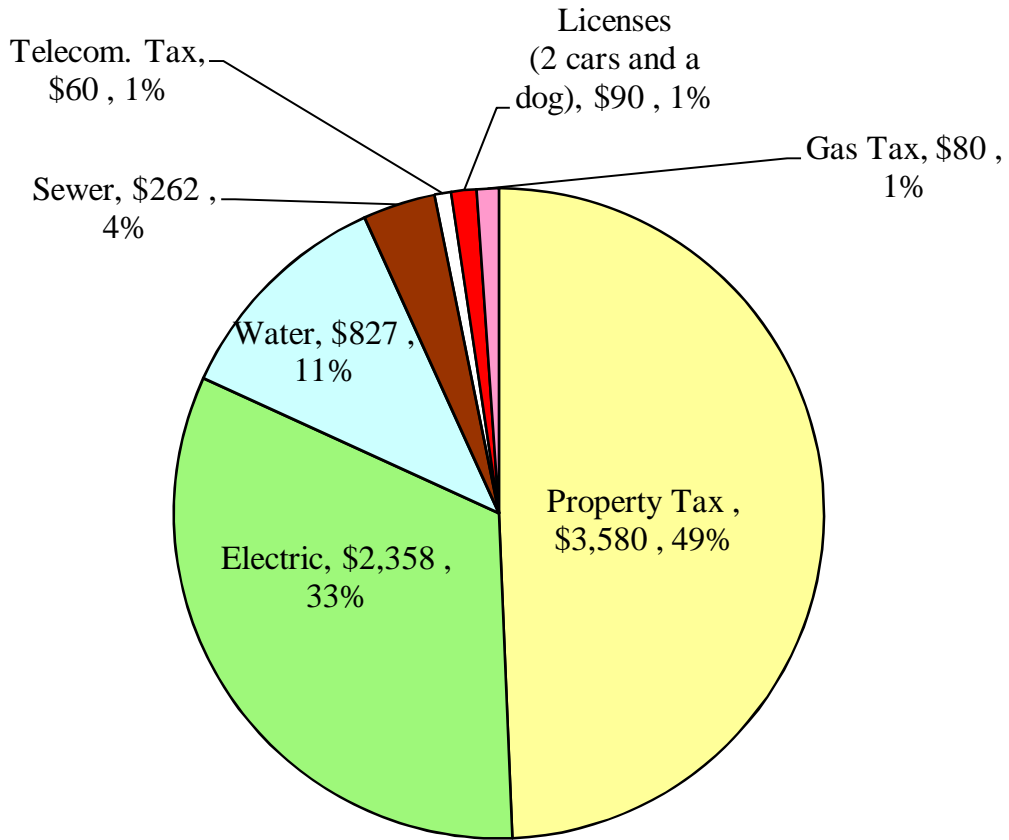


# Village of Winnetka Budget 4/1/2013 - 3/31/2014

**Total Annual Homeowner Expenses (\$7,257)**  
**Assumes a \$26,345 Total Property Tax Bill and Typical Utility Use**



**BUDGET REVIEW MEETING**

**Winnetka Village Council  
Wednesday, February 6, 2013 at 7:00 p.m.  
Village Hall Council Room  
510 Green Bay Road**

**2013 / 2014 Budget  
(Previously Distributed)**

**Agenda**

Budget Review Topic	Text Pages	Budget Detail (tab 15)
1 Budget Overview	1 - 21, all	all
2 Police Department	26 - 29	9 - 15
3 Fire Department	30 - 34	16 - 22

**BUDGET REVIEW MEETING**

**Winnetka Village Council  
Tuesday, February 12, 2013 at 7:00 p.m.  
Village Hall Council Room  
510 Green Bay Road**

**Immediately Following MFSG Stormwater Presentation**

**2013 /2014 Budget  
(Previously Distributed)**

**Agenda**

	Budget Review Topic	Text Pages	Budget Detail (tab 15)
1	Community Development	35 - 39	23 - 24

## **BUDGET REVIEW MEETING**

**Winnetka Village Council  
Wednesday, February 13, 2013 at 7:00 p.m.  
Village Hall Council Room  
510 Green Bay Road**

**2013 / 2014 Budget  
(Previously Distributed)**

### **Agenda**

	<b>Budget Review Topic</b>	<b>Text Pages</b>	<b>Budget Detail (tab 15)</b>
1	Electric Fund	45 - 48	42 - 53
2	Water Fund	49 - 51	54 - 60
3	Fund Reserve Policy	71 - 78	

## **BUDGET REVIEW MEETING**

**Winnetka Village Council  
Wednesday, February 20, 2013 at 7:00 p.m.  
Village Hall Council Room  
510 Green Bay Road**

**2013 /2014 Budget  
(Previously Distributed)**

### **Agenda**

	<b>Budget Review Topic</b>	<b>Text Pages</b>	<b>Budget Detail (tab 15)</b>
1	Public Works	40 - 44	25 - 31
2	Sanitary Sewer Fund	50 - 54	61 - 63
3	Refuse Fund	55 - 56	64 - 68
4	Storm Sewer Fund	57 - 59	69
5	Fleet Services Fund	64 - 65	77 - 79
6	Follow-up Issues	all	all

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# VILLAGE · OF · WINNETKA

*Incorporated in 1869*

January 24, 2013

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

The Village's operating and capital budget for April 1, 2013 to March 31, 2014 is hereby submitted. The Village plans on converting to a calendar fiscal year effective January 1, 2014. The conversion will bring the Village's fiscal year into alignment with the property tax cycle in Cook County, allowing the Village to make property tax levy and budget decisions simultaneously.

For the transition year starting April 1, 2013, it was felt that budgeting a full year of revenues and expenses provided the best information on revenue and expenditure trends. The Village will prepare a CAFR as of December 31, 2013 which will reflect the nine month fiscal year from March 31, 2013 to December 31, 2013. The Village will then start on a cycle of annual budgets that follow the calendar year effective January 1, 2014.

The budget document is divided into five sections: 1) Current Environment, 2) Budget Impact on a Resident, 3) Operating Revenue and Expense Summary, 4) Explanation of Individual Fund Budgets, and 5) Closing Comments.

## *Current Environment*

The proposed budget reflects the Village's efforts to make significant stormwater improvements while controlling operating costs. As the local and national economy starts to improve, many revenues have stabilized and the Village has maintained reduced staffing levels. Staffing has been reduced from 178 in 1989 to 154 full time employees in the proposed budget, unchanged from last year.

For 2013 / 2014, total expenditures excluding stormwater projects, decreased 2.1% from \$58.77 million to \$57.52 million. Reduced expenditures were largely attributable to lower spending in the electric fund and lower expenses for facilities.

The General Fund is the Village's main operating fund and includes many traditional municipal services like Police, Fire, and Public Works activities. For the last two years, the Village budget contained a 0% wage adjustment while it negotiated with the two represented employee groups in the Police and Fire Departments. As a result of the agreements reached during the current budget year, retroactive pay adjustments totaling 3.75% for the two preceding years were approved for the represented and non-represented employees. The current budget includes a 1.0% wage increase effective 4/1/2013 and a 1.5% increase effective 10/1/2013. Over the last three years, the total cost of compensation increased 0.8% per year, less than half the 2.1% rate of inflation.

In June 2011 the Village Council and Staff held their first strategic planning session. Over the past seven months, much progress has been made pursuing strategic initiatives. The following chart identifies key strategic initiatives

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



and explains the status and budget impact for 2013 / 2014.

Issue	Status	Budget Impact
*Storm Water Management – reduce the severity of flooding within the Village	Progress continues on the Willow Road Tunnel project. Construction on several stormwater improvements in the north and northwest portions of Winnetka are scheduled to commence in 2013.	A separate storm sewer fund has been created with \$7.32 million of capital improvements in the proposed budget. The budget anticipates completing a stormwater master plan and utility feasibility study.
* Financial Planning – ensure strong financial position of the Village over the long term	The budgets are balanced and provide significant cash flow for projects in the capital plan.	The budget sets parameters that limits operating costs. The Village is switching to a calendar fiscal year to improve efficiency and transparency.
* Regionalization – work jointly with other communities to provide better services at a lower cost	The Village works jointly with other communities, such as joint purchasing initiatives and studies.	The proposed budget includes projected savings from shared initiatives, including RED Center and shared IT services with the Village of Glenview.
* Communications / Technology – improve our technology platforms to improve our ability to operate and communicate with the community	The Village has created an e-newsletter which is distributed weekly. The Village's web site is being redeveloped and new financial software was approved in December 2012.	Funds are included to upgrade the Village's web presence and complete the new software package purchase.
* Downtown and Economic Development – facilitate an enhanced business environment and increase revenues	The Village has approved a study with the ULI for commercial assessment and long-term recommendations. The BCDC continues to engage and study the business environment.	The Downtown Revitalization Fund has resources to make some infrastructure repairs and undertake further studies.
* Stewardship of Infrastructure – identify needs beyond the current 5 year capital plan time frame to lengthen our planning time horizon	The Village continues to monitor capital and recommend replacements, repairs, and improvements.	Major capital improvements are planned, including upgrades to the Northfield electric sub station.
* Green / Sustainability Initiatives – incorporate green philosophy into our decision making, as opposed to a separate issue for discussion	The Village is incorporating green philosophy and sustainability initiatives into our operations.	A demolition and construction recycling program is in place. Stormwater efforts, LEED certification of Village Hall, and electronics recycling are additional green initiatives.
* Human Capital Development – improve the skills of our workforce so we can maximize value and plan for future staffing changes	The Village organization continues to evolve to meet customer needs addressing succession planning and training.	Dollars are provided in the budget for organizational changes and staff development.

In terms of the 2013 / 2014 budget, the following policy decisions are anticipated to be evaluated by the Council, Community, and Staff as we implement strategic policy initiatives:

### **Stormwater**

- 1) Determine how to prioritize and finance stormwater operating expenses and capital improvements with the benefit of community input and a stormwater utility feasibility study.
- 2) Review project engineering, obtain bids, and consider approval of budgeted projects totaling \$7.32 million in the 2013 / 2014 budget.
- 3) Develop stormwater and sanitary system master plans with significant resident input.

### **Fiscal Year Change**

The Council approved changing to a calendar fiscal year effective January 1, 2014. While the Village has budgeted a full year of revenues and expenses in this document for comparability purposes, many operating expenses will be close to 75% spent by December 31, 2013 when operations for the proposed budget cease. Revenues, due to how they are received by the Village, are likely to vary significantly from 75% of the budgeted amount. For example, the Village will receive only one installment of property taxes, or about 50% of the annual revenue.

### **Village Communications and Technology**

The Village selected New World to provide replacement financial and Community Development software over the next 24 months. This software replaces programs that are up to 26 years old. The improved software will provide the Village with more flexibility to provide additional services to residents (such as on line bill payment) and improve our operating efficiency.

### **Downtown Redevelopment**

The Village will continue to encourage private sector investment in the business districts to improve Village revenues and aesthetics. Occupancy rates within all three business districts have improved and remain very high. The Village budget provides for replacement of 10 crosswalks and miscellaneous improvements to the commercial districts as well as business retention efforts.

### **Stewardship of Infrastructure**

Review and consider approval of capital projects included in the budget. The decision to add a second transformer to the Northfield electric substation to increase redundancy and improve system capacity will be reviewed in the 2013 / 2014 budget year. Adding this transformer to the electric system is a multi-year process with an approximately \$2.8 million cost.

Review the water and sanitary sewer systems, much of which was installed prior to the 1930's, to develop and approach to ensuring reliable service.

**Budget Impact on a Resident**

Budget changes are detailed in the Explanation of Individual Fund Budgets section of this memo. The Village uses two main metrics to evaluate finances as they relate to our residential customers. The first metric is estimating how the budget will change a customer's costs. For 2013 / 2014, we estimate a typical residential customer will pay 1.8% or \$131 more for municipal services. This increase is comprised of higher property taxes (\$60), water charges (\$47), and sanitary sewer charges (\$24).

The following is the calculation of the budget impact on a typical resident based on a \$26,345 total property tax bill and typical utility use:

**Homeowner Impact Analysis  
Select Taxes and Fees**

	2012 / 13	2013 / 14	Change	
			\$'s	%
Village Property Taxes *	\$ 3,520	\$ 3,580	\$ 60	1.7%
Electric	\$ 2,358	\$ 2,358	\$ -	0.0%
Water	\$ 780	\$ 827	\$ 47	6.0%
Sewer	\$ 238	\$ 262	\$ 24	10.1%
Telecommunications Tax	\$ 60	\$ 60	\$ -	0.0%
Natural Gas Tax **	\$ 80	\$ 80	\$ -	0.0%
Licenses (2 cars & 1 Dog)	\$ 90	\$ 90	\$ -	0.0%
<b>Total Taxes and Fees</b>	<b>\$ 7,126</b>	<b>\$ 7,257</b>	<b>\$ 131</b>	<b>1.8%</b>

\* Assumes \$26,345 tax bill, 13.36% Village portion, 1.7% projected increase.

\*\* Assumes no reduction in natural gas heating bills.

The second metric used by the Village is trends in property tax increases over longer periods of time. The Village has one of the lowest percentage increases in property taxes compared to other taxing districts. While challenging, the Village has been able to keep typical homeowner property tax increases at or below the inflation rate.

Based on staff estimates, it would not be unusual for a homeowner to see a 77% increase in property taxes paid to all taxing districts over the fourteen property tax years ending in 2011. For example, if a resident had a property tax bill of \$14,877 in 1997, they would likely pay \$26,345 in annual property taxes in 2011. The local schools property taxes grew 106% over this time frame and account for 64% of all property taxes paid. The Village property taxes increased 37.3% over this time frame versus a 38.2% increase for the CPI. The Village has the second lowest percentage property tax increase as shown in the following chart.

**Comparison of Property Taxes Paid - Typical Winnetka Taxing Districts  
2011 Versus 1997**

2012.09.17

	1997			2011			Increase in Taxes Paid	% Change
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.723	\$4,712	31.67%	2.782	\$10,460	39.70%	\$5,748	122.0%
New Trier High School	1.967	\$3,404	22.88%	1.674	\$6,294	23.89%	\$2,890	84.9%
Village of Winnetka	1.481	\$2,563	17.23%	0.936	\$3,519	13.36%	\$956	37.3%
Cook County	1.028	\$1,779	11.96%	0.520	\$1,955	7.42%	\$176	9.9%
Winnetka Park District	0.445	\$770	5.18%	0.310	\$1,166	4.43%	\$396	51.4%
Water Reclamation District	0.451	\$780	5.24%	0.320	\$1,203	4.57%	\$423	54.2%
All Others	0.502	\$869	5.84%	0.465	\$1,748	6.63%	\$879	101.2%
<b>Total</b>	<b>8.597</b>	<b>\$14,877</b>	<b>100.00%</b>	<b>7.007</b>	<b>\$26,345</b>	<b>100.00%</b>	<b>\$11,468</b>	<b>77.1%</b>
Consumer Price Index - U	158.600			219.179	14 Year Increase in CPI >>			38.2%
CPI Index (December, 14 years)	1996			2010	Annual Geometric Mean >			2.3%

In reviewing local tax bills, it is important remember that the Village is responsible for 13.36 cents of every property tax dollar paid by residents, as shown in the following chart.



**Operating Funds Revenue and Expense Summary (in Millions)**

Nest is a summary of the Village's financial inflows and outflows, exclusive of stormwater related items. Stormwater items were removed and are reported separately, as these large and non-routine expenditures and transfers obscure the underlying trends in the budget.

Revenues, Expenses and Transfers (1)	2012/13	2012/13	2013/14	%	\$
	Budget	Estimated	Budget	Change	Change
	B	C	D	D vs. B	D vs. B
Revenues and Transfers	\$ 56.14	\$ 58.39	\$ 57.38	2.2	\$ 1.24
Expenses and Transfers	\$ (58.77)	\$ (54.73)	\$ (57.52)	(2.1)	\$ (1.25)
Difference	\$ (2.63)	\$ 3.66	\$ (0.14)		\$ 2.49

(1) Amounts are in millions of dollars. Amounts exclude stormwater capital improvements and transfers.

Fiscal 2013 / 2014 revenues and transfers, exclusive of stormwater items, are projected to increase \$1.24 million or 2.2%. Increased revenues are largely attributable to higher property taxes (+\$403,672), sales taxes (+\$250,000), higher water rates (+\$211,000), higher sanitary sewer rates (+\$87,000), and other increases (+\$288,328).

Expenses and transfers, exclusive of stormwater items, are projected to increase \$1.25 million or 2.1%. Increased expenditures are largely attributable to higher purchased power costs (+\$410,000), higher wage and benefit costs (+\$960,038). In addition to these expense increases, there were other expenses that went down \$120,038, including costs related to negotiating the union contracts and other reductions in operating costs.

**Explanation of Individual Fund Budgets**

**General Fund (Fund # 10):**

**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 March 31, 2014 projected fund balance of \$17.6 million is within the target range. In the 2013 / 2014 budget there are two large transfers that reduce the cash reserves: \$6.0 million to the storm water fund for capital improvements and \$0.5 million to complete the Village Hall project. Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts), fund significant non-routine capital expenses (fire truck, stormwater, facilities, etc.), allow for inter-fund borrowing, and serve as an asset that could be used to satisfy unfunded pension liabilities.

