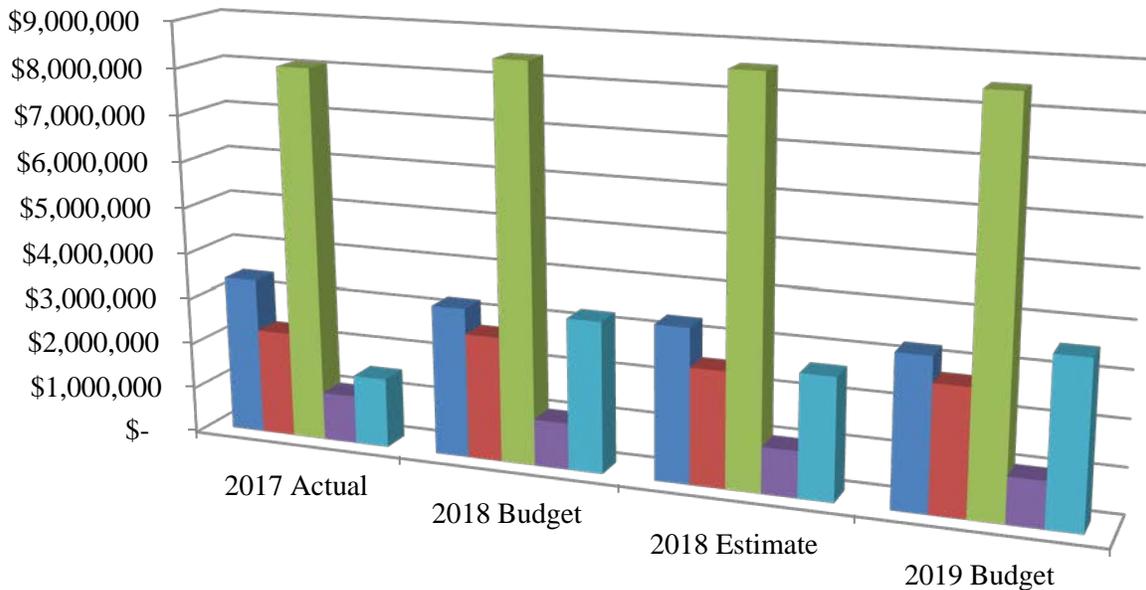
Install new service connections.	Ongoing
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	FY2018 Complete/On-going
Invest in maintenance and improvements at the Electric Plant.	Ongoing
Make improvements to the distribution system's substations to increase reliability and security.	Ongoing
Improve energy efficiency of street lighting.	Ongoing
Implement recommendations from cost of service / rate study for Electric Fund to further strategies for long-term capital planning.	Complete



Financial Summary

Electric Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 15,987,264	\$ 17,697,623	\$ 17,616,260	\$ 17,872,725	1.0%	1.5%
Expenses	\$ (14,819,882)	\$ (15,483,244)	\$ (15,447,782)	\$ (15,501,855)	0.1%	0.4%
Net Operating Income (loss)	\$ 1,167,382	\$ 2,214,379	\$ 2,168,478	\$ 2,370,870	7.1%	9.3%
Operating Expense Detail						
Salaries and Benefits	\$ 3,401,022	\$ 3,249,322	\$ 3,339,082	\$ 3,272,594	0.7%	-2.0%
Services and Supplies	\$ 2,292,622	\$ 2,705,836	\$ 2,511,552	\$ 2,731,186	0.9%	8.7%
Purchased Power	\$ 8,081,454	\$ 8,516,505	\$ 8,585,567	\$ 8,494,137	-0.3%	-1.1%
Payment in Lieu of Taxes	\$ 1,044,784	\$ 1,011,581	\$ 1,011,581	\$ 1,003,938	-0.8%	-0.8%
	\$ 14,819,882	\$ 15,483,244	\$ 15,447,782	\$ 15,501,855		
Capital Outlay	\$ 1,508,227	\$ 3,272,304	\$ 2,644,982	\$ 3,561,466	8.8%	34.6%
Total Fund Expense	\$ 16,328,109	\$ 18,755,548	\$ 18,092,764	\$ 19,063,321	1.6%	5.4%
Net Fund Income (loss)	\$ (340,845)	\$ (1,057,925)	\$ (476,504)	\$ (1,190,596)	12.5%	149.9%

Electric Fund

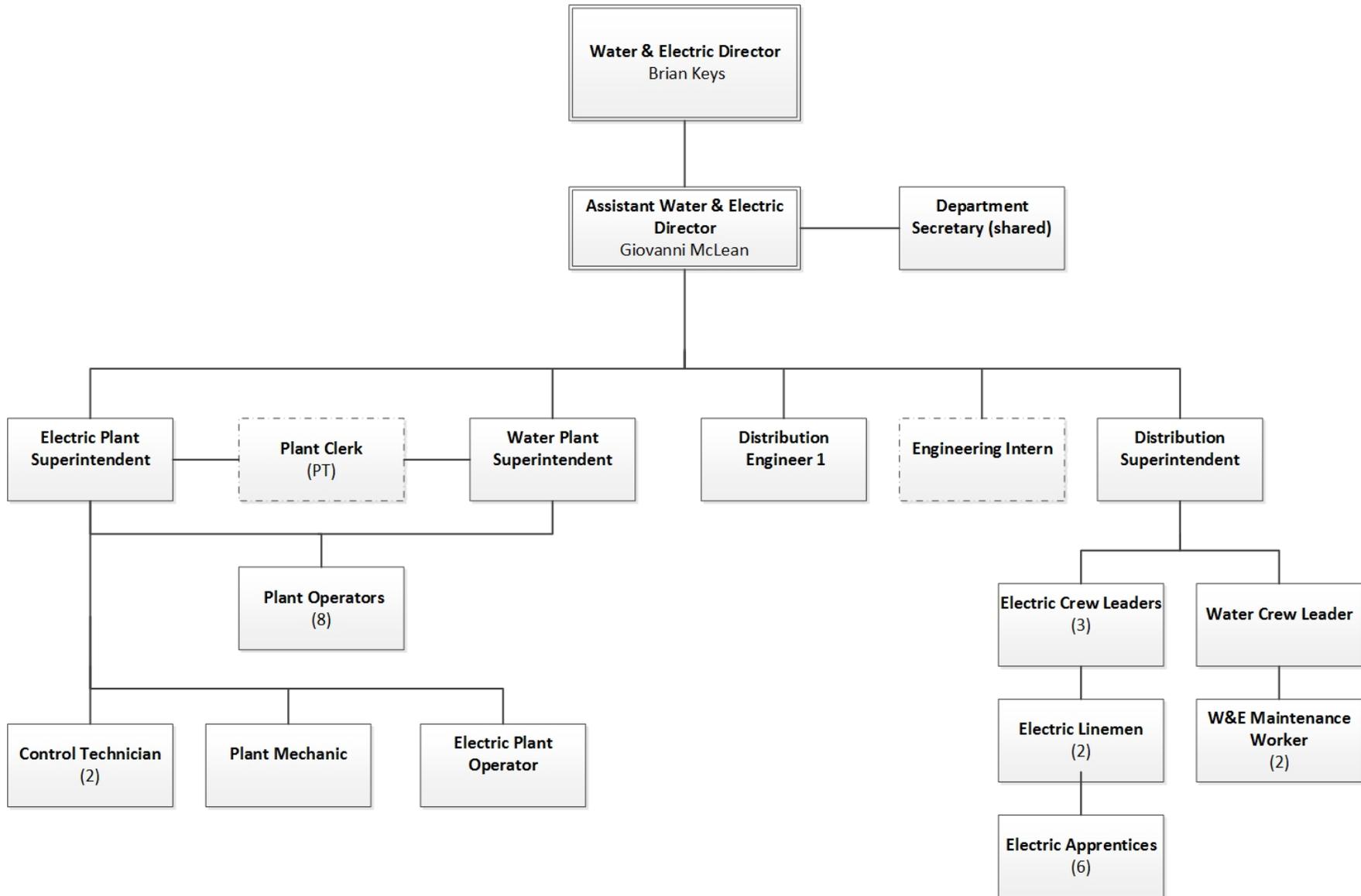


■ Salaries and Benefits ■ Services and Supplies ■ Purchased Power ■ Payment in Lieu of Taxes ■ Capital Outlay

Note: The 'Actual 2017' amount in the 'Salaries and Benefits' category figure above includes \$264,698 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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
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	9,926,403.00	10,670,053.00	10,271,328.00	10,587,663.00	(1)	(82,390.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2019 Power Cost Adjustment (PCA)	1.0000	62,939.00	62,939.00
Manager	CY2019 Sales 76,922,812 kWh's @ \$0.1253	1.0000	9,638,428.00	9,638,428.00
Manager	Monthly 1-ph meter charge 4,676 @ \$15.46	12.0000	72,291.00	867,492.00
Manager	Monthly 3-ph meter charge 72 @ \$21.76	12.0000	1,567.00	18,804.00
Manager Totals				\$10,587,663.00

500-445.10	Electric Service Large Resident	148,300.00	143,362.00	145,590.00	155,846.00	9	12,484.00
------------	---------------------------------	------------	------------	------------	------------	---	-----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2019 Power Cost Adjustment (PCA)	1.0000	1,001.00	1,001.00
Manager	CY2019 kW demand summer sales 1,200 kW @ \$12.41	1.0000	14,888.00	14,888.00
Manager	CY2019 kW demand winter sales 2,087 kW @ \$10.83	1.0000	22,606.00	22,606.00
Manager	CY2019 Sales 1,223,758 kWh's @ \$0.0936	1.0000	114,483.00	114,483.00
Manager	Monthly 3-ph meter charge 11 @ \$21.76	12.0000	239.00	2,868.00
Manager Totals				\$155,846.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund 500 - Electric Fund

REVENUE

500-445.15	Electric Service Space Heating	287,320.00	323,688.00	369,181.00	344,554.00	6	20,866.00
------------	--------------------------------	------------	------------	------------	------------	---	-----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2019 Power Cost Adjustment (PCA)	1.0000	2,069.00	2,069.00
Manager	CY2019 Sales 2,529,151 kWh's @ \$0.1251	1.0000	316,397.00	316,397.00
Manager	Monthly 1-ph meter charge 135 @ \$15.46	12.0000	2,087.00	25,044.00
Manager	Monthly 3-ph meter charge 6 @ \$21.76	12.0000	87.00	1,044.00
Manager Totals				\$344,554.00

500-445.20	Electric Service Commercial	2,320,765.00	2,334,350.00	2,553,339.00	2,650,413.00	14	316,063.00
------------	-----------------------------	--------------	--------------	--------------	--------------	----	------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2019 Power Cost Adjustment (PCA)	1.0000	15,231.00	15,231.00
Manager	CY2019 kW demand summer sales 21,821 @ \$14.27	1.0000	311,390.00	311,390.00
Manager	CY2019 kW demand winter sales 32,502 @ \$12.91	1.0000	419,597.00	419,597.00
Manager	CY2019 Sales 18,614,733 kWh's	1.0000	1,752,923.00	1,752,923.00
Manager	Monthly 1-ph meter charge 308 @ \$21.46	12.0000	6,610.00	79,320.00
Manager	Monthly 3-ph meter charge 216 @ \$27.76	12.0000	5,996.00	71,952.00
Manager Totals				\$2,650,413.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund 500 - Electric Fund

REVENUE

500-445.30	Electric Service School & Government	2,206,418.00	2,530,649.00	3,075,447.00	2,408,818.00	(5)	(121,831.00)
------------	--------------------------------------	--------------	--------------	--------------	--------------	-----	--------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2019 Power Cost Adjustment (PCA) (<1000kW)	1.0000	9,843.00	9,843.00
Manager	2019 Power Cost Adjustment (PCA) NTHS	1.0000	8,521.00	8,521.00
Manager	CY'19 (<1000kW) 12,029,773 kWh sales	1.0000	862,250.00	862,250.00
Manager	CY'19 (<1000kW) kW summer demand sales 15,506kW @ \$13.05	1.0000	202,353.00	202,353.00
Manager	CY'19 (<1000kW) kW winter demand sales 25,620 @ \$11.25	1.0000	288,225.00	288,225.00
Manager	CY'19 NTHS 10,414,639kWh sales	1.0000	748,868.00	748,868.00
Manager	CY'19 NTHS demand sales	1.0000	250,594.00	250,594.00
Manager	Monthly 1-ph meter charge 20 @ \$31.46 (<1000kW)	12.0000	629.00	7,548.00
Manager	Monthly 3-ph meter charge 55 @ \$37.76 (<1000kW)	12.0000	2,077.00	24,924.00
Manager	Monthly NTHS 3-ph meter charge 7 @ \$67.76 (>1000kW)	12.0000	474.32	5,691.84
Manager Totals				\$2,408,817.84

500-445.40	Electric Service Water Heating	4,241.00	5,721.00	3,146.00	3,561.00	(38)	(2,160.00)
------------	--------------------------------	----------	----------	----------	----------	------	------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2019 Power Cost Adjustment (PCA)	1.0000	15.00	15.00
Manager	CY2019 Sales 17,873 kWh's @ \$0.1212	1.0000	2,166.00	2,166.00
Manager	Monthly 1-ph meter charge 11 @ \$10.46	12.0000	115.00	1,380.00
Manager Totals				\$3,561.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund 500 - Electric Fund

REVENUE

500-445.50	Electric Service Street Lighting	67,015.00	70,274.00	71,534.00	56,339.00	(20)	(13,935.00)
------------	----------------------------------	-----------	-----------	-----------	-----------	------	-------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2019 Power Cost Adjustment (PCA)	1.0000	381.00	381.00
Manager	CY2019 Sales 465,931 kWh's @ \$0.1201	1.0000	55,958.00	55,958.00
Manager Totals				\$56,339.00

500-445.55	Electric Service Steam Sold to Water Plants	8,725.00	8,725.00	21,000.00	8,725.00		.00
500-445.60	Electric Service Penalties	58,687.00	58,687.00	117,000.00	58,687.00		.00
500-445.65	Electric Service Fees - Turn Off / Turn On	2,500.00	2,500.00	2,900.00	2,500.00		.00
500-445.70	Electric Service Miscellaneous	.00	.00	.00	.00		.00
500-445.80	Electric Service Undergrounding	820,700.00	1,345,700.00	664,400.00	1,390,731.00	3	45,031.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Line extension - Boal Parkway pump station	1.0000	159,000.00	159,000.00
Manager	One Winnetka Project	1.0000	366,231.00	366,231.00
Manager	Service relocations	3.0000	8,700.00	26,100.00
Manager	Underground service, single phase 200 amp	18.0000	9,800.00	176,400.00
Manager	Underground service, single phase 400 amp	23.0000	21,000.00	483,000.00
Manager	Underground service, three phase	3.0000	60,000.00	180,000.00
Manager Totals				\$1,390,731.00

<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>	\$15,851,074.00	\$17,493,709.00	\$17,294,865.00	\$17,667,837.00	1%	\$174,128.00
---	-----------------	-----------------	-----------------	-----------------	----	--------------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund 500 - Electric Fund

REVENUE

Other Charges for Service

500-443.10	Rent Cell Towers	144,678.00	149,785.00	149,785.00	155,569.00	4	5,784.00
------------	------------------	------------	------------	------------	------------	---	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Conduit rental - NTHS	1.0000	11,000.00	11,000.00
Manager	New Cingular	1.0000	67,800.00	67,800.00
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	Small Cell sites in right-of-way	9.0000	200.00	1,800.00
Manager	Verizon	1.0000	68,969.00	68,969.00
Manager Totals				\$155,569.00

<i>Other Charges for Service Totals</i>	\$144,678.00	\$149,785.00	\$149,785.00	\$155,569.00	4%	\$5,784.00
---	--------------	--------------	--------------	--------------	----	------------

<i>Charges For Service Totals</i>	\$15,995,752.00	\$17,643,494.00	\$17,444,650.00	\$17,823,406.00	1%	\$179,912.00
-----------------------------------	-----------------	-----------------	-----------------	-----------------	----	--------------

Other Revenue

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	40,000.00	.00		.00
500-475	Disposal of Capital Assets	.00	.00	31,000.00	.00		.00
<i>Other Revenue Totals</i>		\$10,000.00	\$10,000.00	\$81,000.00	\$10,000.00	0%	\$0.00

Interest Income

500-460.05	Interest Interest on Investments	40,725.00	44,129.00	90,610.00	39,319.00	(11)	(4,810.00)
------------	----------------------------------	-----------	-----------	-----------	-----------	------	------------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
REVENUE							
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 (\$5,242,447) * 0.75%				.0075	5,242,477.00	39,318.58
						Manager Totals	\$39,318.58
	<i>Interest Income Totals</i>	\$40,725.00	\$44,129.00	\$90,610.00	\$39,319.00	(11%)	(\$4,810.00)
	REVENUE TOTALS	\$16,046,477.00	\$17,697,623.00	\$17,616,260.00	\$17,872,725.00	1%	\$175,102.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Benefits							
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	10,000.00	10,000.00	10,000.00		.00
	<i>Benefits Totals</i>	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	0%	\$0.00
Pensions							
500.40.01-523	Fringe Benefits - Medicare	.00	.00	.00	69.00		69.00
500.40.01-524	Fringe Benefits - Social Security	.00	.00	.00	294.00		294.00
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	\$363.00	+++	\$363.00
	<i>Salary and Benefits Totals</i>	\$0.00	\$10,000.00	\$10,000.00	\$10,363.00	4%	\$363.00
Services and Supplies							
Services & Charges							
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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 40 - Electric General								
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	Management & financial services					12.0000	71,300.00	855,600.00
						Manager Totals		\$855,600.00
500.40.01-551	Consulting Services	88,000.00	100,500.00	100,500.00	70,500.00	(30)	(30,000.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Professional Services - automated metering (25%)					1.0000	7,500.00	7,500.00
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	30,000.00	30,000.00
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 Totals		\$70,500.00
500.40.01-552	Engineering Services	1,500.00	1,800.00	1,800.00	1,800.00		.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 40 - Electric General								
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	Drafting / AutoCAD services					12.0000	150.00	1,800.00
							Manager Totals	<u>1,800.00</u>
500.40.01-553	Legal Services	.00	.00	.00	.00		.00	
500.40.01-555	GIS & Aerial Mapping	30,000.00	18,540.00	18,540.00	11,766.00	(37)	(6,774.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	MGP GIS services 50% of \$23,531					1.0000	11,766.00	11,766.00
							Manager Totals	<u>\$11,766.00</u>
500.40.01-556	Village Data Processing / Network Charge	62,004.00	65,104.00	65,104.00	68,359.00	5	3,255.00	
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	5,696.58	68,358.96
							Manager Totals	<u>\$68,358.96</u>
500.40.01-557	Technology Licensing & Maintenance	36,850.00	8,850.00	8,850.00	8,400.00	(5)	(450.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
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	AutoCAD (25% of \$4800 annual fee)				1.0000	1,200.00	1,200.00
Manager	Emaint (maintenance management system)				2.0000	1,100.00	2,200.00
Manager	Milsoft licensing				1.0000	5,000.00	5,000.00
						Manager Totals	\$8,400.00
500.40.01-561	Safety	.00	1,800.00	3,000.00	1,800.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Oxygen monitors				2.0000	900.00	1,800.00
						Manager Totals	\$1,800.00
500.40.01-563	Telephone Service	5,520.00	5,260.00	5,260.00	4,899.00	(7)	(361.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	847-***-6012 (CallOne POTS) North Shore Gas Metering				12.0000	60.00	720.00
Manager	847-***-6020 (CallOne POTS) South Load Center				12.0000	60.00	720.00
Manager	Monthly PRI share (Comcast)				12.0000	288.22	3,458.64
						Manager Totals	\$4,898.64



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 01 - Department Wide							

EXPENSE

500.40.01-568	Utilities	44,186.00	109,955.00	100,000.00	114,353.00	4	4,398.00
---------------	-----------	-----------	------------	------------	------------	---	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Electric Plant	12.0000	2,150.00	25,800.00
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	70,167.00	70,167.00
Manager Totals				\$114,353.00

500.40.01-570	Repair & Maintenance - Buildings	33,350.00	23,350.00	23,000.00	53,550.00	129	30,200.00
---------------	----------------------------------	-----------	-----------	-----------	-----------	-----	-----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual elevator inspection & certification (Yards)	1.0000	750.00	750.00
Manager	Annual fire extinguisher inspection & service (Yards)	30.0000	20.00	600.00
Manager	Energy efficiency lighting retrofits	1.0000	9,000.00	9,000.00
Manager	Garage door and gate maintenance	1.0000	2,000.00	2,000.00
Manager	HVAC maintenance Plant and PLC (200/unit)	11.0000	200.00	2,200.00
Manager	Maintenance & repairs - buildings	1.0000	20,000.00	20,000.00
Manager	Replace HVAC at Electric Plant	1.0000	9,000.00	9,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 40 - Electric General								
Division 01 - Department Wide								
EXPENSE								
Manager	Yards lobby security					1.0000	10,000.00	
							Manager Totals	10,000.00
500.40.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00	
500.40.01-575	Rental - Office Equipment	7,000.00	7,000.00	6,100.00	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	1,785.00	1,785.00	1,785.00	1,785.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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	\$1,785.00
500.40.01-581	Training & Travel	10,990.00	10,440.00	9,000.00	10,440.00		.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

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	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	\$10,440.00

500.40.01-583	Property Insurance	121,600.00	121,600.00	121,600.00	103,360.00	(15)	(18,240.00)
	<i>Services & Charges Totals</i>	<u>\$1,298,385.00</u>	<u>\$1,331,584.00</u>	<u>\$1,320,139.00</u>	<u>\$1,313,612.00</u>	(1%)	(\$17,972.00)

Supplies

500.40.01-531	Office Supplies - General	5,000.00	5,000.00	5,700.00	5,000.00		.00
---------------	---------------------------	----------	----------	----------	----------	--	-----

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	20,250.00	.00	.00	850.00		850.00
---------------	--------------------	-----------	-----	-----	--------	--	--------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

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	iPad for mobile applications			1.0000	750.00	750.00	
Manager	iPad miscellaneous parts			1.0000	100.00	100.00	
						Manager Totals	\$850.00

500.40.01-537	Uniforms	3,445.00	3,625.00	3,000.00	3,625.00	.00
---------------	----------	----------	----------	----------	----------	-----

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	4,000.00	4,000.00	3,500.00	4,000.00	.00
---------------	--------------------------	----------	----------	----------	----------	-----

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	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 01 - Department Wide							
EXPENSE							
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	16,000.00	19,000.00	19,000.00	19,000.00		.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>	\$53,695.00	\$36,625.00	\$36,200.00	\$37,475.00	2%	\$850.00
	<i>Services and Supplies Totals</i>	\$1,352,080.00	\$1,368,209.00	\$1,356,339.00	\$1,351,087.00	(1%)	(\$17,122.00)
Capital Outlay							
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	25,000.00	20,858.00	.00	(100)	(25,000.00)
	<i>Capital Outlay Totals</i>	\$0.00	\$25,000.00	\$20,858.00	\$0.00	(100%)	(\$25,000.00)
Insurance and Other Chargebacks							
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
Depreciation Expense							
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
Transfers							
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 01 - Department Wide Totals	\$1,352,080.00	\$1,403,209.00	\$1,387,197.00	\$1,361,450.00	(3%)	(\$41,759.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **500 - Electric Fund**
 Department **40 - Electric General**

Division **10 - Administration**

EXPENSE

Salary and Benefits

Employee Pay

500.40.10-511	Regular Salaries	269,958.00	288,000.00	305,300.00	298,899.00	4	10,899.00
---------------	------------------	------------	------------	------------	------------	---	-----------

Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	301601 - Administrative Secretary	Earnings		24,029.00	
Manager	500101 - Water & Electric Director	Earnings		116,735.00	
Manager	500202 - Assistant W&E Director	Earnings		88,542.00	
Manager	501302 - Distribution Engineer 1	Earnings		63,664.00	
Manager	509999 - W&E Budget Only	Earnings		5,929.00	
				Manager Totals	<u>\$298,899.00</u>

500.40.10-512	Overtime Salaries	.00	.00	.00	.00		.00
500.40.10-513	Part Time Salaries	4,030.00	4,030.00	3,500.00	5,226.00	30	1,196.00

Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	501303 - Engineering Intern	Earnings		5,226.00	
				Manager Totals	<u>\$5,226.00</u>

500.40.10-515	Sick Cashed In	6,492.00	3,382.00	3,382.00	2,218.00	(34)	(1,164.00)
---------------	----------------	----------	----------	----------	----------	------	------------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 10 - Administration							
EXPENSE							
500.40.10-518	Other Compensation	1,675.00	1,675.00	1,675.00	1,675.00		.00
	<i>Employee Pay Totals</i>	\$282,155.00	\$297,087.00	\$313,857.00	\$308,018.00	4%	\$10,931.00
Benefits							
500.40.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.40.10-521	Fringe Benefits - Worker's Compensation	124,939.00	125,000.00	125,000.00	125,000.00		.00
500.40.10-522	Fringe Benefits - Medical / Dental Insurance	38,857.00	47,026.00	49,000.00	48,709.00	4	1,683.00
500.40.10-528	Fringe Benefits - Life Insurance	208.00	377.00	340.00	322.00	(15)	(55.00)
	<i>Benefits Totals</i>	\$164,004.00	\$172,403.00	\$174,340.00	\$174,031.00	1%	\$1,628.00
Pensions							
500.40.10-523	Fringe Benefits - Medicare	4,091.00	4,355.00	4,500.00	4,530.00	4	175.00
500.40.10-524	Fringe Benefits - Social Security	15,576.00	16,448.00	19,000.00	16,885.00	3	437.00
500.40.10-525	Fringe Benefits - IMRF Pension Er Contribution	37,740.00	38,885.00	4,600.00	35,572.00	(9)	(3,313.00)
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>	\$57,407.00	\$59,688.00	\$28,100.00	\$56,987.00	(5%)	(\$2,701.00)
	<i>Salary and Benefits Totals</i>	\$503,566.00	\$529,178.00	\$516,297.00	\$539,036.00	2%	\$9,858.00
	Division 10 - Administration Totals	\$503,566.00	\$529,178.00	\$516,297.00	\$539,036.00	2%	\$9,858.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 21 - Engineering							
EXPENSE							
<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>	<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>
	Division 21 - Engineering Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 40 - Electric General								
Division 60 - Public Relations								
<u>Services and Supplies</u>								
<u>Supplies</u>								
500.40.60-540	Other Operating Supplies	250.00	250.00	2,000.00	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>	\$250.00	\$250.00	\$2,000.00	\$250.00	0%	\$0.00	
	<i>Services and Supplies Totals</i>	\$250.00	\$250.00	\$2,000.00	\$250.00	0%	\$0.00	
Division	60 - Public Relations Totals	\$250.00	\$250.00	\$2,000.00	\$250.00	0%	\$0.00	
Department	40 - Electric General Totals	\$1,855,896.00	\$1,932,637.00	\$1,905,494.00	\$1,900,736.00	(2%)	(\$31,901.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 41 - Electric Plant							
Division 27 - Electric Plant							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.41.27-511	Regular Salaries	957,394.00	965,834.00	960,000.00	1,037,645.00	7	71,811.00

Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	500302 - Electrical Plant Superintendent	Earnings		125,691.00	
Manager	500702 - Mechanic 2	Earnings		113,668.00	
Manager	501001 - E & W Plant Operator	Earnings		62,311.00	
Manager	501002 - E & W Plant Operator	Earnings		51,401.00	
Manager	501003 - E & W Plant Operator	Earnings		62,311.00	
Manager	501004 - E & W Plant Operator	Earnings		62,311.00	
Manager	501005 - E & W Plant Operator	Earnings		62,311.00	
Manager	501006 - E & W Plant Operator	Earnings		60,415.00	
Manager	501007 - E & W Plant Operator	Earnings		52,124.00	
Manager	501008 - E & W Plant Operator	Earnings		54,119.00	
Manager	501201 - Controls Technician	Earnings		114,112.00	
Manager	501202 - Electrical Control Technician	Earnings		86,738.00	
Manager	501502 - Electric Plant Operator Only	Earnings		99,792.00	
Manager	509999 - W&E Budget Only	Earnings		30,341.00	
				Manager Totals	\$1,037,645.00

500.41.27-512	Overtime Salaries	24,435.00	18,649.00	25,000.00	19,000.00	2	351.00
---------------	-------------------	-----------	-----------	-----------	-----------	---	--------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 41 - Electric Plant								
Division 27 - Electric Plant								
EXPENSE								
500.41.27-513	Part Time Salaries	33,874.00	35,714.00	35,600.00	35,556.00		(158.00)	
Position Transactions								
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>	
Manager	502101 - Plant Clerk			Earnings			35,556.00	
							Manager Totals	\$35,556.00
500.41.27-515	Sick Cashed In	9,900.00	.00	.00	2,996.00		2,996.00	
500.41.27-518	Other Compensation	3,240.00	.00	.00	.00		.00	
<i>Employee Pay Totals</i>		\$1,028,843.00	\$1,020,197.00	\$1,020,600.00	\$1,095,197.00	7%	\$75,000.00	
Benefits								
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	165,047.00	187,855.00	188,000.00	205,884.00	10	18,029.00	
500.41.27-528	Fringe Benefits - Life Insurance	901.00	1,258.00	1,100.00	1,112.00	(12)	(146.00)	
<i>Benefits Totals</i>		\$165,948.00	\$189,113.00	\$189,100.00	\$206,996.00	9%	\$17,883.00	
Pensions								
500.41.27-523	Fringe Benefits - Medicare	14,917.00	14,793.00	14,200.00	15,883.00	7	1,090.00	
500.41.27-524	Fringe Benefits - Social Security	62,042.00	63,246.00	61,000.00	66,125.00	5	2,879.00	
500.41.27-525	Fringe Benefits - IMRF Pension Er Contribution	139,606.00	194,650.00	140,000.00	153,684.00	(21)	(40,966.00)	
500.41.27-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 41 - Electric Plant							
Division 27 - Electric Plant							
EXPENSE							
500.41.27-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
<i>Pensions Totals</i>		\$216,565.00	\$272,689.00	\$215,200.00	\$235,692.00	(14%)	(\$36,997.00)
<i>Salary and Benefits Totals</i>		\$1,411,356.00	\$1,481,999.00	\$1,424,900.00	\$1,537,885.00	4%	\$55,886.00
Services and Supplies							
Services & Charges							
500.41.27-560	Purchased Power	8,106,338.00	8,516,505.00	8,585,567.00	8,494,137.00		(22,368.00)
Budget Transactions							
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	CY2019 purchases 128,329,604 kWh's @ \$0.06619/kWh			1.0000	8,494,137.00	8,494,137.00	
						Manager Totals	\$8,494,137.00
500.41.27-564	Cell Phones & Radios	2,400.00	2,400.00	1,900.00	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	96,090.00	100,800.00	100,000.00	61,300.00	(39)	(39,500.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **500 - Electric Fund**

Department **41 - Electric Plant**

Division **27 - Electric Plant**

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Annual fire extinguisher inspection & service (Plant)			65.0000	20.00	1,300.00	
Manager	Deck plate/support beams replacement			1.0000	5,000.00	5,000.00	
Manager	HVAC for offices			1.0000	9,000.00	9,000.00	
Manager	Ice machine			1.0000	2,000.00	2,000.00	
Manager	Operator booth backup power (UPS)			1.0000	1,500.00	1,500.00	
Manager	Other miscellaneous repairs			1.0000	16,500.00	16,500.00	
Manager	Repair windows			1.0000	12,000.00	12,000.00	
Manager	Replacement of 480 volt switchgear			1.0000	14,000.00	14,000.00	
						Manager Totals	\$61,300.00

500.41.27-572	Repair & Maintenance - Landscape	3,960.00	1,980.00	1,980.00	1,980.00		.00
---------------	----------------------------------	----------	----------	----------	----------	--	-----

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Landscaping for Electric Plant (50%)			36.0000	55.00	1,980.00	
						Manager Totals	\$1,980.00

500.41.27-581	Training & Travel	10,700.00	27,950.00	2,700.00	33,275.00	19	5,325.00
---------------	-------------------	-----------	-----------	----------	-----------	----	----------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **500 - Electric Fund**

Department **41 - Electric Plant**

Division **27 - Electric Plant**

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Breaker/upgrade training - Two days			1.0000	7,500.00	7,500.00	
Manager	Bullard boiler training			1.0000	1,175.00	1,175.00	
Manager	CLMI online training			1.0000	1,200.00	1,200.00	
Manager	Controls training			1.0000	1,000.00	1,000.00	
Manager	Electric meter testing			1.0000	750.00	750.00	
Manager	GP Strategies Plant operator training 6 people			6.0000	525.00	3,150.00	
Manager	Plant Mechanic/Operator training			1.0000	5,000.00	5,000.00	
Manager	SEL relay training			1.0000	6,000.00	6,000.00	
Manager	Survalent SCADA training			1.0000	7,500.00	7,500.00	
						Manager Totals	\$33,275.00

500.41.27-583	Property Insurance	.00	.00	.00	.00	.00	.00
---------------	--------------------	-----	-----	-----	-----	-----	-----

<i>Services & Charges Totals</i>		\$8,219,488.00	\$8,649,635.00	\$8,692,147.00	\$8,593,092.00	(1%)	(\$56,543.00)
--------------------------------------	--	----------------	----------------	----------------	----------------	------	---------------

Supplies

500.41.27-537	Uniforms	12,745.00	15,495.00	15,000.00	14,295.00	(8)	(1,200.00)
---------------	----------	-----------	-----------	-----------	-----------	-----	------------

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Flame resistant uniform (Supt.)			1.0000	400.00	400.00	
Manager	Flame resistant uniform rental (13 persons/13 sets)			52.0000	140.00	7,280.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 41 - Electric Plant								
Division 27 - Electric Plant								
EXPENSE								
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	
Manager Totals							<u>\$14,295.00</u>	
500.41.27-540	Other Operating Supplies	2,000.00	2,000.00	3,000.00	2,000.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	PPE - hard hats, safety glasses, hearing protection					1.0000	2,000.00	2,000.00
Manager Totals							<u>\$2,000.00</u>	
	<i>Supplies Totals</i>	<u>\$14,745.00</u>	<u>\$17,495.00</u>	<u>\$18,000.00</u>	<u>\$16,295.00</u>	(7%)	(\$1,200.00)	
	<i>Services and Supplies Totals</i>	<u>\$8,234,233.00</u>	<u>\$8,667,130.00</u>	<u>\$8,710,147.00</u>	<u>\$8,609,387.00</u>	(1%)	(\$57,743.00)	
Capital Outlay								
500.41.27-615	Buildings & Structures	600,000.00	888,000.00	906,135.00	105,000.00	(88)	(783,000.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Repair of exterior brick wall at Electric Plant					1.0000	105,000.00	105,000.00
Manager Totals							<u>\$105,000.00</u>	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 41 - Electric Plant							
Division 27 - Electric Plant							
EXPENSE							
500.41.27-625	Heavy Machinery	.00	.00	.00	.00		.00
	<i>Capital Outlay Totals</i>	<u>\$600,000.00</u>	<u>\$888,000.00</u>	<u>\$906,135.00</u>	<u>\$105,000.00</u>	(88%)	(\$783,000.00)
	Division 27 - Electric Plant Totals	<u>\$10,245,589.00</u>	<u>\$11,037,129.00</u>	<u>\$11,041,182.00</u>	<u>\$10,252,272.00</u>	(7%)	(\$784,857.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 41 - Electric Plant							
Division 28 - Boilers & Turbines							
EXPENSE							
Salary and Benefits							
Employee Pay							
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>		\$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
Services and Supplies							
Services & Charges							
500.41.28-567	Operations & Maintenance	148,500.00	249,440.00	249,440.00	303,240.00	22	53,800.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	#4 boiler evaluation	1.0000	14,000.00	14,000.00
Manager	#5 Boiler economizer valve replacement	1.0000	7,500.00	7,500.00
Manager	#6 Hotwell pump	1.0000	27,000.00	27,000.00
Manager	#7 Turbine rheostat	1.0000	7,500.00	7,500.00
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 relays	10.0000	400.00	4,000.00
Manager	Boiler safety valve testing	1.0000	12,500.00	12,500.00
Manager	Boiler tube repairs	8.0000	6,000.00	48,000.00
Manager	Bypass boiler feed pump VFD	1.0000	10,000.00	10,000.00
Manager	Combustion controls - service & instrumentation	1.0000	10,000.00	10,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 41 - Electric Plant							
Division 28 - Boilers & Turbines							
EXPENSE							
Manager	Consumables					1.0000	25,000.00
Manager	High pressure steam valves					10.0000	550.00
Manager	Hotwell pump expansion joints					2.0000	770.00
Manager	Insulation & refractory					1.0000	2,000.00
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	20,000.00
Manager	Refurbished Fisher valves and install					2.0000	15,000.00
Manager	RTU for new boiler control communication to SCADA					1.0000	10,000.00
Manager	Spare package boiler feed pump					1.0000	5,000.00
Manager	Testing equipment for alarms and shutdowns					1.0000	12,000.00
Manager	Tools					1.0000	5,000.00
Manager	Turbine replacement gauges					20.0000	250.00
Manager	Valves, piping, & fittings					1.0000	10,000.00
Manager Totals							\$303,240.00
<i>Services & Charges Totals</i>		\$148,500.00	\$249,440.00	\$249,440.00	\$303,240.00	22%	\$53,800.00
<i>Services and Supplies Totals</i>		\$148,500.00	\$249,440.00	\$249,440.00	\$303,240.00	22%	\$53,800.00
Capital Outlay							
500.41.28-625	Heavy Machinery	.00	.00	.00	600,000.00		600,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 41 - Electric Plant							
Division 28 - Boilers & Turbines							
EXPENSE							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Turbine #6 overhaul				1.0000	600,000.00	600,000.00
						Manager Totals	\$600,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$600,000.00	+++	\$600,000.00
Division	28 - Boilers & Turbines Totals	\$148,500.00	\$249,440.00	\$249,440.00	\$903,240.00	262%	\$653,800.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 41 - Electric Plant								
Division 29 - Diesels								
EXPENSE								
Salary and Benefits								
Employee Pay								
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	
Services and Supplies								
Services & Charges								
500.41.29-567	Operations & Maintenance	35,540.00	85,500.00	65,500.00	101,000.00	18	15,500.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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	Repair tapets and seal air plugs on units #8 & #9					2.0000	17,000.00	34,000.00
Manager	Turbocharger air impeller reconditioning					1.0000	40,000.00	40,000.00
							Manager Totals	\$101,000.00
<i>Services & Charges Totals</i>		\$35,540.00	\$85,500.00	\$65,500.00	\$101,000.00	18%	\$15,500.00	
<i>Services and Supplies Totals</i>		\$35,540.00	\$85,500.00	\$65,500.00	\$101,000.00	18%	\$15,500.00	
Capital Outlay								
500.41.29-625	Heavy Machinery	.00	.00	.00	.00		.00	
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division 29 - Diesels Totals		\$35,540.00	\$85,500.00	\$65,500.00	\$101,000.00	18%	\$15,500.00	
Department 41 - Electric Plant Totals		\$10,429,629.00	\$11,372,069.00	\$11,356,122.00	\$11,256,512.00	(1%)	(\$115,557.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **500 - Electric Fund**

Department **42 - Electric Distribution**

Division **30 - General Distribution**

EXPENSE

Salary and Benefits

Employee Pay

500.42.30-511	Regular Salaries	622,814.00	581,202.00	682,000.00	580,349.00		(853.00)
---------------	------------------	------------	------------	------------	------------	--	----------

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	500601 - Distribution Superintendent	Earnings			41,069.00
Manager	500902 - Crew Leader	Earnings			48,916.00
Manager	500903 - Crew Leader	Earnings			50,982.00
Manager	500904 - Crew Leader	Earnings			50,982.00
Manager	501102 - Line Worker	Earnings			48,556.00
Manager	501103 - Line Worker	Earnings			50,229.00
Manager	501701 - Apprentice	Earnings			48,991.00
Manager	501702 - Apprentice	Earnings			33,945.00
Manager	501703 - Apprentice	Earnings			38,546.00
Manager	501704 - Apprentice	Earnings			36,036.00
Manager	501705 - Apprentice	Earnings			38,309.00
Manager	501706 - Apprentice	Earnings			34,813.00
Manager	501707 - Apprentice	Earnings			34,703.00
Manager	509999 - W&E Budget Only	Earnings			24,272.00
Manager Totals					<u>\$580,349.00</u>

500.42.30-512	Overtime Salaries	35,650.00	44,645.00	71,000.00	73,000.00	64	28,355.00
---------------	-------------------	-----------	-----------	-----------	-----------	----	-----------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 42 - Electric Distribution								
Division 30 - General Distribution								
EXPENSE								
500.42.30-513	Part Time Salaries	.00	.00	.00	.00		.00	
500.42.30-515	Sick Cashed In	2,544.00	8,397.00	8,397.00	4,264.00	(49)	(4,133.00)	
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>	\$661,008.00	\$634,244.00	\$761,397.00	\$657,613.00	4%	\$23,369.00	
Benefits								
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	106,732.00	120,607.00	133,000.00	120,935.00		328.00	
	<i>Benefits Totals</i>	\$107,222.00	\$121,424.00	\$133,700.00	\$121,550.00	0%	\$126.00	
Pensions								
500.42.30-523	Fringe Benefits - Medicare	9,584.00	9,216.00	9,700.00	9,558.00	4	342.00	
500.42.30-524	Fringe Benefits - Social Security	39,276.00	39,306.00	42,000.00	37,343.00	(5)	(1,963.00)	
500.42.30-525	Fringe Benefits - IMRF Pension Er Contribution	89,689.00	114,313.00	96,000.00	77,263.00	(32)	(37,050.00)	
	<i>Pensions Totals</i>	\$138,549.00	\$162,835.00	\$147,700.00	\$124,164.00	(24%)	(\$38,671.00)	
	<i>Salary and Benefits Totals</i>	\$906,779.00	\$918,503.00	\$1,042,797.00	\$903,327.00	(2%)	(\$15,176.00)	
Services and Supplies								
Services & Charges								
500.42.30-564	Cell Phones & Radios	9,320.00	9,320.00	9,000.00	9,320.00		.00	
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	Batteries & chargers				1.0000	500.00	500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 30 - General Distribution							
EXPENSE							
	Manager					7.0000	300.00
							2,100.00
	Manager					12.0000	360.00
							4,320.00
	Manager					6.0000	400.00
							2,400.00
							<u>Manager Totals</u>
							<u>\$9,320.00</u>
500.42.30-567	Operations & Maintenance	177,000.00	190,500.00	140,000.00	200,500.00	5	10,000.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	8,000.00
							8,000.00
	Manager					1.0000	180,000.00
							180,000.00
	Manager					1.0000	3,500.00
							3,500.00
	Manager					1.0000	4,000.00
							4,000.00
	Manager					1.0000	5,000.00
							5,000.00
							<u>Manager Totals</u>
							<u>\$200,500.00</u>
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	124,380.00	124,380.00	118,812.00	(4)	(5,568.00)
500.42.30-577	Rental - Other	5,000.00	.00	.00	.00		.00
500.42.30-578	Street Lights	80,038.00	129,270.00	128,000.00	123,865.00	(4)	(5,405.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **500 - Electric Fund**

Department **42 - Electric Distribution**

Division **30 - General Distribution**

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	2019 Power Cost Adjustment (PCA)			1.0000	381.00	381.00	
Manager	LED street light cobra head			40.0000	250.00	10,000.00	
Manager	Pole painting - Sternberg			8.0000	315.00	2,520.00	
Manager	Pole painting - Valmont			34.0000	315.00	10,710.00	
Manager	Replace wood street light pole on Willow @Auburn			1.0000	3,100.00	3,100.00	
Manager	Replace wood street light poles in Lincoln parking lot			3.0000	3,100.00	9,300.00	
Manager	Replace wood streetlight pole on Willow @Berkely			1.0000	3,100.00	3,100.00	
Manager	Replacement bulbs & parts			1.0000	3,500.00	3,500.00	
Manager	Replacement street light footing covers			36.0000	36.00	1,296.00	
Manager	Street light kWh payment			1.0000	55,958.00	55,958.00	
Manager	Street light poles			20.0000	1,200.00	24,000.00	
						Manager Totals	\$123,865.00

500.42.30-579	Traffic Signals	20,300.00	25,300.00	20,000.00	25,300.00	.00
---------------	-----------------	-----------	-----------	-----------	-----------	-----

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
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



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 30 - General Distribution							
EXPENSE							
	Manager					1.0000	3,000.00
							3,000.00
	Manager					5.0000	1,000.00
							5,000.00
	Manager					1.0000	6,000.00
							6,000.00
	Manager					1.0000	500.00
							500.00
							Manager Totals
							\$25,300.00
500.42.30-581	Training & Travel	20,105.00	36,225.00	36,225.00	44,305.00	22	8,080.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					15.0000	2,015.00
							30,225.00
	Manager					5.0000	616.00
							3,080.00
	Manager					5.0000	1,000.00
							5,000.00
	Manager					3.0000	2,000.00
							6,000.00
							Manager Totals
							\$44,305.00
500.42.30-583	Property Insurance	.00	.00	.00	.00		.00
	<i>Services & Charges Totals</i>	\$448,155.00	\$514,995.00	\$457,605.00	\$522,102.00	1%	\$7,107.00
Supplies							
500.42.30-537	Uniforms	21,045.00	20,130.00	19,000.00	20,130.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

Fund **500 - Electric Fund**

Department **42 - Electric Distribution**

Division **30 - General Distribution**

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit		Total Amount
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
						Manager Totals	\$20,130.00

500.42.30-540 Other Operating Supplies 7,900.00 8,710.00 9,000.00 8,750.00 40.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit		Total Amount
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	3,100.00		3,100.00
Manager	PPE - hard hats, safety glasses, hearing protection			1.0000	500.00		500.00
Manager	Supplies and misc. requirements			1.0000	3,000.00		3,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 42 - Electric Distribution								
Division 30 - General Distribution								
EXPENSE								
	Manager					2.0000	250.00	
	Underground locator batteries						500.00	
							Manager Totals	
							\$8,750.00	
500.42.30-547	Distribution Material	21,656.00	21,656.00	9,549.00	21,656.00		.00	
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager					1.0000	21,656.00	21,656.00
	High gloves, sleeves, hose guard, hot sticks							
							Manager Totals	\$21,656.00
500.42.30-548	Other Small Tools & Equipment	18,625.00	17,200.00	16,000.00	10,100.00	(41)	(7,100.00)	
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager					11.0000	300.00	3,300.00
	GasAlert detector calibration and repairs							
	Manager					1.0000	4,000.00	4,000.00
	Hand tools							
	Manager					1.0000	2,800.00	2,800.00
	Power tools - battery operated press							
							Manager Totals	\$10,100.00
500.42.30-590	Old M & J Account	.00	.00	.00	.00		.00	
	<i>Supplies Totals</i>	\$69,226.00	\$67,696.00	\$53,549.00	\$60,636.00	(10%)	(\$7,060.00)	
	<i>Services and Supplies Totals</i>	\$517,381.00	\$582,691.00	\$511,154.00	\$582,738.00	0%	\$47.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 30 - General Distribution							
EXPENSE							
Capital Outlay							
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	\$1,424,160.00	\$1,501,194.00	\$1,553,951.00	\$1,486,065.00	(1%)	(\$15,129.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 31 - Underground System							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.31-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.31-512	Overtime Salaries	.00	.00	.00	.00		.00
500.42.31-515	Sick Cashed In	.00	5,692.00	9,000.00	4,999.00	(12)	(693.00)
	<i>Employee Pay Totals</i>	\$0.00	\$5,692.00	\$9,000.00	\$4,999.00	(12%)	(\$693.00)
Benefits							
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	127,680.00	146,009.00	161,200.00	146,272.00		263.00
500.42.31-528	Fringe Benefits - Life Insurance	.00	988.00	988.00	739.00	(25)	(249.00)
	<i>Benefits Totals</i>	\$127,680.00	\$146,997.00	\$162,188.00	\$147,011.00	0%	\$14.00
Pensions							
500.42.31-523	Fringe Benefits - Medicare	10,051.00	10,696.00	11,300.00	9,732.00	(9)	(964.00)
500.42.31-524	Fringe Benefits - Social Security	42,984.00	45,572.00	51,200.00	41,579.00	(9)	(3,993.00)
500.42.31-525	Fringe Benefits - IMRF Pension Er Contribution	94,073.00	100,685.00	111,400.00	78,662.00	(22)	(22,023.00)
	<i>Pensions Totals</i>	\$147,108.00	\$156,953.00	\$173,900.00	\$129,973.00	(17%)	(\$26,980.00)
	<i>Salary and Benefits Totals</i>	\$274,788.00	\$309,642.00	\$345,088.00	\$281,983.00	(9%)	(\$27,659.00)
Services and Supplies							
Supplies							
500.42.31-547	Distribution Material	106,711.00	109,211.00	84,012.00	102,211.00	(6)	(7,000.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
----------------	-------------	---------------------	---------------------	-----------------------	--------------	------------------------------------	---

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	5,000.00	5,000.00	
Manager	Manhole - Bridge deck replacement project			1.0000	4,000.00	4,000.00	
Manager	Manhole - One Winnetka Project			1.0000	4,000.00	4,000.00	
Manager	Manholes			2.0000	4,000.00	8,000.00	
Manager	Pulling compound, 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	\$102,211.00

<i>Supplies Totals</i>	\$106,711.00	\$109,211.00	\$84,012.00	\$102,211.00	(6%)	(\$7,000.00)
<i>Services and Supplies Totals</i>	\$106,711.00	\$109,211.00	\$84,012.00	\$102,211.00	(6%)	(\$7,000.00)

Capital Outlay

500.42.31-610	Capital Salaries	693,226.00	729,686.00	729,686.00	664,442.00	(9)	(65,244.00)
500.42.31-660	Distribution System	711,000.00	725,486.00	459,303.00	889,629.00	23	164,143.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 31 - Underground System							
EXPENSE							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Cable - bridge deck project				1.0000	54,000.00	54,000.00
Manager	Cable devices				1.0000	24,888.00	24,888.00
Manager	Cable devices - One Winnetka Project				1.0000	11,736.00	11,736.00
Manager	Conduit installation - bridge deck project				1.0000	10,000.00	10,000.00
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				1.0000	91,000.00	91,000.00
Manager	Underground conductors				1.0000	501,599.00	501,599.00
Manager	Underground conductors - One Winnetka Project				1.0000	102,406.00	102,406.00
						Manager Totals	\$889,629.00
	<i>Capital Outlay Totals</i>	\$1,404,226.00	\$1,455,172.00	\$1,188,989.00	\$1,554,071.00	7%	\$98,899.00
Division	31 - Underground System Totals	\$1,785,725.00	\$1,874,025.00	\$1,618,089.00	\$1,938,265.00	3%	\$64,240.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 33 - Overhead System							
EXPENSE							
<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	12,920.00	18,000.00	18,000.00	11,000.00	(39)	(7,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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
						<i>Manager Totals</i>	\$11,000.00
<i>Supplies Totals</i>		\$12,920.00	\$18,000.00	\$18,000.00	\$11,000.00	(39%)	(\$7,000.00)
<i>Services and Supplies Totals</i>		\$12,920.00	\$18,000.00	\$18,000.00	\$11,000.00	(39%)	(\$7,000.00)
<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		\$12,920.00	\$18,000.00	\$18,000.00	\$11,000.00	(39%)	(\$7,000.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 42 - Electric Distribution								
Division 34 - Line Transformers & Devices								
EXPENSE								
<u>Salary and Benefits</u>								
<u>Employee Pay</u>								
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	
<u>Benefits</u>								
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	
<u>Pensions</u>								
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	
<u>Services and Supplies</u>								
<u>Supplies</u>								
500.42.34-547	Distribution Material	9,500.00	4,500.00	8,867.00	4,500.00		.00	
Budget Transactions								
<i>Level</i>		<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager		Fused cutouts				1.0000	2,500.00	2,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 42 - Electric Distribution								
Division 34 - Line Transformers & Devices								
EXPENSE								
Manager	Fuses, spade connectors, PCB testing					1.0000	2,000.00	
							2,000.00	
							Manager Totals \$4,500.00	
	<i>Supplies Totals</i>	\$9,500.00	\$4,500.00	\$8,867.00	\$4,500.00	0%	\$0.00	
	<i>Services and Supplies Totals</i>	\$9,500.00	\$4,500.00	\$8,867.00	\$4,500.00	0%	\$0.00	
Capital Outlay								
500.42.34-610	Capital Salaries	.00	.00	.00	.00		.00	
500.42.34-660	Distribution System	145,154.00	231,132.00	175,000.00	172,395.00	(25)	(58,737.00)	
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 - three phase (150kVA)					1.0000	7,605.00	7,605.00
Manager	Pad mount transformer - three phase (2500 kVA)					1.0000	35,000.00	35,000.00
Manager	Pad mount transformer - three phase (75kVA)					3.0000	6,130.00	18,390.00
Manager	Pad mount transformers - One Winnetka Project					2.0000	35,000.00	70,000.00
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 \$172,395.00
	<i>Capital Outlay Totals</i>	\$145,154.00	\$231,132.00	\$175,000.00	\$172,395.00	(25%)	(58,737.00)	
Division 34 - Line Transformers & Devices Totals		\$154,654.00	\$235,632.00	\$183,867.00	\$176,895.00	(25%)	(58,737.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 35 - Meters							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Services and Supplies							
Supplies							
500.42.35-547	Distribution Material	18,500.00	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>		\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	0%	\$0.00
Capital Outlay							
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		\$18,500.00	\$18,500.00	\$18,500.00	\$18,500.00	0%	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 36 - Substation							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Services and Supplies							
Services & Charges							
500.42.36-572	Repair & Maintenance - Landscape	2,160.00	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 & Charges Totals</i>		\$2,160.00	\$2,160.00	\$2,160.00	\$2,160.00	0%	\$0.00
Supplies							
500.42.36-547	Distribution Material	169,500.00	116,750.00	71,000.00	139,250.00	19	22,500.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Battery charger for Electric Plant				1.0000	7,000.00	7,000.00
Manager	Breaker charging motors				3.0000	750.00	2,250.00
Manager	Consumables				1.0000	7,500.00	7,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 42 - Electric Distribution								
Division 36 - Substation								
EXPENSE								
Manager	Control voltage supervision relay (EP, PLC,SLC,Yards)					1.0000	11,000.00	
Manager	CT replacement PLC and SLC					1.0000	8,000.00	
Manager	Doble ProTest Software Maintenance Agreement (Year 3 of 3)					1.0000	3,000.00	
Manager	Fire proof cabinets					4.0000	2,000.00	
Manager	LTC oil filters					2.0000	500.00	
Manager	Medium voltage breaker					1.0000	45,000.00	
Manager	Protective relays					1.0000	5,000.00	
Manager	Recloser overhaul					3.0000	5,500.00	
Manager	Regulator bushing repair					1.0000	15,000.00	
Manager	Replacement of transformer #3 protection system relay					1.0000	6,000.00	
Manager	Transformer oil testing					1.0000	4,000.00	
Manager Totals							\$139,250.00	
<i>Supplies Totals</i>		\$169,500.00	\$116,750.00	\$71,000.00	\$139,250.00	19%	\$22,500.00	
<i>Services and Supplies Totals</i>		\$171,660.00	\$118,910.00	\$73,160.00	\$141,410.00	19%	\$22,500.00	
Capital Outlay								
500.42.36-610	Capital Salaries	.00	.00	.00	.00		.00	
500.42.36-615	Buildings & Structures	.00	.00	.00	.00		.00	
500.42.36-660	Distribution System	.00	150,000.00	60,000.00	690,000.00	360	540,000.00	
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 @ NF trans yard & building modifications					1.0000	180,000.00	180,000.00
Manager	Professional services - switchgear specification					1.0000	30,000.00	30,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 36 - Substation							
EXPENSE							
Manager	Professional services - transformer specification					1.0000	50,000.00
Manager	Substation switchgear and breakers					1.0000	430,000.00
							Manager Totals
							\$690,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$150,000.00	\$60,000.00	\$690,000.00	360%	\$540,000.00
Division	36 - Substation Totals	\$171,660.00	\$268,910.00	\$133,160.00	\$831,410.00	209%	\$562,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 37 - New Bus-Cable Pulling & Conduit							
EXPENSE							
Capital Outlay							
500.42.37-660	Distribution System	440,000.00	523,000.00	294,000.00	440,000.00	(16)	(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	400,000.00	400,000.00
Manager	Directional boring & conduit installation - One Winnetka				1.0000	40,000.00	40,000.00
						Manager Totals	\$440,000.00
	<i>Capital Outlay Totals</i>	\$440,000.00	\$523,000.00	\$294,000.00	\$440,000.00	(16%)	(\$83,000.00)
Division	37 - New Bus-Cable Pulling & Conduit Totals	\$440,000.00	\$523,000.00	\$294,000.00	\$440,000.00	(16%)	(\$83,000.00)
Department	42 - Electric Distribution Totals	\$4,007,619.00	\$4,439,261.00	\$3,819,567.00	\$4,902,135.00	10%	\$462,874.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 500 - Electric Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
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>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	0%	\$0.00
	Division 01 - Department Wide Totals	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	0%	\$0.00
	Department 88 - Depreciation Totals	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	<u>\$1,600,000.00</u>	0%	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 500 - Electric Fund								
Department 99 - Transfers								
Division 01 - Department Wide								
EXPENSE								
Transfers								
500.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	1,044,784.00	1,011,581.00	1,011,581.00	1,003,938.00	(1)	(7,643.00)	
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 121,837,171 kWh)					1.0000	1,003,938.00	1,003,938.00
							Manager Totals	\$1,003,938.00
500.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00	
	<i>Transfers Totals</i>	\$1,044,784.00	\$1,011,581.00	\$1,011,581.00	\$1,003,938.00	(1%)	(\$7,643.00)	
	Division 01 - Department Wide Totals	\$1,044,784.00	\$1,011,581.00	\$1,011,581.00	\$1,003,938.00	(1%)	(\$7,643.00)	
	Department 99 - Transfers Totals	\$1,044,784.00	\$1,011,581.00	\$1,011,581.00	\$1,003,938.00	(1%)	(\$7,643.00)	
	EXPENSE TOTALS	\$18,937,928.00	\$20,355,548.00	\$19,692,764.00	\$20,663,321.00	2%	\$307,773.00	
	Fund 500 - Electric Fund Totals							
	REVENUE TOTALS	\$16,046,477.00	\$17,697,623.00	\$17,616,260.00	\$17,872,725.00	1%	\$175,102.00	
	EXPENSE TOTALS	\$18,937,928.00	\$20,355,548.00	\$19,692,764.00	\$20,663,321.00	2%	\$307,773.00	
	Fund 500 - Electric Fund Totals	(\$2,891,451.00)	(\$2,657,925.00)	(\$2,076,504.00)	(\$2,790,596.00)	5%	(\$132,671.00)	

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

- Implemented rate structures identified in Water Fund Rate Study.
- Performed preventative maintenance on water distribution system which included valve maintenance, valve replacement, leak detection, hydrant maintenance and water meter replacement.
- Complete preventative maintenance work at Water Plant which included replacement of flow meters on filters, dive inspection of raw water line, replacement of low lift pump meter, basin cleaning and vibration testing of pumps.
- Re-paved entrance to Water Plant / Electric Plant and adjacent Tower Road Beach.
- Replaced wholesale meter and performed accuracy testing on (2) of the (3) wholesale water meters.
- Responded to (31) water main breaks at the close of September.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **9.2**

FY 2018 FTEs: **9.2**

FY 2017 FTEs: **9.2**

FY 2016 FTEs: **9.2**

Proposed FY 2019 Cost of Salaries and Benefits: **\$1,390,298**

Projected FY 2018 Cost of Salaries and Benefits: **\$1,467,396**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$1,272,617**

FY2017 Budget vs. FY2018 Proposed Budget % Change: **-5.4%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$1,927,269**

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**

Projected Year-End FY 2018 S&S Budget: **\$1,485,376**

Actual FY 2017 Cost of Services and Supplies: **\$1,305,862**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **5.4%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
Install new service connections	<ul style="list-style-type: none"> Tap new water services to the distribution system resulting from new construction and/or customer upgrades. 	12/31/19
	<ul style="list-style-type: none"> Install new water meters resulting from new construction and/or customer upgrades. 	12/31/19
Perform preventative maintenance programs to maintain the reliability of water system	<ul style="list-style-type: none"> Perform leak detection on the distribution system in Spring 2019. 	4/15/19
	<ul style="list-style-type: none"> Perform leak detection on the distribution system in Summer 2019. 	7/15/19
	<ul style="list-style-type: none"> Perform leak detection on the distribution system in Fall 2019. 	12/1/19
	<ul style="list-style-type: none"> Sandblast and paint approximately 160 fire hydrants. 	9/15/19
	<ul style="list-style-type: none"> Prepare fire hydrants for winter. 	11/15/19
	<ul style="list-style-type: none"> Perform valve maintenance on approximately 80 valves. 	12/31/19
	<ul style="list-style-type: none"> Replace ~200 water meters and test their as-found accuracy. 	12/31/19
	<ul style="list-style-type: none"> Perform vibration testing of pumps. 	12/31/19
	<ul style="list-style-type: none"> Perform inspection and cleaning of sedimentation basins in Spring 2019. 	5/1/19
	<ul style="list-style-type: none"> Perform inspection and cleaning of sedimentation basins in Fall 2019. 	11/15/19
Implement long-term capital plan resulting from Water Fund Cost of Service Study and Water Main Replacement Plan	<ul style="list-style-type: none"> Implement new water rates required to support water main replacement plan. 	1/1/19
	<ul style="list-style-type: none"> Complete IEPA loan process for 2019 & 2020 water main replacement projects. 	6/1/19
Invest in maintenance and improvements at the Water Plant and Reservoir	<ul style="list-style-type: none"> Perform dive inspection and cleaning of raw water intake screen 	6/15/19
	<ul style="list-style-type: none"> Install stone over raw water intake as identified in inspection. 	9/01/19
	<ul style="list-style-type: none"> Replace two sections of roof 	10/01/19
	<ul style="list-style-type: none"> Install ~10kW solar system on roof 	12/31/19
Perform service improvements to increase reliability in the water distribution system	<ul style="list-style-type: none"> Replace approximately (8) valves at different locations on water distribution system 	12/31/19
	<ul style="list-style-type: none"> Replace (10) fire hydrants at different locations on system 	12/31/19
	<ul style="list-style-type: none"> Renew integrity of Willow Road water main crossing at railroad 	12/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Anticipated Completion Status

Objective

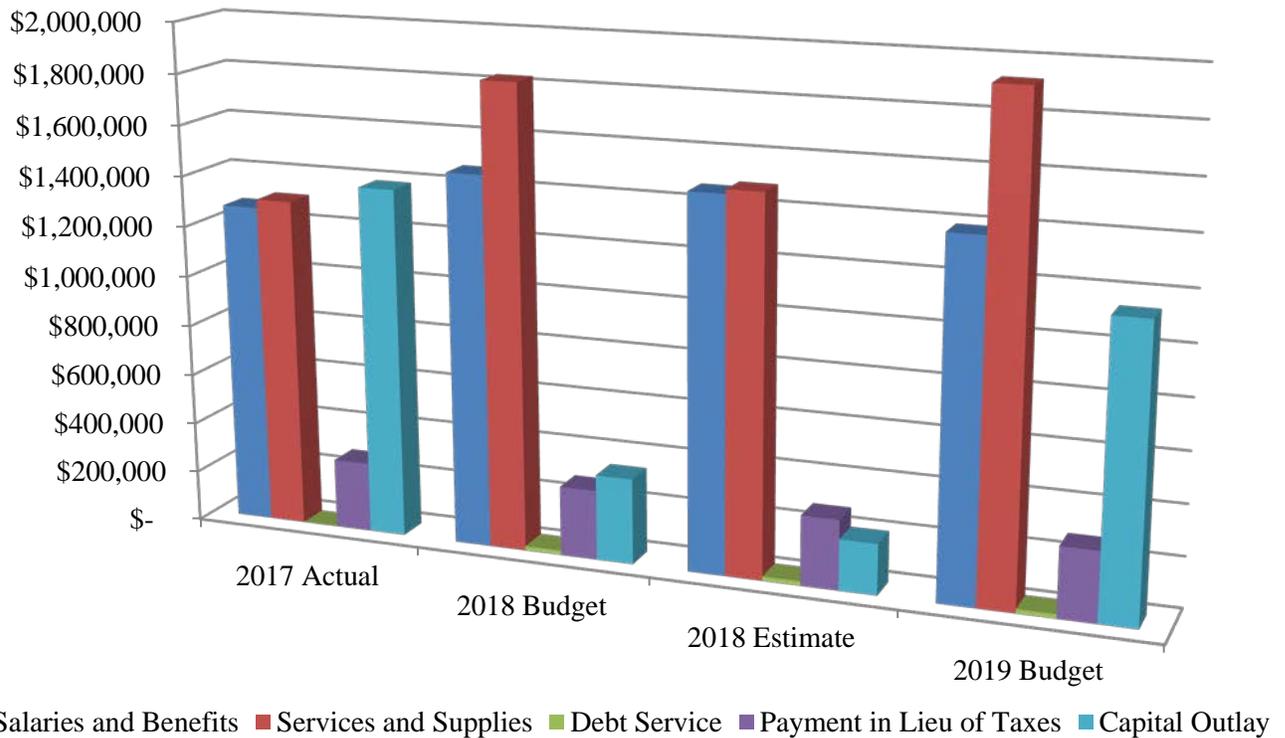
Adherence to regulatory requirements.	Ongoing
Install new service connections.	Ongoing
Perform preventative maintenance programs to maintain the reliability of water system.	FY2018 Complete/In Progress
Implement recommendations from rate study for Water Fund to further strategies for long-term capital planning.	Complete



Financial Summary

Water Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 4,102,536	\$ 3,845,335	\$ 3,886,577	\$ 4,742,286	23.3%	22.0%
Expenses	\$ (2,855,039)	\$ (3,593,112)	\$ (3,246,932)	\$ (3,611,727)	0.5%	11.2%
Net Operating Income (loss)	\$ 1,247,497	\$ 252,223	\$ 639,645	\$ 1,130,559	348.2%	76.7%
Operating Expense Detail						
Salaries and Benefits	\$ 1,272,617	\$ 1,470,297	\$ 1,467,396	\$ 1,390,298	-5.4%	-5.3%
Services and Supplies	\$ 1,305,862	\$ 1,828,655	\$ 1,485,376	\$ 1,927,269	5.4%	29.7%
Debt Service	\$ -	\$ 17,600	\$ 17,600	\$ 17,600	100.0%	100.0%
Payment in Lieu of Taxes	\$ 276,560	\$ 276,560	\$ 276,560	\$ 276,560	0.0%	0.0%
	\$ 2,855,039	\$ 3,593,112	\$ 3,246,932	\$ 3,611,727		
Capital Outlay	\$ 1,386,267	\$ 339,208	\$ 201,359	\$ 1,141,517	236.5%	466.9%
Total Fund Expense	\$ 4,241,306	\$ 3,932,320	\$ 3,448,291	\$ 4,753,244	20.9%	37.8%
Net Fund Income (loss)	\$ (138,770)	\$ (86,985)	\$ 438,286	\$ (10,958)	-87.4%	-102.5%

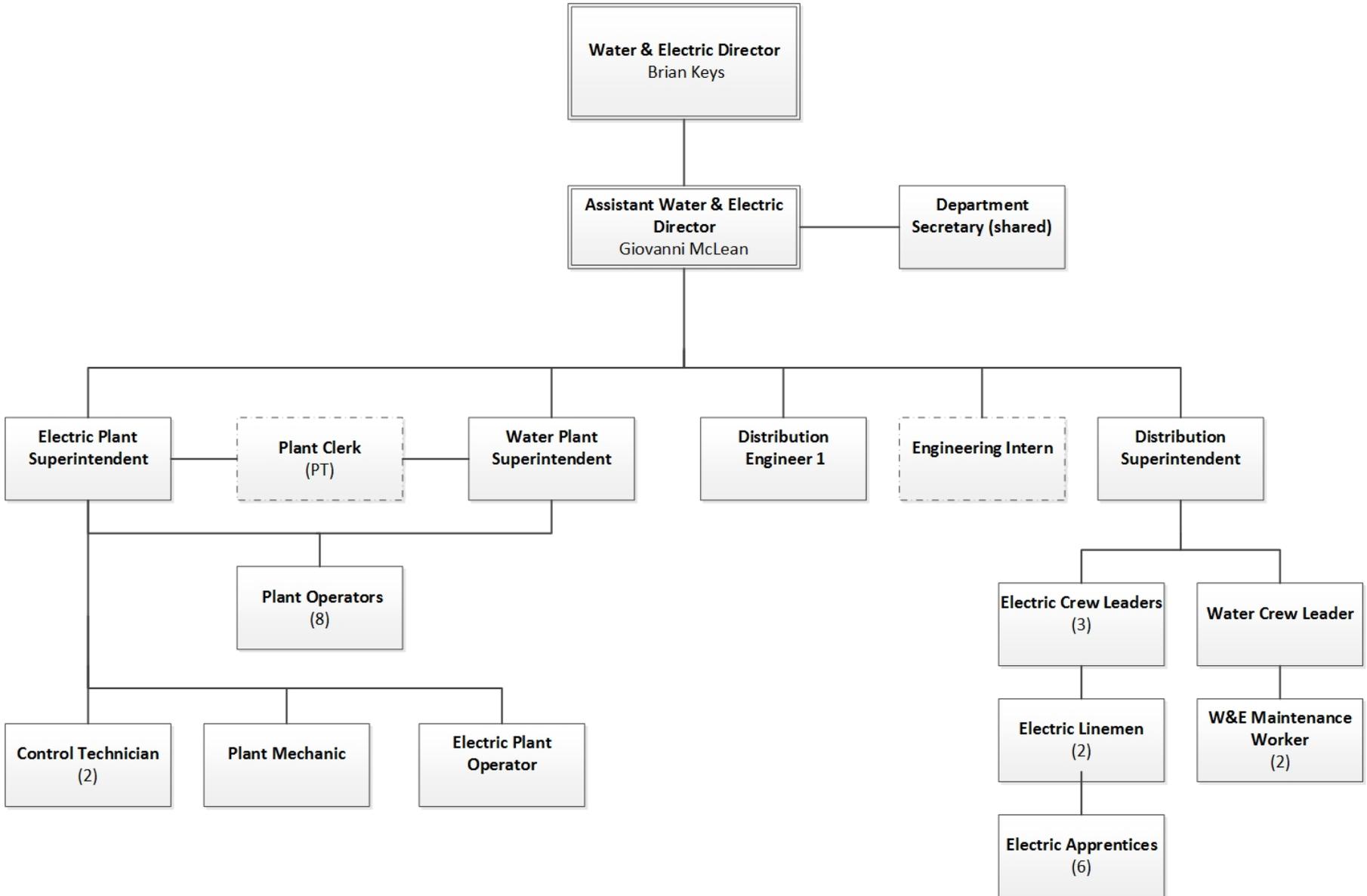
Water Fund



Note: The 'Actual 2017' amount in the 'Salaries and Benefits' category figure above includes \$38,500 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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							

REVENUE

Charges For Service

Utilities- Electric, Water, Sewer, Refuse

520-446.05	Water Service Winnetka	2,546,897.00	2,696,645.00	2,631,874.00	3,165,021.00	17	468,376.00
------------	------------------------	--------------	--------------	--------------	--------------	----	------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2019 Sales 74,726 kcu.ft @ \$38.00	1.0000	2,839,588.00	2,839,588.00
Manager	Water meters =<1-inch (3,855 @ \$6.10/meter)	12.0000	23,516.00	282,192.00
Manager	Water meters 1.5-inch (271 @ \$7.20/meter)	12.0000	1,951.00	23,412.00
Manager	Water meters 2-inch (119 @ \$10.20/meter)	12.0000	1,214.00	14,568.00
Manager	Water meters 3-inch (11 @ \$32.45/meter)	12.0000	357.00	4,284.00
Manager	Water meters 4-inch (2 @ \$40.70/meter)	12.0000	81.40	976.80
Manager Totals				\$3,165,020.80

520-446.10	Water Service Northfield	514,706.00	510,502.00	641,806.00	848,652.00	66	338,150.00
------------	--------------------------	------------	------------	------------	------------	----	------------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2019 Sales 40,412kcu.ft @ \$21.00	1.0000	848,652.00	848,652.00
Manager Totals				\$848,652.00