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

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

General Fund revenues and transfers are projected at \$23.04 million, up 1.8% or \$0.42 million from the 2012 / 2013 budget. Fiscal 2013 / 2014 operating expenses are projected at \$19.77 million, up 2.8% or \$.55 million. Noteworthy changes are outlined in the following chart:

Revenues & Transfers in thousands of dollars	Increase
---	----------

Property Taxes	\$ 403
Sales Tax	\$ 250
Natural gas Tax	\$ (250)
Interest Income	
All Others, net	\$ 15
Total + 1.8%	\$ 418

Operating Expenses in thousands of dollars	Increase
---	----------

<u>Wages and Benefits:</u>	
Fire	\$ 250
Police	\$ 180
Public Works	\$ 66
Administration	\$ 81
All Others, net	\$ (35)
Total + 2.8%	\$ 542

The following summarizes operating expenses by department.

General Fund Operating Expenses (in Thousands \$'s)	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	Dollar Change D - B	% Change D v B
Administration	\$ 2,738	\$ 2,748	\$ 2,685	\$ 2,815	\$ 67	2.4%
Police	6,055	6,348	6,445	6,525	177	2.8%
Fire	4,328	4,717	4,786	4,877	160	3.4%
Comm. Development	1,509	1,540	1,486	1,596	56	3.6%
Public Works	3,637	3,870	3,416	3,952	82	2.1%
Operating Expenses	\$ 18,267	\$ 19,223	\$ 18,818	\$ 19,765	\$ 542	2.8%

Most of the increases in the departments are a result of increases in wages and benefit costs, including pensions. The higher Fire Department pension contribution accounts for about half of the increase in that department budget.

Many of the services provided by the Community Development Department are fee based. The Department budget reflects direct operating costs, but does not capture indirect costs (like the Village Manager's time) or opportunity costs. The Village conservatively budgets permit revenues. Therefore, 2013 / 2014 actual revenues could exceed the budgeted amount. The 2013 / 2014 budget projects that Community Development Department expenses will exceed revenues by \$306,000.

Community Develop. (in thousands \$'s)	Actual 2009 / 10	Actual 2010 / 11	Actual 2011 / 12	Estimated 2012 / 13	Budget 2013 / 14
Revenues	\$ 1,501	\$ 2,009	\$ 1,680	\$ 1,750	\$ 1,290
Expenses	\$ (1,548)	\$ (1,585)	\$ (1,509)	\$ (1,486)	\$ (1,596)
Income (subsidy)	\$ (47)	\$ 424	\$ 171	\$ 264	\$ (306)

### **Transfers out**

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

Transfers (in thousands of dollars):	Actual	Estimated	Budget
	2011 / 12	2011 / 12	2012 / 13
Refuse Fund (subsidize operating costs)	\$ 550	\$ 550	\$ 550
Facilities Fund (Village Hall project)	\$ 500	\$ 700	\$ 500
Trapp Lane SSA Transfer	\$ 255		
Storm Sewer Fund		\$ 2,200	\$ 6,000
	\$ 1,305	\$ 3,450	\$ 7,050

### **Capital Outlay**

In a normal year, the Village will budget \$2.5 million to \$3.0 million for regular capital investment in items like roadways, flood control, and equipment / vehicle replacements. Due to scheduling and a \$250,000 contingency, the Village usually spends about 75% of the amount budgeted.

For 2013 / 2014, General Fund capital outlay is budgeted at \$2.86 million and consists of the following projects of \$250,000 or more: contingency (\$250,000), Finance and Community Development software (\$209,200), Police projects (\$285,000), Public Safety Building Bonds (\$345,385), and street reconstruction (\$1,200,000). These six items account for \$2.29 million or 80% of the dollars budgeted for capital projects in the General Fund.

### **Motor Fuel Tax Fund (Fund # 20):**

The projected 3/31/2014 fund balance of \$1.56 million plus future income will allow the Village to continue its practice of financing bridge repairs and major road projects from this fund. Planned 2013 / 2014 expenditures consist of:

	<u>Budget</u>
Winnetka Ave. & G.B. Traffic Signal and Intersection	\$ 500,000
Bridge Deck Repair and Painting	\$ 210,000
Willow Rd. Phase 2 Engineering	\$ 125,000
Total Expenditures	<u>\$ 835,000</u>

### **Debt Service Funds (Fund # 30):**

The Village occasionally issues bonds to finance long-term assets. Below is a table indicating select information about the Village's outstanding debt. For 2013 / 2014, sales tax revenues of \$345,385 will be transferred from the General Fund to the Debt Service Fund to abate the 2013 Public Safety Building bond payments. The annual Street Resurfacing bond payment is about \$140,000 annually. In calendar year 2015, a total of \$485,385 (\$345,385 PSB + \$140,000 Streets) of annual tax levy allocated for debt service will be evaluated by the Council.

Issuance Year, Purpose	Repaid by	Par Amount	Balance 3/31/13	Final Maturity
2003, Refinance Public Safety Building	Sales Tax Revenue	\$3,190,000	\$655,000	10/1/2014
1999, Street Resurfacing	Property Tax Levy	\$1,380,000	\$245,000	12/1/2014

### **Capital Projects Funds (Public Facilities #41, Bus. Distr. Revitalization # 42, Special Service Areas):**

The Village establishes separate capital project funds for specific projects not financed through regular operations. The 2013 / 2014 Public Facilities Fund budget will complete the Village Hall project by installing storm windows (\$150,000), a back-up generator (\$125,000), and furnishing the fitness room (\$15,000).

The Business District Revitalization Fund has \$150,000 available for maintenance repairs and study costs in 2013 / 2014.

The Village has three active special service areas (#3, #4, and #5) covering local improvements to roads and storm sewers. Property taxes from these special assessments are not included in the overall property tax analysis, as they are only paid by a small portion of the community for a specific improvement.

**Utility Funds (Electric Fund # 50, Water Fund #52, Sanitary Sewer Fund #54, Stormwater Sewer Fund #58):**

The Village operates three utility funds that generate revenues to pay for operating and capital needs. The Village also established a Storm Sewer Fund in the 2012 / 2013 budget, though it has only been used for capital expenditures.

Utility funds use accounting similar to that used in the private sector. User rates are charged based on a “cost-of-service” model and a review of the marketplace. The following revenue and expense summary indicates that operating revenues are approximately equal to operating expenses. The amounts shown in the following chart are in millions of dollars unless otherwise noted:

	Electric Fund				Water Fund				Sanitary Sewer Fund			
	FY 11/12 Actual	FY 12/13 Estm.	FY 13/14 Budget	% E to B	FY 11/12 Actual	FY 12/13 Estm.	FY 13/14 Budget	% E to B	FY 11/12 Actual	FY 12/13 Estm.	FY 13/14 Budget	% E to B
Operating Revenues	\$ 15.42	\$ 15.89	\$ 15.90	0.1%	\$ 3.22	\$ 4.26	\$ 3.82	-10.3%	\$ 0.73	\$ 1.01	\$ 0.94	-6.9%
Operating Expenses	\$ (14.80)	\$ (15.68)	\$ (15.96)	1.8%	\$ (3.22)	\$ (3.35)	\$ (3.48)	3.9%	\$ (0.84)	\$ (0.98)	\$ (1.00)	2.0%
Op. Income (Loss)	\$ 0.62	\$ 0.21	\$ (0.06)		\$ -	\$ 0.91	\$ 0.34		\$ (0.11)	\$ 0.03	\$ (0.06)	
Unit Sales	124.9	128.7	127.2	-1.2%	1.00	1.2	1.06	-11.7%				
	Million kWhRs				Billion Gallons							

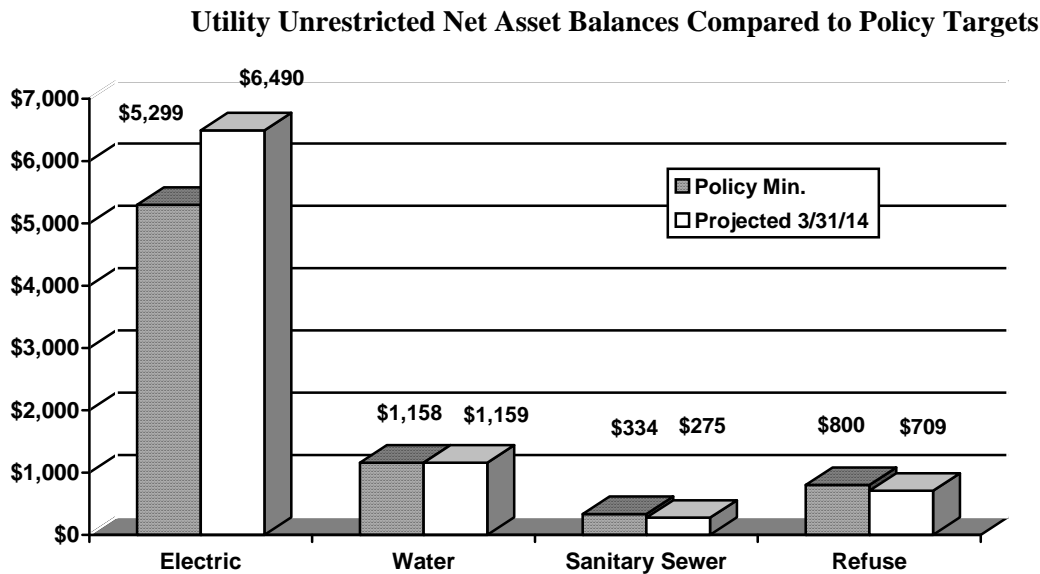
Overall, there is a need to carefully monitor the Electric Fund cash balance to maintain the Village’s rather strong capital investment program. Net electric rates effective 4/1/2013 are proposed to be unchanged. A 2.0% electric rate decrease will be offset by the expiring 2.0% purchased power credit that will be expiring at about the same time.

In the Water Fund, a 6% water rate increase is proposed effective 4/1/2013 for incorporated customers. While an 8% water rate increase was planned, given the strong water sales in the summer of 2012, the Water Fund has adequate cash to allow for a slightly lower rate increase this year. The water rate increases are being used mainly for capital repairs and improvements at the water plant and replacement of water mains.

The Sanitary Sewer Fund cash balance is acceptable now, but future capital expenditures may require financing and additional rate increases. A 10% sanitary sewer rate increase is proposed effective 4/1/2013 to pay for sanitary sewer capital items: evaluation studies (\$50,000), trenchless lining (\$150,000), and infiltration and inflow repairs (\$300,000).



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



**Electric Fund (Fund # 50):**

For fiscal year 2013 / 2014, staff projects that a typical residential customer will pay about the same for electric service as in the current year. The Village is proposing decreasing electric rates 2.0% effective 4/1/2013. Offsetting the 2.0% electric rate decrease is an estimated 2.0% increase in electric costs due the power cost adjustment process.

The power cost adjustment process is a true up calculation made once each year. If the Village’s unit cost of buying wholesale power is lower than that in the budget, the Village refunds these savings to our customers over the next 12 months. For the 2012 / 2013 fiscal year, staff estimates that the Village paid about the amount it had budgeted on a per unit basis for electricity. This means that the Village will not be able to refund savings to our customers in 2013 / 2014. The final purchased power adjustment will be calculated in April 2013.

If the Village had paid a higher unit cost for wholesale power than that in the budget, the extra expense paid by the Village would be recovered from our customers over the following 12 months using the same methodology.

The Village continues to balance the need to recover its costs for wholesale power and other operating needs with the desire to keep the electric rates low. The Village’s capital investments and an adequately staffed department has allowed the Village to provide noticeably more reliable electric service to our customers than many of our neighbors, especially during adverse weather events. It will be a continuing challenge to keep electric rates competitive and yet allocate sufficient resources to continue providing more responsive and reliable service than what our neighbors frequently experience with ComEd.

**Water Fund (Fund # 52):**

Because of the on-going improvements at the water plant and improvements to the water distribution system, water rate increases are necessary. The planned 6% water rate increase for incorporated customers is anticipated to cost \$5.17 per month more for a typical water customer.. The Village was able to reduce the rate increase due to strong water sales in the summer of 2012 which improved cash balances from projections. An 8% water rate increase is proposed for unincorporated customers. The Village of Northfield water rate is set by contract which includes an annual CPI adjustment factor.

**Sanitary Sewer Fund (Fund # 54):**

The charge for sewer services is proposed to increase 10% from \$10.38 to \$11.42 per 1,000 cubic feet. During the summer of 2011, there was significant flooding in the community and the staff has proposed several steps to reduce sanitary sewer back-up related problems. In response, the Village increased the budget to study and fund initial sanitary sewer repairs.

In order to maintain a positive cash balance, additional rate increases are likely. Once the Village receives more information on the sanitary sewer system, we will be in a better position to assess the needed repairs and review sanitary sewer rates with more context.

**Refuse Fund (Fund # 56):**

The 2013 / 2014 operating subsidy from the General Fund is \$550,000. Staff is updating the commercial refuse rates to reflect market rates and is not proposing a change to the optional second weekly residential collection charge of \$25 per month.

**Storm Sewer Fund (Fund # 58):**

In the 2012 / 2013 budget, a Storm Sewer Fund was created. This fund is used to account for capital expenses only. Depending on Council input, the Storm Sewer Fund could be established as a utility fund. Such a fund would have a revenue stream and include the approximately \$410,000 of maintenance expenses currently included in the General Fund Public Works budget. Additional revenue, expenditure, and fund equity analysis will be provided, as the decision-making process on the feasibility study progresses.

**Insurance Funds (Worker's Compensation Fund # 60, Liability Fund # 61, and Health Insurance Fund # 62):**

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

	<b>Worker's Compensation</b>				<b>Liability Fund</b>				<b>Health Insurance</b>			
	FY 11/12 Actual	FY 12/13 Estm.	FY 13/14 Budget	% E to B	FY 11/12 Actual	FY 12/13 Estm.	FY 13/14 Budget	% E to B	FY 11/12 Actual	FY 12/13 Estm.	FY 13/14 Budget	% E to B
Inflows *	\$ 549	\$ 543	\$ 536	-1.3%	\$ 213	\$ 10	\$ 10	0.0%	\$ 2,835	\$ 2,825	\$ 3,058	8.2%
Outflows	\$ (680)	\$ (345)	\$ (797)	131.0%	\$ (52)	\$ (95)	\$ (300)	215.8%	\$ (3,427)	\$ (3,555)	\$ (3,460)	-2.7%
Cash -Flow	\$ (131)	\$ 198	\$ (261)		\$ 161	\$ (85)	\$ (290)		\$ (592)	\$ (730)	\$ (402)	

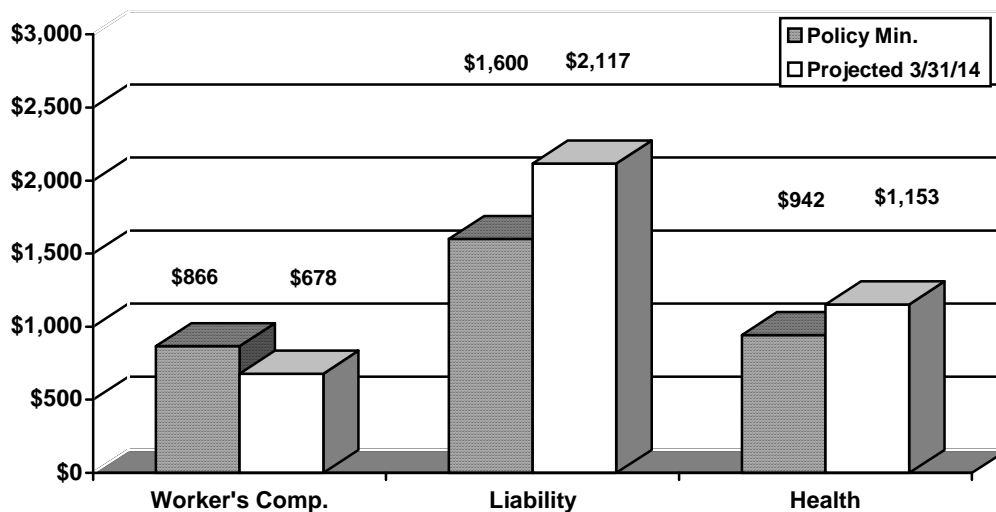
\* Liability fund contributions were skipped for 12/13 and 13/14 based on good loss experience.

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

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

The Village annually reviews reserve targets for these funds, taking into account recent loss history, the commercial insurance market, outstanding claims, reserves, and the Village's home-rule status. The following graph compares projected March 31, 2015 fund balances to the policy targets. It is important to remember that the actual reserve balances will likely be higher than projected due to the expense contingencies.

**Insurance Fund Balances Compared to Policy Ranges**



Projected expenses are based on an analysis of claims, administrative costs, and stop loss insurance costs. The Village's self-insured retentions per claim as of 1/1/2013 are: \$70,000 for health, \$250,000 for property, \$600,000 for worker's compensation, and \$2,000,000 for general liability risks. We continue to monitor the commercial insurance market and purchase insurance for select exposures when it is cost effective.

**Data Processing (Fund # 63) and Fleet Services (Fund #64):**

The Data Processing Fund finances the Village's computer network. Historically, DP expenditures have been under budget as there are some contingency funds available for software upgrades. The Fleet Services Fund accounts for maintaining the Village's rolling stock and some equipment. The actual cost of buying equipment is borne by the user departments. User fees for equipment are assessed based on a 4-year rolling average of historical costs, with some limitations imposed for stability purposes.