520-446.20	Water Service Unincorporated	484,023.00	481,084.00	411,802.00	557,795.00	16	76,711.00
------------	------------------------------	------------	------------	------------	------------	----	-----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
-------	-------------	-----------------	---------------	--------------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
REVENUE							
Manager	CY2019 Sales 7,912 kcu.ft @ \$68.02					1.0000	538,175.00
Manager	Water meters =<1-inch (137 @ \$6.10/meter)					12.0000	836.00
Manager	Water meters 1.5-inch (84 @ \$7.20/meter)					12.0000	605.00
Manager	Water meters 2-inch (19 @ \$10.20/meter)					12.0000	194.00
Manager Totals							\$557,795.00
520-446.30	Water Service Special	30,279.00	65,769.00	62,314.00	63,759.00	(3)	(2,010.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	CY2019 Sales 2,166 kcu.ft @ \$28.49					1.0000	61,710.00
Manager	Water meters 3-inch (4 @ \$32.45/meter)					12.0000	130.00
Manager	Water meters 4-inch (1 @ \$40.70/meter)					12.0000	40.70
Manager Totals							\$63,758.40
520-446.60	Water Service Penalties	12,500.00	12,500.00	17,225.00	17,225.00	38	4,725.00
520-446.65	Water Service Fees - Turn Off / Turn On	.00	.00	.00	.00		.00
520-446.70	Water Service Miscellaneous	.00	.00	2,394.00	.00		.00
520-446.81	Water Service Construction-Water Use	.00	.00	9,213.00	6,000.00		6,000.00
520-446.82	Water Service Fees - Water Connection	80,000.00	66,237.00	56,997.00	65,000.00	(2)	(1,237.00)
<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>		\$3,668,405.00	\$3,832,737.00	\$3,833,625.00	\$4,723,452.00	23%	\$890,715.00
<i>Charges For Service Totals</i>		\$3,668,405.00	\$3,832,737.00	\$3,833,625.00	\$4,723,452.00	23%	\$890,715.00
Other Revenue							
520-470	Property Sales	.00	.00	.00	.00		.00
520-474.10	Other Miscellaneous Donations	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 520 - Water Fund								
REVENUE								
520-474.90	Other Miscellaneous Income	1,000,000.00	.00	6,000.00	.00		.00	
	<i>Other Revenue Totals</i>	<u>\$1,000,000.00</u>	<u>\$0.00</u>	<u>\$6,000.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>	
Interest Income								
520-460.05	Interest Interest on Investments	9,932.00	12,598.00	46,952.00	18,834.00	49	6,236.00	
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 (\$2,511,162) * 0.75%					.0075	2,511,162.00	18,833.72
							Manager Totals	<u>\$18,833.72</u>
	<i>Interest Income Totals</i>	<u>\$9,932.00</u>	<u>\$12,598.00</u>	<u>\$46,952.00</u>	<u>\$18,834.00</u>	49%	<u>\$6,236.00</u>	
	REVENUE TOTALS	<u>\$4,678,337.00</u>	<u>\$3,845,335.00</u>	<u>\$3,886,577.00</u>	<u>\$4,742,286.00</u>	23%	<u>\$896,951.00</u>	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Employee Pay							
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>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Benefits							
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	1,290.00		1,290.00
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$1,290.00	+++	\$1,290.00
Pensions							
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>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$1,290.00	+++	\$1,290.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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
---------------	------------------------	------------	------------	------------	------------	--	-----

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	155,000.00	143,000.00	26,000.00	157,500.00	10	14,500.00
---------------	---------------------	------------	------------	-----------	------------	----	-----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Interconnection study	1.0000	30,000.00	30,000.00
Manager	Professional services - automated metering (25%)	1.0000	7,500.00	7,500.00
Manager	Professional services - high lift pump surge tank design	1.0000	30,000.00	30,000.00
Manager	Professional services - Sheridan Road water main	1.0000	40,000.00	40,000.00
Manager	Professional services - evaluate liquid chlorine conversion	1.0000	50,000.00	50,000.00
			Manager Totals	\$157,500.00

520.60.01-552	Engineering Services	500.00	500.00	.00	500.00		.00
---------------	----------------------	--------	--------	-----	--------	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 520 - Water Fund								
Department 60 - Water General								
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	Drafting / AutoCAD services					4.0000	125.00	500.00
							Manager Totals	\$500.00
520.60.01-555	GIS & Aerial Mapping	26,500.00	15,040.00	15,040.00	11,766.00	(22)	(3,274.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	MGP GIS services 50% of \$23,531					1.0000	11,766.00	11,766.00
							Manager Totals	\$11,766.00
520.60.01-556	Village Data Processing / Network Charge	8,508.00	8,933.00	8,933.00	9,380.00	5	447.00	
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	781.66	9,379.92
							Manager Totals	\$9,379.92
520.60.01-557	Technology Licensing & Maintenance	2,850.00	4,450.00	.00	4,000.00	(10)	(450.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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)			2.0000	1,100.00	2,200.00	
Manager	KYPipe model (annual fee)			1.0000	600.00	600.00	
						Manager Totals	\$4,000.00

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	16,800.00	14,363.00	14,363.00	14,744.00	3	381.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	831000**** (AT&T Fiber) Northfield			12.0000	325.00	3,900.00	
Manager	831000**** (AT&T Fiber) Plant			12.0000	325.00	3,900.00	
Manager	831000**** (AT&T Fiber) Wilmette			12.0000	325.00	3,900.00	
Manager	Monthly PRI share (Comcast)			12.0000	253.64	3,043.68	
						Manager Totals	\$14,743.68

520.60.01-564	Cell Phones & Radios	.00	800.00	.00	800.00		.00
---------------	----------------------	-----	--------	-----	--------	--	-----



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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							<u>\$800.00</u>

520.60.01-568 Utilities 184,710.00 184,710.00 165,787.00 184,710.00 .00

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							<u>\$184,710.00</u>

520.60.01-570 Repair & Maintenance - Buildings 10,000.00 32,000.00 27,000.00 153,900.00 381 121,900.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Building maintenance				1.0000	5,000.00	5,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
Manager	HVAC maintenance Water Plant (200/unit)					2.0000	400.00
Manager	Misc. cleaning and maintenance supplies					1.0000	5,000.00
Manager	Water Plant - ~10 kW solar panels					1.0000	37,500.00
Manager	Water Plant exterior lighting					1.0000	2,000.00
Manager	Water Plant roof replacement (1 section)					1.0000	49,000.00
Manager	Water Plant slope stability - inlets, pipe and plantings					1.0000	45,000.00
Manager	Yards lobby security					1.0000	10,000.00
Manager Totals							\$153,900.00
520.60.01-572	Repair & Maintenance - Landscape	.00	31,980.00	31,980.00	1,980.00	(94)	(30,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Landscaping for Water Plant (50%)					36.0000	55.00
Manager Totals							\$1,980.00
520.60.01-574	Vehicle Maint Service Charge	26,700.00	28,740.00	28,740.00	32,196.00	12	3,456.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Fleet maintenance					1.0000	32,196.00
Manager Totals							\$32,196.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 520 - Water Fund								
Department 60 - Water General								
Division 01 - Department Wide								
EXPENSE								
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	350.00	350.00	.00	350.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Bid/RFP notices					5.0000	70.00	350.00
							Manager Totals	\$350.00
520.60.01-581	Training & Travel	3,000.00	4,700.00	4,700.00	4,300.00	(9)	(400.00)	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
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	WaterCon 2019 conference					2.0000	650.00	1,300.00
							Manager Totals	\$4,300.00
520.60.01-583	Property Insurance	41,000.00	41,000.00	41,000.00	34,850.00	(15)	(6,150.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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	Property insurance				1.0000	34,850.00	34,850.00
						Manager Totals	<u>\$34,850.00</u>

Services & Charges Totals \$1,038,718.00 \$1,073,366.00 \$926,343.00 \$1,173,776.00 9% \$100,410.00

Supplies

520.60.01-531 Office Supplies - General 5,000.00 5,000.00 3,475.00 5,000.00 .00

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	<u>\$5,000.00</u>

520.60.01-532 Computer Equipment 1,000.00 .00 .00 .00 .00

520.60.01-537 Uniforms .00 .00 .00 .00 .00

520.60.01-540 Other Operating Supplies 5,750.00 750.00 .00 6,750.00 800 6,000.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	AED maintenance				1.0000	250.00	250.00
Manager	Cross control customer survey (IEPA required, every 2 years)				1.0000	6,000.00	6,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
Manager	Freight and postage					1.0000	500.00
							500.00
							Manager Totals \$6,750.00
520.60.01-542	Vehicles, Parts and Equipment	22,000.00	41,000.00	40,383.00	.00	(100)	(41,000.00)
	<i>Supplies Totals</i>	<i>\$33,750.00</i>	<i>\$46,750.00</i>	<i>\$43,858.00</i>	<i>\$11,750.00</i>	<i>(75%)</i>	<i>(\$35,000.00)</i>
	<i>Services and Supplies Totals</i>	<i>\$1,072,468.00</i>	<i>\$1,120,116.00</i>	<i>\$970,201.00</i>	<i>\$1,185,526.00</i>	<i>6%</i>	<i>\$65,410.00</i>
Capital Outlay							
520.60.01-615	Buildings & Structures	.00	.00	.00	100,000.00		100,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Replace roof over filter basins					1.0000	100,000.00
							100,000.00
							Manager Totals \$100,000.00
520.60.01-625	Heavy Machinery	.00	.00	.00	.00		.00
520.60.01-630	Motor Vehicles	.00	25,000.00	20,851.00	56,250.00	125	31,250.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Vector Truck (1/8 cost, PW vehicle)					1.0000	56,250.00
							56,250.00
							Manager Totals \$56,250.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
	<i>Capital Outlay Totals</i>	\$0.00	\$25,000.00	\$20,851.00	\$156,250.00	525%	\$131,250.00
<u>Insurance and Other Chargebacks</u>							
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
<u>Depreciation Expense</u>							
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
<u>Debt Service</u>							
520.60.01-705	Principal	.00	.00	.00	.00		.00
520.60.01-710	Interest	.00	17,600.00	17,600.00	17,600.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	FY2019 interest expense for \$1,000,000 loan from General Fund				1.0000	17,600.00	17,600.00
						Manager Totals	\$17,600.00
	<i>Debt Service Totals</i>	\$0.00	\$17,600.00	\$17,600.00	\$17,600.00	0%	\$0.00
<u>Transfers</u>							
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	\$1,072,468.00	\$1,162,716.00	\$1,008,652.00	\$1,360,666.00	17%	\$197,950.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							

Division 10 - Administration

EXPENSE

Salary and Benefits

Employee Pay

520.60.10-511	Regular Salaries	133,493.00	142,393.00	142,393.00	147,722.00	4	5,329.00
---------------	------------------	------------	------------	------------	------------	---	----------

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	301601 - Administrative Secretary	Earnings		12,378.00
Manager	500101 - Water & Electric Director	Earnings		57,496.00
Manager	500202 - Assistant W&E Director	Earnings		43,610.00
Manager	501302 - Distribution Engineer 1	Earnings		31,357.00
Manager	509999 - W&E Budget Only	Earnings		2,881.00
Manager Totals				<u>\$147,722.00</u>

520.60.10-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.10-513	Part Time Salaries	4,030.00	4,030.00	4,030.00	2,574.00	(36)	(1,456.00)

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	501303 - Engineering Intern	Earnings		2,574.00
Manager Totals				<u>\$2,574.00</u>

520.60.10-515	Sick Cashed In	3,210.00	1,716.00	1,716.00	1,143.00	(33)	(573.00)
520.60.10-518	Other Compensation	825.00	825.00	825.00	825.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 10 - Administration							
EXPENSE							
	<i>Employee Pay Totals</i>	\$141,558.00	\$148,964.00	\$148,964.00	\$152,264.00	2%	\$3,300.00
Benefits							
520.60.10-521	Fringe Benefits - Worker's Compensation	61,565.00	61,565.00	61,565.00	61,565.00		.00
520.60.10-522	Fringe Benefits - Medical / Dental Insurance	19,207.00	23,228.00	23,228.00	24,062.00	4	834.00
520.60.10-528	Fringe Benefits - Life Insurance	103.00	186.00	186.00	158.00	(15)	(28.00)
	<i>Benefits Totals</i>	\$80,875.00	\$84,979.00	\$84,979.00	\$85,785.00	1%	\$806.00
Pensions							
520.60.10-523	Fringe Benefits - Medicare	2,053.00	2,184.00	2,184.00	2,238.00	2	54.00
520.60.10-525	Fringe Benefits - IMRF Pension Er Contribution	18,665.00	19,236.00	19,236.00	17,588.00	(9)	(1,648.00)
	<i>Pensions Totals</i>	\$20,718.00	\$21,420.00	\$21,420.00	\$19,826.00	(7%)	(\$1,594.00)
	<i>Salary and Benefits Totals</i>	\$243,151.00	\$255,363.00	\$255,363.00	\$257,875.00	1%	\$2,512.00
	Division 10 - Administration Totals	\$243,151.00	\$255,363.00	\$255,363.00	\$257,875.00	1%	\$2,512.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																
Fund 520 - Water Fund																																							
Department 60 - Water General																																							
Division 21 - Engineering																																							
EXPENSE																																							
Salary and Benefits																																							
Employee Pay																																							
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																																
Services and Supplies																																							
Services & Charges																																							
520.60.21-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00																																
<i>Services & Charges Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00																																
Supplies																																							
520.60.21-540	Other Operating Supplies	5,000.00	500.00	500.00	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></th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>Other supplies</td> <td></td> <td></td> <td>1.0000</td> <td>500.00</td> <td></td> <td>500.00</td> </tr> <tr> <td colspan="6"></td> <td>Manager Totals</td> <td>\$500.00</td> </tr> </tbody> </table>								Budget Transactions								Level	Transaction			Number of Units	Cost Per Unit		Total Amount	Manager	Other supplies			1.0000	500.00		500.00							Manager Totals	\$500.00
Budget Transactions																																							
Level	Transaction			Number of Units	Cost Per Unit		Total Amount																																
Manager	Other supplies			1.0000	500.00		500.00																																
						Manager Totals	\$500.00																																
<i>Supplies Totals</i>		\$5,000.00	\$500.00	\$500.00	\$500.00	0%	\$0.00																																
<i>Services and Supplies Totals</i>		\$5,000.00	\$500.00	\$500.00	\$500.00	0%	\$0.00																																
Division 21 - Engineering Totals		\$5,000.00	\$500.00	\$500.00	\$500.00	0%	\$0.00																																
Department 60 - Water General Totals		\$1,320,619.00	\$1,418,579.00	\$1,264,515.00	\$1,619,041.00	14%	\$200,462.00																																



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division 40 - Water Plant							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.61.40-511	Regular Salaries	535,882.00	544,644.00	544,644.00	518,162.00	(5)	(26,482.00)
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		500501 - Water Plant Superintendent		Earnings		125,691.00
	Manager		501001 - E & W Plant Operator		Earnings		50,982.00
	Manager		501002 - E & W Plant Operator		Earnings		42,055.00
	Manager		501003 - E & W Plant Operator		Earnings		50,982.00
	Manager		501004 - E & W Plant Operator		Earnings		50,982.00
	Manager		501005 - E & W Plant Operator		Earnings		50,982.00
	Manager		501006 - E & W Plant Operator		Earnings		49,430.00
	Manager		501007 - E & W Plant Operator		Earnings		42,647.00
	Manager		501008 - E & W Plant Operator		Earnings		44,279.00
	Manager		509999 - W&E Budget Only		Earnings		10,132.00
						Manager Totals	\$518,162.00
520.61.40-512	Overtime Salaries	17,787.00	13,729.00	13,729.00	18,000.00	31	4,271.00
520.61.40-515	Sick Cashed In	3,002.00	2,901.00	.00	5,352.00	84	2,451.00
	<i>Employee Pay Totals</i>	\$556,671.00	\$561,274.00	\$558,373.00	\$541,514.00	(4%)	(\$19,760.00)
Benefits							
520.61.40-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division 40 - Water Plant							
EXPENSE							
520.61.40-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.61.40-522	Fringe Benefits - Medical / Dental Insurance	99,847.00	109,943.00	109,943.00	102,580.00	(7)	(7,363.00)
520.61.40-528	Fringe Benefits - Life Insurance	483.00	718.00	718.00	561.00	(22)	(157.00)
	<i>Benefits Totals</i>	\$100,330.00	\$110,661.00	\$110,661.00	\$103,141.00	(7%)	(\$7,520.00)
<u>Pensions</u>							
520.61.40-523	Fringe Benefits - Medicare	8,072.00	8,139.00	8,139.00	7,852.00	(4)	(287.00)
520.61.40-524	Fringe Benefits - Social Security	33,966.00	34,359.00	34,359.00	32,565.00	(5)	(1,794.00)
520.61.40-525	Fringe Benefits - IMRF Pension Er Contribution	75,543.00	76,847.00	76,847.00	63,630.00	(17)	(13,217.00)
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>	\$117,581.00	\$119,345.00	\$119,345.00	\$104,047.00	(13%)	(\$15,298.00)
	<i>Salary and Benefits Totals</i>	\$774,582.00	\$791,280.00	\$788,379.00	\$748,702.00	(5%)	(\$42,578.00)
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.61.40-567	Operations & Maintenance	113,300.00	126,200.00	95,770.00	110,100.00	(13)	(16,100.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	20" Raw water mag meter	1.0000	15,000.00	15,000.00
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



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division 40 - Water Plant							
EXPENSE							
Manager	Chlorine safety equipment					1.0000	5,000.00
Manager	Maintenance commodities					1.0000	24,000.00
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	Water Plant MWRD					1.0000	30,000.00
Manager Totals							\$110,100.00
520.61.40-581	Training & Travel	9,000.00	9,000.00	3,670.00	8,000.00	(11)	(1,000.00)
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	2,500.00
Manager	Water Plant Operator Training					1.0000	2,000.00
Manager Totals							\$8,000.00
<i>Services & Charges Totals</i>		\$122,300.00	\$135,200.00	\$99,440.00	\$118,100.00	(13%)	(\$17,100.00)
Supplies							
520.61.40-535	Lab & Chemicals	183,575.00	158,575.00	92,106.00	161,815.00	2	3,240.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division 40 - Water Plant							
EXPENSE							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Laboratory requirements				1.0000	12,875.00	12,875.00
Manager	PDC/McHenry Labs				1.0000	5,700.00	5,700.00
Manager	Purification chemicals				1.0000	135,000.00	135,000.00
Manager	UCMR4 testing				1.0000	8,240.00	8,240.00
						Manager Totals	\$161,815.00
520.61.40-537	Uniforms	665.00	725.00	790.00	825.00	14	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	Flame resistant uniform (Supt.)				1.0000	350.00	350.00
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	\$825.00
	<i>Supplies Totals</i>	\$184,240.00	\$159,300.00	\$92,896.00	\$162,640.00	2%	\$3,340.00
	<i>Services and Supplies Totals</i>	\$306,540.00	\$294,500.00	\$192,336.00	\$280,740.00	(5%)	(\$13,760.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 520 - Water Fund								
Department 61 - Water Plant								
Division 40 - Water Plant								
EXPENSE								
Capital Outlay								
520.61.40-610	Capital Salaries	.00	.00	.00	.00		.00	
520.61.40-620	Improvements Other Than Buildings	135,000.00	.00	.00	160,000.00		160,000.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Raw water intake maintenance					1.0000	160,000.00	160,000.00
						Manager Totals		\$160,000.00
520.61.40-625	Heavy Machinery	.00	.00	.00	.00		.00	
	<i>Capital Outlay Totals</i>	\$135,000.00	\$0.00	\$0.00	\$160,000.00	+++	\$160,000.00	
	Division 40 - Water Plant Totals	\$1,216,122.00	\$1,085,780.00	\$980,715.00	\$1,189,442.00	10%	\$103,662.00	
	Department 61 - Water Plant Totals	\$1,216,122.00	\$1,085,780.00	\$980,715.00	\$1,189,442.00	10%	\$103,662.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 30 - General Distribution							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.30-511	Regular Salaries	129,417.00	112,035.00	112,035.00	136,610.00	22	24,575.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	500601 - Distribution Superintendent				Earnings		41,069.00
Manager	501601 - Water Distribution Supervisor				Earnings		39,725.00
Manager	502401 - W & E Maintenance Worker				Earnings		25,631.00
Manager	502402 - W & E Maintenance Worker				Earnings		25,254.00
Manager	509999 - W&E Budget Only				Earnings		4,931.00
Manager Totals							\$136,610.00
520.62.30-512	Overtime Salaries	142,609.00	178,580.00	178,580.00	122,000.00	(32)	(56,580.00)
520.62.30-513	Part Time Salaries	4,000.00	4,000.00	4,000.00	4,000.00		.00
Position Transactions							
<i>Level</i>	<i>Position</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	3,740.00	3,740.00	824.00	(78)	(2,916.00)
520.62.30-516	Holiday Salaries	.00	.00	.00	.00		.00
<i>Employee Pay Totals</i>		\$276,026.00	\$298,355.00	\$298,355.00	\$263,434.00	(12%)	(\$34,921.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 30 - General Distribution							
EXPENSE							
Benefits							
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	25,906.00	13,650.00	13,650.00	26,233.00	92	12,583.00
520.62.30-528	Fringe Benefits - Life Insurance	122.00	105.00	105.00	147.00	40	42.00
	<i>Benefits Totals</i>	\$26,028.00	\$13,755.00	\$13,755.00	\$26,380.00	92%	\$12,625.00
Pensions							
520.62.30-523	Fringe Benefits - Medicare	4,004.00	4,352.00	4,352.00	3,845.00	(12)	(507.00)
520.62.30-524	Fringe Benefits - Social Security	12,715.00	12,510.00	12,510.00	11,843.00	(5)	(667.00)
520.62.30-525	Fringe Benefits - IMRF Pension Er Contribution	36,923.00	67,805.00	67,805.00	30,496.00	(55)	(37,309.00)
	<i>Pensions Totals</i>	\$53,642.00	\$84,667.00	\$84,667.00	\$46,184.00	(45%)	(\$38,483.00)
	<i>Salary and Benefits Totals</i>	\$355,696.00	\$396,777.00	\$396,777.00	\$335,998.00	(15%)	(\$60,779.00)
Services and Supplies							
Services & Charges							
520.62.30-567	Operations & Maintenance	87,000.00	83,000.00	68,778.00	83,000.00		.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
Manager	Spoil removal & disposal	1.0000	25,000.00	25,000.00
	Manager Totals			\$83,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 30 - General Distribution							
EXPENSE							
520.62.30-569	Repair & Maintenance - Mach & Equip	.00	.00	.00	.00		.00
520.62.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00		.00
520.62.30-581	Training & Travel	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	Training water crews		1.0000	2,000.00	2,000.00
Manager Totals					<u>\$2,000.00</u>

Services & Charges Totals \$89,000.00 \$85,000.00 \$70,778.00 \$85,000.00 0% \$0.00

Supplies

520.62.30-537	Uniforms	3,060.00	3,010.00	3,010.00	4,366.00	45	1,356.00
---------------	----------	----------	----------	----------	----------	----	----------

Budget Transactions					
Level	Transaction		Number of Units	Cost Per Unit	Total Amount
Manager	Cotton uniform		3.0000	45.00	135.00
Manager	Flame resistant uniform		3.0000	60.00	180.00
Manager	Flame resistant uniform rental (2 persons with 11 sets)		52.0000	38.00	1,976.00
Manager	Safety glasses		3.0000	175.00	525.00
Manager	Safety shoes		2.0000	175.00	350.00
Manager	Winter flame resistant clothing		3.0000	400.00	1,200.00
Manager Totals					<u>\$4,366.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 30 - General Distribution							

EXPENSE

520.62.30-540	Other Operating Supplies	9,780.00	9,840.00	9,840.00	10,318.00	5	478.00
---------------	--------------------------	----------	----------	----------	-----------	---	--------

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			432.0000	2.75	1,188.00	
Manager	JULIE annual assessment (50%)			1.0000	3,100.00	3,100.00	
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	\$10,318.00

520.62.30-548	Other Small Tools & Equipment	8,500.00	8,200.00	8,200.00	21,500.00	162	13,300.00
---------------	-------------------------------	----------	----------	----------	-----------	-----	-----------

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Gas powered cut off saw			1.0000	1,500.00	1,500.00	
Manager	Hydraulic pipe cutter			1.0000	15,000.00	15,000.00	
Manager	Misc. tools, replacement pumps, etc.			1.0000	5,000.00	5,000.00	
						Manager Totals	\$21,500.00

	<i>Supplies Totals</i>	\$21,340.00	\$21,050.00	\$21,050.00	\$36,184.00	72%	\$15,134.00
	<i>Services and Supplies Totals</i>	\$110,340.00	\$106,050.00	\$91,828.00	\$121,184.00	14%	\$15,134.00
Division	30 - General Distribution Totals	\$466,036.00	\$502,827.00	\$488,605.00	\$457,182.00	(9%)	(\$45,645.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 35 - Meters							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.62.35-567	Operations & Maintenance	47,500.00	64,361.00	64,361.00	77,000.00	20	12,639.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Water meter accuracy testing				200.0000	20.00	4,000.00
Manager	Water meter parts (touch pads, wire, couplings)				1.0000	3,000.00	3,000.00
Manager	Water meters - new & replacements				1.0000	70,000.00	70,000.00
						Manager Totals	\$77,000.00
<i>Services & Charges Totals</i>		\$47,500.00	\$64,361.00	\$64,361.00	\$77,000.00	20%	\$12,639.00
<i>Services and Supplies Totals</i>		\$47,500.00	\$64,361.00	\$64,361.00	\$77,000.00	20%	\$12,639.00
<u>Capital Outlay</u>							
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	\$64,361.00	\$64,361.00	\$77,000.00	20%	\$12,639.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 41 - Water Mains							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.41-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.41-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.41-515	Sick Cashed In	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Benefits							
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	21,689.00	9,698.00	9,698.00	24,824.00	156	15,126.00
520.62.41-528	Fringe Benefits - Life Insurance	.00	63.00	63.00	124.00	97	61.00
	<i>Benefits Totals</i>	\$21,689.00	\$9,761.00	\$9,761.00	\$24,948.00	156%	\$15,187.00
Pensions							
520.62.41-523	Fringe Benefits - Medicare	1,090.00	1,163.00	1,163.00	1,606.00	38	443.00
520.62.41-524	Fringe Benefits - Social Security	4,662.00	4,972.00	4,972.00	6,866.00	38	1,894.00
520.62.41-525	Fringe Benefits - IMRF Pension Er Contribution	10,204.00	10,981.00	10,981.00	13,013.00	19	2,032.00
	<i>Pensions Totals</i>	\$15,956.00	\$17,116.00	\$17,116.00	\$21,485.00	26%	\$4,369.00
	<i>Salary and Benefits Totals</i>	\$37,645.00	\$26,877.00	\$26,877.00	\$46,433.00	73%	\$19,556.00
Services and Supplies							
Services & Charges							
520.62.41-567	Operations & Maintenance	147,912.00	163,228.00	107,450.00	192,819.00	18	29,591.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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			15.0000	2,280.00	34,200.00	
Manager	Hydrant antifreeze			9.0000	550.00	4,950.00	
Manager	Hydrant painting			159.0000	79.00	12,561.00	
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			3.0000	8,000.00	24,000.00	
						Manager Totals	\$192,819.00

<i>Services & Charges Totals</i>	\$147,912.00	\$163,228.00	\$107,450.00	\$192,819.00	18%	\$29,591.00
<i>Services and Supplies Totals</i>	\$147,912.00	\$163,228.00	\$107,450.00	\$192,819.00	18%	\$29,591.00

Capital Outlay

520.62.41-610	Capital Salaries	75,191.00	80,208.00	80,208.00	110,746.00	38	30,538.00
---------------	------------------	-----------	-----------	-----------	------------	----	-----------

Position Transactions						
Level	Position	Type	Code	Total Amount		
Manager	501601 - Water Distribution Supervisor	Earnings		48,553.00		
Manager	502401 - W & E Maintenance Worker	Earnings		31,327.00		



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 520 - Water Fund								
Department 62 - Water Distribution								
Division 41 - Water Mains								
EXPENSE								
	Manager	502402 - W & E Maintenance Worker		Earnings			30,866.00	
						Manager Totals	\$110,746.00	
520.62.41-660	Distribution System	932,525.00	234,000.00	100,300.00	714,521.00	205	480,521.00	
Budget Transactions								
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Manager	Main replacement on Mt. Pleasant (Chestnut / Linden)			1.0000	101,411.00	101,411.00	
	Manager	Main replacement on Westmoor (Hibbard / Ardsley)			1.0000	363,110.00	363,110.00	
	Manager	Willow Road rail road crossing (extended carry over)			1.0000	250,000.00	250,000.00	
						Manager Totals	\$714,521.00	
	<i>Capital Outlay Totals</i>		\$1,007,716.00	\$314,208.00	\$180,508.00	\$825,267.00	163%	\$511,059.00
Division	41 - Water Mains Totals		\$1,193,273.00	\$504,313.00	\$314,835.00	\$1,064,519.00	111%	\$560,206.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 42 - Water Reservoir							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Services and Supplies							
Services & Charges							
520.62.42-567	Operations & Maintenance	44,900.00	19,900.00	19,900.00	5,500.00	(72)	(14,400.00)
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	QEI RTU maintenance				1.0000	1,500.00	1,500.00
						Manager Totals	\$5,500.00
<i>Services & Charges Totals</i>		\$44,900.00	\$19,900.00	\$19,900.00	\$5,500.00	(72%)	(\$14,400.00)
<i>Services and Supplies Totals</i>		\$44,900.00	\$19,900.00	\$19,900.00	\$5,500.00	(72%)	(\$14,400.00)
Capital Outlay							
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		\$44,900.00	\$19,900.00	\$19,900.00	\$5,500.00	(72%)	(\$14,400.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 520 - Water Fund								
Department 62 - Water Distribution								
Division 43 - Water Services								
EXPENSE								
<u>Salary and Benefits</u>								
<u>Employee Pay</u>								
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	
<u>Services and Supplies</u>								
<u>Services & Charges</u>								
520.62.43-567	Operations & Maintenance	70,550.00	60,000.00	38,800.00	64,000.00	7	4,000.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Contractor resources - repair of water services					1.0000	21,000.00	21,000.00
Manager	Repair fittings					1.0000	5,000.00	5,000.00
Manager	Tapped saddles, corp. stops, valves, curb boxes					1.0000	38,000.00	38,000.00
<i>Manager Totals</i>								\$64,000.00
<i>Services & Charges Totals</i>		\$70,550.00	\$60,000.00	\$38,800.00	\$64,000.00	7%	\$4,000.00	
<i>Services and Supplies Totals</i>		\$70,550.00	\$60,000.00	\$38,800.00	\$64,000.00	7%	\$4,000.00	
Division 43 - Water Services Totals		\$70,550.00	\$60,000.00	\$38,800.00	\$64,000.00	7%	\$4,000.00	
Department 62 - Water Distribution Totals		\$1,822,259.00	\$1,151,401.00	\$926,501.00	\$1,668,201.00	45%	\$516,800.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 520 - Water Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
520.88.01-800	Depreciation	440,000.00	440,000.00	440,000.00	450,000.00	2	10,000.00
	<i>Depreciation Expense Totals</i>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$450,000.00</u>	<u>2%</u>	<u>\$10,000.00</u>
	Division 01 - Department Wide Totals	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$450,000.00</u>	<u>2%</u>	<u>\$10,000.00</u>
	Department 88 - Depreciation Totals	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$440,000.00</u>	<u>\$450,000.00</u>	<u>2%</u>	<u>\$10,000.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 520 - Water Fund								
Department 99 - Transfers								
Division 01 - Department Wide								
Transfers								
520.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	276,560.00	276,560.00	276,560.00	276,560.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Payment in Lieu of Taxes (Frozen @ 2015)					1.0000	276,560.00	276,560.00
						Manager Totals		\$276,560.00
520.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00	
	<i>Transfers Totals</i>	\$276,560.00	\$276,560.00	\$276,560.00	\$276,560.00	0%	\$0.00	
Division	01 - Department Wide Totals	\$276,560.00	\$276,560.00	\$276,560.00	\$276,560.00	0%	\$0.00	
Department	99 - Transfers Totals	\$276,560.00	\$276,560.00	\$276,560.00	\$276,560.00	0%	\$0.00	
	EXPENSE TOTALS	\$5,075,560.00	\$4,372,320.00	\$3,888,291.00	\$5,203,244.00	19%	\$830,924.00	
Fund	520 - Water Fund Totals							
	REVENUE TOTALS	\$4,678,337.00	\$3,845,335.00	\$3,886,577.00	\$4,742,286.00	23%	\$896,951.00	
	EXPENSE TOTALS	\$5,075,560.00	\$4,372,320.00	\$3,888,291.00	\$5,203,244.00	19%	\$830,924.00	
Fund	520 - Water Fund Totals	(\$397,223.00)	(\$526,985.00)	(\$1,714.00)	(\$460,958.00)	(13%)	\$66,027.00	

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 40 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 2018 Street Rehab Program; Birch/Hill, completion of previously identified MWRD high priority areas.
- 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.
- Completion of I/I investigation report by engineering consultant.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **2.95**

FY 2018 FTEs: **2.95**

FY 2017 FTEs: **2.95**

FY 2016 FTEs: **2.95**

Proposed FY 2019 Cost of Salaries and Benefits: **\$407,451**

Projected FY 2018 Cost of Salaries and Benefits: **\$389,532**

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

Actual FY 2017 Cost of Salaries and Benefits: **\$230,689**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **2.5%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$596,217**

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

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

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

Projected Year-End FY 2018 S&S Budget: **\$445,020**

Actual FY 2017 Cost of Services and Supplies: **\$401,674**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **14.0%**

Fiscal Year 2019 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"> • Perform annual trenchless relining program. • Perform annual cleaning and video inspection program to maintain a seven-year inspection cycle. • Perform root intrusion foaming program as needed. • Continue to locate and eliminate cross-connections that allow sanitary sewer contamination to storm sewers. 	12/31/19
Implement programs to reduce sanitary sewer backups.	<ul style="list-style-type: none"> • Capital repairs and improvements • Backflow prevention program • Assist with dye testing, cleaning and videoing specific to operational and inflow reduction studies. • Continue with the structure relining of existing sanitary manholes. 	12/31/19
Ensure compliance with MWRD Inflow/Infiltration Control regulations.	<ul style="list-style-type: none"> • Provide assistance and guidance to property owners to reduce I/I. • Assist the Engineering Division with collection of data and annual reporting requirements. • Continue participation in the development of MWRD LTOP/PSP initiatives. 	12/31/19
Install 5,000 lineal feet of trenchless structural lining in existing sanitary mains.	<ul style="list-style-type: none"> • Continue annual trenchless lining program. Efforts focusing on high priority areas identified in latest I/I report. • Limit invasive open cuts and repairs. 	12/31/19



Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Anticipated Completion Status

Objective

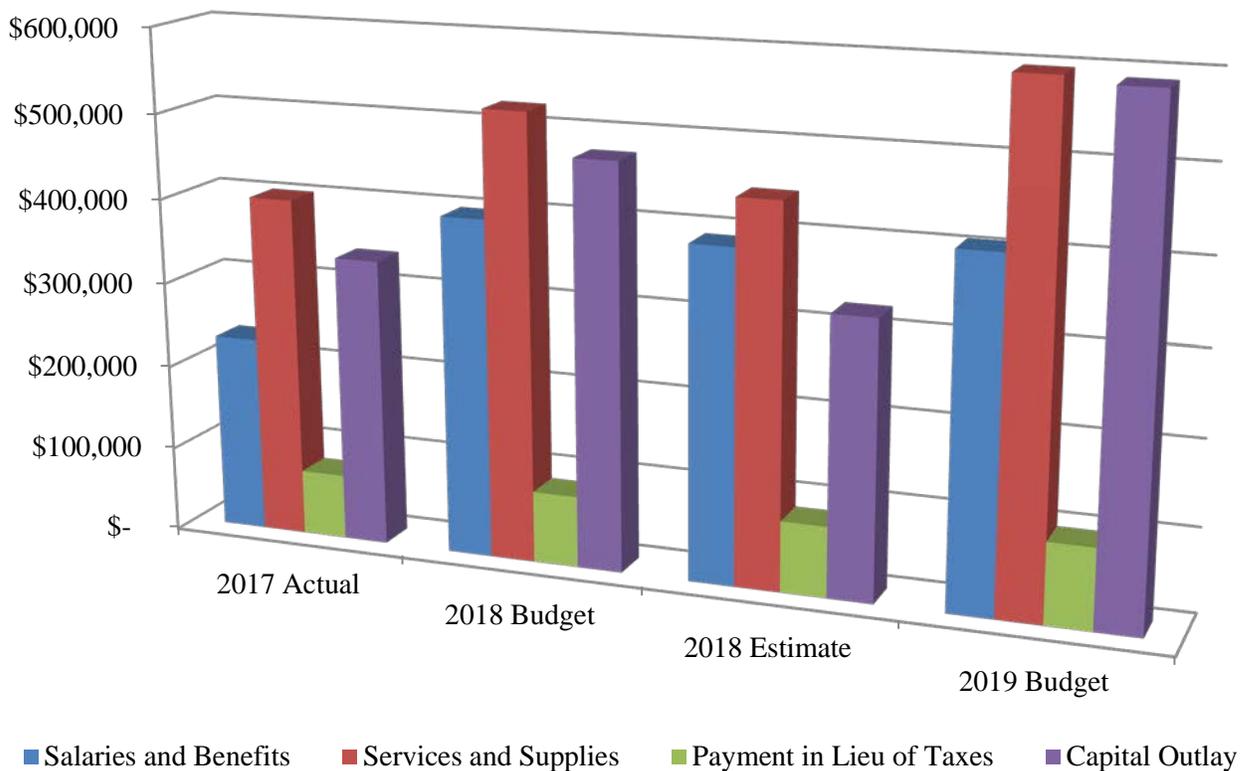
<p>Implement annual maintenance and inspection programs to ensure functionality and reliability of sewer system.</p>	<p style="text-align: right;">Complete</p>
<p>Implement programs to reduce sanitary sewer backups.</p>	<p style="text-align: right;">Ongoing</p>
<p>Ensure compliance with MWRD Inflow/Infiltration Control regulations.</p>	<p style="text-align: right;">Ongoing</p>
<p>Continue sewer Anti-Backup Program</p>	<p style="text-align: right;">Ongoing</p>
<p>Install 3,000 lineal feet of trenchless structural lining in existing sanitary mains.</p>	<p style="text-align: right;">Complete</p>



Financial Summary

Sanitary Sewer Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 1,219,293	\$ 1,218,604	\$ 1,220,930	\$ 1,361,688	11.7%	11.5%
Expenses	\$ (708,560)	\$ (1,004,785)	\$ (918,808)	\$ (1,100,258)	9.5%	19.7%
Net Operating Income (loss)	\$ 510,733	\$ 213,819	\$ 302,122	\$ 261,430	22.3%	-13.5%
Operating Expense Detail						
Salaries and Benefits	\$ 230,689	\$ 397,448	\$ 389,532	\$ 407,451	2.5%	4.6%
Services and Supplies	\$ 401,674	\$ 523,081	\$ 445,020	\$ 596,217	14.0%	34.0%
Payment in Lieu of Taxes	\$ 76,197	\$ 84,256	\$ 84,256	\$ 96,590	14.6%	14.6%
	\$ 708,560	\$ 1,004,785	\$ 918,808	\$ 1,100,258		
Capital Outlay	\$ 338,089	\$ 475,000	\$ 325,000	\$ 588,875	24.0%	81.2%
Total Fund Expense	\$ 1,046,649	\$ 1,479,785	\$ 1,243,808	\$ 1,689,133	14.1%	35.8%
Net Fund Income (loss)	\$ 172,644	\$ (261,181)	\$ (22,878)	\$ (327,445)	25.4%	1331.3%

Sanitary Sewer Fund



Note: The 'Actual 2017' amount in the 'Salaries and Benefits' category figure above includes (\$113,168) of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

Department Metrics

- Video inspected 39,000 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Smoke tested 57,327 lineal feet of sanitary mains as part of the RJN I/I study.
- Identified and repaired 7 sanitary sewer defects.
- Clean and maintained 135,744 lineal feet of sanitary mains to maintain a seven-year cycle and preempt catastrophic failures.
- Installed 6,200 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 20 sewer anti-backup installations.



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
REVENUE								
Charges For Service								
Utilities- Electric, Water, Sewer, Refuse								
540-447	Sanitary Sewer Service	1,091,733.00	1,210,289.00	1,200,000.00	1,352,498.00	12	142,209.00	
Budget Transactions								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager		Sanitary Sewer customer charge (\$2 per month)			4,077.0000	24.00	97,848.00
	Manager		Winnetka service charge (5% rate increase)			74,726.0000	16.79	1,254,649.54
							Manager Totals	\$1,352,497.54
540-447.60	Sanitary Sewer Service Penalties	.00	.00	4,000.00	.00		.00	
540-447.70	Sanitary Sewer Service Miscellaneous	.00	.00	.00	.00		.00	
	<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>	\$1,091,733.00	\$1,210,289.00	\$1,204,000.00	\$1,352,498.00	12%	\$142,209.00	
	<i>Charges For Service Totals</i>	\$1,091,733.00	\$1,210,289.00	\$1,204,000.00	\$1,352,498.00	12%	\$142,209.00	
Transfers								
540-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00	
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
Other Revenue								
540-470	Property Sales	.00	.00	.00	.00		.00	
540-474.90	Other Miscellaneous Income	1,500.00	1,500.00	.00	1,500.00		.00	
540-475	Disposal of Capital Assets	.00	.00	.00	.00		.00	
	<i>Other Revenue Totals</i>	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	0%	\$0.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
REVENUE								
<u>Interest Income</u>								
540-460.05	Interest Interest on Investments	7,096.00	6,815.00	16,930.00	7,690.00	13	875.00	
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 (\$1,025,333) * 0.75%					.0075	1,025,333.00	7,690.00
							Manager Totals	\$7,690.00
<i>Interest Income Totals</i>		\$7,096.00	\$6,815.00	\$16,930.00	\$7,690.00	13%	\$875.00	
REVENUE TOTALS		\$1,100,329.00	\$1,218,604.00	\$1,220,930.00	\$1,361,688.00	12%	\$143,084.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division 01 - Department Wide							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
540.70.01-511	Regular Salaries	231,231.00	241,407.00	241,407.00	257,303.00	7	15,896.00
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						32,588.00
Manager	301405 - Maintenance Worker						29,584.00
Manager	301410 - Maintenance Worker						35,805.00
Manager	301411 - Maintenance Worker						36,550.00
Manager	301601 - Administrative Secretary						3,641.00
Manager	309999 - PW Budget Only						6,315.00
Manager Totals							\$257,303.00
540.70.01-512	Overtime Salaries	16,001.00	16,000.00	8,000.00	16,000.00		.00
540.70.01-513	Part Time Salaries	6,240.00	6,760.00	6,760.00	6,760.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division 01 - Department Wide							
EXPENSE							
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	3,560.00	4,956.00	5,040.00	8,768.00	77	3,812.00
540.70.01-518	Other Compensation	1,870.00	1,735.00	1,735.00	1,870.00	8	135.00
	<i>Employee Pay Totals</i>	\$258,902.00	\$270,858.00	\$262,942.00	\$290,701.00	7%	\$19,843.00
Benefits							
540.70.01-521	Fringe Benefits - Worker's Compensation	12,497.00	12,500.00	12,500.00	12,500.00		.00
540.70.01-522	Fringe Benefits - Medical / Dental Insurance	51,194.00	57,936.00	57,936.00	47,028.00	(19)	(10,908.00)
540.70.01-528	Fringe Benefits - Life Insurance	229.00	321.00	321.00	283.00	(12)	(38.00)
	<i>Benefits Totals</i>	\$63,920.00	\$70,757.00	\$70,757.00	\$59,811.00	(15%)	(\$10,946.00)
Pensions							
540.70.01-523	Fringe Benefits - Medicare	3,755.00	3,928.00	3,928.00	4,266.00	9	338.00
540.70.01-524	Fringe Benefits - Social Security	15,053.00	15,754.00	15,754.00	16,845.00	7	1,091.00
540.70.01-525	Fringe Benefits - IMRF Pension Er Contribution	34,284.00	36,151.00	36,151.00	35,828.00	(1)	(323.00)
	<i>Pensions Totals</i>	\$53,092.00	\$55,833.00	\$55,833.00	\$56,939.00	2%	\$1,106.00
	<i>Salary and Benefits Totals</i>	\$375,914.00	\$397,448.00	\$389,532.00	\$407,451.00	3%	\$10,003.00
Services and Supplies							
Services & Charges							
540.70.01-550	Administrative Charges	140,040.00	140,040.00	140,040.00	140,040.00		.00
540.70.01-551	Consulting Services	.00	.00	.00	25,000.00		25,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	IEPA capital loan application assistance			1.0000	25,000.00	25,000.00	
						Manager Totals	\$25,000.00

540.70.01-555	GIS & Aerial Mapping	15,000.00	.00	1,645.00	.00	.00
540.70.01-556	Village Data Processing / Network Charge	7,100.00	7,455.00	7,455.00	7,828.00	5 373.00
540.70.01-563	Telephone Service	1,026.00	306.00	900.00	277.00	(9) (29.00)

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Monthly PRI share (Comcast)			12.0000	23.06	276.72	
						Manager Totals	\$276.72

540.70.01-567	Operations & Maintenance	294,900.00	282,300.00	205,000.00	325,400.00	15 43,100.00
---------------	--------------------------	------------	------------	------------	------------	--------------

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Annual section video and cleaning program			1.0000	75,000.00	75,000.00	
Manager	Commodities - pipes, fittings and manholes			1.0000	30,000.00	30,000.00	
Manager	Misc contractual			1.0000	6,000.00	6,000.00	
Manager	MWRD I/I control reporting			1.0000	5,000.00	5,000.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
Department 70 - Sewers								
Division 01 - Department Wide								
EXPENSE								
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 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
Manager	TV truck software update & training					1.0000	33,000.00	33,000.00
Manager	TV truck support & repairs					1.0000	5,000.00	5,000.00
Manager Totals								\$325,400.00
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	76,740.00	79,980.00	79,980.00	84,672.00	6	4,692.00	
<i>Services & Charges Totals</i>		\$542,306.00	\$517,581.00	\$442,520.00	\$590,717.00	14%	\$73,136.00	
Supplies								
540.70.01-537	Uniforms	5,500.00	5,500.00	2,500.00	5,500.00			.00
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Safety/PPE Gear					1.0000	2,000.00	2,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
Department 70 - Sewers								
Division 01 - Department Wide								
EXPENSE								
Manager	Uniforms					1.0000	3,500.00	
							Manager Totals	3,500.00
<i>Supplies Totals</i>		\$5,500.00	\$5,500.00	\$2,500.00	\$5,500.00	0%	\$0.00	
<i>Services and Supplies Totals</i>		\$547,806.00	\$523,081.00	\$445,020.00	\$596,217.00	14%	\$73,136.00	
Capital Outlay								
540.70.01-625	Heavy Machinery	.00	.00	.00	196,875.00		196,875.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Sewer Jet Vactor Truck Replacement (PW 16) (San. Share)					1.0000	196,875.00	196,875.00
							Manager Totals	\$196,875.00
540.70.01-670	Sanitary Sewers	550,000.00	475,000.00	325,000.00	392,000.00	(17)	(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	Critical repairs identified in 2018 study					1.0000	167,000.00	167,000.00
Manager	Trenchless lining					1.0000	225,000.00	225,000.00
							Manager Totals	\$392,000.00
<i>Capital Outlay Totals</i>		\$550,000.00	\$475,000.00	\$325,000.00	\$588,875.00	24%	\$113,875.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division 01 - Department Wide							
EXPENSE							
<u>Insurance and Other Chargebacks</u>							
540.70.01-530	Liability Insurance	.00	.00	.00	.00		.00
	<i>Insurance and Other Chargebacks Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Depreciation Expense</u>							
540.70.01-800	Depreciation	.00	.00	.00	.00		.00
	<i>Depreciation Expense Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Transfers</u>							
540.70.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 01 - Department Wide Totals	\$1,473,720.00	\$1,395,529.00	\$1,159,552.00	\$1,592,543.00	14%	\$197,014.00
	Department 70 - Sewers Totals	\$1,473,720.00	\$1,395,529.00	\$1,159,552.00	\$1,592,543.00	14%	\$197,014.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
540.88.01-800	Depreciation	80,000.00	80,000.00	80,000.00	110,000.00	38	30,000.00
	<i>Depreciation Expense Totals</i>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$110,000.00</u>	<u>38%</u>	<u>\$30,000.00</u>
	Division 01 - Department Wide Totals	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$110,000.00</u>	<u>38%</u>	<u>\$30,000.00</u>
	Department 88 - Depreciation Totals	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$80,000.00</u>	<u>\$110,000.00</u>	<u>38%</u>	<u>\$30,000.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 99 - Transfers							
Division 01 - Department Wide							
Transfers							
540.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	76,197.00	84,256.00	84,256.00	96,590.00	15	12,334.00
540.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
<i>Transfers Totals</i>		\$76,197.00	\$84,256.00	\$84,256.00	\$96,590.00	15%	\$12,334.00
Division 01 - Department Wide Totals		\$76,197.00	\$84,256.00	\$84,256.00	\$96,590.00	15%	\$12,334.00
Department 99 - Transfers Totals		\$76,197.00	\$84,256.00	\$84,256.00	\$96,590.00	15%	\$12,334.00
EXPENSE TOTALS		\$1,629,917.00	\$1,559,785.00	\$1,323,808.00	\$1,799,133.00	15%	\$239,348.00
Fund 540 - Sanitary Sewer Fund Totals							
REVENUE TOTALS		\$1,100,329.00	\$1,218,604.00	\$1,220,930.00	\$1,361,688.00	12%	\$143,084.00
EXPENSE TOTALS		\$1,629,917.00	\$1,559,785.00	\$1,323,808.00	\$1,799,133.00	15%	\$239,348.00
Fund 540 - Sanitary Sewer Fund Totals		(\$529,588.00)	(\$341,181.00)	(\$102,878.00)	(\$437,445.00)	28%	(\$96,264.00)

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 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, to include 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.
- Continue to coordinate spring clean-up program.
- Continue to coordinate groundwater sampling for the closed landfill with environmental consulting firm.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **8.0**

FY 2018 FTEs: **7.75**

FY 2017 FTEs: **7.0**

FY 2016 FTEs: **7.0**

Proposed FY 2019 Cost of Salaries and Benefits: **\$1,102,694**

Projected FY 2018 Cost of Salaries and Benefits: **\$1,105,804**

Budgeted FY 2018 Cost of Salaries and Benefits: **\$1,090,804**

Actual FY 2017 Cost of Salaries and Benefits: **\$1,406,224**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **1.1%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$1,324,744**

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**

Projected Year-End FY 2018 S&S Budget: **\$1,326,488**

Actual FY 2017 Cost of Services and Supplies: **\$1,149,495**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **-0.1%**

Fiscal Year 2019 Proposed Department Objectives

Objective	Action Steps	Timeframe
<p>Maintain groundwater monitoring at the closed landfill. Work closely with federal, state, and county organizations to ensure permitting compliance.</p>	<ul style="list-style-type: none"> • If needed, address potential problems indicated by groundwater monitoring at the closed landfill. • Monthly monitoring of landfill to stay in compliance with IEPA 	12/31/19
<p>Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.</p>	<ul style="list-style-type: none"> • Provide educational opportunities for residents to learn more about recycling in the Village. • Continue cost sharing measures for special collection operations such as the spring clean-up and leaf collection programs. • Evaluate the fiscal impacts for increased commercial recycling. 	12/31/19
<p>Maintain partnership with Solid Waste Agency of Northern Cook Country.</p>	<ul style="list-style-type: none"> • Implement available resources through SWANCC to help educate residents on refuse and recycling. • Host annual pumpkin collection composting event. • Host annual document destruction shredding event. • Host weekly electronics recycling event. 	12/31/19
<p>Ensure that equipment and vehicles are maintained for reliability and operational needs.</p>	<ul style="list-style-type: none"> • Replace Refuse truck PW 28. • Replace Refuse truck PW 31. • Replace one Refuse scooter. 	9/30/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018
Anticipated Completion Status

Objective

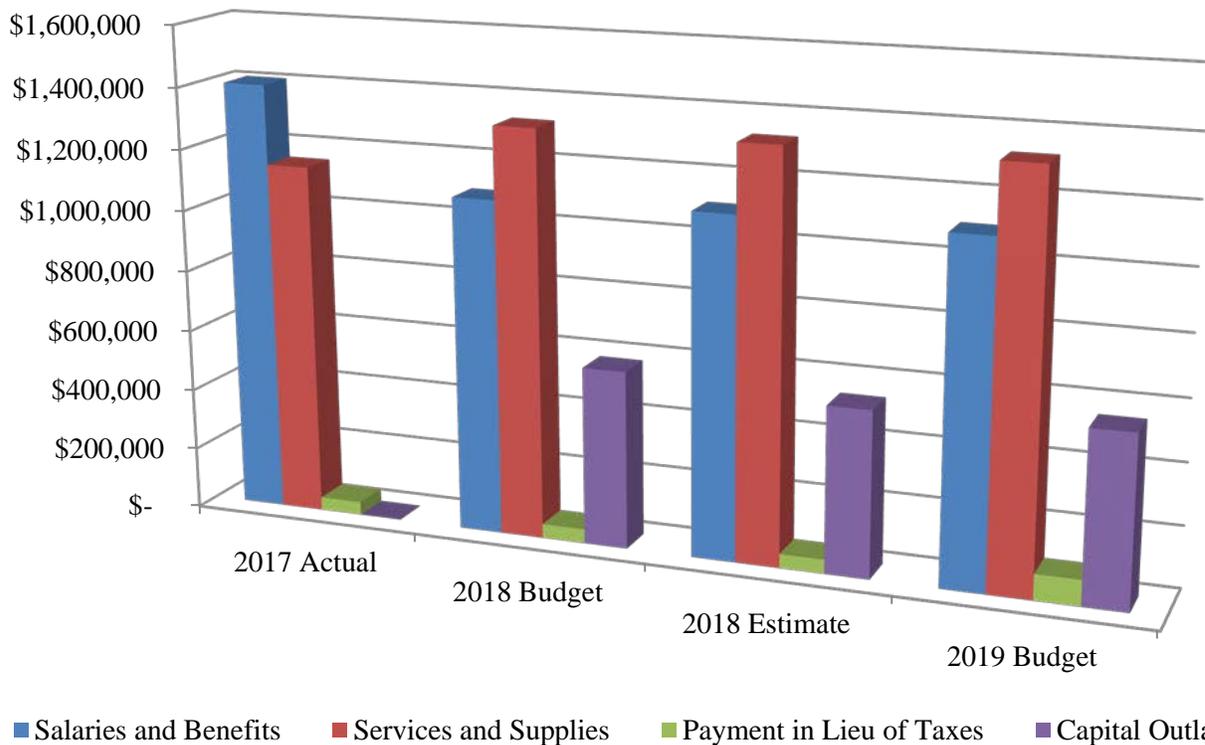
<p>Maintain groundwater and air monitoring at the closed landfill. Work closely with federal, state, and county organizations to ensure permitting compliance.</p>	<p>Ongoing</p>
<p>Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.</p>	<p>Ongoing</p>
<p>Maintain partnership with Solid Waste Agency of Northern Cook Country.</p>	<p>Complete</p>
<p>Ensure that equipment and vehicles are maintained for reliability and operational needs.</p>	<p>Complete</p>



Financial Summary

Refuse Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 2,693,320	\$ 2,852,652	\$ 2,919,467	\$ 2,759,777	-3.3%	-5.5%
Expenses	\$ (2,598,204)	\$ (2,463,206)	\$ (2,478,206)	\$ (2,512,246)	2.0%	1.4%
Net Operating Income (loss)	\$ 95,116	\$ 389,446	\$ 441,261	\$ 247,531	-36.4%	-43.9%
Operating Expense Detail						
Salaries and Benefits	\$ 1,406,224	\$ 1,090,804	\$ 1,105,804	\$ 1,102,694	1.1%	-0.3%
Services and Supplies	\$ 1,149,495	\$ 1,326,488	\$ 1,326,488	\$ 1,324,744	-0.1%	-0.1%
Payment in Lieu of Taxes	\$ 42,485	\$ 45,914	\$ 45,914	\$ 84,808	84.7%	84.7%
	\$ 2,598,204	\$ 2,463,206	\$ 2,478,206	\$ 2,512,246		
Capital Outlay	\$ -	\$ 579,000	\$ 539,360	\$ 555,000	100.0%	100.0%
Total Fund Expense	\$ 2,598,204	\$ 3,042,206	\$ 3,017,566	\$ 3,067,246	0.8%	1.6%
Net Fund Income (loss)	\$ 95,116	\$ (189,554)	\$ (98,099)	\$ (307,469)	62.2%	213.4%

Refuse Fund



Note: The 'Actual 2017' amount in the 'Salaries and Benefits' category figure above includes \$380,478 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

Department Metrics

- Performed 1,054 special collections, collecting 430 tons of materials.
- Collected 196 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 4,780 tons of residential refuse, 588 tons of commercial refuse, 2,304 tons of residential recycling, 264 tons of commercial recycling, 2,520 cubic yards of yard waste from Winnetka homes and businesses.



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
REVENUE							
<u>Property Tax</u>							
560-401.01	Property Tax General	1,100,000.00	1,100,000.00	1,100,000.00	.00	(100)	(1,100,000.00)
<i>Property Tax Totals</i>		\$1,100,000.00	\$1,100,000.00	\$1,100,000.00	\$0.00	(100%)	(\$1,100,000.00)
<u>Charges For Service</u>							
<u>Utilities- Electric, Water, Sewer, Refuse</u>							
560-448	Refuse Service	.00	.00	.00	.00		.00
560-448.10	Refuse Service Residential	667,000.00	1,375,500.00	1,375,500.00	2,328,750.00	69	953,250.00
560-448.20	Refuse Service Commercial	220,000.00	220,000.00	254,500.00	240,000.00	9	20,000.00
560-448.30	Refuse Service Special	60,000.00	60,000.00	60,000.00	75,000.00	25	15,000.00
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	34,000.00	35,000.00	40	10,000.00
560-448.86	Refuse Service Composting	.00	.00	.00	.00		.00
<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>		\$972,000.00	\$1,680,500.00	\$1,724,000.00	\$2,678,750.00	59%	\$998,250.00
<u>Other Charges for Service</u>							
560-448.75	Refuse Service Refuse Bags	60,000.00	.00	.00	.00		.00
560-448.76	Refuse Service Refuse Stickers	9,000.00	69,000.00	70,000.00	75,000.00	9	6,000.00
<i>Other Charges for Service Totals</i>		\$69,000.00	\$69,000.00	\$70,000.00	\$75,000.00	9%	\$6,000.00
<i>Charges For Service Totals</i>		\$1,041,000.00	\$1,749,500.00	\$1,794,000.00	\$2,753,750.00	57%	\$1,004,250.00
<u>Transfers</u>							
560-490.10	Interfund Transfers In Other Transfers	550,000.00	.00	.00	.00		.00
<i>Transfers Totals</i>		\$550,000.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Other Revenue</u>							
560-470	Property Sales	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 560 - Refuse Fund								
REVENUE								
560-474.90	Other Miscellaneous Income	.00	.00	5,000.00	.00		.00	
	<i>Other Revenue Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>	
Interest Income								
560-460.05	Interest Interest on Investments	3,047.00	3,152.00	20,467.00	6,027.00	91	2,875.00	
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 (\$803486) * 0.75%					.0075	803,486.00	6,026.14
							Manager Totals	<u>\$6,026.14</u>
	<i>Interest Income Totals</i>	<u>\$3,047.00</u>	<u>\$3,152.00</u>	<u>\$20,467.00</u>	<u>\$6,027.00</u>	91%	<u>\$2,875.00</u>	
	REVENUE TOTALS	<u>\$2,694,047.00</u>	<u>\$2,852,652.00</u>	<u>\$2,919,467.00</u>	<u>\$2,759,777.00</u>	(3%)	<u>(\$92,875.00)</u>	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																
Fund 560 - Refuse Fund																																							
Department 80 - Refuse																																							
Division 01 - Department Wide																																							
EXPENSE																																							
Salary and Benefits																																							
Benefits																																							
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																																
Pensions																																							
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																																
Services and Supplies																																							
Services & Charges																																							
560.80.01-550	Administrative Charges	127,080.00	127,080.00	127,080.00	127,080.00		.00																																
<table border="1"> <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></th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Manager</td> <td>Management and financial services</td> <td></td> <td></td> <td>12.0000</td> <td>10,590.00</td> <td></td> <td>127,080.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Manager Totals</td> <td>\$127,080.00</td> </tr> </tbody> </table>								Budget Transactions								Level	Transaction			Number of Units	Cost Per Unit		Total Amount	Manager	Management and financial services			12.0000	10,590.00		127,080.00							Manager Totals	\$127,080.00
Budget Transactions																																							
Level	Transaction			Number of Units	Cost Per Unit		Total Amount																																
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	4,000.00	4,000.00	4,200.00	5	200.00																																



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							

Division **01 - Department Wide**

EXPENSE

560.80.01-567	Operations & Maintenance	29,300.00	29,800.00	29,800.00	29,800.00		.00
---------------	--------------------------	-----------	-----------	-----------	-----------	--	-----

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	267,336.00	276,708.00	276,708.00	274,764.00	(1)	(1,944.00)
---------------	------------------------------	------------	------------	------------	------------	-----	------------

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	262,000.00	275,400.00	275,400.00	275,400.00		.00
---------------	-----------	------------	------------	------------	------------	--	-----

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



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 01 - Department Wide							
EXPENSE							
Manager	Lakeshore Recycling Services commercial collection					1.0000	45,000.00
Manager	Lakeshore Recycling Services residential collection (3966 homes)					1.0000	200,000.00
Manager	Recycling containers - residential					1.0000	10,000.00
Manager	Replacement of commercial recycling containers					1.0000	12,000.00
Manager Totals							\$275,400.00
560.80.01-587	Composting	110,000.00	110,000.00	110,000.00	110,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Landscape waste disposal fees					1.0000	110,000.00
Manager Totals							\$110,000.00
560.80.01-588	Landfill Monitoring	113,000.00	140,000.00	140,000.00	140,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Contractual services (contingency)					1.0000	4,500.00
Manager	Engineering services					1.0000	27,000.00
Manager	Groundwater monitoring					1.0000	73,000.00
Manager	Landfill fence maintenance / replacement					1.0000	20,000.00
Manager	Landfill maintenance					1.0000	11,500.00
Manager	Leachate disposal MWRD					1.0000	1,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 01 - Department Wide							
EXPENSE							
Manager	Legal fees (contingency)					1.0000	1,000.00
Manager	Monitoring commodities					1.0000	2,000.00
Manager Totals							<u>1,000.00</u>
<i>Services & Charges Totals</i>		<u>\$1,217,216.00</u>	<u>\$1,271,488.00</u>	<u>\$1,271,488.00</u>	<u>\$1,269,744.00</u>	0%	<u>(\$1,744.00)</u>
<i>Services and Supplies Totals</i>		<u>\$1,217,216.00</u>	<u>\$1,271,488.00</u>	<u>\$1,271,488.00</u>	<u>\$1,269,744.00</u>	0%	<u>(\$1,744.00)</u>
Capital Outlay							
560.80.01-625	Heavy Machinery	.00	579,000.00	539,360.00	555,000.00	(4)	(24,000.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
Manager	Replace refuse scooters - Kubota					1.0000	35,000.00
Manager	Replace refuse truck PW 28					1.0000	260,000.00
Manager	Replace refuse truck PW 31					1.0000	260,000.00
Manager Totals							<u>\$555,000.00</u>
<i>Capital Outlay Totals</i>		<u>\$0.00</u>	<u>\$579,000.00</u>	<u>\$539,360.00</u>	<u>\$555,000.00</u>	<u>(4%)</u>	<u>(\$24,000.00)</u>
Insurance and Other Chargebacks							
560.80.01-530	Liability Insurance	.00	.00	.00	.00		.00
<i>Insurance and Other Chargebacks Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$0.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 01 - Department Wide							
EXPENSE							
<u>Depreciation Expense</u>							
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
<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		\$1,217,216.00	\$1,850,488.00	\$1,810,848.00	\$1,824,744.00	(1%)	(\$25,744.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 45 - Commercial							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.45-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.45-512	Overtime Salaries	.00	.00	20,000.00	.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	\$20,000.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$20,000.00	\$0.00	+++	\$0.00
Services and Supplies							
Services & Charges							
560.80.45-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
<i>Services & 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	\$20,000.00	\$0.00	+++	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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	590,667.00	628,764.00	628,764.00	652,074.00	4	23,310.00
Position Transactions							
<i>Level</i>	<i>Position</i>						<i>Total Amount</i>
Manager	300701 - Refuse Supervisor						112,536.00
Manager	301501 - Refuse Collector						85,112.00
Manager	301502 - Refuse Collector						56,743.00
Manager	301503 - Refuse Collector						85,112.00
Manager	301504 - Refuse Collector						85,112.00
Manager	301505 - Refuse Collector						85,112.00
Manager	301506 - Refuse Collector						71,950.00
Manager	301507 - Refuse Collector						57,382.00
Manager	309999 - PW Budget Only						13,015.00
						Manager Totals	\$652,074.00
560.80.46-512	Overtime Salaries	55,003.00	55,000.00	50,000.00	55,000.00		.00
560.80.46-515	Sick Cashed In	36,638.00	5,176.00	5,176.00	8,802.00	70	3,626.00
560.80.46-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$682,308.00	\$688,940.00	\$683,940.00	\$715,876.00	4%	\$26,936.00
Benefits							
560.80.46-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 46 - Residential							
EXPENSE							
560.80.46-521	Fringe Benefits - Worker's Compensation	102,000.00	102,000.00	102,000.00	102,000.00		.00
560.80.46-522	Fringe Benefits - Medical / Dental Insurance	126,867.00	153,499.00	153,499.00	147,628.00	(4)	(5,871.00)
560.80.46-528	Fringe Benefits - Life Insurance	449.00	831.00	831.00	710.00	(15)	(121.00)
	<i>Benefits Totals</i>	\$229,316.00	\$256,330.00	\$256,330.00	\$250,338.00	(2%)	(\$5,992.00)
Pensions							
560.80.46-523	Fringe Benefits - Medicare	9,893.00	9,989.00	9,989.00	10,379.00	4	390.00
560.80.46-524	Fringe Benefits - Social Security	40,554.00	41,232.00	41,232.00	41,986.00	2	754.00
560.80.46-525	Fringe Benefits - IMRF Pension Er Contribution	92,589.00	94,313.00	94,313.00	84,115.00	(11)	(10,198.00)
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>	\$143,036.00	\$145,534.00	\$145,534.00	\$136,480.00	(6%)	(\$9,054.00)
	<i>Salary and Benefits Totals</i>	\$1,054,660.00	\$1,090,804.00	\$1,085,804.00	\$1,102,694.00	1%	\$11,890.00
Services and Supplies							
Services & Charges							
560.80.46-584	Refuse Collection	.00	.00	.00	.00		.00
	<i>Services & 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 46 - Residential Totals	\$1,054,660.00	\$1,090,804.00	\$1,085,804.00	\$1,102,694.00	1%	\$11,890.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 47 - Special							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.47-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.47-512	Overtime Salaries	.00	.00	.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	\$0.00	\$0.00	+++	\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 47 - Special Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 48 - Yard Waste							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Services and Supplies							
Services & Charges							
560.80.48-584	Refuse Collection	55,000.00	55,000.00	55,000.00	55,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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
						Manager Totals	\$55,000.00
<i>Services & Charges Totals</i>		\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%	\$0.00
Division 48 - Yard Waste Totals		\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%	\$0.00
Department 80 - Refuse Totals		\$2,326,876.00	\$2,996,292.00	\$2,971,652.00	\$2,982,438.00	0%	(\$13,854.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
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
Department 99 - Transfers							
Division 01 - Department Wide							
Transfers							
560.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	42,485.00	45,914.00	45,914.00	84,808.00	85	38,894.00
560.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	<i>Transfers Totals</i>	<u>\$42,485.00</u>	<u>\$45,914.00</u>	<u>\$45,914.00</u>	<u>\$84,808.00</u>	85%	\$38,894.00
	Division 01 - Department Wide Totals	<u>\$42,485.00</u>	<u>\$45,914.00</u>	<u>\$45,914.00</u>	<u>\$84,808.00</u>	85%	\$38,894.00
	Department 99 - Transfers Totals	<u>\$42,485.00</u>	<u>\$45,914.00</u>	<u>\$45,914.00</u>	<u>\$84,808.00</u>	85%	\$38,894.00
	EXPENSE TOTALS	<u>\$2,504,361.00</u>	<u>\$3,177,206.00</u>	<u>\$3,152,566.00</u>	<u>\$3,202,246.00</u>	1%	\$25,040.00
	Fund 560 - Refuse Fund Totals						
	REVENUE TOTALS	\$2,694,047.00	\$2,852,652.00	\$2,919,467.00	\$2,759,777.00	(3%)	(\$92,875.00)
	EXPENSE TOTALS	\$2,504,361.00	\$3,177,206.00	\$3,152,566.00	\$3,202,246.00	1%	\$25,040.00
	Fund 560 - Refuse Fund Totals	<u>\$189,686.00</u>	<u>(\$324,554.00)</u>	<u>(\$233,099.00)</u>	<u>(\$442,469.00)</u>	36%	(\$117,915.00)

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

- Engaged with Winnetka Park District, School District 36, and New Trier High School District, to begin implementing the Memorandum of Understanding reached with the Forest Preserve District of Cook County for stormwater storage and detention.
- Continued to work with Strand Associates on western and southwestern drainage areas of the Village to implement non-STADI alternative flood reduction strategies.
- Completed necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Completed analysis of stormwater management regulations and updated floodplain regulations.
- Completed the installation of a new storm sewer on a section of Hill Road.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **2.95**

FY 2018 FTEs: **2.95**

FY 2017 FTEs: **2.95**

FY 2016 FTEs: **2.95**

Proposed FY 2019 Cost of Salaries and Benefits: **\$395,387**

Projected FY 2018 Cost of Salaries and Benefits: **\$372,586**

Budgeted FY 2018 Cost of Salaries and Benefits: **\$390,167**

Actual FY 2017 Cost of Salaries and Benefits: **\$462,078**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **1.3%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$178,774**

FY 2018 Services and Supplies Budget: **\$289,832**

FY 2017 Services and Supplies Budget: **\$255,832**

FY 2016 Services and Supplies Budget: **\$277,652**

Projected Year-End FY 2018 S&S Budget: **\$234,032**

Actual FY 2017 Cost of Services and Supplies: **\$161,588**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **-38.3%**

Fiscal Year 2019 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"> • Complete intergovernmental agreements with key stakeholders/landowners for stormwater storage on Park District and/or school district properties. • Complete stormwater modeling and developing alternatives for East Winnetka. • Complete construction of stormwater pumping improvements in the Boal Parkway neighborhood. • Complete design engineering and permitting for Cook County Forest Preserve Project • Complete design engineering for Phase I Duke Childs Field/Skokie Playfield storage & conveyance projects. 	<p>12/31/19</p>
<p>Continue implementation of the Stormwater Master Plan to improve stormwater management.</p>	<ul style="list-style-type: none"> • Complete necessary individual storm sewer system repairs identified via cleaning and video inspection. • Complete watershed flood study following NFIP guidelines to allow the Village to receive additional credit towards the Village's CRS rating number. • Complete construction of erosion control improvements in Sheridan Road ravine from Fisher Lane to Sheridan Road. • Develop stormwater quality sampling/monitoring program to support Forest Preserve Memorandum of Understanding. • Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer, including 250 basins and inlets. 	<p>12/31/19</p>
<p>Continue implementation of the Stormwater Master Plan to improve stormwater management.</p>	<ul style="list-style-type: none"> • Perform annual cleaning and video investigation of sewer system. • Maintain 8 stormwater pump stations ensure reliability and capacity. • Perform regular ditch clearing and maintenance operations for critical ditches to ensure a reliable conveyance of stormwater. 	<p>12/31/19</p>

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Objective

Anticipated Completion Status

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.