	Data Processing				Fleet Services			
	FY 11/12	FY 12/13	FY 13/14	%	FY 11/12	FY 12/13	FY 13/14	%
	Actual	Estm.	Budget	E to B	Actual	Estm.	Budget	E to B
All Inflows	\$ 332	\$ 328	\$ 328	0.0%	\$ 864	\$ 884	\$ 906	2.5%
Outflows *	\$ (359)	\$ (375)	\$ (470)	25.3%	\$ (876)	\$ (864)	\$ (866)	0.2%
	\$ (27)	\$ (47)	\$ (142)		\$ (12)	\$ 20	\$ 40	

\* Includes depreciation but excludes capital

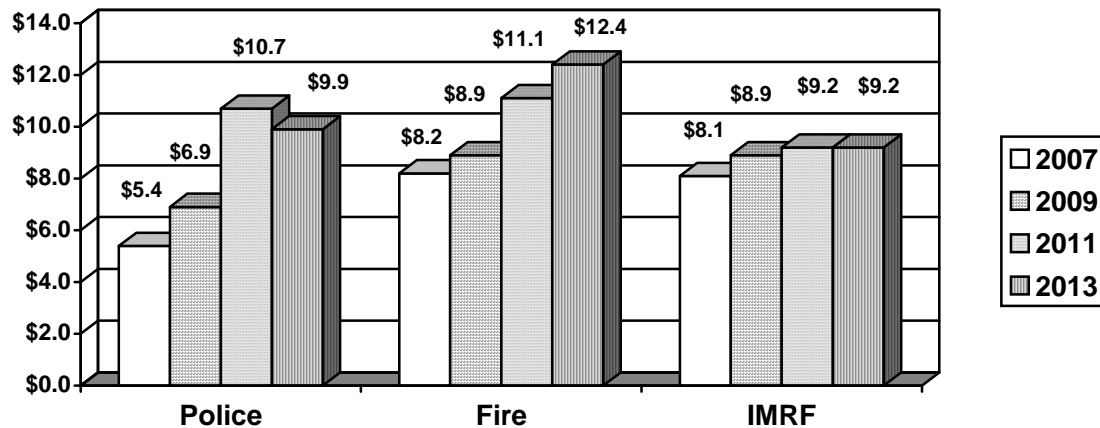
**Police Pension (Fund # 80), Fire Pension (Fund # 81), and IL Municipal Retirement Funds:**

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

Public safety pension plans have seen a decline in funding status since 2002 due to investment returns not meeting the target rate of return and benefit enhancements authorized by the State. In 2002, the unfunded balances for Winnetka public safety pensions totaled \$5.2 million. Today, the Village’s public safety pension unfunded liabilities total \$22.3 million, roughly four times the liability that existed 11 years ago.

While the State has implemented a lower level of benefits for all classes of employees that enter municipal employment after 12/31/2010, it will take time for these lower benefits to have a material impact on the Village’s annual pension costs and long term pension obligations. The Police and Fire Pension Fund data is from actuarial reports prepared on October 23, 2012 and the IMRF data is from the annual Village Comprehensive Annual Financial Report (CAFR).

**Unfunded Pension Liability by Year (in millions)**

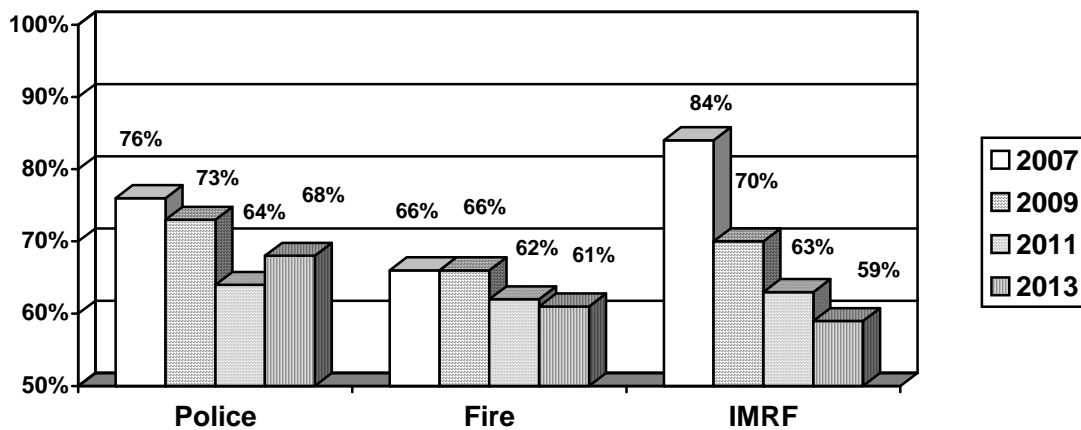


Another way to evaluate pension funding status is to look at the percentage of assets accumulated to pay for the projected liabilities. This calculation divides the assets available by the projected liability to obtain a percentage funded amount. By this measure too, public safety pension funding has declined.

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

It is important to note that the Village has reduced the Police and Fire Pension investment return assumption twice in the recent past, from 7.00% to 6.50% in 2007, and to 6.25% in 2010. This increases the stated pension liability and increases the annual tax levy expense for pensions. The Village's actual cost for these pensions will ultimately be a function of the actual investment returns, along with other factors, such as the demographics of the retired participants.

### Pension Funded Percentage by Year



The 2013 / 2014 Village expense for Police and Fire Pensions for the 51 employees covered by these plans totals \$2,101,328 (or \$43,141 per employee). The 2013 / 2014 Village expense for IMRF and Social Security pensions for the Village's remaining 103 employees totals \$1,959,407 (or \$19,023 per employee).

### Closing Comments

The proposed budget continues the Village's long standing practice of controlling operating costs while investing in capital to repair and enhance the Village's aging infrastructure. For 2013 / 2014, a typical resident will pay \$7,257 for Village services, a \$131 or 1.8% increase.

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

The preliminary determination for the 2013 property tax levy that will be filed in December 2013 is that the

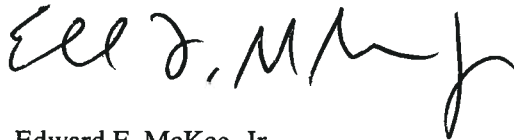
The preliminary determination for the 2013 property tax levy that will be filed in December 2013 is that the Village will need to increase property taxes by about 1.8% for existing taxpayers (3.3% with new development). This increase is needed to sustain anticipated increases in compensation and pension costs facing the Village. In terms of dollars, staff would project a 2013 property tax levy requirement of \$14,333,481. With the simultaneous property tax levy and budget process, further review of this recommendation will occur in the fall of 2013.

The Village is fortunate to have made good long range financial decisions in the past. We have made difficult staffing reductions over the past twenty years, not just recently. We have constrained property tax and other revenue growth to keep the cost of services roughly in line with inflation, unlike many taxing districts.

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

Winnetka is a very special community in many respects. The Village continues to engage in strategic planning in concert with the calendar fiscal year change to set the course for Winnetka's future. With sound strategic management, community engagement, 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

A handwritten signature in black ink, appearing to read "Ed F. McKee, Jr.", written in a cursive style.

Edward F. McKee, Jr.  
Finance Director

2013.01.10

FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget	% Budg	B to D \$ change
A	B	C	D	D v. B	

## Operating Funds Revenues, Expenses, Transfers and Capital Outlay

### Revenues and Transfers:

General Fund	\$ 23,474,876	\$ 22,624,749	\$ 23,980,229	\$ 23,042,779	1.8%	\$418,030
Electric	\$ 15,481,560	\$ 15,858,700	\$ 15,941,899	\$ 15,916,388	0.4%	\$57,688
Water	\$ 3,213,651	\$ 3,601,500	\$ 4,257,000	\$ 3,821,500	6.1%	\$220,000
Sanitary Sewer	\$ 744,982	\$ 863,500	\$ 1,016,300	\$ 944,000	9.3%	\$80,500
Refuse	\$ 2,254,536	\$ 2,198,000	\$ 2,201,700	\$ 2,191,500	-0.3%	(\$6,500)
Storm Sewer	\$ -	\$ 2,200,000	\$ 2,200,000	\$ 6,000,000	172.7%	\$3,800,000
Workers' Comp. Insurance	\$ 548,664	\$ 536,492	\$ 543,492	\$ 536,492	0.0%	\$0
Liability Insurance	\$ 212,508	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	\$0
Health Insurance	\$ 2,834,559	\$ 2,822,700	\$ 2,825,000	\$ 3,057,720	8.3%	\$235,020
Data Processing	\$ 341,682	\$ 335,000	\$ 331,200	\$ 331,300	-1.1%	(\$3,700)
Fleet Services	\$ 864,378	\$ 884,340	\$ 884,340	\$ 905,576	2.4%	\$21,236
<b>Total Revenues &amp; Transf. - A</b>	<b>\$ 49,971,395</b>	<b>\$ 51,934,981</b>	<b>\$ 54,191,160</b>	<b>\$ 56,757,255</b>	<b>9.3%</b>	<b>\$4,822,274</b>

### Expenses, Transfers and Capital

General Fund	\$ 19,571,818	\$ 22,673,312	\$ 22,268,884	\$ 26,815,617	18.3%	\$4,142,305
Electric	\$ 14,795,974	\$ 18,493,920	\$ 17,487,966	\$ 17,736,835	-4.1%	(\$757,085)
Water	\$ 3,215,950	\$ 3,445,400	\$ 3,348,550	\$ 3,475,553	0.9%	\$30,153
Sanitary Sewer	\$ 843,368	\$ 1,328,013	\$ 1,251,903	\$ 1,502,864	13.2%	\$174,851
Refuse	\$ 2,281,101	\$ 2,368,220	\$ 2,364,522	\$ 2,465,115	4.1%	\$96,895
Storm Sewer	\$ -	\$ 2,080,000	\$ 628,000	\$ 7,324,000	252.1%	\$5,244,000
Workers' Comp. Insurance	\$ 680,129	\$ 795,500	\$ 345,000	\$ 797,000	0.2%	\$1,500
Liability Insurance	\$ 52,038	\$ 300,000	\$ 95,000	\$ 300,000	0.0%	\$0
Health Insurance	\$ 3,426,870	\$ 3,572,900	\$ 3,555,300	\$ 3,460,100	-3.2%	(\$112,800)
Data Processing	\$ 359,145	\$ 455,200	\$ 375,000	\$ 469,650	3.2%	\$14,450
Fleet Services	\$ 876,299	\$ 850,536	\$ 863,903	\$ 866,374	1.9%	\$15,838
<b>Total</b>	<b>\$ 46,102,692</b>	<b>\$ 56,363,001</b>	<b>\$ 52,584,028</b>	<b>\$ 65,213,108</b>	<b>15.7%</b>	<b>\$8,850,107</b>

<b>Margin</b>	<b>\$ 3,868,703</b>	<b>\$ (4,428,020)</b>	<b>\$ 1,607,132</b>	<b>\$ (8,455,853)</b>	<b>91.0%</b>	<b>(\$4,027,833)</b>
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2011 / 12 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget	% Budg D v. B	B to D \$ change
A	B	C	D		

### Capital Funds Revenues, Expenditures, and Transfers:

#### Capital Fund Revenues:

Motor Fuel Tax Fund	\$ 358,621	\$ 312,000	\$ 310,500	\$ 310,500	-0.5%	(\$1,500)
Debt Service Funds	\$ 478,318	\$ 480,305	\$ 479,805	\$ 484,299	0.8%	\$3,994
SSA 3 Trapp Lane	\$ 251,650	\$ 35,700	\$ 35,700	\$ 34,680	-2.9%	(\$1,020)
SSA 4 Oak, Elm, Locust, Roswd	\$ 1,548	\$ 4,991	\$ 4,991	\$ 4,824	-3.3%	(\$167)
SSA 5 Oak, Elm, Rose, Glendale	\$ 1,598	\$ 4,240	\$ 4,240	\$ 4,098	-3.3%	(\$142)
Facilities Fund	\$ 522,690	\$ 705,000	\$ 701,000	\$ 501,000	-28.9%	(\$204,000)
Business Dist. Revitalization	\$ 5,516	\$ 1,500	\$ 1,000	\$ 500	-66.7%	(\$1,000)
	<u>\$ 1,619,942</u>	<u>\$ 1,543,736</u>	<u>\$ 1,537,236</u>	<u>\$ 1,339,901</u>	<u>-13.2%</u>	<u>(\$203,835)</u>

#### Capital Expenditures:

Motor Fuel Tax Fund	\$ 62,451	\$ 625,000	\$ -	\$ 835,000	33.6%	\$210,000
Debt Service Funds	\$ 467,380	\$ 505,734	\$ 505,734	\$ 514,944	1.8%	\$9,211
SSA 3 Trapp Lane	\$ 480,458	\$ 35,700	\$ 35,700	\$ 34,680	-2.9%	(\$1,020)
SSA 4 Oak, Elm, Locust, Roswd	\$ -	\$ 4,991	\$ 4,991	\$ 4,824	-3.3%	(\$167)
SSA 5 Oak, Elm, Rose, Glendale	\$ -	\$ 4,240	\$ 4,240	\$ 4,098	-3.3%	(\$142)
Facilities Fund	\$ 2,421,208	\$ 1,600,000	\$ 1,000,000	\$ 330,000	-79.4%	(\$1,270,000)
Business Dist. Revitalization	\$ 33,045	\$ 250,000	\$ 155,000	\$ 150,000	-40.0%	(\$100,000)
	<u>\$ 3,464,541</u>	<u>\$ 3,025,665</u>	<u>\$ 1,705,665</u>	<u>\$ 1,873,546</u>	<u>-38.1%</u>	<u>(\$1,152,119)</u>

Capital Accumulation (Use)	\$ (1,844,599)	\$ (1,481,929)	\$ (168,429)	\$ (533,645)	-64.0%	\$948,284
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### Assets Held in Trust:

#### Pension Revenues:

Police	\$ 2,477,065	\$ 2,442,534	\$ 2,442,500	\$ 2,632,152	7.8%	\$189,618
Fire	\$ 2,342,239	\$ 2,415,794	\$ 2,415,000	\$ 2,650,031	9.7%	\$234,237
	<u>\$ 4,819,305</u>	<u>\$ 4,858,328</u>	<u>\$ 4,857,500</u>	<u>\$ 5,282,183</u>	<u>8.7%</u>	<u>\$423,855</u>

#### Pension Expenses:

Police	\$ 1,532,877	\$ 1,731,850	\$ 1,535,000	\$ 1,797,550	3.8%	\$65,700
Fire	\$ 1,716,982	\$ 1,926,500	\$ 1,730,000	\$ 1,962,000	1.8%	\$35,500
	<u>\$ 3,249,859</u>	<u>\$ 3,658,350</u>	<u>\$ 3,265,000</u>	<u>\$ 3,759,550</u>	<u>2.8%</u>	<u>\$101,200</u>

Cash Flow	\$ 1,569,446	\$ 1,199,978	\$ 1,592,500	\$ 1,522,633	26.9%	\$322,655
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### Total All Accounts

Inflows	\$ 56,410,642	\$ 58,337,045	\$ 60,585,896	\$ 63,379,339	8.6%	\$5,042,294
Outflows	\$ 52,817,092	\$ 63,047,016	\$ 57,554,693	\$ 70,846,204	12.4%	\$7,799,189
Difference	<u>\$ 3,593,549</u>	<u>\$ (4,709,971)</u>	<u>\$ 3,031,203</u>	<u>\$ (7,466,865)</u>	<u>58.5%</u>	<u>(\$2,756,895)</u>

Memo only						
Outflows (from above)	\$ 52,817,092	\$ 63,047,016	\$ 57,554,693	\$ 70,846,204	12.4%	\$7,799,189
Less: GF Transfer to Stormwater Fund		\$ (2,200,000)	\$ (2,200,000)	\$ (6,000,000)	172.7%	(\$3,800,000)
Less: Stormwater Fund expenses		\$ (2,080,000)	\$ (628,000)	\$ (7,324,000)	252.1%	(\$5,244,000)
Outflows, net of Stormwater items		<u>\$ 58,767,016</u>	<u>\$ 54,726,693</u>	<u>\$ 57,522,204</u>	<u>-2.1%</u>	<u>(\$1,244,812)</u>
Inflows (from above)	\$ 56,410,642	\$ 58,337,045	\$ 60,585,896	\$ 63,379,339	8.6%	\$5,042,294
Less: Stormwater Revenue		\$ (2,200,000)	\$ (2,200,000)	\$ (6,000,000)	172.7%	(\$3,800,000)
Inflows, net of Stormwater items		<u>\$ 56,137,045</u>	<u>\$ 58,385,896</u>	<u>\$ 57,379,339</u>		<u>\$ 1,242,294</u>



2011 / 12 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget	% Budget D v. B	B to D \$ change
A	B	C	D		

### General Fund

#### Operating Revenues:

Property Taxes	\$ 12,298,297	\$ 12,233,501	\$ 12,233,501	\$ 12,637,173	3.3%	\$403,672
Sales and Use Tax	\$ 1,321,062	\$ 1,100,000	\$ 1,350,000	\$ 1,350,000	22.7%	\$250,000
Income and Corp. Repl. Tax	\$ 1,104,175	\$ 1,031,000	\$ 1,140,000	\$ 1,050,000	1.8%	\$19,000
Telecommunications Tax	\$ 638,596	\$ 650,000	\$ 1,430,000	\$ 630,000	-3.1%	(\$20,000)
Natural Gas Tax	\$ 458,790	\$ 450,000	\$ 250,000	\$ 250,000	-44.4%	(\$200,000)
Licenses and Permits	\$ 2,003,173	\$ 1,589,000	\$ 2,069,000	\$ 1,609,000	1.3%	\$20,000
Charges for Services	\$ 977,728	\$ 1,105,070	\$ 1,095,000	\$ 1,130,704	2.3%	\$25,634
Franchise Fees & Rent	\$ 652,143	\$ 546,600	\$ 550,000	\$ 582,046	6.5%	\$35,446
Interest	\$ 235,331	\$ 130,000	\$ 130,000	\$ 80,000	-38.5%	(\$50,000)
Fines	\$ 214,809	\$ 215,000	\$ 200,000	\$ 200,000	-7.0%	(\$15,000)
All Others	\$ 424,775	\$ 389,850	\$ 398,000	\$ 392,900	0.8%	\$3,050
<b>Total Operating Revenue</b>	<b>\$ 20,328,880</b>	<b>\$ 19,440,021</b>	<b>\$ 20,845,501</b>	<b>\$ 19,911,823</b>	<b>2.4%</b>	<b>\$471,802</b>