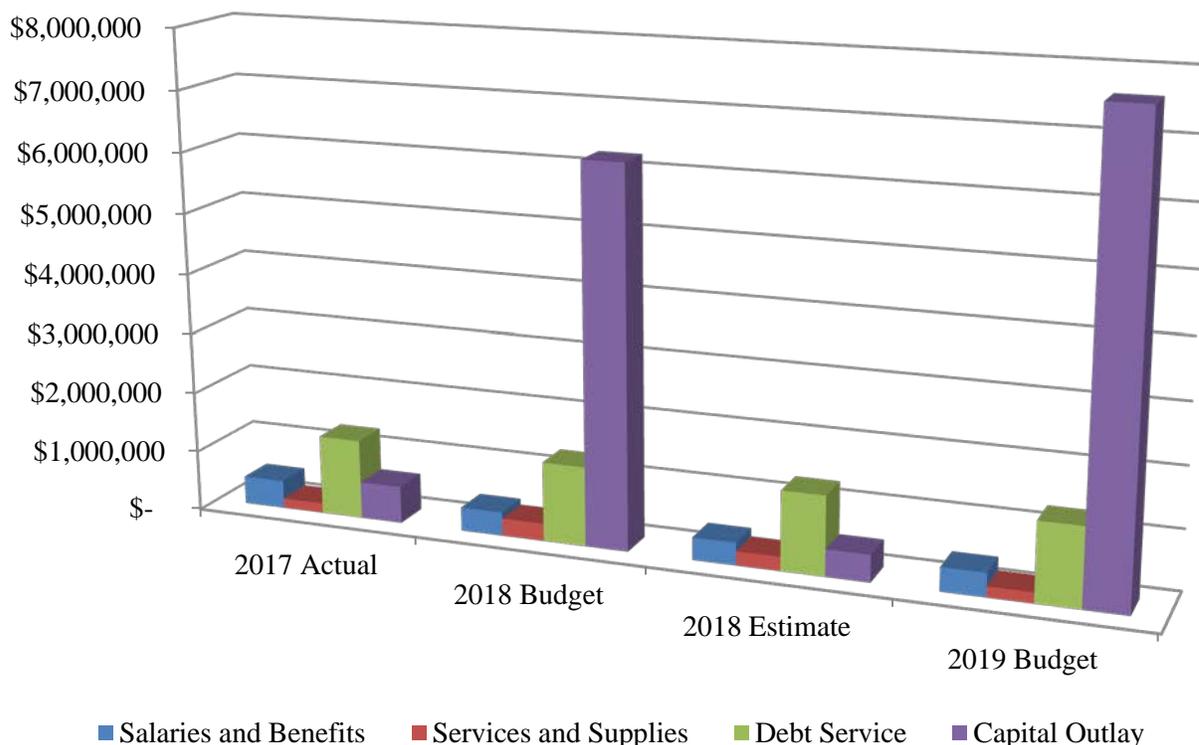
Ongoing



Financial Summary

Stormwater Sewer Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 2,129,627	\$ 2,061,557	\$ 2,241,382	\$ 2,561,765	24.3%	14.3%
Expenses	\$ (1,940,016)	\$ (1,996,349)	\$ (1,922,968)	\$ (1,886,611)	-5.5%	-1.9%
Net Operating Income (loss)	\$ 189,611	\$ 65,208	\$ 318,414	\$ 675,154	935.4%	112.0%
Operating Expense Detail						
Salaries and Benefits	\$ 462,078	\$ 390,167	\$ 372,586	\$ 395,387	1.3%	6.1%
Services and Supplies	\$ 161,588	\$ 289,832	\$ 234,032	\$ 178,774	-38.3%	-23.6%
Debt Service	\$ 1,316,350	\$ 1,316,350	\$ 1,316,350	\$ 1,312,450	-0.3%	-0.3%
	\$ 1,940,016	\$ 1,996,349	\$ 1,922,968	\$ 1,886,611		
Capital Outlay	\$ 611,377	\$ 6,240,000	\$ 450,000	\$ 7,601,875	21.8%	1589.3%
Total Fund Expense	\$ 2,551,393	\$ 8,236,349	\$ 2,372,968	\$ 9,488,486	15.2%	299.9%
Net Fund Income (loss)	\$ (421,766)	\$ (6,174,792)	\$ (131,586)	\$ (6,926,721)	12.2%	5164.0%

Stormwater Sewer Fund



Note: The 'Actual 2017' amount in the 'Salaries and Benefits' category figure above includes (\$146,308) of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

Department Metrics

- Cleaned 261 catch basins.
- Televised 33,636 feet of storm sewer lines
- Performed 56 storm sewer, basins and main line repairs.
- Performed regular inspection and clearing of ditch lines pre and post storm



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
Property Tax							
580-401.01	Property Tax General	.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>
Intergovernmental Revenue							
580-430.45	Shared Revenue Grants	.00	.00	.00	500,000.00		500,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	MWRD stormwater funding (estimated amount pending IGA)				1.0000	500,000.00	500,000.00
						Manager Totals	<u>\$500,000.00</u>
	<i>Intergovernmental Revenue Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500,000.00</u>	+++	<u>\$500,000.00</u>
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
580-449.01	Stormwater Sewer Service Winnetka	1,944,040.00	1,944,040.00	1,944,000.00	1,944,040.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	7420 E.R.U. x \$262/E.R.U.				7,420.0000	262.00	1,944,040.00
						Manager Totals	<u>\$1,944,040.00</u>
580-449.60	Stormwater Sewer Service Penalties	.00	.00	.00	.00		.00
	<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>	<u>\$1,944,040.00</u>	<u>\$1,944,040.00</u>	<u>\$1,944,000.00</u>	<u>\$1,944,040.00</u>	0%	<u>\$0.00</u>
	<i>Charges For Service Totals</i>	<u>\$1,944,040.00</u>	<u>\$1,944,040.00</u>	<u>\$1,944,000.00</u>	<u>\$1,944,040.00</u>	0%	<u>\$0.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
Transfers							
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
Other Revenue							
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
580-496	Capital Contributions	.00	.00	.00	.00		.00
	<i>Other Revenue Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Interest Income							
580-460.05	Interest Interest on Investments	117,511.00	117,517.00	297,382.00	117,725.00		208.00
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 (\$15,696,625) * 0.75%				.0075	15,696,625.00	117,724.69
						Manager Totals	\$117,724.69
	<i>Interest Income Totals</i>	\$117,511.00	\$117,517.00	\$297,382.00	\$117,725.00	0%	\$208.00
	REVENUE TOTALS	\$2,061,551.00	\$2,061,557.00	\$2,241,382.00	\$2,561,765.00	24%	\$500,208.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Employee Pay							
580.75.01-511	Regular Salaries	231,231.00	241,406.00	240,000.00	257,167.00	7	15,761.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	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		32,588.00
	Manager		301405 - Maintenance Worker		Earnings		29,584.00
	Manager		301410 - Maintenance Worker		Earnings		35,805.00
	Manager		301411 - Maintenance Worker		Earnings		36,550.00
	Manager		301601 - Administrative Secretary		Earnings		3,641.00
	Manager		309999 - PW Budget Only		Earnings		6,179.00
						Manager Totals	\$257,167.00
580.75.01-512	Overtime Salaries	16,001.00	16,000.00	2,000.00	12,000.00	(25)	(4,000.00)
580.75.01-515	Sick Cashed In	3,560.00	4,956.00	5,100.00	8,768.00	77	3,812.00
580.75.01-518	Other Compensation	1,870.00	1,735.00	1,400.00	1,870.00	8	135.00
	<i>Employee Pay Totals</i>	\$252,662.00	\$264,097.00	\$248,500.00	\$279,805.00	6%	\$15,708.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division 01 - Department Wide							
EXPENSE							
Benefits							
580.75.01-521	Fringe Benefits - Worker's Compensation	12,497.00	12,500.00	12,500.00	12,500.00		.00
580.75.01-522	Fringe Benefits - Medical / Dental Insurance	51,195.00	57,930.00	57,930.00	47,029.00	(19)	(10,901.00)
580.75.01-528	Fringe Benefits - Life Insurance	228.00	321.00	321.00	283.00	(12)	(38.00)
	<i>Benefits Totals</i>	\$63,920.00	\$70,751.00	\$70,751.00	\$59,812.00	(15%)	(\$10,939.00)
Pensions							
580.75.01-523	Fringe Benefits - Medicare	3,665.00	3,830.00	3,000.00	4,108.00	7	278.00
580.75.01-524	Fringe Benefits - Social Security	14,668.00	15,335.00	15,335.00	16,316.00	6	981.00
580.75.01-525	Fringe Benefits - IMRF Pension Er Contribution	34,290.00	36,154.00	35,000.00	35,346.00	(2)	(808.00)
	<i>Pensions Totals</i>	\$52,623.00	\$55,319.00	\$53,335.00	\$55,770.00	1%	\$451.00
	<i>Salary and Benefits Totals</i>	\$369,205.00	\$390,167.00	\$372,586.00	\$395,387.00	1%	\$5,220.00
Services and Supplies							
Services & Charges							
580.75.01-550	Administrative Charges	.00	.00	.00	.00		.00
580.75.01-552	Engineering Services	75,000.00	75,000.00	22,000.00	25,000.00	(67)	(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	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
						Manager Totals	\$25,000.00
580.75.01-553	Legal Services	25,000.00	95,000.00	95,000.00	40,000.00	(58)	(55,000.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division 01 - Department Wide							
EXPENSE							
580.75.01-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
580.75.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
580.75.01-563	Telephone Service	1,332.00	1,332.00	1,332.00	1,274.00	(4)	(58.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	847-***-4184 (CallOne POTS) 1399 Winnetka Road vault				12.0000	60.00	720.00
Manager	Monthly PRI share (Comcast)				12.0000	46.12	553.44
						Manager Totals	\$1,273.44
580.75.01-567	Operations & Maintenance	126,000.00	90,000.00	88,000.00	84,000.00	(7)	(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	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	Repair materials (pipe, CB's, etc.)				1.0000	35,000.00	35,000.00
Manager	Temporary help				1.0000	22,000.00	22,000.00
						Manager Totals	\$84,000.00
580.75.01-568	Utilities	26,500.00	26,500.00	26,500.00	26,500.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division 01 - Department Wide							
EXPENSE							
580.75.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
	<i>Services & Charges Totals</i>	<u>\$253,832.00</u>	<u>\$287,832.00</u>	<u>\$232,832.00</u>	<u>\$176,774.00</u>	(39%)	<u>(\$111,058.00)</u>
Supplies							
580.75.01-537	Uniforms	2,000.00	2,000.00	1,200.00	2,000.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	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>\$1,200.00</u>	<u>\$2,000.00</u>	0%	<u>\$0.00</u>
	<i>Services and Supplies Totals</i>	<u>\$255,832.00</u>	<u>\$289,832.00</u>	<u>\$234,032.00</u>	<u>\$178,774.00</u>	(38%)	<u>(\$111,058.00)</u>
Capital Outlay							
580.75.01-625	Heavy Machinery	.00	.00	.00	196,875.00		196,875.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Sewer Jet Vactor Truck Replacement (PW 16) (Storm Share)				1.0000	196,875.00	196,875.00
						Manager Totals	<u>\$196,875.00</u>
580.75.01-675	Stormwater Sewers	4,185,000.00	6,240,000.00	450,000.00	7,405,000.00	19	1,165,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund	580 - Storm Water Sewer Fund						
Department	75 - Stormwater						
Division	01 - Department Wide						

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Boal Parkway pump station improvements - construction			1.0000	475,000.00	475,000.00	
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	Orchard storm sewer relining			1.0000	50,000.00	50,000.00	
Manager	Sheridan Rd. ravine stabilization project finalize landscaping			1.0000	50,000.00	50,000.00	
Manager	Stormwater construction - Phase I County project			1.0000	3,033,000.00	3,033,000.00	
Manager	Stormwater engineering - Phase I County project			1.0000	331,000.00	331,000.00	
Manager	Stormwater engineering - Phase II projects			1.0000	1,485,000.00	1,485,000.00	
Manager	Stormwater engineering- Phase I Duke Childs project			1.0000	1,651,000.00	1,651,000.00	
						Manager Totals	\$7,405,000.00

<i>Capital Outlay Totals</i>	\$4,185,000.00	\$6,240,000.00	\$450,000.00	\$7,601,875.00	22%	\$1,361,875.00
------------------------------	----------------	----------------	--------------	----------------	-----	----------------

Insurance and Other Chargebacks

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

Depreciation Expense

580.75.01-800	Depreciation	.00	.00	.00	.00	.00
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++ \$0.00

Debt Service

580.75.01-705	Principal	695,000.00	695,000.00	695,000.00	705,000.00	1 10,000.00
---------------	-----------	------------	------------	------------	------------	-------------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
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	2013 stormwater bond principal (2014 issue has no principal pmt)				1.0000	705,000.00	705,000.00
						Manager Totals	\$705,000.00
580.75.01-710	Interest	616,350.00	616,350.00	616,350.00	602,450.00	(2)	(13,900.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	2013 stormwater issue interest				1.0000	257,350.00	257,350.00
Manager	2014 stormwater issue interest				1.0000	345,100.00	345,100.00
						Manager Totals	\$602,450.00
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>	\$1,316,350.00	\$1,316,350.00	\$1,316,350.00	\$1,312,450.00	0%	(\$3,900.00)
Transfers							
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>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
	Division 01 - Department Wide Totals	\$6,126,387.00	\$8,236,349.00	\$2,372,968.00	\$9,488,486.00	15%	\$1,252,137.00
	Department 75 - Stormwater Totals	\$6,126,387.00	\$8,236,349.00	\$2,372,968.00	\$9,488,486.00	15%	\$1,252,137.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
580.88.01-800	Depreciation	.00	228,746.00	228,746.00	250,000.00	9	21,254.00
<i>Depreciation Expense Totals</i>		\$0.00	\$228,746.00	\$228,746.00	\$250,000.00	9%	\$21,254.00
Division 01 - Department Wide Totals		\$0.00	\$228,746.00	\$228,746.00	\$250,000.00	9%	\$21,254.00
Department 88 - Depreciation Totals		\$0.00	\$228,746.00	\$228,746.00	\$250,000.00	9%	\$21,254.00
Department 99 - Transfers							
Division 01 - Department Wide							
Transfers							
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
EXPENSE TOTALS		\$6,126,387.00	\$8,465,095.00	\$2,601,714.00	\$9,738,486.00	15%	\$1,273,391.00
Fund 580 - Storm Water Sewer Fund Totals							
REVENUE TOTALS		\$2,061,551.00	\$2,061,557.00	\$2,241,382.00	\$2,561,765.00	24%	\$500,208.00
EXPENSE TOTALS		\$6,126,387.00	\$8,465,095.00	\$2,601,714.00	\$9,738,486.00	15%	\$1,273,391.00
Fund 580 - Storm Water Sewer Fund Totals		(\$4,064,836.00)	(\$6,403,538.00)	(\$360,332.00)	(\$7,176,721.00)	12%	(\$773,183.00)

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 and automotive liability claims. Umbrella coverage for claims in excess of \$2,000,000 is secured through commercial policies.

The Village makes available to its full-time employees a health insurance PPO plan. Beginning in 2018, the Village's health insurance plan became 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 and also has 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)**
- Fully transitioned the Village's health plan from a self-insurance to a pooled model with IPBC. **(Health)**

Fiscal Year 2019 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"> • Conduct a cost-benefit analysis of joining a liability risk pooling agency such as IRMA. 	12/31/19
Maintain and adhere to rigorous claim evaluation procedures.	<ul style="list-style-type: none"> • Create formal claim management procedures for liability claims made against the Village. • Compile liability claim management handbook. 	12/31/19
Provide further enhancements to the management of the Village's health insurance benefits.	<ul style="list-style-type: none"> • Continue to capitalize on technology related to employee benefit management. 	12/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Objective

Anticipated Completion Status

Examine the feasibility of further pooling of the Village’s self-insurance funds.	Deferred
Maintain and adhere to rigorous claim evaluation procedures.	Ongoing
Provide further enhancements to the management of the Village’s health insurance benefits.	Complete

Financial Summary

Worker's Compensation & Liability Funds	2019 Budget Work Comp	2019 Budget Liability	2019 Budget Health	2019 WC, L, & H Budget Total A	2018 WC, L, & H Budget Total B
Revenues:					
Premiums	\$ 537,565	\$ -	\$ 3,977,083	\$ 4,514,648	\$ 4,453,469
Other Revenue	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Interest Income	\$ 13,868	\$ 14,449	\$ 3,750	\$ 32,067	\$ 36,292
	\$ 551,433	\$ 24,449	\$ 3,980,833	\$ 4,556,715	\$ 4,574,761
Expenses:					
Claims & Insurance	\$ 763,300	\$ 377,700	\$ 3,994,582	\$ 5,135,582	\$ 5,180,141
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	\$ 763,300	\$ 377,700	\$ 3,994,582	\$ 5,135,582	\$ 5,430,141
Net Income (Loss)	\$ (211,867)	\$ (353,251)	\$ (13,749)	\$ (578,867)	\$ (855,380)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
600-484.05	Insurance & Property Damage Loss Recovery	.00	.00	2,600.00	.00		.00
	<i>Liability Insurance Totals</i>	\$0.00	\$0.00	\$2,600.00	\$0.00	+++	\$0.00
Workers' Compensation							
600-481.01	W.C. Insurance Premiums Dept Charges	537,470.00	537,565.00	537,565.00	537,565.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
Manager	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		125,000.00
Manager	Fire			12.0000	4,000.00		48,000.00
Manager	Police			12.0000	3,333.34		40,000.00
Manager	Public Works			12.0000	8,333.34		100,000.00
Manager	Refuse			12.0000	8,500.00		102,000.00
Manager	Sanitary Sewer			12.0000	1,041.66		12,500.00
Manager	Stormwater Sewer			12.0000	1,041.66		12,500.00
Manager	Water			12.0000	5,130.42		61,565.00
	Manager Totals						\$537,565.00
	<i>Workers' Compensation Totals</i>	\$537,470.00	\$537,565.00	\$537,565.00	\$537,565.00	0%	\$0.00
	<i>Interfund Services Totals</i>	\$537,470.00	\$537,565.00	\$540,165.00	\$537,565.00	0%	\$0.00
Transfers							
600-490.05	Interfund Transfers In Payment in Lieu of Taxes	.00	.00	.00	.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 600 - W.C. Insurance Fund								
REVENUE								
600-490.10	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								
600-460.05	Interest Interest on Investments	14,993.00	15,829.00	35,513.00	13,868.00	(12)	(1,961.00)	
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 (\$1,849,056) * 0.75%					.0075	1,849,056.00	13,867.92
							Manager Totals	\$13,867.92
600-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00	
	<i>Interest Income Totals</i>	\$14,993.00	\$15,829.00	\$35,513.00	\$13,868.00	(12%)	(\$1,961.00)	
	REVENUE TOTALS	\$552,463.00	\$553,394.00	\$575,678.00	\$551,433.00	0%	(\$1,961.00)	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
Department 90 - Insurance							
Division 01 - Department Wide							
EXPENSE							
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
600.90.01-551	Consulting Services	98,000.00	110,000.00	110,000.00	143,300.00	30	33,300.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Claim administration contract				4.0000	6,000.00	24,000.00
Manager	Insurance program study				1.0000	12,500.00	12,500.00
Manager	Return to work evaluations				1.0000	800.00	800.00
Manager	State 2nd injury fund				3.0000	2,000.00	6,000.00
Manager	Worker's compensation excess insurance				1.0000	100,000.00	100,000.00
	Manager Totals						\$143,300.00
600.90.01-553	Legal Services	.00	.00	.00	20,000.00		20,000.00
	<i>Services & Charges Totals</i>	\$98,000.00	\$110,000.00	\$110,000.00	\$163,300.00	48%	\$53,300.00
	<i>Services and Supplies Totals</i>	\$98,000.00	\$110,000.00	\$110,000.00	\$163,300.00	48%	\$53,300.00
<u>Insurance and Other Chargebacks</u>							
600.90.01-501	Claims	600,000.00	600,000.00	300,000.00	600,000.00		.00
	<i>Insurance and Other Chargebacks Totals</i>	\$600,000.00	\$600,000.00	\$300,000.00	\$600,000.00	0%	\$0.00
	Division 01 - Department Wide Totals	\$698,000.00	\$710,000.00	\$410,000.00	\$763,300.00	8%	\$53,300.00
	Department 90 - Insurance Totals	\$698,000.00	\$710,000.00	\$410,000.00	\$763,300.00	8%	\$53,300.00
	EXPENSE TOTALS	\$698,000.00	\$710,000.00	\$410,000.00	\$763,300.00	8%	\$53,300.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund	600 - W.C. Insurance Fund						
Department	90 - Insurance						
Division	01 - Department Wide						
EXPENSE							
Fund	600 - W.C. Insurance Fund Totals						
	REVENUE TOTALS	\$552,463.00	\$553,394.00	\$575,678.00	\$551,433.00	0%	(\$1,961.00)
	EXPENSE TOTALS	\$698,000.00	\$710,000.00	\$410,000.00	\$763,300.00	8%	\$53,300.00
Fund	600 - W.C. Insurance Fund Totals	(\$145,537.00)	(\$156,606.00)	\$165,678.00	(\$211,867.00)	35%	(\$55,261.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 610 - Liability Insurance Fund							

REVENUE

Interfund Services

Liability Insurance

610-480.01	Liability Insurance Premiums Dept Charges	.00	.00	.00	.00		.00
------------	---	-----	-----	-----	-----	--	-----

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 2019	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
-----------------------------------	--------	--------	--------	--------	-----	--------

<i>Interfund Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
----------------------------------	--------	--------	--------	--------	-----	--------

Transfers

610-490.10	Interfund Transfers In Other Transfers	.00	75,000.00	75,000.00	.00	(100)	(75,000.00)
<i>Transfers Totals</i>		\$0.00	\$75,000.00	\$75,000.00	\$0.00	(100%)	(\$75,000.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
REVENUE							
Other Revenue							
610-432.30	Reimbursements Reimbursements	10,000.00	10,000.00	4,500.00	10,000.00		.00
	<i>Other Revenue Totals</i>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$4,500.00</u>	<u>\$10,000.00</u>	0%	\$0.00
Interest Income							
610-460.05	Interest Interest on Investments	17,965.00	16,713.00	35,870.00	14,449.00	(14)	(2,264.00)
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 (\$1,926,440) * 0.75%				.0075	1,926,440.00	14,448.30
						Manager Totals	<u>\$14,448.30</u>
	<i>Interest Income Totals</i>	<u>\$17,965.00</u>	<u>\$16,713.00</u>	<u>\$35,870.00</u>	<u>\$14,449.00</u>	(14%)	(\$2,264.00)
	REVENUE TOTALS	<u>\$27,965.00</u>	<u>\$101,713.00</u>	<u>\$115,370.00</u>	<u>\$24,449.00</u>	(76%)	(\$77,264.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																
Fund 610 - Liability Insurance Fund																																							
Department 90 - Insurance																																							
Division 01 - Department Wide																																							
EXPENSE																																							
<u>Services and Supplies</u>																																							
<u>Services & Charges</u>																																							
610.90.01-553	Legal Services	24,200.00	24,200.00	24,200.00	24,200.00		.00																																
<table border="1"> <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>Estimated costs for outside legal counsel for claims</td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>24,200.00</td> <td>24,200.00</td> </tr> <tr> <td colspan="6"></td> <td>Manager Totals</td> <td>\$24,200.00</td> </tr> </tbody> </table>								Budget Transactions								Level	Transaction				Number of Units	Cost Per Unit	Total Amount	Manager	Estimated costs for outside legal counsel for claims				1.0000	24,200.00	24,200.00							Manager Totals	\$24,200.00
Budget Transactions																																							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount																																
Manager	Estimated costs for outside legal counsel for claims				1.0000	24,200.00	24,200.00																																
						Manager Totals	\$24,200.00																																
<i>Services & 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																																
<u>Insurance and Other Chargebacks</u>																																							
610.90.01-501	Claims	150,000.00	150,000.00	100,000.00	150,000.00		.00																																
610.90.01-503	Unemployment Claims	50,000.00	50,000.00	15,000.00	50,000.00		.00																																
610.90.01-530	Liability Insurance	172,250.00	112,250.00	112,250.00	153,500.00	37	41,250.00																																

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Director and officer coverage				1.0000	14,000.00	14,000.00
Manager	Employment and public official liability				1.0000	31,250.00	31,250.00
Manager	Fidelity bonds				1.0000	3,750.00	3,750.00
Manager	Insurance program study				1.0000	12,500.00	12,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
Department 90 - Insurance							
Division 01 - Department Wide							
EXPENSE							
Manager	Umbrella policy					1.0000	92,000.00
							92,000.00
							Manager Totals
							\$153,500.00
	<i>Insurance and Other Chargebacks Totals</i>	\$372,250.00	\$312,250.00	\$227,250.00	\$353,500.00	13%	\$41,250.00
	Division 01 - Department Wide Totals	\$396,450.00	\$336,450.00	\$251,450.00	\$377,700.00	12%	\$41,250.00
	Department 90 - Insurance Totals	\$396,450.00	\$336,450.00	\$251,450.00	\$377,700.00	12%	\$41,250.00
	EXPENSE TOTALS	\$396,450.00	\$336,450.00	\$251,450.00	\$377,700.00	12%	\$41,250.00
Fund 610 - Liability Insurance Fund Totals							
	REVENUE TOTALS	\$27,965.00	\$101,713.00	\$115,370.00	\$24,449.00	(76%)	(\$77,264.00)
	EXPENSE TOTALS	\$396,450.00	\$336,450.00	\$251,450.00	\$377,700.00	12%	\$41,250.00
Fund 610 - Liability Insurance Fund Totals		(\$368,485.00)	(\$234,737.00)	(\$136,080.00)	(\$353,251.00)	50%	(\$118,514.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 620 - Health Insurance Fund							

REVENUE

Interfund Services

Health/Life Insurance

620-482.01	Health Insurance Premiums Dept Charges	2,564,504.00	2,575,808.00	2,427,445.00	2,589,362.00	1	13,554.00
620-482.02	Health Insurance Premiums Retirees	582,373.00	627,930.00	671,142.00	659,327.00	5	31,397.00
620-482.03	Health Insurance Premiums Employee Contributions	327,685.00	340,462.00	317,389.00	341,665.00		1,203.00
620-482.04	Health Insurance Premiums Library	132,986.00	130,326.00	151,271.00	136,842.00	5	6,516.00
620-482.05	Health Insurance Premiums Other Dept Charges	27,319.00	52,243.00	150,000.00	52,243.00		.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	24,292.00
Manager	Vision - Library (12 months)	1.0000	1,582.56	1,583.00
Manager	Vision - Single (12 months)	1.0000	4,408.56	4,409.00
Manager	Vision - Single +1 (12 months)	1.0000	7,088.40	7,088.00
Manager Totals				\$52,243.00

620-483.11	Dental Premiums Department Charges	79,904.00	76,723.00	76,065.00	79,612.00	4	2,889.00
620-483.12	Dental Premiums Retirees	7,254.00	19,527.00	11,260.00	20,503.00	5	976.00
620-483.13	Dental Premiums Employee Contributions	90,140.00	92,885.00	89,558.00	97,529.00	5	4,644.00
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>		\$3,812,165.00	\$3,915,904.00	\$3,894,130.00	\$3,977,083.00	2%	\$61,179.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change	
Fund 620 - Health Insurance Fund								
REVENUE								
	<i>Interfund Services Totals</i>	\$3,812,165.00	\$3,915,904.00	\$3,894,130.00	\$3,977,083.00	2%	\$61,179.00	
Transfers								
620-490.10	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								
620-460.05	Interest Interest on Investments	11,438.00	3,750.00	11,561.00	3,750.00		.00	
Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Interest income (\$500,000) * 0.75%					.0075	500,000.00	3,750.00
							Manager Totals	\$3,750.00
	<i>Interest Income Totals</i>	\$11,438.00	\$3,750.00	\$11,561.00	\$3,750.00	0%	\$0.00	
	REVENUE TOTALS	\$3,823,603.00	\$3,919,654.00	\$3,905,691.00	\$3,980,833.00	2%	\$61,179.00	



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division 01 - Department Wide							
EXPENSE							
Services and Supplies							
Services & Charges							
620.90.01-551	Consulting Services	670,179.00	.00	2,000.00	5,000.00		5,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Legal assistance				1.0000	5,000.00	5,000.00
						Manager Totals	\$5,000.00
	<i>Services & Charges Totals</i>	\$670,179.00	\$0.00	\$2,000.00	\$5,000.00	+++	\$5,000.00
	<i>Services and Supplies Totals</i>	\$670,179.00	\$0.00	\$2,000.00	\$5,000.00	+++	\$5,000.00
Insurance and Other Chargebacks							
620.90.01-501	Claims	2,898,479.00	3,879,813.00	3,837,647.00	3,727,200.00	(4)	(152,613.00)
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	IBPC Health				12.0000	310,600.00	3,727,200.00
						Manager Totals	\$3,727,200.00
620.90.01-502	Premiums - Dental	170,076.00	189,135.00	182,686.00	197,640.00	4	8,505.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
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	MetLife dental				12.0000	16,470.00	197,640.00
						Manager Totals	\$197,640.00
620.90.01-503	Unemployment Claims	.00	.00	.00	.00	.00	
620.90.01-504	Other Insurance	62,700.00	64,743.00	73,729.00	64,742.00	(1.00)	
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
Manager	Flu clinics/Wellness				1.0000	5,000.00	5,000.00
Manager	Life insurance - The Standard				12.0000	1,239.25	14,871.00
Manager	Vision - EyeMed				12.0000	3,114.29	37,371.00
						Manager Totals	\$64,742.00
<i>Insurance and Other Chargebacks Totals</i>		\$3,131,255.00	\$4,133,691.00	\$4,094,062.00	\$3,989,582.00	(3%)	(\$144,109.00)



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division 01 - Department Wide							
EXPENSE							
Transfers							
620.90.01-901	Interfund Transfers - Other Operating Transfers	.00	250,000.00	250,000.00	.00	(100)	(250,000.00)
	<i>Transfers Totals</i>	\$0.00	\$250,000.00	\$250,000.00	\$0.00	(100%)	(\$250,000.00)
	Division 01 - Department Wide Totals	\$3,801,434.00	\$4,383,691.00	\$4,346,062.00	\$3,994,582.00	(9%)	(\$389,109.00)
	Department 90 - Insurance Totals	\$3,801,434.00	\$4,383,691.00	\$4,346,062.00	\$3,994,582.00	(9%)	(\$389,109.00)
	EXPENSE TOTALS	\$3,801,434.00	\$4,383,691.00	\$4,346,062.00	\$3,994,582.00	(9%)	(\$389,109.00)
	Fund 620 - Health Insurance Fund Totals						
	REVENUE TOTALS	\$3,823,603.00	\$3,919,654.00	\$3,905,691.00	\$3,980,833.00	2%	\$61,179.00
	EXPENSE TOTALS	\$3,801,434.00	\$4,383,691.00	\$4,346,062.00	\$3,994,582.00	(9%)	(\$389,109.00)
	Fund 620 - Health Insurance Fund Totals	\$22,169.00	(\$464,037.00)	(\$440,371.00)	(\$13,749.00)	(97%)	\$450,288.00

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 20 user desktops throughout the Village per the Technology Replacement Plan.
- Implemented new wireless internet hardware at Village facilities.
- Setup new application and credential servers for the New World ERP platform.
- Successfully implemented version 2018.1 of New World ERP.
- Coordinated a network security audit and evaluation.
- Developed backup system administrators to ensure redundancy and appropriate staff coverage.
- Implemented two new firewalls to replace end-of-life units.
- Negotiated a long-term contract with Comcast Business for phone and internet service at Village facilities.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **1.0**

FY 2018 FTEs: **1.0**

FY 2017 FTEs: **1.0**

FY 2016 FTEs: **1.0**

Proposed FY 2019 Cost of Salaries and Benefits: **\$206,183**

Projected FY 2018 Cost of Salaries and Benefits: **\$208,351**

Budgeted FY 2018 Cost of Salaries and Benefits: **\$208,351**

Actual FY 2017 Cost of Salaries and Benefits: **\$224,231**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **-1.0%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$411,579**

FY 2018 Services and Supplies Budget: **\$422,858**

FY 2017 Services and Supplies Budget: **\$247,008**

FY 2016 Services and Supplies Budget: **\$235,818**

Projected Year-End FY 2018 S&S Budget: **\$272,007**

Actual FY 2017 Cost of Services and Supplies: **\$183,993**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **-2.7%**

Financial Summary

Data Processing Fund	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
----------------------	----------------	---------------------	-----------------------	---------------------	--------------------	--------------------

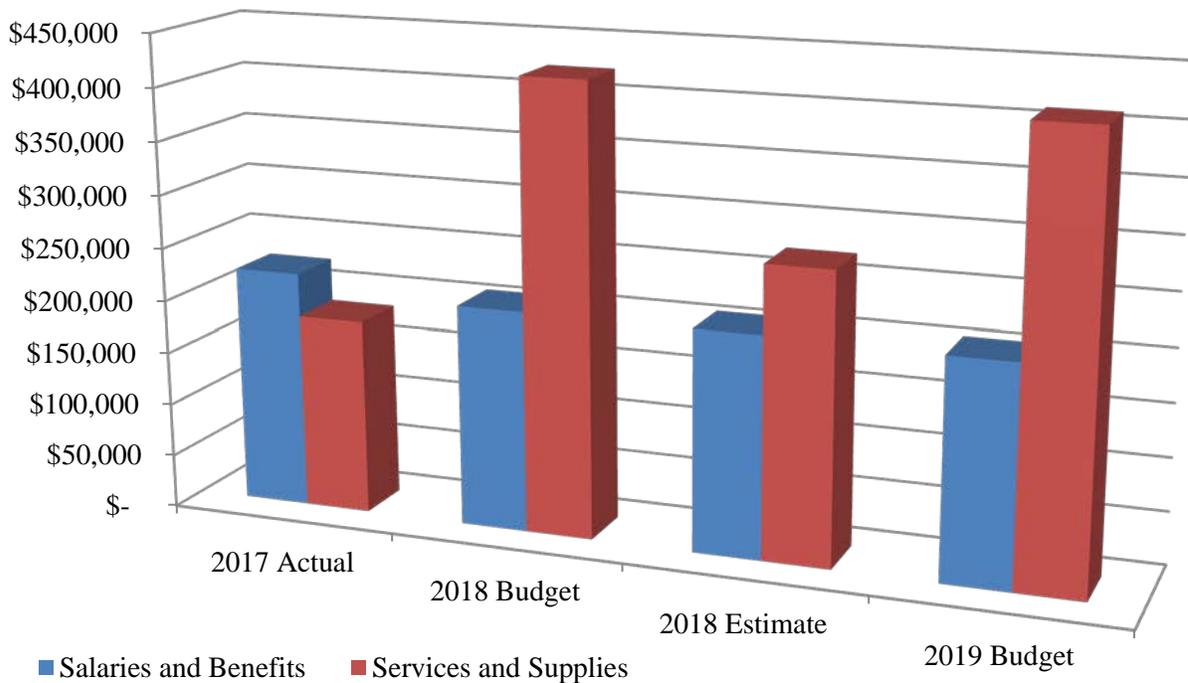
Operating						
Revenue	\$ 340,846	\$ 359,084	\$ 366,175	\$ 376,223	4.8%	2.7%
Expenses	\$ (408,224)	\$ (631,209)	\$ (480,358)	\$ (617,762)	-2.1%	28.6%
Net Operating Income (loss)	\$ (67,378)	\$ (272,125)	\$ (114,183)	\$ (241,539)	-11.2%	111.5%
Operating Expense Detail						
Salaries and Benefits	\$ 224,231	\$ 208,351	\$ 208,351	\$ 206,183	-1.0%	-1.0%
Services and Supplies	\$ 183,993	\$ 422,858	\$ 272,007	\$ 411,579	-2.7%	51.3%
	\$ 408,224	\$ 631,209	\$ 480,358	\$ 617,762		

Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
----------------	------	------	------	------	------	------

Total Fund Expense	\$ 408,224	\$ 631,209	\$ 480,358	\$ 617,762	-2.1%	28.6%
--------------------	------------	------------	------------	------------	-------	-------

Net Fund Income (loss)	\$ (67,378)	\$ (272,125)	\$ (114,183)	\$ (241,539)	-11.2%	111.5%
------------------------	-------------	--------------	--------------	--------------	--------	--------

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 its annual multi-week web based training class on updated CFA 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 17) 2000 2.5 Ton Dump Roll-off.
- Purchased two (2) new automated leaf machines.
- Purchased new 2018 Ford Explorer to replace existing (PW 2) for the Engineering division.
- Implemented new e-request service program for vehicle maintenance and repairs.

Staffing and Services Levels

Proposed FY 2019 Full-Time Equivalent (FTE) Employees: **3.0**

FY 2018 FTEs: **3.0**

FY 2017 FTEs: **3.0**

FY 2016 FTEs: **3.0**

Proposed FY 2019 Cost of Salaries and Benefits: **\$386,882**

Projected FY 2018 Cost of Salaries and Benefits: **\$372,687**

Budgeted FY 2018 Cost of Salaries and Benefits: **\$372,687**

Actual FY 2017 Cost of Salaries and Benefits: **\$313,692**

FY2018 Budget vs. FY2019 Proposed Budget % Change: **3.8%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2019 Services and Supplies Budget: **\$578,100**

FY 2018 Services and Supplies Budget: **\$557,700**

FY 2017 Services and Supplies Budget: **\$552,500**

FY 2016 Services and Supplies Budget: **\$522,000**

Projected Year-End FY 2018 S&S Budget: **\$539,700**

Actual FY 2017 Cost of Services and Supplies: **\$425,041**

FY 2018 Budget vs. FY 2019 Proposed Budget % Change: **3.7%**

Fiscal Year 2019 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"> • Keep service log updated for each vehicle and piece of equipment utilizing CFA software. • Anticipate preventative maintenance and communicate to scheduled repairs to departments. • Maintain historical budgetary repair totals to evaluate annually useful life of equipment. 	12/31/19
Maintain a high level of technical knowledge and searchable history for village vehicles.	<ul style="list-style-type: none"> • Seek educational opportunities to improve staff's knowledge of technical inventory advances. 	12/31/19
Reduce emergency service repairs through continued preventative maintenance.	<ul style="list-style-type: none"> • Maintain detailed service histories and maintenance costs for each vehicle and piece of equipment as well as a schedule of future preventative maintenance. 	12/31/19
Maintain a fiscally conservative inventory on all vehicle parts.	<ul style="list-style-type: none"> • Perform an annual detailed inventory of parts and equipment currently in stock room. • Keep a log of current parts, and purchase needed parts to prevent down-time in emergency repair situations. • Continue to purge parts that are not required as vehicles are retired or discharged. 	12/31/19
Evaluate alternatives and develop specifications and bidding documents for the procurement of village vehicles.	<ul style="list-style-type: none"> • Prepare bidding specifications for replacement of vehicle(s) PW 12 (roll off dump), PW 14 (1 ton pick-up), PW 28 and 31 (refuse trucks), two leaf vacuums, and one refuse scooter. 	6/1/19
Continue to enhance educational and technical knowledge of fleet staff.	<ul style="list-style-type: none"> • Fleet staff to complete courses to achieve ASE and EVT certification. • Staff member participation in IPSI educational classes. • Continue to provide educational opportunities through NIPSTA, MAPSI, APWA, etc. 	12/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018
Anticipated Completion Status

Objective

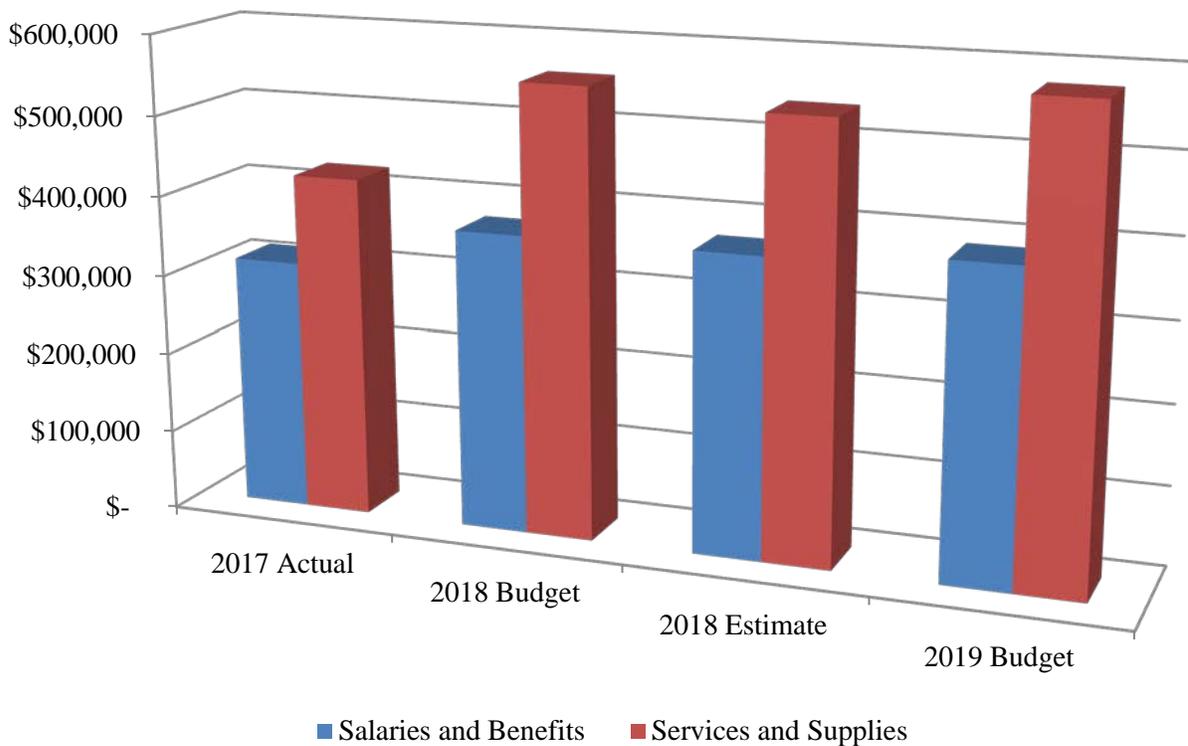
<p>Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.</p>	<p>Ongoing</p>
<p>Maintain a high level of technical knowledge and searchable history for village vehicles.</p>	<p>Ongoing</p>
<p>Reduce emergency service repairs though continued preventative maintenance.</p>	<p>Ongoing</p>
<p>Maintain a fiscally conservative inventory on all vehicle parts.</p>	<p>Ongoing</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 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 946,825	\$ 943,543	\$ 952,458	\$ 949,860	0.7%	-0.3%
Expenses	\$ (738,733)	\$ (930,387)	\$ (912,387)	\$ (964,982)	3.7%	5.8%
Net Operating Income (loss)	\$ 208,092	\$ 13,156	\$ 40,071	\$ (15,122)	-214.9%	-137.7%
Operating Expense Detail						
Salaries and Benefits	\$ 313,692	\$ 372,687	\$ 372,687	\$ 386,882	3.8%	3.8%
Services and Supplies	\$ 425,041	\$ 557,700	\$ 539,700	\$ 578,100	3.7%	7.1%
	\$ 738,733	\$ 930,387	\$ 912,387	\$ 964,982		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ 738,733	\$ 930,387	\$ 912,387	\$ 964,982	3.7%	5.8%
Net Fund Income (loss)	\$ 208,092	\$ 13,156	\$ 40,071	\$ (15,122)	-214.9%	-137.7%

Fleet Services Fund





Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							

REVENUE

Charges For Service

Other Charges for Service

640-452	Internal Service Charges	939,996.00	940,008.00	940,008.00	945,000.00	1	4,992.00
---------	--------------------------	------------	------------	------------	------------	---	----------

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Community Development	1.0000	1,404.00	1,404.00
Manager	Electric	1.0000	118,812.00	118,812.00
Manager	Finance	1.0000	7,356.00	7,356.00
Manager	Fire	1.0000	56,760.00	56,760.00
Manager	Police	1.0000	148,548.00	148,548.00
Manager	Public Works	1.0000	220,488.00	220,488.00
Manager	Refuse	1.0000	274,764.00	274,764.00
Manager	Sewer	1.0000	84,672.00	84,672.00
Manager	Water	1.0000	32,196.00	32,196.00
Manager Totals				\$945,000.00

<i>Other Charges for Service Totals</i>	\$939,996.00	\$940,008.00	\$940,008.00	\$945,000.00	1%	\$4,992.00
---	--------------	--------------	--------------	--------------	----	------------

<i>Charges For Service Totals</i>	\$939,996.00	\$940,008.00	\$940,008.00	\$945,000.00	1%	\$4,992.00
-----------------------------------	--------------	--------------	--------------	--------------	----	------------

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
-------------------------	--------	--------	--------	--------	-----	--------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
REVENUE							
<u>Interest Income</u>							
640-460.05	Interest Interest on Investments	2,987.00	3,535.00	12,450.00	4,860.00	37	1,325.00
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 (\$648,000) * 0.75%				.0075	648,000.00	4,860.00
						Manager Totals	\$4,860.00
<i>Interest Income Totals</i>		\$2,987.00	\$3,535.00	\$12,450.00	\$4,860.00	37%	\$1,325.00
REVENUE TOTALS		\$942,983.00	\$943,543.00	\$952,458.00	\$949,860.00	1%	\$6,317.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.01-511	Regular Salaries	233,076.00	269,855.00	269,855.00	281,191.00	4	11,336.00
Position Transactions							
	<i>Level</i>		<i>Position</i>		<i>Type</i>	<i>Code</i>	<i>Total Amount</i>
	Manager		300601 - Fleet Services Supervisor		Earnings		110,558.00
	Manager		301101 - Fleet Mechanic		Earnings		79,623.00
	Manager		301102 - Fleet Mechanic		Earnings		85,471.00
	Manager		309999 - PW Budget Only		Earnings		5,539.00
						Manager Totals	\$281,191.00
640.86.01-512	Overtime Salaries	10,001.00	10,000.00	10,000.00	7,000.00	(30)	(3,000.00)
640.86.01-515	Sick Cashed In	.00	.00	.00	.00		.00
640.86.01-518	Other Compensation	.00	.00	.00	.00		.00
	<i>Employee Pay Totals</i>	\$243,077.00	\$279,855.00	\$279,855.00	\$288,191.00	3%	\$8,336.00
Benefits							
640.86.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
640.86.01-522	Fringe Benefits - Medical / Dental Insurance	47,234.00	33,382.00	33,382.00	41,875.00	25	8,493.00
	<i>Benefits Totals</i>	\$47,234.00	\$33,382.00	\$33,382.00	\$41,875.00	25%	\$8,493.00
Pensions							
640.86.01-523	Fringe Benefits - Medicare	3,525.00	4,058.00	4,058.00	4,279.00	5	221.00
640.86.01-524	Fringe Benefits - Social Security	14,788.00	17,082.00	17,082.00	17,858.00	5	776.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 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	32,983.00	38,310.00	38,310.00	34,679.00	(9)	(3,631.00)
	<i>Pensions Totals</i>	\$51,296.00	\$59,450.00	\$59,450.00	\$56,816.00	(4%)	(\$2,634.00)
	<i>Salary and Benefits Totals</i>	\$341,607.00	\$372,687.00	\$372,687.00	\$386,882.00	4%	\$14,195.00
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	3,000.00	4,500.00	4,500.00	4,500.00		.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	IPSI training (Andy 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 & Charges Totals</i>	\$52,000.00	\$53,500.00	\$53,500.00	\$53,500.00	0%	\$0.00

Supplies							
640.86.01-538	Shop Materials	29,500.00	23,200.00	23,200.00	21,500.00	(7)	(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	CFA scanner - parts inventory				3.0000	1,500.00	4,500.00
Manager	Fleet department maintenance repair and service				1.0000	4,500.00	4,500.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 01 - Department Wide							
EXPENSE							
	Manager					3.0000	1,500.00
							4,500.00
	Manager					1.0000	6,000.00
							6,000.00
	Manager					1.0000	1,000.00
							1,000.00
	Manager					1.0000	1,000.00
							1,000.00
							Manager Totals
							\$21,500.00
640.86.01-542	Vehicles, Parts and Equipment	25,000.00	25,000.00	25,000.00	40,000.00	60	15,000.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	15,000.00
							15,000.00
	Manager					1.0000	25,000.00
							25,000.00
							Manager Totals
							\$40,000.00
640.86.01-549	Fuel	255,000.00	255,000.00	225,000.00	255,100.00		100.00
Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>
							<i>Total Amount</i>
	Manager					1.0000	254,000.00
							254,000.00
	Manager					1.0000	1,100.00
							1,100.00
							Manager Totals
							\$255,100.00
	<i>Supplies Totals</i>	\$309,500.00	\$303,200.00	\$273,200.00	\$316,600.00	4%	\$13,400.00
	<i>Services and Supplies Totals</i>	\$361,500.00	\$356,700.00	\$326,700.00	\$370,100.00	4%	\$13,400.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 01 - Department Wide							
EXPENSE							
Capital Outlay							
640.86.01-630	Motor Vehicles	.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>\$0.00</u>
Depreciation Expense							
640.86.01-800	Depreciation	.00	.00	.00	.00		.00
	<i>Depreciation Expense Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	+++	<u>\$0.00</u>
Transfers							
640.86.01-901	Interfund Transfers - Other Operating 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>
	Division 01 - Department Wide Totals	<u>\$703,107.00</u>	<u>\$729,387.00</u>	<u>\$699,387.00</u>	<u>\$756,982.00</u>	4%	<u>\$27,595.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 50 - Finance Vehicles							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Services and Supplies							
Services & Charges							
640.86.50-573	Outside Repair & Maintenance - Vehicles	500.00	500.00	500.00	500.00		.00
<i>Services & Charges Totals</i>		\$500.00	\$500.00	\$500.00	\$500.00	0%	\$0.00
Supplies							
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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 51 - Police Vehicles							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Services and Supplies							
Services & Charges							
640.86.51-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	8,000.00	5,000.00		.00
<i>Services & Charges Totals</i>		\$5,000.00	\$5,000.00	\$8,000.00	\$5,000.00	0%	\$0.00
Supplies							
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	\$23,000.00	\$20,000.00	0%	\$0.00
Division 51 - Police Vehicles Totals		\$20,000.00	\$20,000.00	\$23,000.00	\$20,000.00	0%	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 52 - Fire Vehicles							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
640.86.52-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	10,000.00	7,000.00	40	2,000.00
<i>Services & Charges Totals</i>		\$5,000.00	\$5,000.00	\$10,000.00	\$7,000.00	40%	\$2,000.00
<u>Supplies</u>							
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	\$20,000.00	\$17,000.00	13%	\$2,000.00
Division 52 - Fire Vehicles Totals		\$15,000.00	\$15,000.00	\$20,000.00	\$17,000.00	13%	\$2,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 53 - Community Development Vehicles							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
640.86.53-573	Outside Repair & Maintenance - Vehicles	500.00	500.00	500.00	500.00		.00
<i>Services & Charges Totals</i>		\$500.00	\$500.00	\$500.00	\$500.00	0%	\$0.00
<u>Supplies</u>							
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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 54 - Public Works Vehicles							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
640.86.54-573	Outside Repair & Maintenance - Vehicles	20,000.00	20,000.00	15,000.00	20,000.00		.00
<i>Services & Charges Totals</i>		\$20,000.00	\$20,000.00	\$15,000.00	\$20,000.00	0%	\$0.00
<u>Supplies</u>							
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	\$51,000.00	\$56,000.00	0%	\$0.00
Division 54 - Public Works Vehicles Totals		\$56,000.00	\$56,000.00	\$51,000.00	\$56,000.00	0%	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 55 - Electric Vehicles							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
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
<u>Benefits</u>							
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
<u>Pensions</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
640.86.55-573	Outside Repair & Maintenance - Vehicles	5,000.00	10,000.00	15,000.00	15,000.00	50	5,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 55 - Electric Vehicles							
EXPENSE							
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Additional boom repairs				1.0000	5,000.00	5,000.00
Manager	Annual inspections				1.0000	10,000.00	10,000.00
						Manager Totals	\$15,000.00
	<i>Services & Charges Totals</i>	\$5,000.00	\$10,000.00	\$15,000.00	\$15,000.00	50%	\$5,000.00
	<i>Supplies</i>						
640.86.55-542	Vehicles, Parts and Equipment	15,000.00	20,000.00	20,000.00	20,000.00		.00
	<i>Supplies Totals</i>	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%	\$0.00
	<i>Services and Supplies Totals</i>	\$20,000.00	\$30,000.00	\$35,000.00	\$35,000.00	17%	\$5,000.00
	Division 55 - Electric Vehicles Totals	\$20,000.00	\$30,000.00	\$35,000.00	\$35,000.00	17%	\$5,000.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 56 - Water Vehicles							
EXPENSE							
Salary and Benefits							
Employee Pay							
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
Services and Supplies							
Services & Charges							
640.86.56-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	8,000.00	5,000.00		.00
<i>Services & Charges Totals</i>		\$5,000.00	\$5,000.00	\$8,000.00	\$5,000.00	0%	\$0.00
Supplies							
640.86.56-542	Vehicles, Parts and Equipment	10,000.00	10,000.00	8,000.00	10,000.00		.00
<i>Supplies Totals</i>		\$10,000.00	\$10,000.00	\$8,000.00	\$10,000.00	0%	\$0.00
<i>Services and Supplies Totals</i>		\$15,000.00	\$15,000.00	\$16,000.00	\$15,000.00	0%	\$0.00
Division 56 - Water Vehicles Totals		\$15,000.00	\$15,000.00	\$16,000.00	\$15,000.00	0%	\$0.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 57 - Sewer Vehicles							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
640.86.57-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
<i>Services & Charges Totals</i>		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
<u>Supplies</u>							
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 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 58 - Refuse Vehicles							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
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
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
640.86.58-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	8,000.00	5,000.00		.00
	<i>Services & Charges Totals</i>	\$5,000.00	\$5,000.00	\$8,000.00	\$5,000.00	0%	\$0.00
<u>Supplies</u>							
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	\$38,000.00	\$35,000.00	0%	\$0.00
	Division 58 - Refuse Vehicles Totals	\$35,000.00	\$35,000.00	\$38,000.00	\$35,000.00	0%	\$0.00
	Department 86 - Fleet Services Totals	\$894,107.00	\$930,387.00	\$912,387.00	\$964,982.00	4%	\$34,595.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
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
Department 99 - Transfers							
Division 01 - Department Wide							
Transfers							
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
EXPENSE TOTALS		\$894,107.00	\$930,387.00	\$912,387.00	\$964,982.00	4%	\$34,595.00
Fund 640 - Fleet Services Fund Totals							
REVENUE TOTALS		\$942,983.00	\$943,543.00	\$952,458.00	\$949,860.00	1%	\$6,317.00
EXPENSE TOTALS		\$894,107.00	\$930,387.00	\$912,387.00	\$964,982.00	4%	\$34,595.00
Fund 640 - Fleet Services Fund Totals		\$48,876.00	\$13,156.00	\$40,071.00	(\$15,122.00)	(215%)	(\$28,278.00)

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

- Maintained funding targets and improved funding ratios for the Police and Fire Pension Funds.
- Coordinated a Village Council Study Session updating the Village Council on the funding status and investment performance of the Fire and Police pension funds.

Fiscal Year 2019 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
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"> • Continue to evaluate the possibility of an intergovernmental investment cooperative for Police and Fire pension funds. 	12/31/19
Coordinate an annual or semi-annual pension fund update to the Village Council.	<ul style="list-style-type: none"> • Determine the information required to provide the Village Council with an appropriate summary of pension fund performance. • Evaluate the most effective way of communicating the information produced by the pension boards, investment consultants, and actuary. 	7/1/19
Establish and revise public safety pension board rules.	<ul style="list-style-type: none"> • Evaluate current rules for both the Police and Fire pension boards. • Work with the Boards' professional consultants to revise rules in full compliance with the changing legislative landscape. 	12/31/19

Fiscal Year 2018 Department Objectives Review

December 31st, 2018

Objective

Anticipated Completion Status

Explore legislative options to promote the funding status and investment earning potential of the Village's public safety pension funds.

Deferred

Coordinate an annual or semi-annual pension fund update to the Village Council.

Complete

Assist the pension boards in evaluating professional services proposals.

Complete

Financial Summary

Police and Fire Pension Funds	Actual 2017	Budget 2018 A	Estimate 2018 B	Budget 2019 C	% Change A to C	% Change B to C
Note: IMRF assets are held by IMRF						

Operating						
Revenue	\$ 10,527,660	\$ 7,194,615	\$ 7,194,615	\$ 7,562,118	5.1%	5.1%
Expenses	\$ (4,084,662)	\$ (4,744,092)	\$ (4,420,741)	\$ (4,896,935)	3.2%	10.8%
Net Operating Income (loss)	\$ 6,442,998	\$ 2,450,523	\$ 2,773,874	\$ 2,665,183	8.8%	-3.9%
Operating Expense Detail						
Salaries and Benefits	\$ 3,993,035	\$ 4,598,092	\$ 4,273,241	\$ 4,733,035	2.9%	10.8%
Services and Supplies	\$ 91,627	\$ 146,000	\$ 147,500	\$ 163,900	12.3%	11.1%
	\$ 4,084,662	\$ 4,744,092	\$ 4,420,741	\$ 4,896,935		

Net Fund Income (loss)	\$ 6,442,998	\$ 2,450,523	\$ 2,773,874	\$ 2,665,183	8.8%	-3.9%
------------------------	--------------	--------------	--------------	--------------	------	-------



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change																																
Fund 800 - Police Pension Fund																																							
REVENUE																																							
Property Tax																																							
800-401.30	Property Tax Police Pension	1,446,664.00	.00	.00	.00		.00																																
	<i>Property Tax Totals</i>	<u>\$1,446,664.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$0.00</u>																																
Intergovernmental Revenue																																							
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>																																
Other Revenue																																							
800-485.05	Pension Contributions Employer Contributions	.00	1,488,956.00	1,488,956.00	1,519,805.00	2	30,849.00																																
800-485.10	Pension Contributions Employee Contributions	278,053.00	289,974.00	289,974.00	289,974.00		.00																																
	<i>Other Revenue Totals</i>	<u>\$278,053.00</u>	<u>\$1,778,930.00</u>	<u>\$1,778,930.00</u>	<u>\$1,809,779.00</u>	<u>2%</u>	<u>\$30,849.00</u>																																
Interest Income																																							
800-460.05	Interest Interest on Investments	1,656,659.00	1,755,921.00	1,755,921.00	1,883,496.00	7	127,575.00																																
<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>\$30,135,941 @ 6.25% (2017 CAFR)</td> <td></td> <td></td> <td>1.0000</td> <td>1,883,496.00</td> <td>1,883,496.00</td> <td></td> </tr> <tr> <td></td> <td><i>Manager Totals</i></td> <td></td> <td></td> <td></td> <td></td> <td><u>\$1,883,496.00</u></td> <td></td> </tr> </tbody> </table>								Budget Transactions								Level	Transaction			Number of Units	Cost Per Unit	Total Amount		Manager	\$30,135,941 @ 6.25% (2017 CAFR)			1.0000	1,883,496.00	1,883,496.00			<i>Manager Totals</i>					<u>\$1,883,496.00</u>	
Budget Transactions																																							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount																																	
Manager	\$30,135,941 @ 6.25% (2017 CAFR)			1.0000	1,883,496.00	1,883,496.00																																	
	<i>Manager Totals</i>					<u>\$1,883,496.00</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>\$1,656,659.00</u>	<u>\$1,755,921.00</u>	<u>\$1,755,921.00</u>	<u>\$1,883,496.00</u>	<u>7%</u>	<u>\$127,575.00</u>																																
	REVENUE TOTALS	<u>\$3,386,376.00</u>	<u>\$3,539,851.00</u>	<u>\$3,539,851.00</u>	<u>\$3,698,275.00</u>	<u>4%</u>	<u>\$158,424.00</u>																																



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 800 - Police Pension Fund							
Department 95 - Police Pension							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Pensions							
800.95.01-519	Pensions	2,119,744.00	2,183,336.00	2,099,658.00	2,248,836.00	3	65,500.00
800.95.01-595	Pension Contribution Refunds	50,000.00	50,000.00	.00	50,000.00		.00
<i>Pensions Totals</i>		\$2,169,744.00	\$2,233,336.00	\$2,099,658.00	\$2,298,836.00	3%	\$65,500.00
<i>Salary and Benefits Totals</i>		\$2,169,744.00	\$2,233,336.00	\$2,099,658.00	\$2,298,836.00	3%	\$65,500.00
Services and Supplies							
Services & Charges							
800.95.01-551	Consulting Services	32,000.00	50,500.00	55,000.00	59,450.00	18	8,950.00
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	6,200.00	6,200.00
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	Benefit calculations				1.0000	1,000.00	1,000.00
Manager	Fiduciary liability insurance				1.0000	7,500.00	7,500.00
Manager	Pension services administration contract				1.0000	10,000.00	10,000.00
Manager	State compliance fee				1.0000	5,750.00	5,750.00
						Manager Totals	\$59,450.00
800.95.01-553	Legal Services	20,000.00	20,000.00	2,000.00	20,000.00		.00
800.95.01-581	Training & Travel	2,500.00	2,500.00	2,500.00	2,500.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 800 - Police Pension Fund							
Department 95 - Police Pension							
Division 01 - Department Wide							
EXPENSE							
	<i>Services & Charges Totals</i>	\$54,500.00	\$73,000.00	\$59,500.00	\$81,950.00	12%	\$8,950.00
	<i>Services and Supplies Totals</i>	\$54,500.00	\$73,000.00	\$59,500.00	\$81,950.00	12%	\$8,950.00
Division	01 - Department Wide Totals	\$2,224,244.00	\$2,306,336.00	\$2,159,158.00	\$2,380,786.00	3%	\$74,450.00
Department	95 - Police Pension Totals	\$2,224,244.00	\$2,306,336.00	\$2,159,158.00	\$2,380,786.00	3%	\$74,450.00
	EXPENSE TOTALS	\$2,224,244.00	\$2,306,336.00	\$2,159,158.00	\$2,380,786.00	3%	\$74,450.00
Fund 800 - Police Pension Fund Totals							
	REVENUE TOTALS	\$3,386,376.00	\$3,539,851.00	\$3,539,851.00	\$3,698,275.00	4%	\$158,424.00
	EXPENSE TOTALS	\$2,224,244.00	\$2,306,336.00	\$2,159,158.00	\$2,380,786.00	3%	\$74,450.00
Fund	800 - Police Pension Fund Totals	\$1,162,132.00	\$1,233,515.00	\$1,380,693.00	\$1,317,489.00	7%	\$83,974.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
Property Tax							
810-401.35	Property Tax Fire Pension	1,723,176.00	.00	.00	.00		.00
	<i>Property Tax Totals</i>	<u>\$1,723,176.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$0.00</u>
Intergovernmental Revenue							
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>
Other Revenue							
810-485.05	Pension Contributions Employer Contributions	.00	1,776,163.00	1,776,163.00	1,819,236.00	2	43,073.00
810-485.10	Pension Contributions Employee Contributions	241,730.00	256,318.00	256,318.00	256,318.00		.00
	<i>Other Revenue Totals</i>	<u>\$241,730.00</u>	<u>\$2,032,481.00</u>	<u>\$2,032,481.00</u>	<u>\$2,075,554.00</u>	<u>2%</u>	<u>\$43,073.00</u>
Interest Income							
810-460.05	Interest Interest on Investments	1,513,110.00	1,617,283.00	1,617,283.00	1,783,289.00	10	166,006.00
Budget Transactions							
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Manager	\$28,532,627 @ 6.25% (2017 CAFR)			1.0000	1,783,289.00	1,783,289.00
						Manager Totals	<u>\$1,783,289.00</u>
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>\$1,513,110.00</u>	<u>\$1,617,283.00</u>	<u>\$1,617,283.00</u>	<u>\$1,783,289.00</u>	<u>10%</u>	<u>\$166,006.00</u>
	REVENUE TOTALS	<u>\$3,483,016.00</u>	<u>\$3,654,764.00</u>	<u>\$3,654,764.00</u>	<u>\$3,863,843.00</u>	<u>6%</u>	<u>\$209,079.00</u>



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 810 - Fire Pension Fund							
Department 96 - Fire Pension							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Pensions							
810.96.01-519	Pensions	2,247,336.00	2,314,756.00	2,118,393.00	2,384,199.00	3	69,443.00
810.96.01-595	Pension Contribution Refunds	50,000.00	50,000.00	55,190.00	50,000.00		.00
	<i>Pensions Totals</i>	\$2,297,336.00	\$2,364,756.00	\$2,173,583.00	\$2,434,199.00	3%	\$69,443.00
	<i>Salary and Benefits Totals</i>	\$2,297,336.00	\$2,364,756.00	\$2,173,583.00	\$2,434,199.00	3%	\$69,443.00
Services and Supplies							
Services & Charges							
810.96.01-551	Consulting Services	32,000.00	50,500.00	50,500.00	59,450.00	18	8,950.00
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	6,200.00	6,200.00
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	Benefit calculations				1.0000	1,000.00	1,000.00
Manager	Fiduciary liability insurance				1.0000	7,500.00	7,500.00
Manager	Pension services administration contract				1.0000	10,000.00	10,000.00
Manager	State compliance fee				1.0000	5,750.00	5,750.00
						Manager Totals	\$59,450.00
810.96.01-553	Legal Services	20,000.00	20,000.00	35,000.00	20,000.00		.00
810.96.01-581	Training & Travel	2,500.00	2,500.00	2,500.00	2,500.00		.00



Village of Winnetka Budget Detail

Budget Year 2019

Account Number	Description	2017 Adopted Budget	2018 Adopted Budget	2018 Estimated Amount	2019 Manager	FY 2018 to FY 2019 Budget % Change	FY 2018 to FY 2019 Budget Dollar Change
Fund 810 - Fire Pension Fund							
Department 96 - Fire Pension							
Division 01 - Department Wide							
EXPENSE							
	<i>Services & Charges Totals</i>	\$54,500.00	\$73,000.00	\$88,000.00	\$81,950.00	12%	\$8,950.00
	<i>Services and Supplies Totals</i>	\$54,500.00	\$73,000.00	\$88,000.00	\$81,950.00	12%	\$8,950.00
Division	01 - Department Wide Totals	\$2,351,836.00	\$2,437,756.00	\$2,261,583.00	\$2,516,149.00	3%	\$78,393.00
Department	96 - Fire Pension Totals	\$2,351,836.00	\$2,437,756.00	\$2,261,583.00	\$2,516,149.00	3%	\$78,393.00
	EXPENSE TOTALS	\$2,351,836.00	\$2,437,756.00	\$2,261,583.00	\$2,516,149.00	3%	\$78,393.00
Fund	810 - Fire Pension Fund Totals						
	REVENUE TOTALS	\$3,483,016.00	\$3,654,764.00	\$3,654,764.00	\$3,863,843.00	6%	\$209,079.00
	EXPENSE TOTALS	\$2,351,836.00	\$2,437,756.00	\$2,261,583.00	\$2,516,149.00	3%	\$78,393.00
Fund	810 - Fire Pension Fund Totals	\$1,131,180.00	\$1,217,008.00	\$1,393,181.00	\$1,347,694.00	11%	\$130,686.00



THE VILLAGE OF

Winnetka

2019



REVITALIZE SUSTAIN INNOVATE COMMUNICATE REVITALIZE SUSTAIN INNOVATE COMMUNICATE

Capital Plan — Fiscal Years 2019-2023

VILLAGE OF WINNETKA

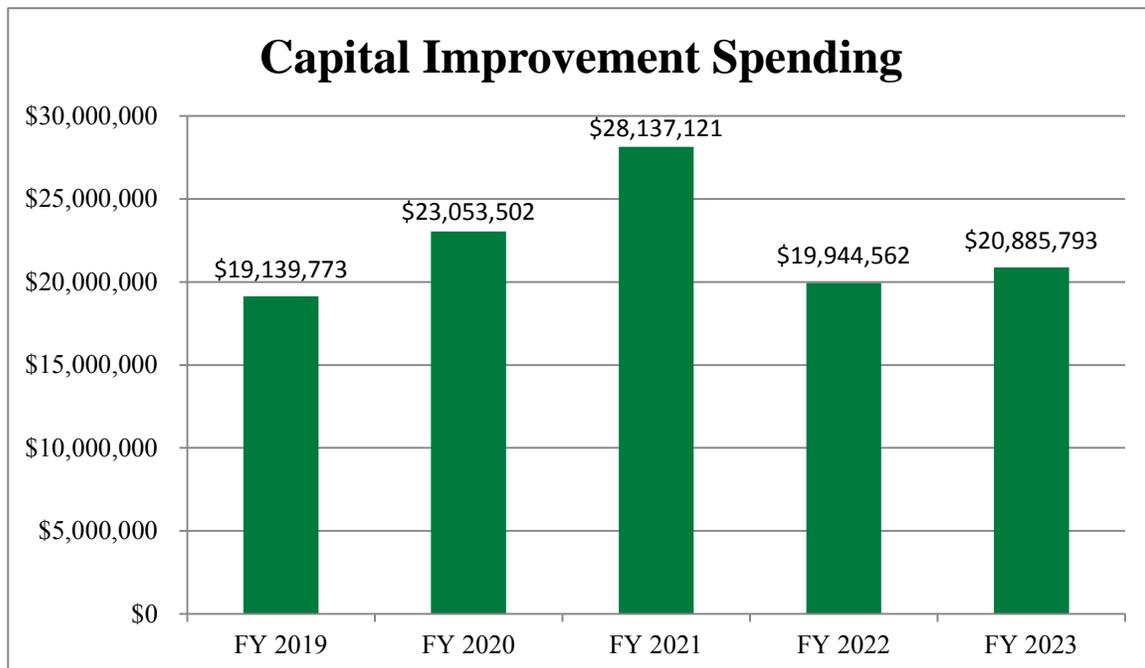
CAPITAL IMPROVEMENT PLAN

2019-2023

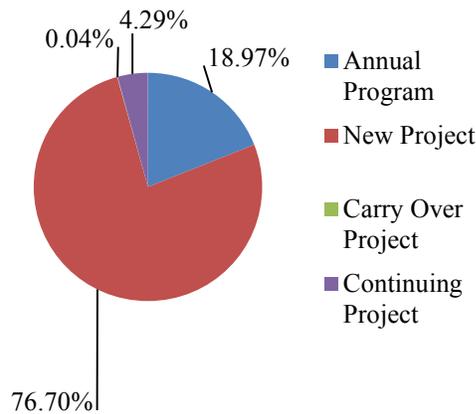
Introduction

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 2019 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 \$19 million to \$28 million and average approximately \$22 million per year, as shown below.



The proposed projects programmed for FY 2019 through FY 2023 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 76.7%. 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 19.0% 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 (4.3%) or carried over (0.04%) from FY 2018 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	\$830,000	0.8%	Storm Sewer/Drainage	\$60,657,000	60.6%
Buildings	\$802,500	0.8%	Street Construction	\$1,750	0.0%
Electric Distribution	\$11,377,171	11.4%	Street Paving	\$250,000	0.2%
Electric Plant	\$2,028,000	2.0%	Street Reconstruction	\$14,907,140	14.9%
Electric Substations	\$2,635,800	2.6%	Vehicles	\$2,910,000	2.9%
Equipment: Miscellaneous	\$405,000	0.4%	Wastewater	\$4,367,000	4.4%
Equipment: PW Equipment	\$525,000	0.5%	Water Distribution	\$5,678,979	5.7%
Planning	\$549,200	0.5%	Water Plant	\$1,487,961	1.5%

In the current iteration of the Village's capital plan, a majority of budgeted expenditures are being directed toward improving stormwater infrastructure, followed by street reconstruction, which includes business district streetscape programs. A considerable amount of expenditures are also being budgeted to improve the Village's water and electric distribution systems.

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 2019, 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 2019 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 two years ago.

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.

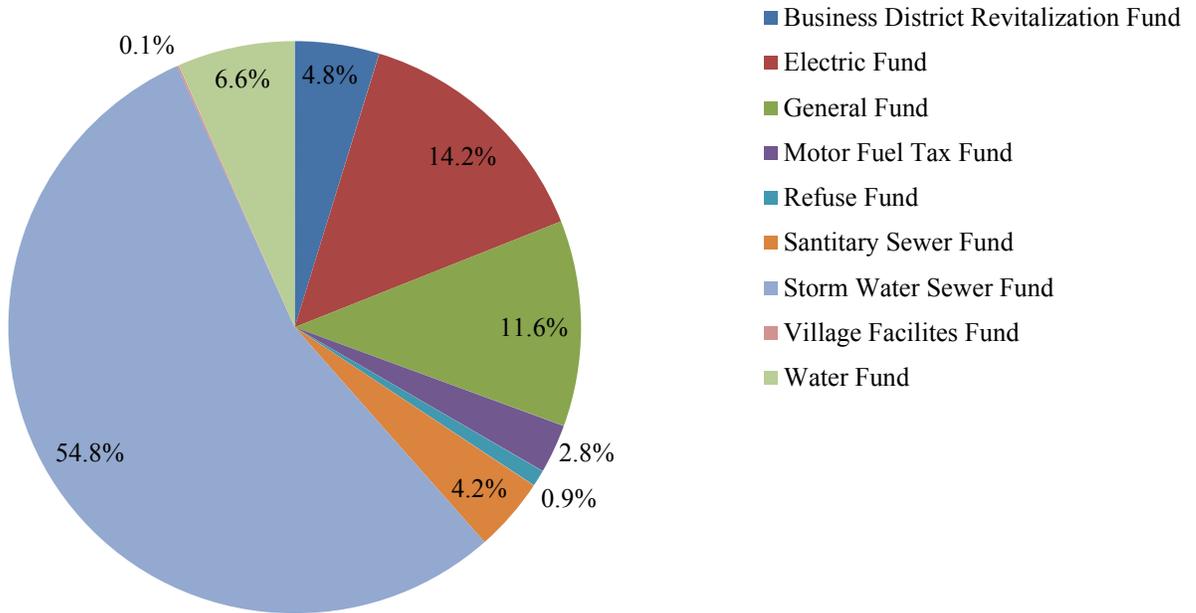
Funding

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.

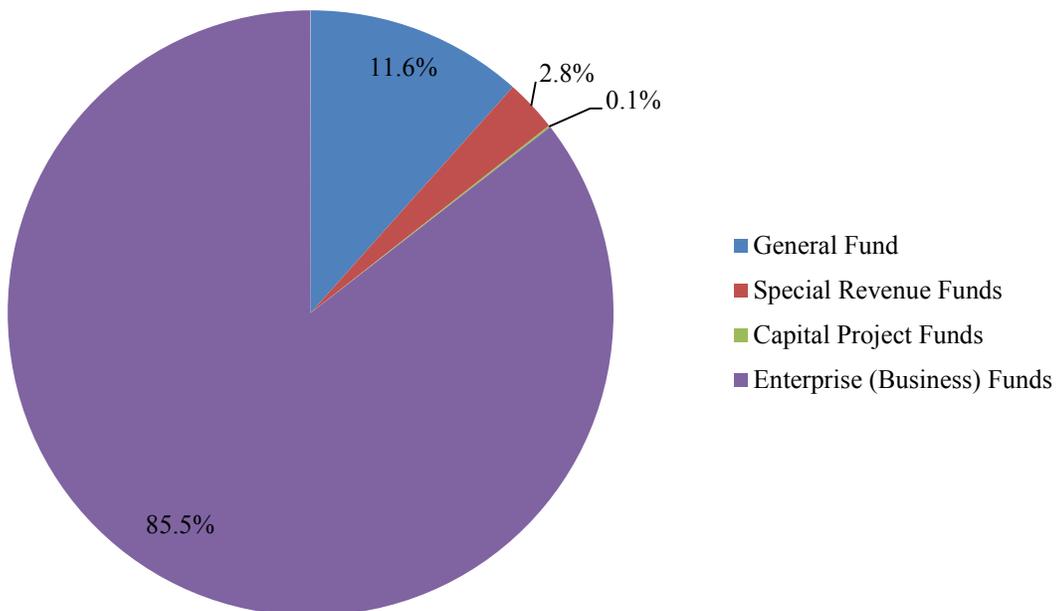
The nature of capital project funding depends on the fund in which the project originates. For governmental funds, funding sources include property taxes, cash reserves, transfers from enterprise funds, and a limited amount of grant revenue. Special revenue funds, such as the Motor Fuel Tax Fund, have 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 FY2019 Capital Plan (Non-recurring)

Fiscal year 2019 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 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. Spruce St./Chestnut St. streetscape (\$72,200 Design/\$2,074,304 Construction)

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 2019, 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 2019.