#### Operating Expenses:

Administration	\$ 2,738,068	\$ 2,748,131	\$ 2,685,328	\$ 2,815,139	2.4%	\$67,008
Police	\$ 6,054,747	\$ 6,347,610	\$ 6,444,949	\$ 6,525,452	2.8%	\$177,842
Fire	\$ 4,327,778	\$ 4,716,849	\$ 4,786,213	\$ 4,877,494	3.4%	\$160,645
Com. Development	\$ 1,509,050	\$ 1,540,250	\$ 1,486,350	\$ 1,595,740	3.6%	\$55,490
Public Works	\$ 3,637,175	\$ 3,870,472	\$ 3,416,044	\$ 3,951,792	2.1%	\$81,320
<b>Total Operating Exp.</b>	<b>\$ 18,266,818</b>	<b>\$ 19,223,312</b>	<b>\$ 18,818,884</b>	<b>\$ 19,765,617</b>	<b>2.8%</b>	<b>\$542,305</b>

<b>Operating Margin</b>	<b>\$ 2,062,062</b>	<b>\$ 216,709</b>	<b>\$ 2,026,617</b>	<b>\$ 146,206</b>	<b>-32.5%</b>	<b>(\$70,503)</b>
<b>Plus: Transfers In</b>	<b>\$ 3,145,996</b>	<b>\$ 3,184,728</b>	<b>\$ 3,134,728</b>	<b>\$ 3,130,956</b>	<b>-1.7%</b>	<b>(\$53,772)</b>
<b>Op. Margin + Transfers in</b>	<b>\$ 5,208,058</b>	<b>\$ 3,401,437</b>	<b>\$ 5,161,345</b>	<b>\$ 3,277,162</b>	<b>-3.7%</b>	<b>(\$124,275)</b>

<b>Less: Transfers (Out) *</b>	<b>\$ (1,305,000)</b>	<b>\$ (3,450,000)</b>	<b>\$ (3,450,000)</b>	<b>\$ (7,050,000)</b>	<b>104.3%</b>	<b>(\$3,600,000)</b>
<b>\$'s Available for Capital</b>	<b>\$ 3,903,058</b>	<b>\$ (48,563)</b>	<b>\$ 1,711,345</b>	<b>\$ (3,772,838)</b>		<b>(\$3,724,275)</b>

<b>Less: Capital Outlay</b>	<b>\$ (1,865,599)</b>	<b>\$ (3,455,305)</b>	<b>\$ (2,014,105)</b>	<b>\$ (2,864,585)</b>	<b>-17.1%</b>	<b>\$590,720</b>
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<b>Source (Use) of Cash</b>	<b>\$ 2,037,459</b>	<b>\$ (3,503,868)</b>	<b>\$ (302,760)</b>	<b>\$ (6,637,423)</b>	<b>89.4%</b>	<b>(\$3,133,555)</b>
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### Special Revenue Funds

#### Motor Fuel Tax Fund

Revenues	\$ 358,621	\$ 312,000	\$ 310,500	\$ 310,500	-0.5%	(\$1,500)
Expenditures and Transfers	\$ 62,451	\$ 625,000	\$ -	\$ 835,000	33.6%	\$210,000
Cash - Flow	\$ 296,170	\$ (313,000)	\$ 310,500	\$ (524,500)	67.6%	(\$211,500)

#### \* Memo only

##### Transfers out Detail

To Subsidize Refuse Operations	\$ 550,000	\$ 550,000	\$ 550,000	0.0%	\$0
To Fund Facility Improvements	\$ 700,000	\$ 700,000	\$ 500,000	-28.6%	(\$200,000)
To Fund Stormwater Projects	\$ 2,200,000	\$ 2,200,000	\$ 6,000,000	172.7%	\$3,800,000
	<b>\$ 3,450,000</b>	<b>\$ 3,450,000</b>	<b>\$ 7,050,000</b>	<b>104.3%</b>	<b>\$3,600,000</b>

2010 / 11 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget	% Budg D v. B	B to D \$ change
A	B	C	D		

### Debt Service Funds

Revenues and Transfers	\$ 478,318	\$ 480,305	\$ 479,805	\$ 484,299	0.8%	\$3,994
Expenditures	\$ 467,380	\$ 505,734	\$ 505,734	\$ 514,944	1.8%	\$9,211
Cash - Flow	\$ 10,938	\$ (25,429)	\$ (25,929)	\$ (30,645)	20.5%	(\$5,217)

### Capital Projects Funds

#### Facilities

Revenues and Transfers	\$ 522,690	\$ 705,000	\$ 701,000	\$ 501,000	-28.9%	(\$204,000)
Expenditures	\$ 2,421,208	\$ 1,600,000	\$ 1,000,000	\$ 330,000	-79.4%	(\$1,270,000)
Cash - Flow	\$ (1,898,518)	\$ (895,000)	\$ (299,000)	\$ 171,000	-119.1%	\$1,066,000

#### SSA 3 Trapp Lane

Revenues and Transfers	\$ 251,650	\$ 35,700	\$ 35,700	\$ 34,680	-2.9%	(\$1,020)
Expenditures & Transfers	\$ 480,458	\$ 35,700	\$ 35,700	\$ 34,680	-2.9%	(\$1,020)
Cash - Flow	\$ (228,807)	\$ -	\$ -	\$ -		

#### SSA 4 Oak, Elm, Locust, Roswd

Revenues and Transfers	\$ 1,548	\$ 4,991	\$ 4,991	\$ 4,824	-3.3%	(\$167)
Expenditures & Transfers	\$ -	\$ 4,991	\$ 4,991	\$ 4,824	-3.3%	(\$167)
Cash - Flow	\$ 1,548	\$ -	\$ -	\$ -		\$0

#### SSA 5 Oak, Elm, Rose, Glendale

Revenues and Transfers	\$ 1,598	\$ 4,240	\$ 4,240	\$ 4,098	-3.3%	(\$142)
Expenditures & Transfers	\$ -	\$ 4,240	\$ 4,240	\$ 4,098	-3.3%	(\$142)
Cash - Flow	\$ 1,598	\$ -	\$ -	\$ -		\$0

#### Business Distr. Revitalization

Revenues and Transfers	\$ 5,516	\$ 1,500	\$ 1,000	\$ 500	-66.7%	(\$1,000)
Expenditures	\$ 33,045	\$ 250,000	\$ 155,000	\$ 150,000	-40.0%	(\$100,000)
Cash - Flow	\$ (27,529)	\$ (248,500)	\$ (154,000)	\$ (149,500)	-39.8%	\$99,000

### Enterprise Funds

#### Electric

Operating Revenue	\$ 15,421,455	\$ 15,818,700	\$ 15,891,899	\$ 15,896,388	0.5%	\$ 77,688
Operating Expenses	\$ 14,795,974	\$ 16,166,920	\$ 15,681,966	\$ 15,964,835	-1.2%	(\$202,085)
Electric Operating Income	\$ 625,481	\$ (348,220)	\$ 209,933	\$ (68,447)	-80.3%	\$279,773

Non-op. income - interest	\$ 60,104	\$ 40,000	\$ 50,000	\$ 20,000	-50.0%	(\$20,000)
Capital Outlay	\$ -	\$ (2,327,000)	\$ (1,806,000)	\$ (1,772,000)	-23.9%	\$555,000
Depreciation	\$ 1,547,968	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0.0%	\$0
Cash - Flow	\$ 2,233,553	\$ (1,035,220)	\$ 53,933	\$ (220,447)		\$814,773

#### Water

Operating Revenue	\$ 3,215,197	\$ 3,601,500	\$ 4,255,500	\$ 3,820,000	6.1%	\$218,500
Operating Expenses	\$ 3,216,142	\$ 3,445,592	\$ 3,348,742	\$ 3,475,745	0.9%	\$30,153
Water Operating Income	\$ (945)	\$ 155,908	\$ 906,758	\$ 344,255	120.8%	\$188,347

Non-op. income - interest	\$ (1,546)	\$ -	\$ 1,500	\$ 1,500		\$1,500
Capital Outlay	\$ -	\$ (445,000)	\$ (244,060)	\$ (624,000)	40.2%	(\$179,000)
Depreciation	\$ 460,846	\$ 440,000	\$ 440,000	\$ 440,000	0.0%	\$0
Cash - Flow	\$ 458,355	\$ 150,908	\$ 1,104,198	\$ 161,755	7.2%	\$10,847

2010 / 11 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget	% Budget D v. B	B to D \$ change
A	B	C	D		

### Sanitary Sewer

Operating Revenue	\$ 731,083	\$ 853,500	\$ 1,009,300	\$ 940,500	10.2%	\$87,000
Operating Expenses	\$ 843,368	\$ 978,013	\$ 977,903	\$ 1,002,864	2.5%	\$24,851
Sewer Operating Income	\$ (112,285)	\$ (124,513)	\$ 31,397	\$ (62,364)	-49.9%	\$62,149
Non-op. income - interest	\$ 13,899	\$ 10,000	\$ 7,000	\$ 3,500	-65.0%	(\$6,500)
Capital Outlay	\$ -	\$ (350,000)	\$ (274,000)	\$ (500,000)	42.9%	(\$150,000)
Depreciation	\$ 85,633	\$ 70,000	\$ 70,000	\$ 80,000	14.3%	\$10,000
Cash - Flow	\$ (12,753)	\$ (394,513)	\$ (165,603)	\$ (478,864)	21.4%	(\$84,351)

### Refuse

Operating Revenue	\$ 2,242,722	\$ 2,185,000	\$ 2,188,700	\$ 2,185,000	0.0%	\$0
Operating Expenses	\$ 2,281,101	\$ 2,368,220	\$ 2,364,522	\$ 2,400,115	1.3%	\$31,895
Refuse Operating Income	\$ (38,380)	\$ (183,220)	\$ (175,822)	\$ (215,115)	17.4%	(\$31,895)
Non-op. income - interest	\$ 11,814	\$ 13,000	\$ 13,000	\$ 6,500	-50.0%	(\$6,500)
Capital Outlay	\$ -	\$ -	\$ -	\$ (65,000)		(\$65,000)
Depreciation	\$ 125,143	\$ 135,000	\$ 135,000	\$ 135,000	0.0%	\$0
Cash - Flow	\$ 98,577	\$ (35,220)	\$ (27,822)	\$ (138,615)	293.6%	(\$103,395)

### Storm Sewer

Operating Revenue	\$ -	\$ 2,200,000	\$ 2,200,000	\$ 6,000,000	172.7%	\$3,800,000
Operating Expenses	\$ -	\$ -	\$ -	\$ -		\$0
Storm Operating Income	\$ -	\$ 2,200,000	\$ 2,200,000	\$ 6,000,000	172.7%	\$3,800,000
Non-op. income - interest	\$ -	\$ -	\$ 5,000	\$ 10,000		\$10,000
Capital Outlay	\$ -	\$ (2,080,000)	\$ (628,000)	\$ (7,324,000)	252.1%	(\$5,244,000)
Depreciation	\$ -	\$ -	\$ -	\$ -		\$0
Cash - Flow	\$ -	\$ 120,000	\$ 1,577,000	\$ (1,314,000)		(\$1,434,000)

### Internal Service Funds

#### Workers' Comp. Insurance

Revenues	\$ 548,664	\$ 536,492	\$ 543,492	\$ 536,492	0.0%	\$0
Expenses	\$ 680,129	\$ 795,500	\$ 345,000	\$ 797,000	0.2%	\$1,500
Cash-Flow	\$ (131,465)	\$ (259,008)	\$ 198,492	\$ (260,508)	0.6%	(\$1,500)

#### Liability Insurance

Revenues	\$ 212,508	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	\$0
Expenses	\$ 52,038	\$ 300,000	\$ 95,000	\$ 300,000	0.0%	\$0
Cash-Flow	\$ 160,470	\$ (290,000)	\$ (85,000)	\$ (290,000)	0.0%	\$0

#### Health Insurance

Revenues & Transfers	\$ 2,834,559	\$ 2,822,700	\$ 2,825,000	\$ 3,057,720	8.3%	\$235,020
Expenses	\$ 3,426,870	\$ 3,572,900	\$ 3,555,300	\$ 3,460,100	-3.2%	(\$112,800)
Cash-Flow	\$ (592,311)	\$ (750,200)	\$ (730,300)	\$ (402,380)	-46.4%	\$347,820

#### Data Processing

Operating Revenue	\$ 331,832	\$ 328,000	\$ 328,100	\$ 328,200	0.1%	\$200
Operating Expenses	\$ 359,145	\$ 455,200	\$ 375,000	\$ 469,650	3.2%	\$14,450
DP Operating Income	\$ (27,313)	\$ (127,200)	\$ (46,900)	\$ (141,450)	11.2%	(\$14,250)
Non-op. income - interest	\$ 9,850	\$ 7,000	\$ 3,100	\$ 3,100	-55.7%	(\$3,900)
Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$0
Depreciation	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	0.0%	\$0
Cash - Flow	\$ (17,464)	\$ (85,200)	\$ (8,800)	\$ (103,350)	21.3%	(\$18,150)

2011 / 12 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Budget	% Budg D v. B	B to D \$ change
A	B	C	D		

**Fleet Services**

Operating Revenue	\$ 862,473	\$ 882,840	\$ 882,840	\$ 904,576	2.5%	\$21,736
Operating Expenses	\$ 876,299	\$ 850,536	\$ 863,903	\$ 866,374	1.9%	\$15,838
Fleet Operating Income	\$ (13,825)	\$ 32,304	\$ 18,937	\$ 38,202	18.3%	\$5,898
Non-op. income - interest	\$ 1,905	\$ 1,500	\$ 1,500	\$ 1,000	-33.3%	(\$500)
Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$0
Transfer In - Recapitalize	\$ -	\$ -	\$ -	\$ -		\$0
Depreciation	\$ 1,359	\$ -	\$ -	\$ -		\$0
Cash - Flow	\$ (10,561)	\$ 33,804	\$ 20,437	\$ 39,202	16.0%	\$5,398

**Assets Held in Trust:**

**Police Pension**

Revenues	\$ 2,477,065	\$ 2,442,534	\$ 2,442,500	\$ 2,632,152	7.8%	\$189,618
Expenses	\$ 1,532,877	\$ 1,731,850	\$ 1,535,000	\$ 1,797,550	3.8%	\$65,700
Cash-Flow	\$ 944,188	\$ 710,684	\$ 907,500	\$ 834,602	17.4%	\$123,918

**Fire Pension**

Revenues	\$ 2,342,239	\$ 2,415,794	\$ 2,415,000	\$ 2,650,031	9.7%	\$234,237
Expenses	\$ 1,716,982	\$ 1,926,500	\$ 1,730,000	\$ 1,962,000	1.8%	\$35,500
Cash-Flow	\$ 625,258	\$ 489,294	\$ 685,000	\$ 688,031	40.6%	\$198,737

General Fund Summary	Actual FY 2012	Budget FY 2013	Estimated FY 2013	Budget FY 2014	% Change (D v C)	% Change (D v B)
Revenues:	A	B	C	D		
Property Tax	12,298,297	12,233,501	12,233,501	12,637,173	3.3	3.3
Sales Tax	1,321,062	1,100,000	1,350,000	1,350,000	-	22.7
State Income Tax	979,922	931,000	1,040,000	950,000	(8.7)	2.0
Telecom.	638,596	650,000	1,430,000	630,000	(55.9)	(3.1)
Natural Gas Tax	458,790	450,000	250,000	250,000	-	(44.4)
Replacement Tax	124,253	100,000	100,000	100,000	-	-
Licenses	323,614	299,000	319,000	319,000	-	6.7
Permits	1,679,559	1,290,000	1,750,000	1,290,000	(26.3)	-
Fines	214,809	215,000	200,000	200,000	-	(7.0)
Service Charges	977,728	1,105,070	1,095,000	1,130,704	3.3	2.3
Parking Passes	168,833	155,850	160,000	154,900	(3.2)	(0.6)
Franchise Fees	250,753	220,000	220,000	220,000	-	-
Interest Income	235,331	130,000	130,000	80,000	(38.5)	(38.5)
Misc. Income	657,332	560,600	568,000	600,046	5.6	7.0
Total G.F. Revenues	20,328,880	19,440,021	20,845,501	19,911,823	(4.5)	2.4

Operating Expenses:						
Administration	2,738,068	2,748,131	2,685,328	2,815,139	4.8	2.4
Police Department	6,054,747	6,347,610	6,444,949	6,525,452	1.2	2.8
Fire Department	4,327,778	4,716,849	4,786,213	4,877,494	1.9	3.4
Comm. Development	1,509,050	1,540,250	1,486,350	1,595,740	7.4	3.6
Public Works	3,637,175	3,870,472	3,416,044	3,951,792	15.7	2.1
Total	18,266,818	19,223,312	18,818,884	19,765,617	5.0	2.8

Revenues - Expenses	2,062,062	216,709	2,026,617	146,206	(92.8)	(32.5)
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Transfers In (out)						
Payments in Lieu of Taxes	1,290,600	1,412,328	1,412,328	1,358,556	(3.8)	(3.8)
Administrative Transfers	1,807,400	1,772,400	1,722,400	1,772,400	2.9	-
Transfers Out	-1,305,000	-3,450,000	-3,450,000	-7,050,000	104.3	104.3
Net Transfers	1,793,000	-265,272	-315,272	-3,919,044		

\$'s Available for Capital	3,855,062	-48,563	1,711,345	-3,772,838		
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Less: Capital Outlay						
Admin./Debt	334,760	1,015,305	605,105	804,585	33.0	(20.8)
Police Department	0	575,000	0	285,000		
Fire Department	50,587	350,000	285,000	0		
Comm. Development	0	0	0	0		
Public Works	1,480,253	1,515,000	1,124,000	1,775,000	57.9	17.2
Total Capital	1,865,599	3,455,305	2,014,105	2,864,585	42.2	(17.1)

Cash-Flow	1,989,463	-3,503,868	-302,760	-6,637,423		
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## VILLAGE OF WINNETKA

Department:	<b>Administration (10-20,21,22)</b>
Full – Time Staff:	<b>19</b>

### PURPOSE

The Administration area includes the activities of the Village Manager, Legal, and Finance Departments. The Manager’s office provides organizational leadership, coordinates correspondence with elected officials, addresses policy issues, coordinates legal issues, administers personnel functions, and performs record keeping functions for the Village.