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 2019 is completed, the Village will be responsible for maintaining it, which will result in a small increase in personnel and O&M 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 2018-2023.
2. List of projects, by General Fund department, for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
General Fund						
Beginning Cash Balance (January 1st)	\$21,718,836	\$22,401,306	\$22,081,552	\$22,755,999	\$22,924,231	\$23,375,285
Revenues and Other Fund Sources						
<i>Revenue</i>						
Interest on Water Fund Loan	17,600	17,600	17,600	9,416	0	0
Operational Income	3,489,870	2,670,146	2,696,847	2,723,816	2,751,054	2,778,565
Principal on Water Fund Loan	0	0	465,000	535,000	0	0
Transfer from Health Insurance Fund	250,000	0	0	0	0	0
Total	3,757,470	2,687,746	3,179,447	3,268,232	2,751,054	2,778,565
Total Revenues and Other Fund Sources	3,757,470	2,687,746	3,179,447	3,268,232	2,751,054	2,778,565
Total Funds Available	25,476,306	25,089,052	25,260,999	26,024,231	25,675,285	26,153,850
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Fire</u>						
Replace 2007 Freightliner Medtec Ambulance	F-01	0	(285,000)	0	0	0
HVAC Repairs	F-03	(50,000)	0	0	0	0
Batallion Command Vehicle	F-04	0	0	0	(65,000)	0
Apparatus Bay Floor Replacement	F-05	0	(25,000)	0	0	0
Total	(50,000)	(310,000)	0	(65,000)	0	0
<u>Police</u>						
Office Space Rehab - Communications	PD-06	(87,500)	0	0	0	0
Office Space Rehab - Investigations	PD-07	0	(87,500)	0	0	0
Basement Renovation	PD-08	0	0	(60,000)	0	0
Lighting Enhancements	PD-09	0	0	0	(50,000)	0
HVAC System Replacement	PD-10	0	0	0	0	(100,000)
Detention Area Upgrades	PD-11	0	0	0	0	(50,000)
Total	(87,500)	(87,500)	(60,000)	(50,000)	(100,000)	(50,000)
<u>Public Works</u>						
Replace 2004 Roll Off Dump (PW 12)	PW-03	0	(150,000)	0	0	0
Replace 2004 Roll Off Dump (PW 13)	PW-04	0	0	(220,000)	0	0
Replace 2004 Roll Off Dump (PW 17)	PW-05	(190,446)	0	0	0	0
Replace 2006 John Deere Loader (PW 35)	PW-06	0	0	0	(410,000)	0

Source		Estimated 2018	2019	2020	2021	2022	2023
General Fund							
Street & Alley Reconstruction/Rehabilitation	PW-07	(1,500,000)	(1,500,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)
Willow Road Construction (Local Match)	PW-08	0	0	0	(500,000)	0	0
Sidewalks - Replacement & New	PW-09	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Hubbard Woods Train Station - Village Contribution	PW-13	0	0	(50,000)	0	0	0
Replace Leaf Vactors	PW-14	(117,054)	(130,000)	0	0	0	0
Commercial District Brick Pavers	PW-15	(50,000)	0	0	0	0	0
Sign Fabrication Machine	PW-16	0	0	0	(75,000)	0	0
Parking Rehabilitation - Elm Street Station	PW-17	(330,000)	0	0	0	0	0
HW Retaining Wall & Sidewalk Replacement	PW-18	0	0	(75,000)	0	0	0
Replace 2007 Pick-Up (PW 14)	PW-19	0	(65,000)	0	0	0	0
Public Works Yard Gate Replacement	PW-20	0	0	(100,000)	0	0	0
Parking Lot - Pine/Birch	PW-21	0	0	0	(250,000)	0	0
Parking Lot - Spruce/Birch	PW-22	0	0	(250,000)	0	0	0
Parking Lot - Village Hall	PW-23	0	0	0	0	(450,000)	0
Salt Dome Shingle Replacement	PW-24	0	(65,000)	0	0	0	0
	<i>Total</i>	(2,337,500)	(2,060,000)	(2,445,000)	(2,985,000)	(2,200,000)	(1,750,000)
<u>Water & Electric</u>							
Advanced Metering Infrastructure	E-27	0	0	0	0	0	(750,000)
	<i>Total</i>	0	0	0	0	0	(750,000)
<u>Other Uses</u>							
Transfers Out - Business District Revitalization		(525,000)	(550,000)	0	0	0	0
Transfers Out - Liability		(75,000)	0	0	0	0	0
	<i>Total</i>	(600,000)	(550,000)	0	0	0	0
Total Expenditures and Uses		(3,075,000)	(3,007,500)	(2,505,000)	(3,100,000)	(2,300,000)	(2,550,000)
Change in Cash Balance		682,470	(319,754)	674,447	168,232	451,054	228,565
Ending Cash Balance		22,401,306	22,081,552	22,755,999	22,924,231	23,375,285	23,603,850

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Fire							
Replace 2007 Freightliner Medtec Ambulance	F-01	285,000					285,000
Battalion Command Vehicle	F-04			65,000			65,000
Apparatus Bay Floor Replacement	F-05	25,000					25,000
Fire Total		310,000		65,000			375,000
Police							
Office Space Rehab - Investigations	PD-07	87,500					87,500
Basement Renovation	PD-08		60,000				60,000
Lighting Enhancements	PD-09			50,000			50,000
HVAC System Replacement	PD-10				100,000		100,000
Detention Area Upgrades	PD-11					50,000	50,000
Police Total		87,500	60,000	50,000	100,000	50,000	347,500
Public Works							
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 2006 John Deere Loader (PW 35)	PW-06			410,000			410,000
Street & Alley Reconstruction/Rehabilitation	PW-07	1,500,000	1,600,000	1,600,000	1,600,000	1,600,000	7,900,000
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
Sign Fabrication Machine	PW-16			75,000			75,000
HW Retaining Wall & Sidewalk Replacement	PW-18		75,000				75,000
Replace 2007 Pick-Up (PW 14)	PW-19	65,000					65,000
Public Works Yard Gate Replacement	PW-20		100,000				100,000
Parking Lot - Pine/Birch	PW-21			275,000			275,000
Parking Lot - Spruce/Birch	PW-22		275,000				275,000
Parking Lot - Village Hall	PW-23				450,000		450,000
Salt Dome Shingle Replacement	PW-24	65,000					65,000
Public Works Total		2,060,000	2,470,000	4,260,000	2,200,000	1,750,000	12,740,000
GRAND TOTAL		2,457,500	2,530,000	4,375,000	2,300,000	1,800,000	13,462,500

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	F-05
Project Name	Apparatus Bay Floor Replacement



Type Maintenance **Department** Fire
Category Buildings **Contact** Fire Chief
Type New Project

Total Project Cost: \$25,000

Description

The apparatus bay flooring was installed in 1960's and presented a unique appearance to the station. Tile flooring is not typically used in the apparatus bay of a fire station. After 50 years of wear, the flooring is now starting to crack and hollow spots are forming under the tiles in several areas.

Justification

Over the years, we have attempted to install new tiles but they seem to be failing faster than we are able to replace them. Most fire stations have now moved to an epoxy floor finish. This flooring also provides a solid water barrier and a non-slip surface. For the most part, it is maintenance free. The cost for this new flooring is approximately \$50,000 and it should provide 25-30 years of useful life. The Foreign Fire Insurance Board will be contributing \$25,000 to the project.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	25,000					25,000
Total	25,000					25,000

Funding Sources	2019	2020	2021	2022	2023	Total
General Fund	25,000					25,000
Total	25,000					25,000

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

Project #	PW-03
Project Name	Replace 2004 Roll Off Dump (PW 12)



Type	Equipment	Department	Public Works
Category	Vehicles	Contact	Public Works Director
Type	New Project		

Total Project Cost: \$150,000

Description
Replace existing truck with new 2019 Roll Off truck. Equipped with lights, snow removal and hauling capabilities.

Justification
Truck will be replaced due to age, mileage, maintenance history, and useful life limitations.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	150,000					150,000
Total	150,000					150,000

Funding Sources	2019	2020	2021	2022	2023	Total
General Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan

Village of Winnetka, Illinois

Data in Year 2019

Project #	PW-07
Project Name	Street & Alley Reconstruction/Rehabilitation

Type Improvement **Department** Public Works
Category Street Reconstruction **Contact** Public Works Director
Type Annual Program



Total Project Cost: \$12,093,000

Description
Rehabilitation of various streets and alleys whose pavement surfaces are distressed, but which require minimal or minor structural and curb repairs. Reconstruction of various Village streets requiring new curb and gutter or structural pavement replacement.

Justification
This project is part of the village's annual infrastructure maintenance program and is being performed to ensure the proper operations and reliability of the Village's infrastructure.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
4,193,000	Construction/Maintenance	1,500,000	1,600,000	1,600,000	1,600,000	1,600,000	7,900,000
Total	Total	1,500,000	1,600,000	1,600,000	1,600,000	1,600,000	7,900,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
4,193,000	General Fund	1,500,000	1,600,000	1,600,000	1,600,000	1,600,000	7,900,000
Total	Total	1,500,000	1,600,000	1,600,000	1,600,000	1,600,000	7,900,000

Capital Improvement Plan

Data in Year 2019

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: \$1,180,000

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	2019	2020	2021	2022	2023	Total
430,000	Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Total	Total	150,000	150,000	150,000	150,000	150,000	750,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
430,000	General Fund	150,000	150,000	150,000	150,000	150,000	750,000
Total	Total	150,000	150,000	150,000	150,000	150,000	750,000

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

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: \$247,054

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.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
117,054	Equip/Vehicles/Furnishings	130,000					130,000
Total	Total	130,000					130,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
117,054	General Fund	130,000					130,000
Total	Total	130,000					130,000

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

Project # PW-24
Project Name Salt Dome Shingle Replacement



Type Improvement **Department** Public Works
Category Buildings **Contact** Public Works Director
Type New Project

Total Project Cost: \$65,000

Description
 Shingle replacement on 1994 salt dome.

Justification
 The existing shingles are deteriorating and in need of replacement.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	65,000					65,000
Total	65,000					65,000

Funding Sources	2019	2020	2021	2022	2023	Total
General Fund	65,000					65,000
Total	65,000					65,000

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 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Motor Fuel Tax Fund						
Beginning Cash Balance (January 1st)	\$2,782,390	\$2,759,068	\$2,485,068	\$2,472,068	\$1,334,068	\$1,446,068
Revenues and Other Fund Sources						
<i>Revenue</i>						
Operational Income - Grants	246,000	320,000	0	0	0	0
Operational Income - State Disbursements	320,678	318,000	312,000	312,000	312,000	312,000
Total	566,678	638,000	312,000	312,000	312,000	312,000
Total Revenues and Other Fund Sources	566,678	638,000	312,000	312,000	312,000	312,000
Total Funds Available	3,349,068	3,397,068	2,797,068	2,784,068	1,646,068	1,758,068
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Motor Fuel</u>						
Street Rehabilitation	MFT-01	0	0	(200,000)	(200,000)	(200,000)
Bridge Painting & Deck Repair (Cherry, Oak)	MFT-02	(310,000)	0	0	0	0
Cherry & Oak Bridge Repair - VOW Share	MFT-03	0	(830,000)	0	0	0
Cherry & Oak Bridge Phase III Engineering	MFT-04	0	(82,000)	0	0	0
Willow Road Phase II Engineering (Local Match)	MFT-05	0	0	(125,000)	0	0
Green Bay & Elm Traffic Signal	MFT-06	(280,000)	0	0	0	0
Total	(590,000)	(912,000)	(325,000)	(200,000)	(200,000)	(200,000)
<u>Public Works</u>						
Willow Road Construction (Local Match)	PW-08	0	0	(1,250,000)	0	0
Total	0	0	0	(1,250,000)	0	0
Total Expenditures and Uses	(590,000)	(912,000)	(325,000)	(1,450,000)	(200,000)	(200,000)
Change in Cash Balance	(23,322)	(274,000)	(13,000)	(1,138,000)	112,000	112,000
Ending Cash Balance	2,759,068	2,485,068	2,472,068	1,334,068	1,446,068	1,558,068

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Motor Fuel							
Street Rehabilitation	<i>MFT-01</i>		200,000	200,000	200,000	200,000	<i>800,000</i>
Cherry & Oak Bridge Repair - VOW Share	<i>MFT-03</i>	830,000					<i>830,000</i>
Cherry & Oak Bridge Phase III Engineering	<i>MFT-04</i>	82,000					<i>82,000</i>
Willow Road Phase II Engineering (Local Match)	<i>MFT-05</i>		125,000				<i>125,000</i>
	Motor Fuel Total	912,000	325,000	200,000	200,000	200,000	<i>1,837,000</i>
	GRAND TOTAL	912,000	325,000	200,000	200,000	200,000	<i>1,837,000</i>

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project # MFT-04
Project Name Cherry & Oak Bridge Phase III Engineering

Type Maintenance **Department** Motor Fuel
Category Planning **Contact** Public Works Director
Type Continuing Project



Total Project Cost: \$82,000

Description
 Engineering for replacement of the superstructure for both the Oak St and Cherry St bridges. Rehabilitation work will also include necessary maintenance painting and aesthetic enhancements.

Justification
 This is the Village's fiscal contribution towards federally funded bridge rehabilitation projects. Both bridges are being rehabilitated due to deficiency ratings as determined during regularly scheduled bridge inspections.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	82,000					82,000
Total	82,000					82,000

Funding Sources	2019	2020	2021	2022	2023	Total
Motor Fuel Tax Fund	82,000					82,000
Total	82,000					82,000

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 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Village Facilities Fund						
Beginning Cash Balance (January 1st)	\$234,008	\$200,834	\$82,590	\$32,590	\$32,590	\$32,590
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Contribution from Operations	(27,474)	(53,244)	0	0	0	0
<i>Total</i>	(27,474)	(53,244)	0	0	0	0
Total Revenues and Other Fund Sources	(27,474)	(53,244)	0	0	0	0
Total Funds Available	206,534	147,590	82,590	32,590	32,590	32,590
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Village Facilities</u>						
Village Hall Storm Windows	VF-01	(5,700)	0	0	0	0
Village Hall Systems Rehabilitation	VF-02	0	(65,000)	(50,000)	0	0
<i>Total</i>	(5,700)	(65,000)	(50,000)	0	0	0
Total Expenditures and Uses	(5,700)	(65,000)	(50,000)	0	0	0
Change in Cash Balance	(33,174)	(118,244)	(50,000)	0	0	0
Ending Cash Balance	200,834	82,590	32,590	32,590	32,590	32,590

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Village Facilities							
Village Hall Systems Rehabilitation	VF-02	65,000	50,000				115,000
Village Facilities Total		65,000	50,000				115,000
GRAND TOTAL		65,000	50,000				115,000

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 improvement 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 2019 due to implementation of the adopted Downtown Streetscape and Signage Master Plan which resulted from the completion of the Downtown Master Plan. Implementation of the Streetscape Plan would be phased and would occur through a combination of public and private investment as well as cooperatively working with the Illinois Department of Transportation for improvements along Green Bay Road.

Attachments:

1. Funding and cash balance summary for 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Business District Revitalization Fund						
Beginning Cash Balance (January 1st)	\$480,981	\$925,710	\$262,778	\$474,778	(\$110,722)	\$564,978
Revenues and Other Fund Sources						
<i>Revenue</i>						
Contribution from Operations	10,579	1,043,608	1,100,000	1,100,000	1,100,000	1,100,000
Transfer from General Fund	525,000	550,000	0	0	0	0
<i>Total</i>	535,579	1,593,608	1,100,000	1,100,000	1,100,000	1,100,000
Total Revenues and Other Fund Sources	535,579	1,593,608	1,100,000	1,100,000	1,100,000	1,100,000
Total Funds Available	1,016,560	2,519,318	1,362,778	1,574,778	989,278	1,664,978
Expenditures and Uses						
<i>Capital Projects & 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	0	(50,000)	0	0
Downtown Master Plan - Implementation Consulting <i>BD-04</i>	(32,000)	0	0	0	0	0
Spruce St. / Chestnut St. Streetscape - Design <i>BD-09</i>	(8,850)	(72,200)	0	0	0	0
Spruce St. / Chestnut St. Streetscape <i>BD-10</i>	0	(2,074,340)	0	0	0	0
Gateway/Wayfinding Signage <i>BD-11</i>	0	0	0	(405,000)	0	0
Elm St., GBR and Chestnut - Design <i>BD-12</i>	0	(60,000)	0	0	0	0
Elm St., GBR and Chestnut - Construction <i>BD-13</i>	0	0	(718,000)	0	0	0
Lincoln, North Elm - Design <i>BD-14</i>	0	0	(70,000)	0	0	0
Lincoln, North Elm - Construction <i>BD-15</i>	0	0	0	(1,140,500)	0	0
GBR, Pine and Oak - Design <i>BD-16</i>	0	0	0	0	(50,000)	0
GBR, Pine and Oak - Construction <i>BD-17</i>	0	0	0	0	0	0
Elm St. Bridge - Design <i>BD-18</i>	0	0	0	(40,000)	0	0
Elm St. Bridge - Construction <i>BD-19</i>	0	0	0	0	(324,300)	0
Hubbard Woods Streetscape - Design <i>BD-20</i>	0	0	(50,000)	0	0	0
<i>Total</i>	(90,850)	(2,256,540)	(888,000)	(1,685,500)	(424,300)	(50,000)
Total Expenditures and Uses	(90,850)	(2,256,540)	(888,000)	(1,685,500)	(424,300)	(50,000)

Source	Estimated 2018	2019	2020	2021	2022	2023
Business District Revitalization Fund						
Change in Cash Balance	444,729	(662,932)	212,000	(585,500)	675,700	1,050,000
Ending Cash Balance	925,710	262,778	474,778	(110,722)	564,978	1,614,978

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Bus. District Revitalization							
Sidewalk, Grate & Paver Projects	<i>BD-02</i>	50,000	50,000	50,000	50,000	50,000	250,000
DMP Redevelopment Site Evaluation (Post Office)	<i>BD-03</i>			50,000			50,000
Spruce St. / Chestnut St. Streetscape - Design	<i>BD-09</i>	72,200					72,200
Spruce St. / Chestnut St. Streetscape	<i>BD-10</i>	2,074,340					2,074,340
Gateway/Wayfinding Signage	<i>BD-11</i>			405,000			405,000
Elm St., GBR and Chestnut - Design	<i>BD-12</i>	60,000					60,000
Elm St., GBR and Chestnut - Construction	<i>BD-13</i>		718,000				718,000
Lincoln, North Elm - Design	<i>BD-14</i>		70,000				70,000
Lincoln, North Elm - Construction	<i>BD-15</i>			1,140,500			1,140,500
GBR, Pine and Oak - Design	<i>BD-16</i>				50,000		50,000
GBR, Pine and Oak - Construction	<i>BD-17</i>					0	0
Elm St. Bridge - Design	<i>BD-18</i>			40,000			40,000
Elm St. Bridge - Construction	<i>BD-19</i>				324,300		324,300
Hubbard Woods Streetscape - Design	<i>BD-20</i>		50,000				50,000
Bus. District Revitalization Total		2,256,540	888,000	1,685,500	424,300	50,000	5,304,340
GRAND TOTAL		2,256,540	888,000	1,685,500	424,300	50,000	5,304,340

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	BD-02
Project Name	Sidewalk, Grate & Paver Projects

Type	Improvement	Department	Bus. District Revitalization
Category	Street Paving	Contact	Public Works Director
Type	Annual Program		



Total Project Cost: \$400,000

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.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
150,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
150,000	Business District Revitalization Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	BD-09
Project Name	Spruce St. / Chestnut St. Streetscape - Design



Type	Improvement	Department	Bus. District Revitalization
Category	Planning	Contact	Public Works Director
Type	Continuing Project		

Total Project Cost: \$152,550

Description

In focusing on the long-term vitality of the Village’s business districts the Downtown Master Plan identified streetscape improvements within the business districts. On June 19, 2018, the Village Council adopted the Downtown Streetscape and Signage Master Plan as a guide to use when constructing streetscape improvements in the Elm Street Business District. This proposed work includes the design and construction of streetscape improvements, which include the Spruce and Chestnut intersection, Chestnut between Spruce Street and Elm Street, and the Chestnut and Elm intersection.

Justification

The Downtown Streetscape and Signage Master Plan identified the Spruce Street/Chestnut Streetscape streetscape improvements as Phase 1 improvements within the Elm Street Business District.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
80,350	Planning/Design	72,200					72,200
Total	Total	72,200					72,200

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
80,350	Business District Revitalization Fund	72,200					72,200
Total	Total	72,200					72,200

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 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Electric Fund						
Beginning Cash Balance (January 1st)	\$5,242,477	\$4,765,973	\$3,575,377	\$4,458,194	\$4,706,756	\$6,069,289
Revenues and Other Fund Sources						
<i>Revenue</i>						
Contribution from Operations	2,168,478	2,370,870	3,807,758	3,734,558	3,978,780	3,978,780
Total	2,168,478	2,370,870	3,807,758	3,734,558	3,978,780	3,978,780
Total Revenues and Other Fund Sources	2,168,478	2,370,870	3,807,758	3,734,558	3,978,780	3,978,780
Total Funds Available	7,410,955	7,136,843	7,383,135	8,192,752	8,685,536	10,048,069
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Water & Electric</u>						
#62 Dump Truck (1997) E-01	0	0	(45,000)	0	0	0
#84 Pick up/Snow Plow (2003) E-02	(20,858)	0	0	0	0	0
Replace Line Truck #55 (2000) E-03	0	0	0	(230,000)	0	0
Replace Line Truck #56 E-04	0	0	0	0	(230,000)	0
Fire Protection Generator/Turbine & Diesels E-06	(781,536)	0	0	0	0	0
Second Substation Transformer E-07	0	(50,000)	(500,000)	(550,000)	0	0
Transformer Yard and Building Modifications E-08	(30,000)	(180,000)	(150,000)	0	0	0
ComEd Interconnection for Substation Trans. E-09	0	0	(300,000)	0	0	0
New Substation Switchgear & Breakers E-10	(30,000)	(460,000)	0	0	0	0
Fire Protection Transformer Yard E-11	0	0	0	(180,400)	(180,400)	0
Fire Protection Building E-12	(124,599)	0	0	0	0	0
Cable Pulling & Directional Boring E-13	(294,000)	(440,000)	(412,000)	(424,000)	(437,000)	(450,000)
Underground Conductors E-14	(360,042)	(604,005)	(464,038)	(477,959)	(492,298)	(507,067)
Cable Devices & Switchgear E-15	(49,261)	(200,624)	(63,860)	(65,776)	(67,749)	(69,781)
System Reinforcement - Conduit E-16	(50,000)	(85,000)	(79,568)	(81,954)	(84,413)	(86,945)
Transformers & Devices E-17	(175,000)	(172,395)	(141,100)	(141,000)	(145,333)	(149,693)
Allocated Employee Salaries - Electric E-18	(729,686)	(664,442)	(684,375)	(704,907)	(726,054)	(747,835)
Turbine #6 Overhaul E-19	0	(600,000)	0	0	0	0
Turbine #4 Overhaul E-20	0	0	0	(630,000)	0	0
Turbine #7 Overhaul E-21	0	0	0	0	0	(693,000)
Circuit Automation - Pilot on Single Circuit E-23	0	0	0	0	(253,000)	0
Electric Plant Exterior Brick Repair E-24	0	(105,000)	0	0	0	0

Source		Estimated 2018	2019	2020	2021	2022	2023
Electric Fund							
Fire Protection Building - South Load Center	<i>E-25</i>	0	0	(85,000)	0	0	0
Circuit Automation - Single Circuit	<i>E-26</i>	0	0	0	0	0	(253,000)
Advanced Metering Infrastructure	<i>E-27</i>	0	0	0	0	0	(250,000)
	<i>Total</i>	(2,644,982)	(3,561,466)	(2,924,941)	(3,485,996)	(2,616,247)	(3,207,321)
Total Expenditures and Uses		(2,644,982)	(3,561,466)	(2,924,941)	(3,485,996)	(2,616,247)	(3,207,321)
Change in Cash Balance		(476,504)	(1,190,596)	882,817	248,562	1,362,533	771,459
Ending Cash Balance		4,765,973	3,575,377	4,458,194	4,706,756	6,069,289	6,840,748

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Water & Electric							
#62 Dump Truck (1997)	E-01		90,000				90,000
Replace Line Truck #55 (2000)	E-03			230,000			230,000
Replace Line Truck #56	E-04				230,000		230,000
Second Substation Transformer	E-07	50,000	500,000	550,000			1,100,000
Transformer Yard and Building Modifications	E-08	180,000	150,000				330,000
ComEd Interconnection for Substation Trans.	E-09		300,000				300,000
New Substation Switchgear & Breakers	E-10	460,000					460,000
Fire Protection Transformer Yard	E-11			180,400	180,400		360,800
Cable Pulling & Directional Boring	E-13	440,000	412,000	424,000	437,000	450,000	2,163,000
Underground Conductors	E-14	604,005	464,038	477,959	492,298	507,067	2,545,367
Cable Devices & Switchgear	E-15	200,624	63,860	65,776	67,749	69,781	467,790
System Reinforcement - Conduit	E-16	85,000	79,568	81,954	84,413	86,945	417,880
Transformers & Devices	E-17	172,395	141,100	141,000	145,333	149,693	749,521
Allocated Employee Salaries - Electric	E-18	664,442	684,375	704,907	726,054	747,835	3,527,613
Turbine #6 Overhaul	E-19	600,000					600,000
Turbine #4 Overhaul	E-20			630,000			630,000
Turbine #7 Overhaul	E-21					693,000	693,000
Circuit Automation - Pilot on Single Circuit	E-23				253,000		253,000
Electric Plant Exterior Brick Repair	E-24	105,000					105,000
Fire Protection Building - South Load Center	E-25		85,000				85,000
Circuit Automation - Single Circuit	E-26					253,000	253,000
Advanced Metering Infrastructure	E-27					1,000,000	1,000,000
Water & Electric Total		3,561,466	2,969,941	3,485,996	2,616,247	3,957,321	16,590,971
GRAND TOTAL		3,561,466	2,969,941	3,485,996	2,616,247	3,957,321	16,590,971

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	E-08		
Project Name	Transformer Yard and Building Modifications		
Type	Improvement	Department	Water & Electric
Category	Electric Substations	Contact	Water & Electric Director
Type	New Project		



Total Project Cost: \$360,000

Description

The Village owns a 138 kV substation located in Northfield. The Five Year Capital Plan contains funding to install a second transformer at the substation. As part of the transformer project, some modifications to the existing facilities are required. Prior to the installation of a new transformer, a fire wall is required in the transformer yard to separate the transformers. Building modifications include potential changes to exhaust louvers for increased fire protection. Funding requested for 2019 is for engineering work required to advance the project.

Justification

The transformer is required to provide additional supply contingency to the Village's electric system in the event that one of the other power supplies is unavailable. Prior to and/or in parallel with the installation of a second substation transformer, modifications to the transformer yard and building are required.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
30,000	Construction/Maintenance	180,000	150,000				330,000
Total	Total	180,000	150,000				330,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
30,000	Electric Fund	180,000	150,000				330,000
Total	Total	180,000	150,000				330,000

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	E-14
Project Name	Underground Conductors



Type	Equipment	Department	Water & Electric
Category	Electric Distribution	Contact	Water & Electric Director
Type	Annual Program		

Total Project Cost: \$3,660,409

Description

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.

Justification

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.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
1,115,042	Equip/Vehicles/Furnishings	604,005	464,038	477,959	492,298	507,067	2,545,367
Total	Total	604,005	464,038	477,959	492,298	507,067	2,545,367

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
1,115,042	Electric Fund	604,005	464,038	477,959	492,298	507,067	2,545,367
Total	Total	604,005	464,038	477,959	492,298	507,067	2,545,367

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	E-16
Project Name	System Reinforcement - Conduit



Type	Maintenance	Department	Water & Electric
Category	Electric Distribution	Contact	Water & Electric Director
Type	Annual Program		

Total Project Cost: \$559,880

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.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
142,000	Construction/Maintenance	85,000	79,568	81,954	84,413	86,945	417,880
Total	Total	85,000	79,568	81,954	84,413	86,945	417,880

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
142,000	Electric Fund	85,000	79,568	81,954	84,413	86,945	417,880
Total	Total	85,000	79,568	81,954	84,413	86,945	417,880

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

Project # E-19
Project Name Turbine #6 Overhaul

Type Maintenance
Category Electric Plant
Type New Project
Department Water & Electric
Contact Water & Electric Director



Total Project Cost: \$600,000

Description
 The proposed project is for the overhaul of the Electric Plant 's Turbine #6. The steam turbine manufactured by Westinghouse was originally installed in 1948. The unit is one of three turbines still used to support the Village's electric system during emergencies and generates capacity credits with the Illinois Municipal Electric Agency.

Justification
 On a periodic basis, steam turbines are taken out of service for planned internal inspections and an overhaul of internal parts that experience wear. The unit was last overhauled in 2008.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	600,000					600,000
Total	600,000					600,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund	600,000					600,000
Total	600,000					600,000

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

Project #	E-24
Project Name	Electric Plant Exterior Brick Repair



Type Maintenance **Department** Water & Electric
Category Electric Plant **Contact** Water & Electric Director
Type New Project

Total Project Cost: \$105,000

Description
The proposed project will address a large crack that has developed on the exterior wall of the building. The crack and deteriorated brick are located on the seam between the older building structure and a prior addition to the building.

Justification
The project is required to address water leaking into the building and to maintain the building structure.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	105,000					105,000
Total	105,000					105,000

Funding Sources	2019	2020	2021	2022	2023	Total
Electric Fund	105,000					105,000
Total	105,000					105,000

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 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Water Fund						
Beginning Cash Balance (January 1st)	\$2,511,162	\$2,949,448	\$2,938,490	\$3,003,129	\$2,906,688	\$3,156,873
Revenues and Other Fund Sources						
<i>Revenue</i>						
Contribution from Operations	657,245	1,148,159	1,242,800	1,485,800	1,752,400	1,752,400
General Fund Loan Debt Service (I)	(17,600)	(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)
Total	639,645	1,130,559	1,225,200	1,415,184	1,691,200	1,691,200
Total Revenues and Other Fund Sources	639,645	1,130,559	1,225,200	1,415,184	1,691,200	1,691,200
Total Funds Available	3,150,807	4,080,007	4,163,690	4,418,313	4,597,888	4,848,073
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<u>Sanitary Sewer</u>						
Sewer Jet/Vactor Replacement	SS-11	0	(56,250)	0	0	0
Total		0	(56,250)	0	0	0
<u>Water & Electric</u>						
#62 Dump Truck (1997)	E-01	0	0	(45,000)	0	0
#84 Pick up/Snow Plow (2003)	E-02	(20,851)	0	0	0	0
Raw Water Intake Maintenance	W-02	0	(160,000)	0	(159,135)	(168,826)
Replace Filter Media 5-8	W-06	0	0	(110,000)	(215,000)	0
Replace Flocculators	W-07	0	0	0	0	(460,000)
Allocated Employee Salaries - Water	W-09	(80,208)	(110,746)	(114,068)	(117,490)	(124,646)
Line Water Main at Willow Road RR Crossing	W-14	(10,300)	(250,000)	0	0	0
Main Replacement on Mt. Pleasant (Chestnut/Linden)	W-19	0	(101,411)	0	0	0
Main Replacement on Merrill St. (Gordon/Green Bay)	W-20	0	0	(131,318)	0	0
Main Replacement on Gage St. (Gordon/Green Bay)	W-21	0	0	(197,068)	0	0
Main Replacement on Warwick (Winnetka/Essex)	W-22	0	0	(454,656)	0	0
Elm St. - Transfer Services (Provident/Birch)	W-23	0	0	(108,451)	0	0
Main Replacement on TBD	W-24	0	0	0	(1,020,000)	0
Main Replacement on TBD	W-25	0	0	0	0	(1,105,000)

Source		Estimated 2018	2019	2020	2021	2022	2023
Water Fund							
Main Replacement on TBD	W-26	0	0	0	0	0	(1,360,000)
Main Replacement Ravines (Fisher Lane/Sheridan)	W-27	(90,000)	0	0	0	0	0
Main Replacement on Westmoor (Hibbard/Ardsley)	W-28	0	(363,110)	0	0	0	0
Water Plant Roof Replacement	W-29	0	(100,000)	0	0	0	0
	<i>Total</i>	(201,359)	(1,085,267)	(1,160,561)	(1,511,625)	(1,441,015)	(2,113,472)
Total Expenditures and Uses		(201,359)	(1,141,517)	(1,160,561)	(1,511,625)	(1,441,015)	(2,113,472)
Change in Cash Balance		438,286	(10,958)	64,639	(96,441)	250,185	(422,272)
Ending Cash Balance		2,949,448	2,938,490	3,003,129	2,906,688	3,156,873	2,734,601

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Water & Electric							
Raw Water Intake Maintenance	W-02	160,000		159,135		168,826	487,961
Replace Filter Media 5-8	W-06		110,000	215,000	215,000		540,000
Replace Flocculators	W-07					460,000	460,000
Allocated Employee Salaries - Water	W-09	110,746	114,068	117,490	121,015	124,646	587,965
Line Water Main at Willow Road RR Crossing	W-14	250,000					250,000
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
Main Replacement on TBD	W-26					1,360,000	1,360,000
Main Replacement on Westmoor (Hibbard/Ardsley)	W-28	363,110					363,110
Water Plant Roof Replacement	W-29	100,000					100,000
Water & Electric Total		1,085,267	1,115,561	1,511,625	1,441,015	2,113,472	7,266,940
GRAND TOTAL		1,085,267	1,115,561	1,511,625	1,441,015	2,113,472	7,266,940

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	W-09
Project Name	Allocated Employee Salaries - Water



Type Unassigned **Department** Water & Electric
Category Water Distribution **Contact** Water & Electric Director
Type Annual Program

Total Project Cost: \$828,470

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.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
240,505	Other	110,746	114,068	117,490	121,015	124,646	587,965
Total	Total	110,746	114,068	117,490	121,015	124,646	587,965

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
240,505	Water Fund	110,746	114,068	117,490	121,015	124,646	587,965
Total	Total	110,746	114,068	117,490	121,015	124,646	587,965

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	W-19
Project Name	Main Replacement on Mt. Pleasant (Chestnut/Linden)



Type	Improvement	Department	Water & Electric
Category	Water Distribution	Contact	Water & Electric Director
Type	New Project		

Total Project Cost: \$101,411

Description
The proposed project will install 440 feet of 8" water main along Mount Pleasant Street between Chestnut Street and Linden Street. The new 8" water main will improve service reliability as it replaces the existing (deteriorated) 4" water main installed in the early 1900's. The project is being performed in conjunction with road improvements.

Justification
Replacement of this section of water main on Mount Pleasant Street was ranked high in the recently completed Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	101,411					101,411
Total	101,411					101,411

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	101,411					101,411
Total	101,411					101,411

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

Project # W-29
Project Name Water Plant Roof Replacement

Type Improvement **Department** Water & Electric
Category Buildings **Contact** Water & Electric Director
Type New Project



Total Project Cost: \$100,000

Description
 The proposed project will address deteriorated roof decking and the roofing over the filter basins at the Water Plant. One specific section of the roof deck has shown signs of moisture ingress and accompanying deterioration of the wood decking. The roofing material over the filter basins will be removed for inspection and repair of the deck. Afterwards, a new membrane roof will be installed over the decking.