The Legal Department consists of the office of the Village Attorney, who advises the Village, including all of its elected and appointed officials and all boards and commissions on all corporate legal matters, drafts all legislation, provides legal opinions, and represents the Village in court and regulatory matters.

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

### RECENT ACCOMPLISHMENTS

- Provided support to the Village Council, as well as lower boards and commissions.
- Continue to lead the Village’s response to address community storm water needs.
- Improved communications (ENews, WEB site improvements, etc.) and remained very responsive to the community on many topics, while growing the E-Winnetka newsletter distribution list to over 3,500 subscribers
- Continue the Strategic Management and goal setting process for the organization initiated last year.
- Partnered with Glenview and other north shore communities to seek operational efficiencies and cost reductions in our operations.
- Hired the Urban Land Institute to conduct two technical assistance panel studies of the Village’s commercial districts, with the goal of developing long-term strategies.

## RECENT ACCOMPLISHMENTS (continued)

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

## PROPOSED GOALS

- Continue to enhance communications by implementing new strategies and maintaining an up to date web site.
- Pursue strategic planning initiatives with the new Council and continue strategic management and goal setting process with the organization.
- Work cooperatively with regional partners to find organizational efficiencies.
- Implement the New World software over the next 24 months, including redesigning operations to be more efficient.
- Transition to a calendar fiscal year effective 1/1/2014.
- Co-ordinate and manage an aggressive capital improvement plan, including evaluating storm water improvements and how the Village will pay for them.
- Continue stormwater master planning process and resident engagement and education.

## FINANCIAL SUMMARY

Administration	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	Dollar Change D - B	% Change D v B
Wages	1,760,620	1,740,480	1,737,700	1,789,900	3.0	2.8
Benefits	632,057	619,621	631,576	651,093	3.1	5.1
Contractual	222,566	307,138	221,800	295,944	33.4	(3.6)
Commodities & Veh.	122,825	80,892	94,252	78,202	(17.0)	(3.3)
Total Operating Exp.	2,738,068	2,748,131	2,685,328	2,815,139	4.8	2.4
Capital	334,760	1,015,305	605,105	804,585	33.0	(20.8)
Total Department	3,072,828	3,763,436	3,290,433	3,619,724	10.0	(3.8)

**CAPITAL OUTLAY (over \$50,000):**

Contingency	\$250,000
Financial & Community Develop. Software	209,200
Public Safety G.O. Bonds	<u>345,385</u>
Total	\$804,585

**PERFORMANCE INDICATORS**

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



## VILLAGE OF WINNETKA

Department:	<b>Police (10-26)</b>
Full – Time Staff:	<b>27 Sworn Officers 9 F/T Non-sworn 4 P/T Non-sworn</b>

### MISSION STATEMENT

The Mission of the Winnetka Police Department is to protect life and property; preserve a peaceful community; prevent, detect and investigate crimes; justly enforce laws; and protect the rights of all citizens.

### PURPOSE

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

### RECENT ACCOMPLISHMENTS

- Adjustment and reallocation of department personnel allowed for one additional patrol officer allotted with minimal budgetary impact.
- Conducted a Police Officer recruitment and testing process in partnership with the Northfield Police Department establishing an eligibility list. Three police officers were hired and trained to fill department vacancies. In addition, one part-time communications officer was hired as part of the aforementioned reallocation.
- Considerable preparations were made in anticipation of the NATO Summit held in Chicago during May. Presidential Candidate Mitt Romney visited Winnetka during the same time period. Fortunately, civil disturbances during the event remained largely a Chicago problem. However, our multi-jurisdictional preparedness and planning ensured the community's safety and provided for significant advancements for future multi-jurisdictional events.
- Successfully concluded serious criminal investigations. Several highlights include:
  - Arrested one offender responsible for 6 burglaries and 1 theft.
  - Arrested one offender responsible for 6 bike thefts.
  - Arrested a check forger, clearing cases in 4 other towns
  - Cleared 4 burglaries committed by a team of offenders charged in another town.
  - Participated in a multi-jurisdiction hunt and successfully charged an armed robber responsible for crimes in Winnetka and 6 other towns.
  - Arrested a con-artist thief also linked to cases in 2 other towns.

## RECENT ACCOMPLISHMENTS (Continued)

- In conjunction with the Fire Department, crisis response training was provided for staff at New Trier High School. The departments also planned and participated in a function exercise with staff from Elementary District 36 in an effort to improve emergency preparedness.
- Secured a Department of Justice monetary grant to offset the cost of ballistic protective vests for police officers. The Department will receive 50% reimbursement, up to \$3,000.
- Initiated the Lexipol® risk management system and began an exhaustive process of updating the entire policy manual.
- Concluded negotiations with the officer's union settling a four-year contract. Also negotiated a side-letter to allow for experimentation of different work schedules.
- Maintained essential services even with considerable staffing disruption. Lost over 8,000 hours due to extended vacancies from authorized staffing.
- Conducted essential personnel training and development including one Sergeant's attendance at Northwestern University's Center for Public Safety, School of Police Staff and Command.
- Implement several facility improvements as recommended in the 2011 Energy Audit Report.
- Published a 2011 Annual Report, the first such report since 2003.
- Participated in many successful community events. Examples of these include:
  - Three large Rummage Sales
  - Children's Fair
  - Children's Bicycle Rodeo
  - Sidewalk Sale
  - Parades, Races and Fireworks Display
  - 2<sup>nd</sup> annual "Bike Winnetka" event
- Co-hosted an annual Public Safety Building Open House.

## PROPOSED GOALS AND OBJECTIVES

### **GOAL: Maintain and Expand Community Policing Initiatives**

Objective: Establish an Administrative Adjudication Process.

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

Objective: Select and appoint a new School Resource Officer at NTHS.

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

**PROPOSED GOALS AND OBJECTIVES (continued)**

**GOAL: Improve Risk Management Posture**

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

Objective: Implement an updated career development training plan.

**GOAL: Deliver More Effective Investigation and Crime Prevention Services**

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

Objective: Continue to utilize the Vacation House Watch program.

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

Objective: Conduct a community feedback survey

**GOAL: Manage Organizational Improvements**

Objective: Replace the police station roof

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

Objective: Seek grant funding opportunities for additional security systems.

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

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

**CAPITAL OUTLAY (over \$50,000):**

Roof Replacement	\$125,000
PSB Video System	\$100,000
CAD Server Replacement	<u>\$ 60,000</u>
Total	\$285,000

**FINANCIAL SUMMARY**

Police Expenditures	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
Wages	3,380,157	3,410,693	3,525,147	3,572,567	1.3	4.7
Benefits	1,651,364	1,751,826	1,751,826	1,769,751	1.0	1.0
Contractual	652,666	662,029	655,039	656,273	0.2	(0.9)
Commodities & Veh.	370,560	523,062	512,937	526,861	2.7	0.7
Total Operating Exp.	6,054,747	6,347,610	6,444,949	6,525,452	1.2	2.8
Capital	0	575,000	0	285,000		
Total Department	6,054,747	6,922,610	6,444,949	6,810,452	5.7	(1.6)



## VILLAGE OF WINNETKA

Department:	<b>Fire (10-28)</b>
Full – Time Staff:	<b>24 Sworn Officers 1 Civilian</b>

### MISSION STATEMENT

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

### PURPOSE

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

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

## RECENT ACCOMPLISHMENTS

- In August of 2012, the Winnetka Fire Department, the Winnetka Police Department, principals and staff from Winnetka School District 36 conducted a Tabletop Exercise at Greeley School that reviewed potential fire and police emergency situations and procedures.
- The Radio Direct Connect Alarm System Network added 35 radio connections in 2012 bringing the total number of alarms being monitored to 147.
- A new Village of Winnetka Firefighter/Paramedic Final Eligibility List was created. The list is good through 10/22/2014.
- A new collective bargaining agreement was negotiated and will be in place until 12/31/2014.
- Fire Inspector Randy Fromm was awarded the Public Safety Employee of the Year award by the Winnetka-Northfield Chamber of Commerce.
- Over 8,000 hours of training was provided for all Department personnel. This averages to approximately 340 hours of training per sworn member.
- The Winnetka-Northfield Chamber of Commerce presented the Distinguished Service Award to the members of the Winnetka Fire Department.
- A Public Safety Open House was co-hosted by the Fire & Police Departments. In addition, the first Taste of Winnetka was added to the program. This year's Open House was attended by an estimated 700 to 1,000 citizens.
- All fire officers completed Phase I (50 hours) of the Blue Card Incident Command Certification Program. Blue Card is a state of the art training and certification system that teaches command and control of emergency incidents.
- Two joint night training sessions were hosted at the drill tower and attended by four neighboring fire departments.
- All Department Paramedics were trained and certified in Advanced Cardiovascular Life Support (ACLS). ACLS refers to a set of clinical interventions for the urgent treatment of cardiac arrest, stroke and other life threatening medical emergencies.
- Narrowband reprogramming was completed. The US Federal Communications Commission (FCC) issued an order that all affected Fire and Police radios and communications equipment to migrate to narrowband systems by January 1, 2013.
- The Fire Prevention Pre-Plan program saw a 30% increase in the number of buildings surveyed by shift members.

## **RECENT ACCOMPLISHMENTS (Continued)**

- Purchased a new ambulance to replace the Department ambulance purchased in 2000.
- Two fire officers completed the Office of the State Fire Marshal's "Chief Fire Officer Designation." Both will be awarded their certifications in 2013.
- 3 Officers completed the advanced National Incident Management System (NIMS) training classes.

## **PROPOSED GOALS**

- Maintain all operational programs (Fire Prevention Inspections, Pump Testing, Public Education Programs, Hose and Ladder Testing, Equipment and Apparatus Maintenance, Hydrant and Flow Testing as well as Personnel Training Programs).
- Ensure that all department personnel have a minimum of 20 hours of fire/rescue training per month.
- Co-host with the Police Department school emergency preparedness training for New Trier East High School as well as the primary, private and parochial schools.
- Conduct an internal emergency preparedness tabletop exercise with the Winnetka and Kenilworth Police Departments.
- Complete Village of Winnetka employee CPR/AED training and education.
- Replace the emergency extrication equipment on Engine 28 including the power plant and attachment tools (funded by the Foreign Fire Tax Board).
- Complete a custom implementation and department-wide training of new software called Remote Access Address Mapping Software. This is a software application that provides GPS incident mapping as well as access to multiple sources of geospatial information within a single application.

## PROPOSED GOALS (Continued)

- Training Goals:
  - Train and certify two Firefighters as Fire Apparatus Engineers (FAE). Being an FAE certifies that you have the background, knowledge and skills to perform the duties of a fire apparatus engineer, which include pump operations, pump functions, pumper components, pumper maintenance and testing, fire stream development and water supply in all fire ground situations and conditions.
  - Provide specialized Pediatric Advanced Life Support (PALS) training to Department members.
  - Complete Phase II (a three day practical) of the Blue Card Incident Command Certification Program for all Department Officers.
  - Complete the Hazardous Materials Incident Management System for all three Department Captains.
  - Add one Department member to the MABAS Division 3 Technical Rescue Team (TRT).
  - Have one additional fire officer complete the Chief Fire Officer Certification program from the Office of the State Fire Marshal.
  
- Co-host the annual Public Safety Open House with the Police Department and continue with the second annual Taste of Winnetka.
  
- Reorganize the Fire Hydrant Testing & Maintenance Program to ensure efficient and year round hydrant inspections.

## FINANCIAL SUMMARY

Fire Expenditures	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
Wages	2,382,971	2,448,762	2,568,950	2,600,838	1.2	6.2
Benefits	1,362,118	1,522,614	1,522,614	1,620,856	6.5	6.5
Contractual	328,460	458,927	426,303	410,741	(3.7)	(10.5)
Commodities & Veh.	254,228	286,546	268,346	245,059	(8.7)	(14.5)
Total Operating Exp.	4,327,778	4,716,849	4,786,213	4,877,494	1.9	3.4
Capital	50,587	350,000	285,000	0		
Total Department	4,378,364	5,066,849	5,071,213	4,877,494	(3.8)	(3.7)



## PERFORMANCE INDICATORS

Emergency Response by Situation Type	Actual 2010	Actual 2011	Actual 2012	Projected 2013
Rescue Call	681	639	687	690
Fire / Explosion	39	37	23	25
Hazardous Condition	88	80	112	110
Service Call	551	446	339	425
Good Intent Call	569	542	404	400
False Call	302	496	645	600
All Others		44	1	0
	2,230	2,284	2,211	2,250

Fire Prevention
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Inspections	691	464	700	600
Pre-Plans	87	44	57	75
Re-inspections	51	34	27	30
Fire Protection	93	59	30	30
Fire Alarm	51	71	40	50
Consultations	70	125	88	75
All Others	15	31	25	25
	1,058	828	967	885

Training Hours	7,009	7,172	8,157	7,000
Hydrant Inspections	532	760	657	750

Department:	<b>Community Development (10-29)</b>
Full – Time Staff:	<b>10</b>

**PURPOSE**

The role of the Department of Community Development is to protect the health, safety and welfare of the citizens of Winnetka through its oversight of building construction, zoning administration, code enforcement, health and sanitation, as well as short and long range planning.

In order to achieve these goals, the department issues building permits and conducts inspections in accordance with all applicable local, state and model building code requirements. These types of activities are conducted on all new buildings, building additions and alterations, demolitions, electrical system upgrades, accessory structures – fences, sheds, garages, decks and pools - impermeable surfaces, mechanical and plumbing systems, roofs, signs, fire detection and suppression systems.

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

The Department also addresses its mission by performing a number of activities on a regular basis. These activities include the following: building permit issuance (including plan review, inspections and project close out); issuance of certificates of occupancy; processing of zoning variations, special use permits, planned developments and zoning appeals; processing and issuance of certificates of appropriateness; processing of applications for subdivisions/consolidations; processing of demolition permit applications; and, processing of landmark designation applications. (See Performance Indicators for additional detail). Additionally, this past year a total of 101 FOIA requests were processed.

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

Winnetka contracts with Wilmette to provide food service/sanitation inspections. This involves conducting health and sanitation inspections of 45 food service establishments including restaurants, schools, grocery and convenience stores that are located in the Village. Sanitation inspections are done in order to ensure that facilities where food is being provided to the public, meets all applicable requirements for food service sanitation.

## **PURPOSE (continued)**

In the past year the Department, either in conjunction with the above listed standing commissions/committees, or as part of its regular activities, has been involved in several other significant activities. What follows is a brief summary of each of these activities.

Update of Building Codes – Beginning in the spring of 2012 Departmental staff initiated the process to adopt the International Code Council Building Codes (ICC), 2009 Edition. This process began with a review of the previously adopted code (ICC, 2003 Edition) and the 2009 Edition to determine what if any amendments needed to be made. This included reviewing the ICC Codes with other departments – Fire, Water and Electric. At the conclusion of this review department staff provided a proposed updated building code to the Village Council on June 19, 2012. After review and discussion the updated code was approved and adopted by the Village Council on August 16, 2012.

ULI – At the direction of the Village Council, staff began working with the Urban Land Institute (ULI) in order to have it convene a Technical Assistance Panel (TAP). The purpose of the TAP is to study the commercial business districts. In August a contract was executed with ULI to convene two TAP's. The first TAP which will convene in February 2013 will be aimed at conducting an assessment of the commercial business districts. The second TAP which will convene in March/April 2013 will be aimed at developing a long-term strategy for the commercial business districts.

Zoning Ordinance Amendment – Coach Houses – On March 3, 2012 the Village Council adopted Ord. MC- 1-2012 which was an ordinance amending the Village Code as it pertains to coach houses. Specifically, the amendment allowed for existing vacant coach houses to be put back into use, following a life safety inspection. Since adoption of the ordinance three property owners requested inspections and all passed inspection after some minor corrections were made.

Building Permit Document Scanning – This past year the Department has instituted a document retention procedure for building permit records. All building permit records for completed projects have been electronically scanned and stored. This procedure allows for faster retrieval of permit records, as well as easier maintenance of those records. Since April 2012 a total of 185 permit files have been electronically scanned.

## **ACCOMPLISHMENTS**

With respect to the number of building permits issued, construction activity in 2012 increased by approximately 9% over 2011 and 20% over 2010. An analysis of the data reveals that the increase is mainly due to two factors. First, there was an overall increase (9%) in the number of building permits issued over last year. Second, there was a 21% (6) increase in the number of demolitions this year, going from 28 in 2011 to 34 this year.

## **ACCOMPLISHMENTS (continued)**

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

- Assisted the Village Council in adopting the 2009 International Code Council Series of Building Codes.
- Implemented the Construction and Demolition Recycling Program.
- Established a procedure to allow for re-use of coach houses.
- Implemented an electronic records retention system.
- Implemented a quarterly commercial vacancy survey.
- Processed 23 zoning cases.
- Processed 34 demolition permit applications.
- Processed 26 Certificate of Appropriateness applications.
- Processed and issued 1,128 building permits.
- Conducted over 15,055 building, code enforcement and sanitation inspections.
- Processed 101 FOIA requests

## **GOALS**

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

- Provide assistance to the Village Council and Manager's office as related to the ULI TAP project.
- Work with neighboring municipalities to consider staffing alternatives – sharing of inspectional staff, privatization, etc.
- Develop a how to get a permit guide to educate and assist residents and businesses on the Village's requirements for construction.
- Assist the Plan Commission, BCDC and Village Council in consideration of a strategic plan for the commercial business districts beyond the ULI TAP.
- Assist the Manager's Office and BCDC to consider ways to enhance and create new economic development opportunities.
- Improve department customer service.
- Develop and keep up to date the Department and BCDC web pages.
- Work with the Finance Department to implement the building permit module of the new financial software.
- Continue to process building permits in a timely fashion.
- Continue to process applications for zoning relief, building demolitions, certificates of appropriateness, subdivisions and landmark designation.

## FINANCIAL SUMMARY

Community Develop.	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
Wages	813,255	829,940	780,400	854,170	9.5	2.9
Benefits	310,518	317,010	312,400	340,620	9.0	7.4
Contractual	376,071	379,200	381,500	387,700	1.6	2.2
Commodities & Veh.	9,207	14,100	12,050	13,250	10.0	(6.0)
Total Operating Exp.	1,509,050	1,540,250	1,486,350	1,595,740	7.4	3.6
Capital	0	0	0	0		
Total Department	1,509,050	1,540,250	1,486,350	1,595,740	7.4	3.6
Permit Revenues	1,679,559	1,290,000	1,750,000	1,290,000	(26.3)	-

## PERFORMANCE INDICATORS

(All figures are for calendar years except as noted)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b><u>Full Time Positions</u></b>	10	10	10	10	10
<b><u>Permits Issued</u></b>					
Residential Addition/Remodeling	156	136	150	159	155
Awning/Canopy/Sign	16	9	11	28	34
Single Family Home (Demolitions)	26	16	19	26	34
Commercial Addition/Remodeling	N/A	N/A	N/A	40	41
Electric	51	40	43	43	29
Fence	185	141	172	189	189
Impermeable	127	125	163	164	125
Mechanical	22	19	49	36	28
Plumbing	53	57	56	84	56
Right-of-Way	20	20	23	27	29
Roofing	83	130	129	158	114
Others	156	84	121	79	294
<b>Total</b>	<b>895</b>	<b>777</b>	<b>936</b>	<b>1,033</b>	<b>1,128</b>
<b><u>Building Permit Revenues*</u></b>	<b>1,542,000</b>	<b>1,501,000</b>	<b>2,009,000</b>	<b>1,680,000</b>	<b>1,750,000**</b>
<b><u>Inspections Conducted</u></b>					
Building Inspections	2,975	2,225	2,450	2,248	2,390
Code Enforcement Inspections	13,520	13,200	12,910	12,720	12,450
Health and Sanitation	65	185	178	216	215
<b>Total</b>	<b>16,560</b>	<b>15,610</b>	<b>15,538</b>	<b>15,184</b>	<b>15,055</b>
<b><u>Committee/Commission/Council Reviews</u></b>					
Design Review	38	21	45	39	26
Landmark Preservation - Designation	0	3	1	2	6
Landmark Preservation - Demolition	26	16	19	28	34
Plan Commission - Special Use Permit	4	4	2	2	5
Plan Commission - Subdivision/Consolid.	4	0	0	2	1
Village Council	12	11	12	12	9
ZBA	28	17	18	17	14
Zoning Administrator	5	5	14	9	9
<b>Total</b>	<b>117</b>	<b>77</b>	<b>111</b>	<b>111</b>	<b>104</b>

\* Budget Year Figures (4-1 thru 3-31)

\*\* Estimated Budget Year 2012-2013

1/3/2013

## VILLAGE OF WINNETKA

Department:	<b>Public Works (10-30)</b>
Full – Time Staff:	<b>18 (31.5 total in PW department)</b>

### **PURPOSE:**

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

### **RECENT ACCOMPLISHMENTS**

- Completed design and construction of the annual Street Reconstruction program under which approximately 12,600 lineal feet or 2.38 miles were reconstructed or resurfaced.
- Replaced approximately 10,500 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 33,100 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 544 development plan reviews to insure compliance with Village Forestry, Drainage, and Floodplain Codes.
- Removed 220 trees, planted 336 trees and trimmed over 1,550 trees.
- Cleaned 19,872 lineal feet of storm sewer and 171 storm basins and inlets.
- Completed 44 Storm system repairs identified via cleaning, televising or observation of a defect by employees or residents.
- Maintained 8 stormwater pump stations conducting numerous repairs and upgrades to maintain capacity.
- Completed GPS inventory collection of over 5,000 traffic control signs.
- In conjunction with Union Pacific Railroad, completed several improvements at the Hubbard Woods train station including trackside shelter heating and automated electronic door locks.

## **RECENT ACCOMPLISHMENTS (Continued)**

- Applied 88,000 lineal feet (16.7 miles) of road striping and traffic control markings.
- Expended 3,210 hours of direct labor support of the Refuse Team to successfully accomplish the annual Spring Clean-up, Leaf collection and Holiday Tree collection program.
- Completed 75% of Phase 1 of Stop Sign replacements as part of a multi-phased mandate outlined in new Federal Standards requiring all regulatory, warning and ground mounted guide signs to meet new minimum retro-reflectivity standards.
- Provided intergovernmental support and cooperation including snow plow trainers in support of NIPSTA for the education and training of municipal snow and ice control operators.

## **PROPOSED GOALS**

- Replace approximately 5,500 lineal feet of deteriorated curbs throughout the Village.
- Replace approximately 25-30,000 Square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Perform 600 development plan reviews to insure compliance with Village Forestry, Drainage, and Floodplain Codes.
- Remove and replace approximately 275-300 diseased, dying and or hazardous trees.
- Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer including 200 basins and inlets to maintain 7-year cycle.
- Complete necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Renegotiate additional service and procurement contracts to maintain or improve cost control without sacrifice in quality, service or standard.
- Trim 1,600 parkway trees to maintain 7-year cycle.
- Design and construct street improvements totaling \$1,200,000.
- Design and construct improvements for the Tower Court parking lot.
- Complete Phase I (Stop Sign upgrades) of a multi-phased mandate outlined in new Federal standards requiring that all regulatory, warning, and ground-mounted guide signs meet new retro reflectivity standards.

## **PROPOSED GOALS (Continued)**



- Initiate Phase 2 (Regulatory Sign upgrades) of the multi-phased mandate outlined in the new Federal standards.
- Continue to evaluate evolving intersection street name signage to address retro reflectivity requirements of the new Federal standards.
- Continue to explore and evaluate PW Department Snow & Ice Control Program and Policies to achieve an optimum safe and cost effective pavements program.
- Complete repairs to mortar at the Village Cenotaph
- Complete drainage and minor structural repairs to the Scott Avenue Parking Deck

### FINANCIAL SUMMARY

Public Works	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
Wages	1,575,171	1,604,878	1,426,286	1,670,867	17.1	4.1
Benefits	666,634	700,063	652,996	700,201	7.2	0.0
Contractual	930,828	1,023,350	875,550	1,019,500	16.4	(0.4)
Commodities & Veh.	464,543	542,181	461,212	561,224	21.7	3.5
Total Operating Exp.	3,637,175	3,870,472	3,416,044	3,951,792	15.7	2.1
Capital	1,480,253	1,515,000	1,124,000	1,775,000	57.9	17.2
Total Department	5,117,428	5,385,472	4,540,044	5,726,792	26.1	6.3

### CAPITAL OUTLAY (over \$50,000):

<u>Category</u>	<u>Program</u>	<u>Description</u>	<u>Budget</u>
Street Maint.	138	Replace Sign Maintenance Truck	85,000
Street Maint.	138	Replace Holder utility Tractor	90,000
Street Program	139	Street and Alley Reconstruction/Rehab.	1,200,000
Public Property	142	Sidewalk replacement program	125,000
& Facilities	142	Parking Lot Rehab.	125,000
	142	Scott Avenue Parking Deck Repairs	150,000
		<b>Total PW Capital Expense</b>	<b>\$1,775,000</b>

**PERFORMANCE INDICATORS – (calendar year)**

<b><u>General Fund</u></b>	<b><u>Unit</u></b>	<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Estimate d 2012</b>	<b>Proposed 2013</b>
Streets Replaced	Lin. Ft.	9,530	16,188	12,592	11,000
Curbs Replaced	Lin. Ft.	6,116	3,223	10,504	5,500
Sidewalks Replaced	Sq. Ft.	33,299	25,377	33,100	30,000
Plan Reviews	#	603	527	544	550
Street Repairs	Tons	719	515	603	550
Street Sweeping	Lane Miles	4,010	4,434	4,236	4,200
Trees Trimmed	#	1,900	1,910	1,565	1,900
Trees Planted	#	252	297	336	250
Trees Removed	#	260	298	220	250
Snow & Ice Events	#	15	23	16	20
Snowfall	Inches	48	56	22	50
Storm Basins Cleaned	#	119	387	171	200
Storm Sewers Cleaned	Lin. Ft.	35,118	37,534	19,872	50,000
Storm System Repairs	#	59	40	44	55
Signs Installed/Repaired	#	671	501	619	600

## VILLAGE OF WINNETKA

Department:	<b>Motor Fuel Tax (20-39)</b>
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### **PURPOSE**

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

### **RECENT ACCOMPLISHMENTS**

- Completed State Emergency Funded resurfacing of portions of Hibbard Road and Winnetka Avenue.

### **PROPOSED GOALS**

- Complete construction of traffic signals at Winnetka Avenue and Green Bay Road.
- Complete deck repairs and structural steel painting of Cherry Street Bridge.
- Complete Phase II Engineering for the planned Federal-Aid reconstruction of Willow Road.

### **FINANCIAL SUMMARY AND CAPITAL OUTLAY**

This information is in the transmittal letter.

### **AUTHORIZED POSITIONS**

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

## VILLAGE OF WINNETKA

Department:	<b>Electric (50-40 to 50-50)</b>
Full – Time Staff:	<b>26.25</b>

### PURPOSE

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

### RECENT ACCOMPLISHMENTS

- Performed preventative maintenance on the overhead distribution system that included thermography assessments, line clearance and additional fault indicators.
- Replaced and bench tested 974 electric meters.
- Staff responded to 3,882 requests to locate underground facilities (JULIE tickets).
- Installed 45 underground services.
- Performed five year maintenance inspection of #7 turbine and generator at the Electric Plant.
- Painted traffic signals at Sheridan and Elder to improve their appearance.
- Completed final in-service commissioning and regulatory testing of catalyst devices installed on diesel generator exhausts.
- Installed traffic signal controller battery back-ups at Gage and Scott intersections with Green Bay to minimize traffic disruption during outages.
- Installed additional cable line between the Village's storm water pump station on Mt. Pleasant and Crow Island School to provide a loop feed to both facilities.
- Installed additional cable line to the Hibbard Road storm water pump station to provide a loop feed to the existing site.
- Initiated conduit work to install underground cable and switchgear at the Lincoln Avenue parking lot to reconfigure the circuit and reduce exposure to overhead line outages.
- Started utility work and relocations required for the Winnetka Park District's Skokie Playfields Master Plan.

## **RECENT ACCOMPLISHMENTS (Continued)**

- Awarded contract to decommission diesel tank farm at Tower Court. Work in progress.
- Received new line truck, completed in-service training of staff and placed into service replacing a 1976 line truck.

## **PROPOSED GOALS**

- Continue with preventative maintenance of distribution system with the following initiatives: line clearance and thermography inspections.
- Respond to underground locating requests in the required time to avoid damage to Village facilities.
- Install underground fault indicators to reduce time required for troubleshooting outages.
- Continue installing new underground electric services, approximately 55 new services to be installed.
- Perform five year maintenance inspection of #6 turbine and generator at the Electric Plant.
- Purchase and install new switchgear at the Northfield Substation as part of a multi-year plan to improve system operating contingency through equipment installations at the Northfield Substation.
- Complete utility work and relocations with the Winnetka Park District's Skokie Playfields Master Plan.
- Complete installation of fire protection measures in the motor control center of the Electric Plant.
- Complete installation of underground cable and switchgear at the Lincoln Avenue parking lot to reconfigure the circuit and reduce exposure to overhead line outages.
- Complete decommissioning of the diesel tank farm at Tower Court.
- Complete splicing work on 5,300 feet of cable on the tie line between Northfield substation and the Plant Load Center
- Replace approximately 30 deteriorated metal streetlight poles.
- Perform preventative maintenance activities at the electric plant which include reconditioning of 480 volt breakers, high pressure steam pipe inspection, vibration testing, breaker maintenance, and oil sampling.

## PROPOSED GOALS (Continued)

- Refurbish one 15kV breaker from Northfield substation.
- Install video surveillance at Plant Load Center (substation).
- Perform dredging on the intake and cooling ponds at the electric plant.
- Purchase electrical testing equipment used to locate underground cable faults on distribution cable circuits.

## CAPITAL OUTLAY

Capital outlay totals \$1,772,000 and is explained in the Five Year Capital Plan.

## FINANCIAL SUMMARY

Electric Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
Sales (Million kWhRs)	125	127	129	127	(1.6)	-
<u>Operating:</u>						
Income	15,421,455	15,818,700	15,891,899	15,896,388	0.0	0.5
Expenses	14,795,974	16,166,920	15,681,966	15,964,835	1.8	(1.2)
Net Income (Loss)	625,481	-348,220	209,933	-68,447		
<u>Operating Expense Detail:</u>						
Wages	1,857,653	1,809,250	1,858,800	1,944,000	4.6	7.4
Benefits	945,926	971,504	971,500	1,010,012	4.0	4.0
Purchased Power	6,936,137	7,297,000	7,320,000	7,707,000	5.3	5.6
Commodities & Veh.	1,687,290	2,581,238	2,023,738	1,828,927	(9.6)	(29.1)
Depreciation	1,547,968	1,600,000	1,600,000	1,600,000	-	-
Tot. Before Transfers	12,974,974	14,258,992	13,774,038	14,089,939	2.3	(1.2)
Payment in Lieu Taxes	965,400	1,052,328	1,052,328	998,796	(5.1)	(5.1)
Admin. Charges	855,600	855,600	855,600	876,100	2.4	2.4
Total Operating Exp.	14,795,974	16,166,920	15,681,966	15,964,835	1.8	(1.2)
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	625,481	-348,220	209,933	-68,447		
+ Interest Income	60,104	40,000	50,000	20,000	(60.0)	(50.0)
+ Depreciation	1,547,968	1,600,000	1,600,000	1,600,000	-	-
- Capital Outlay	0	-2,327,000	-1,806,000	-1,772,000	(1.9)	(23.9)
Equals Net Cash-Flow	2,233,553	-1,035,220	53,933	-220,447		(78.7)

## PERFORMANCE INDICATORS

	Actual FY 2012	Budget FY2013	Estimated FY2013	Budget FY2014
Electric Reliability – Percentage of time electricity is on.	99.9976	99.9960	99.9980	99.9960
Electric Reliability – Average Length of Outage (Minutes)	95.18	N/A	124	N/A
System Losses [Purchases vs. Sales] (%)	5.32	4.5	4.6	4.5
No. of Generation Trips or Failure to Meet Agency Dispatch Requirements	0	0	0	0
Number of New Underground Services Installed	56	55	50	55

## VILLAGE OF WINNETKA

Department:	<b>Water (52-50 to 52-69)</b>
Full – Time Staff:	<b>7</b>

### PURPOSE

The Department supplies potable water for the health and safety of the Winnetka and Northfield residents as well as the unincorporated areas of Indian Hill, Woodley Woods, and Longmeadow Road in Northfield. The Department tests the water purification processes and filters water continuously to supply high quality water to our customers. It is also responsible for the installation and repair of the water distribution system.

### RECENT ACCOMPLISHMENTS

- Performed leak detection on 71.5 miles of the water distribution system to address unaccounted water loss which resulted in repairs to mains, hydrants, and services at 19 locations (4 pending).
- Tapped 52 new water services to support new services, customer upgrades and replacement of leaking lead water services.
- Replaced 10 leaking lead water services.
- Repaired 34 water main breaks and 11 water services.
- Performed emergent repairs to 8 mgd low lift pump.
- Replaced 153 water meters to insure on-going billing accuracy.
- Completed installation of chlorine scrubber at water plant as identified in the multi-year *Water Plant Improvement Plan*.
- Awarded contract for the replacement existing Supervisory and Data Acquisition (SCADA) System at the water plant as identified in the multi-year *Water Plant Improvement Plan*. Project is underway.
- Presented recommendations to the Village Council for their consideration to modify the lead service replacement policy. Policy revisions were implemented.
- Proactively scheduled a low lift pump maintenance overhaul to prevent an in-service failure. Overhaul work in progress.



## **RECENT ACCOMPLISHMENTS (CONTINUED)**

- Completed modifications to high lift pumps #4 and #5 to address hydraulic noise identified following their installation.
- Painted 165 fire hydrants to enhance their appearance and improve their visibility.