Justification
 The project is required to address the deteriorated roof decking and leaking membrane prior to internal water damage or the need for significant unplanned budget expenses at a later date.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	100,000					100,000
Total	100,000					100,000

Funding Sources	2019	2020	2021	2022	2023	Total
Water Fund	100,000					100,000
Total	100,000					100,000

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 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Sanitary Sewer Fund						
Beginning Cash Balance (January 1st)	\$1,025,333	\$1,002,455	\$675,010	(\$661,909)	(\$2,057,827)	(\$1,759,144)
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Contribution from Operations	302,122	261,430	363,081	454,082	548,683	548,683
<i>Total</i>	302,122	261,430	363,081	454,082	548,683	548,683
Total Revenues and Other Fund Sources	302,122	261,430	363,081	454,082	548,683	548,683
Total Funds Available	1,327,455	1,263,885	1,038,091	(207,827)	(1,509,144)	(1,210,461)
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Sanitary Sewer</u>						
System I/I Engineering and Repairs <i>SS-02</i>	(150,000)	0	0	0	0	0
Trenchless Lining <i>SS-04</i>	(175,000)	(225,000)	(100,000)	(100,000)	(250,000)	(250,000)
Investigation of Ravines Gravity/Force Main Sewers <i>SS-06</i>	0	0	0	(75,000)	0	0
Critical Repairs from 2018 Study <i>SS-07</i>	0	(167,000)	0	0	0	0
High and Medium Repairs from 2018 Study <i>SS-08</i>	0	0	(1,600,000)	0	0	0
Low Repairs from 2018 Study <i>SS-09</i>	0	0	0	(1,600,000)	0	0
Ravines Gravity/Force Main Sewers <i>SS-10</i>	0	0	0	(75,000)	0	0
Sewer Jet/Vactor Replacement <i>SS-11</i>	0	(196,875)	0	0	0	0
<i>Total</i>	(325,000)	(588,875)	(1,700,000)	(1,850,000)	(250,000)	(250,000)
Total Expenditures and Uses	(325,000)	(588,875)	(1,700,000)	(1,850,000)	(250,000)	(250,000)
Change in Cash Balance	(22,878)	(327,445)	(1,336,919)	(1,395,918)	298,683	298,683
Ending Cash Balance	1,002,455	675,010	(661,909)	(2,057,827)	(1,759,144)	(1,460,461)

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Sanitary Sewer							
Trenchless Lining	SS-04	225,000	100,000	100,000	250,000	250,000	925,000
Investigation of Ravines Gravity/Force Main Sewers	SS-06			75,000			75,000
Critical Repairs from 2018 Study	SS-07	167,000					167,000
High and Medium Repairs from 2018 Study	SS-08		1,600,000				1,600,000
Low Repairs from 2018 Study	SS-09			1,600,000			1,600,000
Ravines Gravity/Force Main Sewers	SS-10			75,000			75,000
Sewer Jet/Vactor Replacement	SS-11	450,000					450,000
Sanitary Sewer Total		842,000	1,700,000	1,850,000	250,000	250,000	4,892,000
GRAND TOTAL		842,000	1,700,000	1,850,000	250,000	250,000	4,892,000

Capital Improvement Plan

Village of Winnetka, Illinois

Data in Year 2019

Project #	SS-04
Project Name	Trenchless Lining

Type	Maintenance	Department	Sanitary Sewer
Category	Wastewater	Contact	Public Works Director
Type	Annual Program		



Total Project Cost: \$1,400,000

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.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
475,000	Construction/Maintenance	225,000	100,000	100,000	250,000	250,000	925,000
Total	Total	225,000	100,000	100,000	250,000	250,000	925,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
475,000	Sanitary Sewer Fund	225,000	100,000	100,000	250,000	250,000	925,000
Total	Total	225,000	100,000	100,000	250,000	250,000	925,000

Capital Improvement Plan

Village of Winnetka, Illinois

Data in Year 2019

Project # SS-07
Project Name Critical Repairs from 2018 Study

Type Maintenance
Category Wastewater
Type New Project
Department Sanitary Sewer
Contact Public Works Director



Total Project Cost: \$167,000

Description
 The 2018 sanitary sewer evaluation study identified Critical, High, Medium, and Low priority repairs in the Village’s sewer system.

Justification
 These repairs such as deformed or structurally deficient pipes are in need of immediate action to prevent pipe collapse.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	167,000					167,000
Total	167,000					167,000

Funding Sources	2019	2020	2021	2022	2023	Total
Sanitary Sewer Fund	167,000					167,000
Total	167,000					167,000

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 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Refuse Fund						
Beginning Cash Balance (January 1st)	\$803,486	\$705,387	\$397,918	\$645,449	\$652,980	\$660,511
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Contribution from Operations	441,261	247,531	247,531	247,531	247,531	247,531
<i>Total</i>	441,261	247,531	247,531	247,531	247,531	247,531
Total Revenues and Other Fund Sources	441,261	247,531	247,531	247,531	247,531	247,531
Total Funds Available	1,244,747	952,918	645,449	892,980	900,511	908,042
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Refuse</u>						
Refuse Truck Replacement Program <i>R-01</i>	(457,800)	(520,000)	0	(240,000)	(240,000)	0
Refuse Scooter Replacements <i>R-02</i>	(81,560)	(35,000)	0	0	0	0
Leachate Migration Remediation <i>R-03</i>	0	0	0	0	0	0
<i>Total</i>	(539,360)	(555,000)	0	(240,000)	(240,000)	0
Total Expenditures and Uses	(539,360)	(555,000)	0	(240,000)	(240,000)	0
Change in Cash Balance	(98,099)	(307,469)	247,531	7,531	7,531	247,531
Ending Cash Balance	705,387	397,918	645,449	652,980	660,511	908,042

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Refuse							
Refuse Truck Replacement Program	R-01	520,000		240,000	240,000		1,000,000
Refuse Scooter Replacements	R-02	35,000					35,000
Leachate Migration Remediation	R-03	0	0	0	0	0	0
	Refuse Total	555,000	0	240,000	240,000	0	1,035,000
	GRAND TOTAL	555,000	0	240,000	240,000	0	1,035,000

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	R-03
Project Name	Leachate Migration Remediation



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.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
<input type="text" value="0"/>	Other	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
<input type="text" value="0"/>	Refuse Fund	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0

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 2018-2023.
2. List of projects for 2019-2023.
3. Project detail sheets for capital projects scheduled in 2019.



Village of Winnetka, Illinois

Capital Improvement Plan

2018 thru 2023



SOURCES AND USES OF FUNDS

Source	Estimated 2018	2019	2020	2021	2022	2023
Storm Water Sewer Fund						
Beginning Cash Balance (January 1st)	\$15,696,625	\$15,565,039	\$8,638,318	(\$4,788,474)	(\$19,514,466)	(\$31,892,058)
Revenues and Other Fund Sources						
<i>Revenue</i>						
Contribution from Operations	1,634,764	1,487,604	1,381,558	1,381,558	1,381,558	1,381,558
Debt Service	(1,316,350)	(1,312,450)	(1,308,350)	(1,294,550)	(1,285,150)	(1,279,950)
Grant	0	500,000	0	0	0	0
Total	318,414	675,154	73,208	87,008	96,408	101,608
Total Revenues and Other Fund Sources	318,414	675,154	73,208	87,008	96,408	101,608
Total Funds Available	16,015,039	16,240,193	8,711,526	(4,701,466)	(19,418,058)	(31,790,450)
Expenditures and Uses						
<i>Capital Projects & Equipment</i>						
<i>Public Works</i>						
Parking Lot - Pine/Birch	PW-21	0	0	0	(25,000)	0
Parking Lot - Spruce/Birch	PW-22	0	0	(25,000)	0	0
Total		0	0	(25,000)	(25,000)	0
<i>Sanitary Sewer</i>						
Sewer Jet/Vactor Replacement	SS-11	0	(196,875)	0	0	0
Total		0	(196,875)	0	0	0
<i>Stormwater</i>						
Sheridan Road Ravine Stabilization	SW-02	(225,000)	(50,000)	0	0	0
Stormwater Engineering - Phase I County Project	SW-04	0	(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	(25,000)	(475,000)	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	(100,000)	0	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	(50,000)	0	0	0	0

Source		Estimated 2018	2019	2020	2021	2022	2023
Storm Water Sewer Fund							
Stormwater Engineering - Phase II Projects	SW-15	0	(1,485,000)	(1,485,000)	0	0	0
Stormwater Construction - Phase II Projects	SW-16	0	0	0	(7,097,000)	(7,098,000)	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)
Orchard Storm Sewer Relining (12-15")	SW-23	0	(50,000)	(50,000)	0	0	0
	<i>Total</i>	(450,000)	(7,405,000)	(13,475,000)	(14,788,000)	(12,474,000)	(12,515,000)
Total Expenditures and Uses		(450,000)	(7,601,875)	(13,500,000)	(14,813,000)	(12,474,000)	(12,515,000)
Change in Cash Balance		(131,586)	(6,926,721)	(13,426,792)	(14,725,992)	(12,377,592)	(12,413,392)
Ending Cash Balance		15,565,039	8,638,318	(4,788,474)	(19,514,466)	(31,892,058)	(44,305,450)

Village of Winnetka, Illinois

Capital Improvement Plan

2019 thru 2023



PROJECTS BY DEPARTMENT

Department	Project #	2019	2020	2021	2022	2023	Total
Stormwater							
Sheridan Road Ravine Stabilization	SW-02	50,000					50,000
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	475,000					475,000
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
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
Stormwater Engineering - Phase II Projects	SW-15	1,485,000	1,485,000				2,970,000
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
Orchard Storm Sewer Relining (12-15")	SW-23	50,000	50,000				100,000
Stormwater Total		7,405,000	13,475,000	14,789,000	12,473,000	12,515,000	60,657,000
GRAND TOTAL		7,405,000	13,475,000	14,789,000	12,473,000	12,515,000	60,657,000

Capital Improvement Plan

Data in Year 2019

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	2019	2020	2021	2022	2023	Total
556,539	Planning/Design	331,000					331,000
Total	Total	331,000					331,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
556,539	Storm Water Sewer Fund	331,000					331,000
Total	Total	331,000					331,000

Capital Improvement Plan

Data in Year 2019

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-03.

Justification
 Construction of proposed stormwater wetland on Cook County Forest Preserve property west of Hibbard Road, north of Winnetka Avenue.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
0	Construction/Maintenance	3,033,000	5,118,000				8,151,000
Total	Total	3,033,000	5,118,000				8,151,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
0	Storm Water Sewer Fund	3,033,000	5,118,000				8,151,000
Total	Total	3,033,000	5,118,000				8,151,000

Capital Improvement Plan

Data in Year 2019

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	2019	2020	2021	2022	2023	Total
105,000	Construction/Maintenance	475,000					475,000
Total	Total	475,000					475,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
105,000	Storm Water Sewer Fund	475,000					475,000
Total	Total	475,000					475,000

Capital Improvement Plan

Village of Winnetka, Illinois

Data in Year 2019

Project # SW-07
Project Name Neighborhood-scale Stormwater Studies

Type Improvement
Category Storm Sewer/Drainage
Type New Project
Department Stormwater
Contact Public Works Director



Description

Total Project Cost: \$500,000

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	2019	2020	2021	2022	2023	Total
0	Planning/Design	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
0	Storm Water Sewer Fund	100,000	100,000	100,000	100,000	100,000	500,000
Total	Total	100,000	100,000	100,000	100,000	100,000	500,000

Capital Improvement Plan

Data in Year 2019

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	2019	2020	2021	2022	2023	Total
0	Planning/Design	180,000					180,000
Total	Total	180,000					180,000

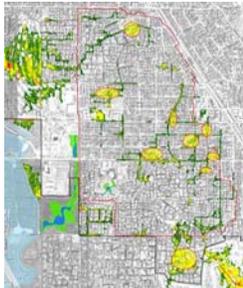
Prior	Funding Sources	2019	2020	2021	2022	2023	Total
0	Storm Water Sewer Fund	180,000					180,000
Total	Total	180,000					180,000

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	SW-09
Project Name	Mitigation Zone Improvements



Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Public Works Director
Type	New Project		

Total Project Cost: \$350,000

Description
Mitigation Zone Improvements.

Justification
Local protection projects for areas not fully protected by Strand’s proposed stormwater management vision.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
100,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
100,000	Storm Water Sewer Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

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

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	1,651,000					1,651,000
Total	1,651,000					1,651,000

Funding Sources	2019	2020	2021	2022	2023	Total
Storm Water Sewer Fund	1,651,000					1,651,000
Total	1,651,000					1,651,000

Capital Improvement Plan
Village of Winnetka, Illinois

Data in Year 2019

Project # SW-15
Project Name Stormwater Engineering - Phase II Projects



Type Improvement **Department** Stormwater
Category Storm Sewer/Drainage **Contact** Public Works Director
Type New Project

Total Project Cost: \$2,970,000

Description
Phase II Projects

Justification
Construction and bidding documents for south of Willow stormwater storage and conveyance.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	1,485,000	1,485,000				2,970,000
Total	1,485,000	1,485,000				2,970,000

Funding Sources	2019	2020	2021	2022	2023	Total
Storm Water Sewer Fund	1,485,000	1,485,000				2,970,000
Total	1,485,000	1,485,000				2,970,000

Capital Improvement Plan

Data in Year 2019

Village of Winnetka, Illinois

Project #	SW-23
Project Name	Orchard Storm Sewer Relining (12-15")

Type Maintenance	Department Stormwater
Category Storm Sewer/Drainage	Contact Public Works Director
Type New Project	



Total Project Cost: \$100,000

Description
Lining a section of deteriorating storm sewer beneath Orchard Street.

Justification
Discovered during regular inspection prior to a proposed street rehabilitation project.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	50,000	50,000				100,000
Total	50,000	50,000				100,000

Funding Sources	2019	2020	2021	2022	2023	Total
Storm Water Sewer Fund	50,000	50,000				100,000
Total	50,000	50,000				100,000

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 158.5 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 1st 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 12/31/18 estimated balance to the 12/31/19 budgeted balanced are noted below:

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 2020 and onward.

Electric Fund: Budgeted drawdown of fund balance for capital projects. Fund balance will likely be within policy limits at 12/31/19.

Sanitary Sewer Fund: Budgeted drawdown of fund balance for capital projects and operations. Fund balance at 12/31/19 will be within policy limits. As this is still an active area of policy development, it is likely this fund will require additional sources of funding for 2020 and onward.

Refuse Fund: Budgeted drawdown of fund balance due to cost of operations and capital investment. Fund balance at 12/31/19 will be below policy limits but will rebound in future years due to completion of a refuse truck replacement program.

Stormwater Sewer Fund: Budgeted drawdown of fund balance for capital projects. Fund balance remains within policy limits. As this is still an active area of policy development, it is likely this fund will require additional sources of funding for 2020 and onward.

Workers' Compensation Insurance Fund: Budgeted drawdown due to claims expected to be paid out in 2019. 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 2019. The Village budgets conservatively in this fund, and many times our claims experience is far less than what was budgeted. If budgeted claim experience is realized, the fund balance at 12/31/19 may end the fiscal year below policy limits.

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)**

FUND	<u>12/31/2017</u> Audited Fund Balance	<u>2018</u> Estimated Revenue	<u>2018</u> Estimated Expense*	<u>12/31/2018</u> Estimated Fund Balance	<u>2019</u> Budgeted Revenue	<u>2019</u> Budgeted Expense*	<u>12/31/2019</u> Projected Fund Balance	<u>FY 2019 Policy</u> Amount	<u>Surplus /</u> <u>(Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund	20,674,355	25,661,235	24,978,765	21,356,825	25,856,638	26,176,392	21,037,071	11,859,446	9,177,625	Six (6) months of operating expenses
Motor Fuel Tax Fund	2,809,319	566,678	590,000	2,785,997	638,000	912,000	2,511,997	319,000	2,192,997	Fifty percent (50%) of annual revenue
Foreign Fire Tax Fund	129,034	66,844	65,000	130,878	79,250	79,250	130,878	-	130,878	None, current balance is policy amount
Special Service Areas	(13,891)	29,580	-	15,689	28,560	-	44,249	-	44,249	None, current balance is policy amount
Village Facilities Fund	226,274	2,526	35,700	193,100	1,756	120,000	74,856	-	74,856	None, current balance is policy amount
Downtown Revitalization Fund	443,246	540,579	95,850	887,975	1,653,608	2,316,540	225,043	-	225,043	None, current balance is policy amount
Electric Fund**	7,493,120	17,616,260	18,092,764	7,016,616	17,872,725	19,063,322	5,826,019	5,167,285	658,734	Four (4) months of operating expenses
Water Fund**	1,777,697	3,886,577	3,448,291	2,215,983	4,742,286	4,753,244	2,205,025	1,203,909	1,001,116	Four (4) months of operating expenses
Sanitary Sewer Fund**	1,059,836	1,220,930	1,243,808	1,036,958	1,361,688	1,689,133	709,513	366,753	342,760	Four (4) months of operating expenses
Refuse Fund**	883,028	2,919,467	3,017,566	784,929	2,759,777	3,067,246	477,460	837,415	(359,955)	Four (4) months of operating expenses
Stormwater Sewer Fund**	15,158,262	2,241,382	2,372,968	15,026,676	2,561,765	9,488,486	8,099,955	3,252,670	4,847,285	Four (4) months of operating expenses + two (2) years of debt service
W.C. Insurance Fund**	1,298,866	575,678	410,000	1,464,544	551,433	763,300	1,252,677	854,433	398,244	Four (4) months of operating expenses + \$600,000 deductible
Liability Insurance Fund**	1,853,520	115,370	251,450	1,717,440	24,449	377,700	1,364,189	1,625,900	(261,711)	Four (4) months of operating expenses + \$1,500,000 claim
Health Insurance Fund**	1,208,742	3,905,691	4,346,062	768,371	3,980,833	3,994,582	754,622	600,000	154,622	Two months of IPBC invoices.
Data Processing Fund**	680,524	366,175	480,358	566,341	376,223	617,762	324,802	205,921	118,881	Four (4) months of operating expenses
Fleet Services Fund**	646,415	952,458	912,387	686,486	949,860	964,982	671,364	321,661	349,703	Four (4) months of operating expenses
Police Pension Fund	30,199,235	3,539,851	2,159,158	31,579,928	3,698,275	2,380,786	32,897,417	43,523,909	(10,626,492)	Funding pension at 100% in 18 years
Fire Pension Fund	28,593,956	3,654,764	2,261,583	29,987,137	3,863,843	2,516,149	31,334,831	43,583,139	(12,248,308)	Funding pension at 100% in 18 years
TOTAL	\$ 115,121,538	\$67,862,045	\$64,761,710	\$ 118,221,873	\$ 71,000,969	\$ 79,280,873	\$ 109,941,968	\$ 113,721,441	\$ (3,779,473)	

* - 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 2017 Actual Tax Levy	Column B 2018 Proposed Tax Levy	Column C (Column B - A) Dollar Change	C/A*100 Percent Change
<u>General Fund:</u>				
Corporate	\$10,341,506	\$10,399,944	\$58,438	0.6%
<u>Other Funds:</u>				
Police Pension	\$1,488,956	\$1,519,805	\$30,849	2.1%
Fire Pension	\$1,776,163	\$1,819,236	\$43,073	2.4%
Refuse Utility	\$1,100,000	\$0	(\$1,100,000)	-100.0%
Business District Revitalization	\$0	\$1,100,000	\$1,100,000	100.0%
Total Village-wide Tax Levy	\$14,706,625	\$14,838,985	\$132,360	0.9%
Less: Projected New Development @ 0.9%		(\$132,360)	(\$132,360)	-0.9%
Existing Tax Payer Increase	\$14,706,625	\$14,706,625	\$0	0.0%

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.33%	Village 12.67%	0.0% Change / Village
\$10,000	\$8,733	\$1,267	\$0
\$15,000	\$13,099	\$1,901	\$0
\$20,000	\$17,466	\$2,534	\$0
\$25,000	\$21,832	\$3,168	\$0
\$30,000	\$26,199	\$3,801	\$0
\$35,000	\$30,565	\$4,435	\$0
\$40,000	\$34,932	\$5,068	\$0
\$50,000	\$43,665	\$6,335	\$0
\$60,000	\$52,398	\$7,602	\$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 & BDR	% Change
2019 Projected	\$14,957,697	0.8%	\$10,418,485	0.2%	\$1,565,399	3.0%	\$1,873,813	3.0%	\$0		\$1,100,000	0.0%
2018 Budgeted (Note 2)	\$14,838,985	0.9%	\$10,399,944	0.6%	\$1,519,805	2.1%	\$1,819,236	2.4%	\$0	-100.0%	\$1,100,000	100.00%
2017 Actual	\$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	\$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	-100.0%
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	-0.6%
2012	\$13,875,587	3.0%	\$10,436,990	3.0%	\$1,009,152	1.7%	\$1,191,031	7.4%	\$1,100,000	0.0%	\$138,414	-0.3%
2011	\$13,472,400	2.8%	\$10,132,173	1.7%	\$992,534	3.5%	\$1,108,794	17.9%	\$1,100,000	0.0%	\$138,899	-0.1%
2010	\$13,105,359	2.8%	\$9,966,820	4.2%	\$959,387	-4.7%	\$940,074	0.4%	\$1,100,000	0.0%	\$139,078	0.1%
2009	\$12,748,404	1.7%	\$9,566,301	0.6%	\$1,006,480	37.7%	\$936,668	12.2%	\$1,100,000	-17.0%	\$138,955	0.3%
2008	\$12,535,305	4.7%	\$9,505,770	3.8%	\$731,000	8.3%	\$835,000	14.4%	\$1,325,000	3.9%	\$138,535	0.5%
2007	\$11,972,591		\$9,154,768		\$675,000		\$730,000		\$1,275,000		\$137,823	
2007 to 2016	\$2,617,315	21.9%	\$1,165,298	12.7%	\$771,664	114.3%	\$993,176	136.1%	-\$175,000	-13.7%	-\$137,823	-100.0%

- Notes:
- 1) Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.
 - 2) The budgeted 2018 property tax levy is based on increases in pensions at 2.1% (Police) and 2.4% (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 Under Max. This Year	\$'s Under Max. Cumulative
2004 Actual	2.5%	2.0%	4.5%	\$10,496,453	\$10,496,453			
2005 Actual *	3.3%	1.8%	5.1%	\$11,031,772	\$10,969,000	4.5%	\$62,772	\$62,772
2006 Actual	3.4%	1.9%	5.3%	\$11,616,456	\$11,435,181	4.2%	\$181,275	\$244,047
2007 Actual	2.5%	1.8%	4.3%	\$12,115,964	\$11,972,591	4.7%	\$143,373	\$387,420
2008 Actual	4.1%	1.9%	6.0%	\$12,842,922	\$12,535,303	4.7%	\$307,619	\$695,039
2009 Actual	0.1%	1.2%	1.3%	\$13,009,880	\$12,748,403	1.7%	\$261,477	\$956,516
2010 Actual	2.7%	0.9%	3.6%	\$13,478,236	\$13,105,359	2.8%	\$372,877	\$1,329,393
2011 Actual	1.5%	0.9%	2.4%	\$13,801,714	\$13,472,400	2.8%	\$329,314	\$1,658,707
2012 Actual	3.0%	0.8%	3.8%	\$14,326,179	\$13,875,587	3.0%	\$450,592	\$2,109,299
2013 Actual	1.7%	0.7%	2.4%	\$14,670,007	\$14,222,477	2.5%	\$447,530	\$2,556,829
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
2017 Actual	2.1%	0.9%	2.9%	\$16,065,898	\$14,706,625	0.8%	\$1,359,273	\$6,683,077
2018 Proposed ** (2019 budget)	2.1%	0.9%	3.0%	\$16,547,875	\$14,838,985	0.9%	\$1,708,890	\$8,391,967
					Less: Develop.	-0.9%		
					Net Increase	0.0%		
2019 Projected (2020 budget)	1.5%	0.8%	2.3%	\$16,928,476	\$14,957,697	0.8%	\$1,970,779	\$10,362,746
					Less: Develop.	-0.8%		
					Net Increase	0.0%		

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

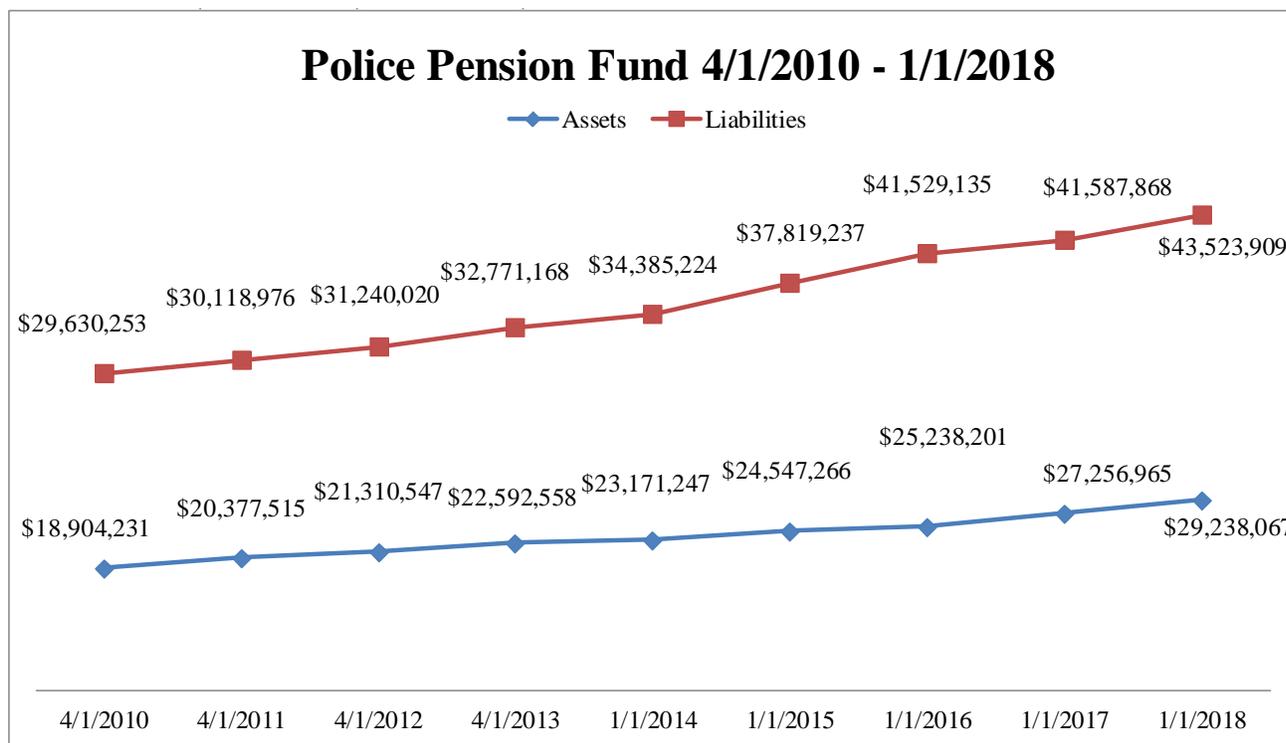
** The 2018 tax levy increase, based on the December, 2017 annual change in the CPI-U of 2.1%.

The above chart compares the Village's actual property tax levies from 2004 to 2018. 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 2017 property tax levy, the annual Village property tax levy was \$1,359,273 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.

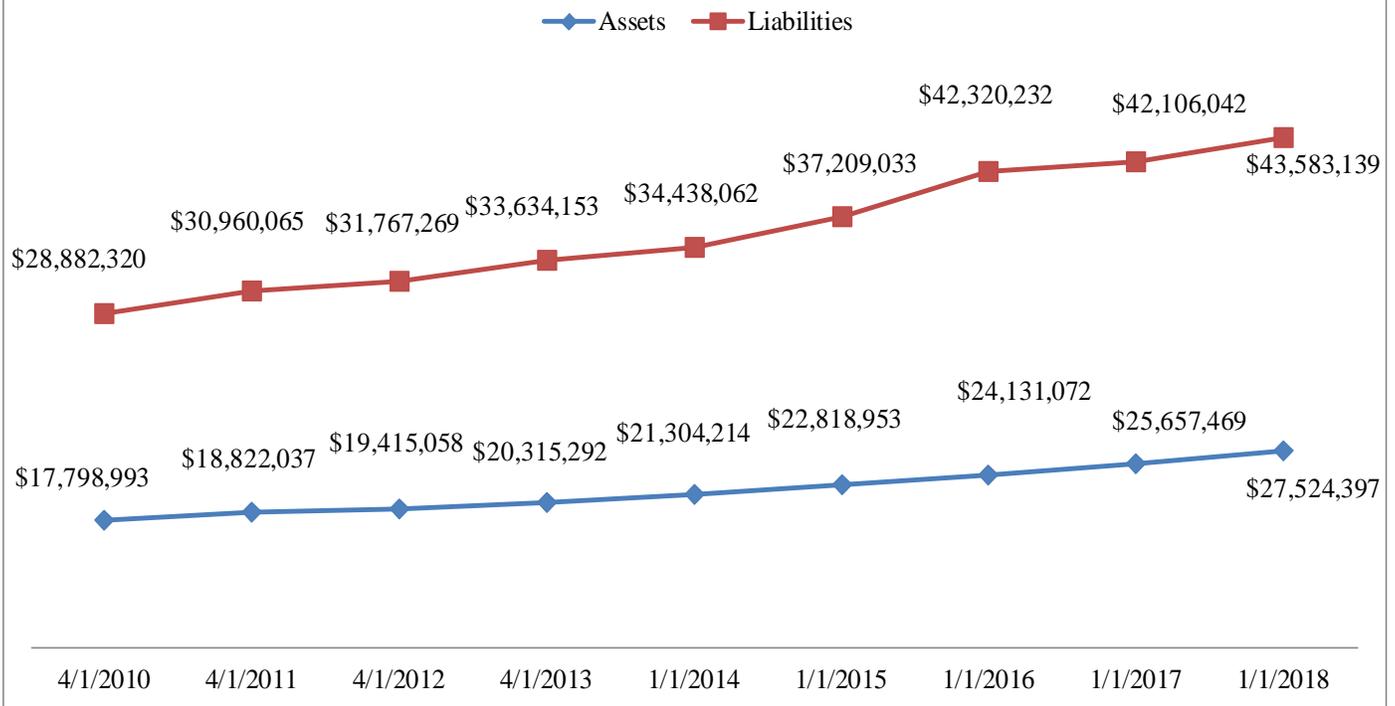
While the Village's contributions to all three pension plans has met or exceeded the amount calculated by an independent actuary since 1993, the funds continue to have a funding shortfall. The funding shortfall is attributable to investment market corrections, enhanced benefits approved in the public 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

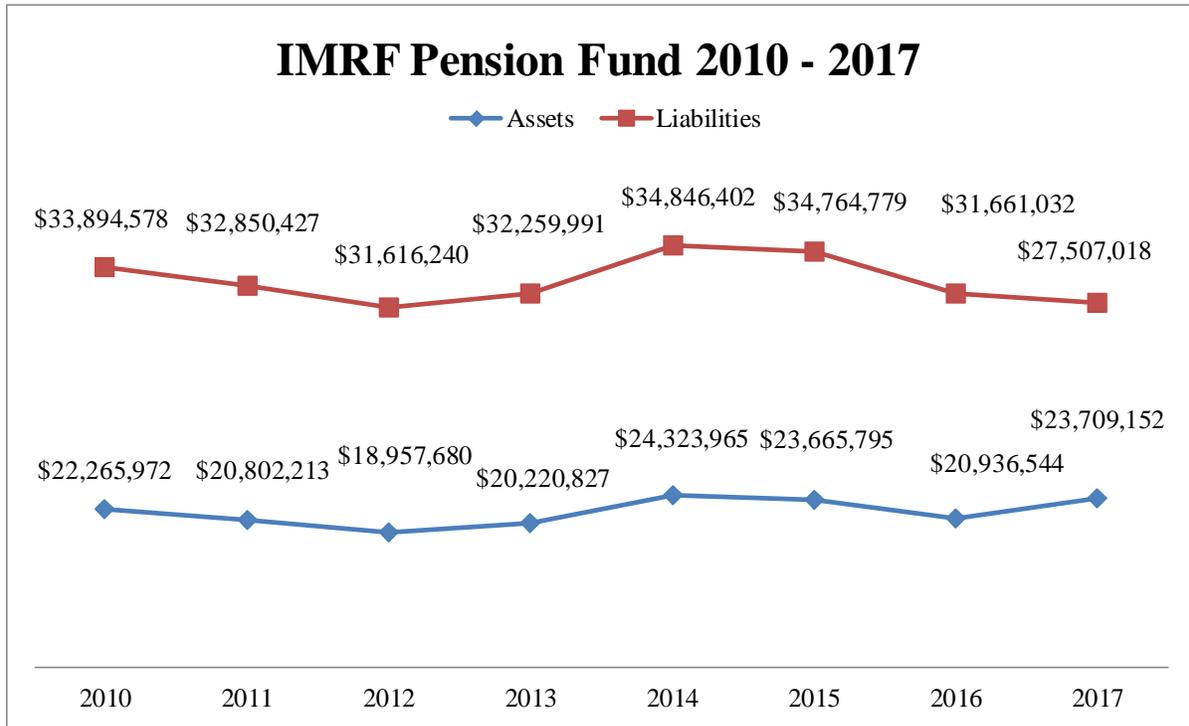
Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/17-12/31/17	1/1/2018	\$ 29,238,067	\$ 43,523,909	\$ 14,285,842	67.2%
1/1/16-12/31/16	1/1/2017	\$ 27,256,965	\$ 41,587,868	\$ 14,330,903	65.5%
1/1/15-12/31/15	1/1/2016	\$ 25,238,201	\$ 41,529,135	\$ 16,290,934	60.8%
1/1/14-12/31/14	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%

Fire Pension Fund 4/1/2010 - 1/1/2018



Fire Pension Fund

Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/17-12/31/17	1/1/2018	\$27,524,397	\$43,583,139	\$16,058,742	63.2%
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%



IMRF Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
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%
2017	\$ 23,709,152	\$ 27,507,018	\$ 3,797,866	86.2%

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 \$53,303,781 million larger as of 12/31/2017.

If the retiree annuitized amounts were included in the IMRF data, the assets would be \$77,012,933, the liabilities would be \$80,810,799, resulting in a funded ratio of 95.3%. The difference between assets and liabilities would remain the same at \$3,797,866, as of 12/31/2017.

While the Village IMRF contribution is calculated by IMRF and passed on to the Village in the form of a percentage (11.75% in FY 2019), 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, 2018 the current level of funding for the Winnetka Fire Pension Fund is 63.2% and the Police Pension Fund is 67.2%, 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 7.5% per year in perpetuity. If Northbrook assumed a lower and arguably more realistic investment earnings rate, like Winnetka's 6.25%, their funding level would fall significantly.

Comparative Pension Statistics - 2017-2018

Amounts in Millions of Dollars

	Winnetka				Wilmette				Northbrook*			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	\$ 77,012,933	\$ 29,238,067	\$ 27,524,397	\$ 133,775,397	\$ 65,195,541	\$ 47,940,620	\$47,831,680	\$ 160,967,841	\$ 60,207,662	\$ 45,984,226	\$ 47,079,750	\$ 153,271,638
Liabilities	\$ 80,810,799	\$ 43,523,909	\$ 43,583,139	\$ 167,917,847	\$ 66,086,833	\$ 68,093,921	\$73,481,997	\$ 207,662,751	\$ 69,170,223	\$ 92,019,450	\$ 88,602,154	\$ 249,791,827
Unfunded	\$ (3,797,866)	\$ (14,285,842)	\$ (16,058,742)	\$ (34,142,450)	\$ (891,292)	\$ (20,153,301)	\$ (25,650,317)	\$ (46,694,910)	\$ (8,962,561)	\$ (46,035,224)	\$ (41,522,404)	\$ (96,520,189)
% Funded	95%	67%	63%	80%	99%	70%	65%	78%	87%	50%	53%	61%
Earnings Rate	7.50%	6.25%	6.25%		7.50%	7.25%	7.25%		7.50%	7.50%	7.50%	
Salary Rate	varies	5.50%	5.50%		varies	5.50%	5.50%		varies	4.00%	4.00%	
Employer	15.93%	55.44%	66.71%		11.37%	46.36%	60.72%		12.44%	29.39%	26.72%	
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	\$ 38,651,297	\$ 35,863,743	Legacy \$ 8,772	\$ 74,523,812	\$ 7,623,595	\$ 8,191,095		\$ 15,814,690	\$25,538,802	\$18,725,193		\$44,263,995
Liabilities	\$ 39,403,730	\$ 58,461,463	\$ 426,190	\$ 98,291,383	\$ 7,567,753	\$ 15,746,444		\$ 23,314,197	\$27,364,131	\$31,269,435		\$58,633,566
Unfunded	\$ (752,433)	\$ (22,597,720)	\$ (417,418)	\$ (23,767,571)	\$ 55,842	\$ (7,555,349)		\$ (7,499,507)	(\$1,825,329)	(\$12,544,242)		(\$14,369,571)
% Funded	98%	61%	2%	76%	101%	52%		68%	93%	60%		75%
Earnings Rate	7.50%	6.50%	0.00%		7.50%	6.00%			7.50%	6.75%		
Salary Rate	varies	5.50%	none		varies	5.00%			varies	4.25%		
Employer	11.94%	30.96%			25.20%	124.84%			14.44%	55.08%		
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 1/1/18 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"> 1) The excess of an entity's liabilities over its assets (see Fund Balance). 2) The excess of expenditures or expenses over revenues during a single accounting period.
Department:	A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations.
Depreciation:	Can be defined as either: <ol style="list-style-type: none"> 1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy or obsolescence. 2) A portion of the capital asset's cost charged as an expense during a particular period.
Estimated Amounts:	The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.
Expenditure:	This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a fire truck).
Expense:	The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.
Fiscal Year:	Effective 1/1/2014 the Village fiscal year became a calendar year. Prior to 1/1/2014, the Village operated with a March 31 fiscal year end.
Fund Balance:	The excess of a particular fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

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



REVITALIZE

SUSTAIN

INNOVATE

COMMUNICATE

REVITALIZE

SUSTAIN

INNOVATE

COMMUNICATE

©2018 The Village of Winnetka. All Rights Reserved.
510 Green Bay Road, Winnetka, IL 60093
847-501-6000