## **PROPOSED GOALS**

- No violations of the Safe Drinking Water Act.
- Replace 440 ft. of 4" water main on Oak Street between Chestnut Street and Birch Street with 8" water main to improve service reliability.
- Replace 6" water main on Birch Street from Alles to 210 Birch Street with 8" water main to improve service reliability.
- Complete implementation of new Supervisory and Data Acquisition (SCADA) System at the water plant. Contract issued in December 2012.
- Perform preventative maintenance programs which include leak detection of the distribution system, water meter replacement, winter preparation of fire hydrants, hydrant painting, and vibration testing of pumps.
- Perform dive inspection on 20" intake and place stone as needed for support.
- Complete concrete repairs to Clearwell #3.
- Purchase new tapping machine to install large water services on the distribution system.
- Continue to support the installation of new water services resulting from new services and/or customer upgrades.
- Install vaults and valves at two locations on water distribution system to provide additional isolation points.
- Purchase spare electrical breaker for water plant switchgear.
- Complete concrete repairs to the exterior of filter basins 1-4.
- Complete miscellaneous repairs to the Water Plant building which include replacement of two windows, gutter work, and replacement of sprinkler heads.

## **CAPITAL OUTLAY**

Capital outlay totals \$624,000 and is in the Five-Year Capital plan.

## FINANCIAL SUMMARY

Water Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
Sales (Billion Gallons)	1.00	1.11	1.20	1.06	(11.7)	(4.5)
<u>Operating:</u>						
Income	3,215,197	3,601,500	4,255,500	3,820,000	(10.2)	6.1
Expenses	3,216,142	3,445,592	3,348,742	3,475,745	3.8	0.9
Net Income (Loss)	(945)	155,908	906,758	344,255		
<u>Operating Expense Detail:</u>						
Wages	867,818	864,500	930,800	938,000	0.8	8.5
Benefits	361,034	357,000	357,000	395,088	10.7	10.7
Commodities & Veh.	738,044	968,488	805,338	887,773	10.2	(8.3)
Depreciation	460,846	440,000	440,000	440,000	-	-
Tot. Before Transfers	2,427,742	2,629,988	2,533,138	2,660,861	5.0	1.2
Payment in Lieu Taxes	225,600	252,804	252,804	252,084	(0.3)	(0.3)
Admin. Charges	562,800	562,800	562,800	562,800	-	-
Total Operating Exp.	3,216,142	3,445,592	3,348,742	3,475,745	3.8	0.9
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	(945)	155,908	906,758	344,255		
+ Interest Income	(1,546)	0	1,500	1,500	-	-
+ Depreciation	460,846	440,000	440,000	440,000	-	-
- Capital Outlay	0	(445,000)	(244,060)	(624,000)	155.7	40.2
Equals Net Cash-Flow	458,355	150,908	1,104,198	161,755		7.2

## PERFORMANCE INDICATORS

	Actual FY 2012	Budget FY2013	Estimated FY2013	Budget FY2014
Number of Water Main Breaks	18	N/A	39	N/A
Number of Lead Service Replacements	24	19	10	6
System Losses (Percentage of unaccounted for flow)	10.5	8.0	8.5	8.0
Number of New Services / Taps (Excludes Lead Services)	35	50	42	50

## VILLAGE OF WINNETKA

Department:	<b>Sewer (54-70 to 54-72)</b>
Full – Time Staff:	<b>3.5</b>

### **PURPOSE**

The Public Works Department is responsible for operating the Village Sanitary Sewer System, which includes 246,955 lineal feet (46.8 miles) of sewer main, 1,131 manholes, and a pump station.

The budget includes I/I Infiltration/Inflow monitoring, Backflow Prevention Reimbursement 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 well as normal cleaning and maintenance operations. Operating transfers to the General Fund to cover administrative expenses are expected to increase annually at the overall Village guidelines for cost control.

### **RECENT ACCOMPLISHMENTS**

- Video Inspected over 27,000 lineal feet (5.1 miles) of sanitary sewer mains identifying inflow and infiltration, service failures and cross connections.
- Identified and repaired 13 sanitary sewer defects often educating and assisting residents with related service defects.
- Cleaned over 171,000 feet (32.4 miles) of sanitary sewer mains, exceeding cleaning cycle, noting defects and establishing repair lists based on severity.
- Identified and completed various cross connection repairs to comply with the National Pollutant Discharge Elimination System mandate. (NPDES)
- Installed over 5,200 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.
- Completed flow monitoring of approximately 80% of sanitary sewer system to identify sub-basins susceptible to inflow/infiltration (I/I).

**PROPOSED GOALS**

- Video Inspect 35,000 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weaknesses and required repairs.
- Clean and maintain 50,000 lineal feet of sanitary mains including 162 manholes to maintain a seven-year cycle and preempt backups or pipe failures.
- Continue sanitary main refurbishment and life extension program via non-disruptive trenchless lining.
- Conduct Sanitary Sewer Evaluation Studies
- Identify Infiltration and Inflow (I/I) problems and perform repairs.

**CAPITAL OUTLAY**

Sanitary System I/I Repairs	\$300,000
Sanitary Sewer Evaluation Studies	\$50,000
Trenchless Lining Program	<u>\$150,000</u>
Total	<u>\$500,000</u>

**PERFORMANCE INDICATORS**

<u>Sanitary Sewer Fund *</u>	<u>Unit</u>	<b>Actual 2009</b>	<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Estimated 2012</b>	<b>Proposed 2013</b>
Video Inspection	Lin. Ft.	2,626	7,092	32,837	27,077	35,000
Sanitary Sewers Cleaned	Lin. Ft.	40,780	203,671	73,682	171,881	50,000
Sanitary System Repairs	#	13	24	12	13	14

\* Prior to 2012, the distance traveled by the cleaning device was measured. In 2012 and thereafter, the length of pipe cleaned will be measured, not the distance traveled by the cleaning device. Since it is often necessary to travel the pipe several times to clean a section, 2012 and future year lineal feet cleaned will likely be lower but that does not indicate a drop off in service levels.

## FINANCIAL SUMMARY

Sanitary Sewer Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
<u>Operating:</u>						
Income	731,083	853,500	1,009,300	940,500	(6.8)	10.2
Expenses	843,368	978,013	977,903	1,002,864	2.6	2.5
Net Income (Loss)	(112,285)	(124,513)	31,397	(62,364)		
<u>Operating Expense Detail:</u>						
Wages	165,331	317,335	316,689	316,339	(0.1)	(0.3)
Benefits	106,493	140,798	145,134	141,620	(2.4)	0.6
Contractual	202,987	164,000	163,200	174,500	6.9	6.4
Commodities & Veh.	85,284	88,240	85,240	91,889	7.8	4.1
Depreciation	85,633	70,000	70,000	80,000	14.3	14.3
Tot. Before Transfers	645,728	780,373	780,263	804,348	3.1	3.1
Payment in Lieu Taxes	57,600	57,600	57,600	58,476	1.5	1.5
Admin. Charges	140,040	140,040	140,040	140,040	-	-
Total Operating Exp.	843,368	978,013	977,903	1,002,864	2.6	2.5
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	(112,285)	(124,513)	31,397	(62,364)	(298.6)	(49.9)
+ Interest Income	13,899	10,000	7,000	3,500	(50.0)	(65.0)
+ Depreciation	85,633	70,000	70,000	80,000	14.3	14.3
- Capital Outlay	0	(350,000)	(274,000)	(500,000)	82.5	42.9
Equals Net Cash-Flow	(12,753)	(394,513)	(165,603)	(478,864)	189.2	21.4

## VILLAGE OF WINNETKA

Department:	<b>Refuse (56-81 to 56-86)</b>
Full – Time Staff:	<b>7</b>

### **PURPOSE**

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

### **RECENT ACCOMPLISHMENTS**

- Collected nearly 5,400 tons of residential refuse, 2,800 tons of residential recycling, 657 tons of commercial refuse, 280 tons of commercial recycling, 2,772 cubic yards of yard waste and 10,400 cubic yards of leaves from Winnetka homes and businesses.
- Performed 1,199 special collections, collecting over 357 tons of materials.
- Expanded commercial recycling 17%.
- Performed maintenance on Landfill meters and pumps in compliance with the EPA required metering and reporting program.
- Consolidated commercial refuse collection streamlining operations.

### **PROPOSED GOALS**

- Expand Commercial recycling by 5%
- Investigate commercial container modernization options to improve efficiencies and safety, and complement the expanding commercial recycling program.
- Address any potential problems indicated by groundwater & air monitoring at the closed landfill.

## FINANCIAL SUMMARY

Refuse Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
<b>Operating:</b>						
Income *	2,242,722	2,185,000	2,188,700	2,185,000	(0.2)	-
Expenses	2,281,101	2,368,220	2,364,522	2,400,115	1.5	1.3
Net Income (Loss)	(38,380)	(183,220)	(175,822)	(215,115)		
<b>Operating Expense Detail:</b>						
Wages	551,924	514,207	551,210	542,577	(1.6)	5.5
Benefits	317,578	310,977	317,893	317,560	(0.1)	2.1
Contractual	860,855	949,784	899,865	928,448	3.2	(2.2)
Commodities & Veh.	256,520	286,376	288,678	300,250	4.0	4.8
Depreciation	125,143	135,000	135,000	135,000	-	-
Total Before Transfers	2,112,021	2,196,344	2,192,646	2,223,835	1.4	1.3
Payment in Lieu Taxes	42,000	44,796	44,796	49,200	9.8	9.8
Admin. Charges	127,080	127,080	127,080	127,080	-	-
Total Operating Exp.	2,281,101	2,368,220	2,364,522	2,400,115	1.5	1.3
<b>Cash-Flow Calculation:</b>						
Net Income (Loss)	(38,380)	(183,220)	(175,822)	(215,115)	22.3	
+ Interest Income	11,814	13,000	13,000	6,500	(50.0)	(50.0)
+ Depreciation	125,143	135,000	135,000	135,000	-	-
- Capital Outlay	0	0	0	(65,000)		
Equals Net Cash-Flow	98,577	(35,220)	(27,822)	(138,615)		

\* Includes Transfer From General Fund of \$550,000.

## CAPITAL OUTLAY

Replacement Refuse Body for PW-32                      \$65,000

## PERFORMANCE INDICATORS

<u>Refuse Fund</u>	<u>Unit</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Estimate d 2012</u>	<u>Proposed 2012</u>
Residential	Tons	4,615	6,352	5,556	5,395	5,555
Residential Recycling	Tons	2,578	2,913	2,833	2,800	2,800
Commercial	Tons	1,556	613	678	658	688.15
Commercial Recycling	Tons	N/A	189	238	280	237.94
Yard Waste	Cu. Yd.	3,480	1,745	4,273	2,772	4,273
Leaf Collection	Cu. Yd.	11,491	8,900	9,900	10,400	9,900
Specials	#	1,269	1,546	1,396	1,199	1,396
Specials Revenue	\$	56,000	67,000	58,626	53,350	58,626
Special & Cleanup Week	Tons	622	566	1,170	527	814

## VILLAGE OF WINNETKA

Department:	<b>Stormwater (58-75)</b>
Full – Time Staff:	<b>Staff in Public Works Dept.</b>

### **PURPOSE**

This fund was established April 1, 2012 to account for several significant capital projects and studies to develop a Stormwater Master Plan and provide stormwater drainage relief to the Village.

The budget includes engineering costs and capital costs for construction of improvements, funding for a rate study and development of a Stormwater Master Plan. Future resources are expected to come from transfers from the General Fund, stormwater utility fees, property taxes and bond issuance proceeds.

### **RECENT ACCOMPLISHMENTS**

- Commenced rate and implementation study to evaluate parameters for possible implementation of a stormwater utility.
- Completed storm water management study of 6 additional drainage basins and presented material to Village Council, and develop comprehensive stormwater improvement plan.
- Commenced Stormwater Master Plan addressing capital system needs and recommended improvements, recommended flood protection levels, green infrastructure and runoff reduction, funding and financing plans, and an implementation schedule.
- Commenced engineering and bidding documents for Lloyd Outlet and Tower/Foxdale projects
- Commenced preliminary and permit engineering for Greenwood Avenue relief project.
- Completed feasibility study and preliminary engineering for Willow Road Tunnel project.



## **PROPOSED GOALS**

- Complete construction of Winnetka Avenue Pump Station improvements.
- Complete rate and implementation study to evaluate parameters for possible implementation of a stormwater utility.
- Complete Stormwater Master Plan addressing capital system needs and recommended improvements, recommended flood protection levels, green infrastructure and runoff reduction, funding and financing plans, and an implementation schedule.
- Complete construction for Lloyd Outlet and Tower/Foxdale projects
- Complete construction for Northwest Winnetka stormwater relief project.
- Complete engineering and construction for Elm Street Outfall Replacement.
- Commence detailed engineering for Willow Road Tunnel project.

## **CAPITAL OUTLAY**

Winnetka Avenue Pump Station	\$750,000
Lloyd Outlet and Tower/Foxdale Construction	\$1,414,000
Greenwood Area Relief Sewer Construction	\$4,040,000
Willow Road Tunnel Project Engineering	\$800,000
Elm Street Outfall Replacement	\$250,000
Stormwater Rate Study and Master Plan	<u>\$70,000</u>
Total	<u>\$7,324,000</u>

## FINANCIAL SUMMARY

Storm Sewer Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
<u>Operating:</u>						
Income / Transfers	0	2,200,000	2,200,000	6,000,000		
Expenses	0	0	0	0		
Net Income (Loss)	0	2,200,000	2,200,000	6,000,000		
<u>Operating Expense Detail:</u>						
Wages						
Benefits						
Contractual						
Commodities & Veh.						
Depreciation						
Tot. Before Transfers	0	0	0	0		
Payment in Lieu Taxes						
Admin. Charges						
Total Operating Exp.	0	0	0	0		
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	0	2,200,000	2,200,000	6,000,000		
+ Interest Income	0	0	5,000	10,000		
+ Depreciation	0	0	0	0		
- Capital Outlay	0	(2,080,000)	(628,000)	(7,324,000)		
Equals Net Cash-Flow	0	120,000	1,577,000	-1,314,000		

## VILLAGE OF WINNETKA

Department:	<b>Worker's Compensation (60-91) Liability Insurance (61-92)</b>
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### PURPOSE

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

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

### RECENT ACCOMPLISHMENTS

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

### PROPOSED GOALS

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

### FINANCIAL SUMMARY

	FY 2014 Budget Work Comp	FY 2014 Budget Liability	FY 2014 WC & L Budget Total A	FY 2013 Budget Total B	Percent Change A v B
<u>Revenues:</u>					
Premiums	528,492	0	528,492	528,492	0.0
Interest Income	8,000	10,000	18,000	18,000	0.0
	536,492	10,000	546,492	546,492	0.0
<u>Expenses:</u>					
Claims & Insurance	797,000	300,000	1,097,000	1,095,500	0.1
Net Income (Loss)	(260,508)	(290,000)	(550,508)	(549,008)	0.3

**VILLAGE OF WINNETKA**

Department:	<b>Health Insurance (62-93)</b>
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**PURPOSE**

To account for all Health Insurance, life insurance, dental insurance, employee assistance program (EAP), and other related expenses in one fund. Retirees and COBRA individuals pay their premiums.

**PROPOSED GOALS**

- Continue to control these costs and remain competitive with other communities in the area.
- Educate/communicate with participants about benefits and health care costs.

**FINANCIAL SUMMARY**

Health Insurance Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
<b>Premiums:</b>						
PPO / Indemnity	2,198,527	2,697,700	2,700,000	2,907,720	7.7	7.8
Prescriptions	543,740	0	0	0	#DIV/0!	#DIV/0!
Dental	59,988	110,000	110,000	135,000	22.7	22.7
Interest / Transfers	32,304	15,000	15,000	15,000	-	-
<b>Total Revenues</b>	<b>2,834,559</b>	<b>2,822,700</b>	<b>2,825,000</b>	<b>3,057,720</b>	<b>8.2</b>	<b>8.3</b>
<b>Expenses:</b>						
PPO	3,162,242	3,271,300	3,271,300	3,166,000	(3.2)	(3.2)
Prescriptions	0	0	0	0	#DIV/0!	#DIV/0!
Dental	138,170	144,000	144,000	144,000	-	-
Other	126,458	157,600	140,000	150,100	7.2	(4.8)
<b>Total Expenses</b>	<b>3,426,870</b>	<b>3,572,900</b>	<b>3,555,300</b>	<b>3,460,100</b>	<b>(2.7)</b>	<b>(3.2)</b>
<b>Net Income (Loss)</b>	<b>(592,311)</b>	<b>(750,200)</b>	<b>(730,300)</b>	<b>(402,380)</b>		

**PERFORMANCE INDICATORS**

	Monthly				Annual 2013
	4/1/2010	4/1/2011	4/1/2012	1/1/2013	
Blended Department Charge	\$ 1,308.00	\$ 1,034.00	\$ 1,086.00	\$ 1,140.00	\$ 13,680.00
Single	\$ 631.44	\$ 536.72	\$ 563.56	\$ 591.74	\$ 7,100.88
Spousal	\$ 1,244.65	\$ 1,057.95	\$ 1,110.85	\$ 1,166.39	\$ 13,996.68
Family	\$ 1,803.21	\$ 1,532.73	\$ 1,609.37	\$ 1,689.84	\$ 20,278.08
Over 65 (eff. 4/1/2013)	\$ 453.62	\$ 453.62	\$ 476.30	\$ 533.46	\$ 6,401.52

## VILLAGE OF WINNETKA

Department:	<b>Data Processing (63-90)</b>
Full – Time Staff:	<b>1</b>

### **PURPOSE**

To account for the data processing equipment related to finance/administration and Village network equipment. Charging various funds that utilize or benefit from these services and equipment finances this fund.

### **RECENT ACCOMPLISHMENTS**

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

### **PROPOSED GOALS**

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

## FINANCIAL SUMMARY

Data Processing Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
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### Operating:

Income	331,832	328,000	328,100	328,200	0.0	0.1
Expenses	359,145	455,200	375,000	469,650	25.2	3.2
Net Income (Loss)	(27,313)	(127,200)	(46,900)	(141,450)		

## CAPITAL OUTLAY

Capital outlay is shown in the department purchasing equipment.

## PERFORMANCE INDICATORS

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

## VILLAGE OF WINNETKA

Department:	<b>Fleet Services (64-86 to 64-89)</b>
Full – Time Staff:	<b>3</b>

### PURPOSE

The Public Works Department is responsible for maintaining the 136+ pieces of motorized equipment owned by the Village. The Department performs all routine preventive maintenance as well as most repairs. This work is accomplished by two Mechanics and the Fleet Services Supervisor.

The operation of a separate fund is intended to provide for a more manageable method of tracking costs and accounting for expenditures. The budget includes direct and indirect expenses for the vehicle maintenance operation. Revenues are obtained by charging other operating departments for services performed.

### RECENT ACCOMPLISHMENTS

- Performed 2,789 fleet service repairs, equipment changeovers, and preventive maintenance jobs.
- Pursued and received a Fuels Rebate Grant from the Illinois Environmental Protection Agency for the amount of \$4,486.20. This is the final year of Village eligibility for this program.
- Refurbished 2 fleet vehicles (Water/ Electric truck #'s 61 and 62), extending useful life while upgrading fleet condition.

### PROPOSED GOALS

- Evaluate preventive maintenance program Village-wide to determine most cost-effective maintenance intervals for equipment.
- Review all repair and maintenance services with emphasis on minimizing vehicle downtime and/or reducing emergency repairs.
- Refurbish Refuse Truck #32 by replacing packer body and re-using existing chassis, saving approximately \$90,000 versus the cost of purchasing a new vehicle.

## FINANCIAL SUMMARY

Fleet Services Fund	Actual FY 2012 A	Budget FY 2013 B	Estimated FY 2013 C	Budget FY 2014 D	% Change (D v C)	% Change (D v B)
<u>Operating:</u>						
Income	862,473	882,840	882,840	904,576	2.5	2.5
Expenses	876,299	850,536	863,903	866,374	0.3	1.9
Net Income (Loss)	(13,825)	32,304	18,937	38,202		
<u>Operating Expense Detail:</u>						
Wages	237,966	259,561	245,155	247,794	1.1	(4.5)
Benefits	97,997	98,535	93,087	97,140	4.4	(1.4)
Contractual	57,813	60,000	75,261	63,000	(16.3)	5.0
Commodities & Veh.	437,724	389,000	406,960	415,000	2.0	6.7
Depreciation	1,359	0	0	0		
Total Before Transfers	832,859	807,096	820,463	822,934	0.3	2.0
Administrative Charges	43,440	43,440	43,440	43,440	-	-
Total Operating Exp.	876,299	850,536	863,903	866,374	0.3	1.9
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	(13,825)	32,304	18,937	38,202	101.7	18.3
+ Interest Income	1,905	1,500	1,500	1,000	(33.3)	
+ Depreciation	1,359	0	0	0		
- Capital Outlay	0	0	0	0		
Equals Net Cash-Flow	(10,561)	33,804	20,437	39,202	91.8	16.0

## PERFORMANCE INDICATORS

<u>Fleet Fund</u>	<u>Unit</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Estimated 2012</u>	<u>Proposed 2013</u>
Fleet Service Jobs	#	2,865	2,739	2,798	2,789	2,800
Preventive Maintenance(PM's)	#	267	235	255	264	250



## VILLAGE OF WINNETKA

Department:	<b>Police Pension (80-94)</b> <b>Fire Pension (81-95)</b> <b>Illinois Municipal Retirement Fund (IMRF)</b>
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### PURPOSE

To account for police officers and firefighters benefits.

### BUDGET CHANGES

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

### PROPOSED GOALS

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

### FINANCIAL SUMMARY

	FY 2014 Police	FY 2014 Fire	FY 2014 Prop. Budget Total A	FY 2013 Current B. Total B	% Change A v B
<b>Revenues:</b>					
Property Tax	1,009,152	1,191,031	2,200,183	2,101,328	4.7
Replacement Tax	5,000	5,000	10,000	10,000	0.0
Investment Income	1,368,000	1,244,000	2,612,000	2,300,000	13.6
Employee Contrib.	250,000	210,000	460,000	447,000	2.9
	2,632,152	2,650,031	5,282,183	4,858,328	8.7
<b>Expenses:</b>					
Benefits	1,650,000	1,830,000	3,480,000	3,405,000	2.2
Administrative	147,550	132,000	279,550	253,350	10.3
	1,797,550	1,962,000	3,759,550	3,658,350	2.8
Net Income	834,602	688,031	1,522,633	1,199,978	26.9

# PERFORMANCE INDICATORS

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

2012.01.07  
by: em

Fiscal Year Ended Data	Total				Police Pension - 6.25%				Fire Pension - 6.25%				IL. Municipal Retirement - 7.5%			
	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.
<b>2013 EST.</b>	\$ 60.23	\$ 95.01	\$ (34.78)	63%	\$ 21.31	\$ 31.24	\$ (9.93)	68%	\$ 19.42	\$ 31.77	\$ (12.35)	61%	\$ 19.50	\$ 32.00	\$ (12.50)	61%
2012	\$ 58.16	\$ 92.70	\$ (34.54)	63%	\$ 20.38	\$ 30.12	\$ (9.74)	68%	\$ 18.82	\$ 30.96	\$ (12.14)	61%	\$ 18.96	\$ 31.62	\$ (12.66)	60%
2011	\$ 57.49	\$ 91.36	\$ (33.87)	63%	\$ 18.90	\$ 29.63	\$ (10.73)	64%	\$ 17.79	\$ 28.88	\$ (11.09)	62%	\$ 20.80	\$ 32.85	\$ (12.05)	63%
2009	\$ 53.45	\$ 87.07	\$ (33.62)	61%	\$ 16.05	\$ 26.89	\$ (10.84)	60%	\$ 15.13	\$ 26.29	\$ (11.16)	58%	\$ 22.27	\$ 33.89	\$ (11.62)	66%
2008	\$ 57.78	\$ 83.14	\$ (25.36)	69%	\$ 18.21	\$ 25.07	\$ (6.86)	73%	\$ 17.00	\$ 25.91	\$ (8.91)	66%	\$ 22.57	\$ 32.16	\$ (9.59)	70%
2007	\$ 62.40	\$ 80.72	\$ (18.32)	77%	\$ 18.24	\$ 23.94	\$ (5.70)	76%	\$ 16.86	\$ 25.01	\$ (8.15)	67%	\$ 27.30	\$ 31.77	\$ (4.47)	86%
<b>2006</b>	\$ 57.84	\$ 76.29	\$ (18.45)	76%	\$ 17.16	\$ 22.54	\$ (5.38)	76%	\$ 15.84	\$ 24.06	\$ (8.22)	66%	\$ 24.84	\$ 29.69	\$ (4.85)	84%
1980	\$ 3.25	\$ 12.46	\$ (9.21)	26%	\$ 1.32	\$ 3.89	\$ (2.57)	34%	\$ 1.42	\$ 4.36	\$ (2.94)	33%	\$ 0.51	\$ 4.21	\$ (3.70)	12%
2006 - 2013 Change	\$ 2.39	\$ 18.72	\$ (16.33)		\$ 4.15	\$ 8.70	\$ (4.55)		\$ 3.58	\$ 7.71	\$ (4.13)		\$ (5.34)	\$ 2.31	\$ (7.65)	
% Change	6%	40%	207%		29%	60%	1083%		28%	52%	210%		-44%	13%	140%	

1980 amounts taken from 1981 CAFR.

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

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

2012.01.07

Calendar Year	Police		Fire		Indexes		45% S+P 55% LB
	Gross Return	Net Return	Gross Return	Net Return	S&P 500 Index	LB Gov't Bond Index	
2012 est.	8.5%	8.1%	8.5%	8.1%	16.0%	3.6%	9.2%
2011	2.8%	2.4%	2.7%	2.3%	2.1%	5.8%	4.1%
2010	10.0%	9.5%	10.0%	9.5%	15.1%	5.4%	9.8%
2009	15.8%	15.4%	14.1%	13.7%	26.5%	-2.2%	10.7%
2008	-9.2%	-9.6%	-9.2%	-9.5%	-37.0%	10.4%	-10.9%
2007	10.5%	10.1%	10.3%	9.9%	16.4%	5.6%	10.5%
2006	8.6%	8.1%	8.6%	8.1%	15.8%	3.5%	9.0%
2005	5.9%	5.4%	6.0%	5.5%	4.9%	2.7%	3.7%
3 Yr. Av. (2009-12)	7.1%	6.7%	7.1%	6.6%	11.1%	4.9%	7.7%
5 Yr. Av. (2007-12)	7.7%	7.2%	7.3%	6.8%	7.8%	5.7%	6.7%
7 Yr. Av. (2005-12)	7.6%	7.1%	7.3%	6.8%	8.5%	5.0%	6.6%

## **Core Financial Policy**

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

## **Revenue Policies**

Ideal revenue sources have the following characteristics:

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

## **Tax Levy Policy Statement**

Background:

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

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

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

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

This policy strives to maintain the delicate balance of preserving the Village's solid financial foundation while continuing to set property tax levies that are equal to or less than the limits allowed by the tax cap law while still delivering high levels of service and making infrastructure improvements.

#### Tax Levy Recommendations:

The current Village Council recommends reviewing, analyzing and considering the following objectives when setting the Village tax levy, keeping in mind the ultimate goal to set Winnetka's total property tax levy at or less than the maximum levy authorized by tax caps:

1. Continue to tightly control increases in operating expenses.
2. Continue to explore ways to diversify General Fund revenue sources.
3. Carefully plan the Village's Five-Year Capital Improvement Program.
4. Continue to calculate potential property tax revenues from new development to determine if the Village needs these additional revenues to balance its budget.
5. Review the following information to prepare for setting the property tax levy amount in December as required by State law.
  - a) Determine if the State Legislature has increased Police or Fire pension benefits in the last year and whether the Village must increase the property tax levy in order to keep these pension funds actuarially sound.
  - b) Update all General Fund revenue estimates and assess any adverse, major expense developments during the first six months of the current fiscal year.

Winnetka leadership is committed to maintaining the Village's long-standing tradition of sound fiscal discipline and stewardship while delivering high levels of municipal services and investing in the community's infrastructure. By working together, the Village Council, Village Administration, business community and residents will ensure a strong, healthy, vibrant Village for future generations of Winnetka's.

#### Fees

When the Village charges fees, such as building permit fees, they should be set to recover the cost of providing the specific service.

#### Utility Rates

Retail electric, water, sanitary, and storm sewer rates for Winnetka residents are set by using a cost of service analysis. This ensures an equitable allocation of revenue requirements to the various customer classifications.

The Village provides water outside its corporate limits to the Village of Northfield and individual residents in the Woodley Road area. The Northfield water rates are established by contract and are based on the market rate of wholesale water being sold from one Village to another. Unincorporated customers, like the Woodley Road residents, pay a higher water rate, as it is standard practice for Villages to charge more to residents of unincorporated areas.

### **Policies for Operating Expenses**

Increases in operating expenditures generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce cash balances.

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. In order to preserve a stable workforce the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages. However, the Village must continue to improve productivity in order to continue to perform the same, or more, work at a lesser cost. Without decreasing the level of Village services, the Village has reduced its total number of full time employees from 178 in 1989 to 154 in the proposed budget.

### **Capital Improvement Policies**

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

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

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

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

General Fund:	From \$2.0 to \$3.0 million per year
Electric Fund:	Annual depreciation rate
Water Fund:	Annual depreciation rate
Sewer Fund:	Annual depreciation rate

## **General Budgeting Policies and Procedures**

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

### **Fund Balance / Net Assets Policy**

The Village has historically reported cash balances in the various funds. This served the Village well as very little debt is used and Winnetka is a financially conservative community. Given recent Governmental Accounting Standards, it is proposed that the Village convert to a policy that measures reserves in terms of fund balance or net equity, not cash balances. This will increase the comparability of the Village's reserve policy with those in other communities.

The new policy will also eliminate the deductions the staff would make in certain financial presentations. For example, the Staff would deduct and note that the value of items like developer deposits held by the Village were excluded from reported cash, as those assets do not belong to the Village. Fund balance takes ownership into account, so developer deposits (and other similar items) are automatically excluded from fund balance.

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. Lowering expenses, increasing revenues, deferring capital improvements, and / or other steps may be appropriate to rebuild fund equity. As with many policies, there is some judgment involved.

On the following page is the proposed Fund Balance / Net Asset Policy.

## **VILLAGE OF WINNETKA FUND BALANCE/NET ASSETS POLICY**

### **Purpose**

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

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

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

### **Definitions**

#### ***Governmental Funds***

The fund balance will be composed of three primary categories:

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

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed,

assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

### ***Proprietary Funds***

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

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

### **Authority**

#### ***Governmental Funds***

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

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

#### **Minimum Unrestricted Fund Balance Levels**

##### **General Fund**

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

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



## **Minimum Unrestricted Fund Balance Levels – Continued**

### **Special Revenue Fund**

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

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

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

### **Debt Service Fund**

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

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

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

### **Capital Projects Fund**

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

Financing – Debt financing, grants, or interfund transfers are used to finance projects.

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

## Minimum Unrestricted Fund Balance Levels – Continued

### *Proprietary Funds*

#### Enterprise Funds

\*

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

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

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

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

#### Internal Service Funds

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

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

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

## **Minimum Unrestricted Fund Balance Levels – Continued**

### ***Proprietary Funds***

#### Internal Service Funds - Continued

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

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

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

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

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

Health Insurance – no additional amount needed.

## **Other Considerations**

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

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

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

**Village of Winnetka**  
**Fund Balance Amounts Versus Policy Minimums**  
**As of 3/31/2012**  
(amounts in millions)

Fund	Fund Balance	Policy Minimum	Balance over Minimum	Policy Minimum
General	\$ 24.30	\$ 9.61	\$ 14.69	6 months operating expenses
Facilities	\$ 0.23	\$ 0.23	\$ -	None, current balance shown
Motor Fuel Tax	\$ 1.74	\$ 0.16	\$ 1.58	50% of annual revenue
Debt Service	\$ 0.38	\$ 0.38	\$ -	None, current balance shown
Downtown Revitalization	\$ 0.47	\$ 0.47	\$ -	None, current balance shown
Special Service Areas	\$ (0.22)	\$ (0.22)	\$ -	None, current balance shown
Data Processing	\$ 0.82	\$ 0.23	\$ 0.59	4 months operating expenses
Worker's Compensation	\$ 0.74	\$ 0.87	\$ (0.13)	4 mo. op. exp. + \$600,000
Liability	\$ 2.49	\$ 1.60	\$ 0.89	4 mo. op. exp. + \$1,500,000
Fleet	\$ 0.19	\$ 0.28	\$ (0.09)	4 months operating expenses
Health Insurance	<u>\$ 2.07</u>	<u>\$ 1.19</u>	<u>\$ 0.88</u>	4 months operating expenses
General Government	\$ 33.21	\$ 14.80	\$ 18.41	sub - total
Electric	\$ 6.71	\$ 5.39	\$ 1.32	4 months operating expenses
Water	\$ (0.02)	\$ 1.15	\$ (1.17)	4 months operating expenses
Refuse	\$ 0.89	\$ 0.79	\$ 0.10	4 months operating expenses
Sanitary Sewer	<u>\$ 0.90</u>	<u>\$ 0.33</u>	<u>\$ 0.57</u>	4 months operating expenses
Business Operations	\$ 8.48	\$ 7.66	\$ 0.82	sub-total
Grand Total	\$ 41.69	\$ 22.46	\$ 19.23	

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

2013.01.10

	12/13 Estimated	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	Total
<b>General Fund</b>							
<b>4/1 Beg. Yr. Fund Balance</b>	24,298	23,995	17,608	16,215	16,779	16,847	
<b>Sources of Cash</b>							
* <b>Contribution from Operations</b>	<b>5,161</b>	<b>3,277</b>	<b>2,977</b>	<b>2,677</b>	<b>2,377</b>	<b>2,077</b>	<b>18,546</b>
<b>Less: Uses of Cash</b>							
<b>Transfers</b>							
Operating Transfer - Refuse	(550)	(550)	(550)	(550)	(550)	(550)	(3,300)
Transfer to Facilities Fund	(700)	(500)	0				(1,200)
Transfer to Storm Water Utility	(2,200)	(6,000)	0				(8,200)
Transfers Sub-total	(3,450)	(7,050)	(550)	(550)	(550)	(550)	(12,700)
<b>Capital Outlay</b>							
Debt Service	(335)	(345)	(335)	0	0	0	(1,015)
Administration (note a)	(265)	(209)	(300)	0	0	0	(774)
Police	0	(285)	(100)	(60)	(150)	0	(595)
Fire	(290)	0	(600)	0	0	0	(890)
Public Works	(1,124)	(1,775)	(2,485)	(1,503)	(1,609)	(1,535)	(10,031)
Capital Sub-total	(2,014)	(2,614)	(3,820)	(1,563)	(1,759)	(1,535)	(13,305)
<b>Total Uses of Cash</b>	<b>(5,464)</b>	<b>(9,664)</b>	<b>(4,370)</b>	<b>(2,113)</b>	<b>(2,309)</b>	<b>(2,085)</b>	<b>(26,005)</b>
<b>Net Source (Use) Of Cash</b>	<b>(303)</b>	<b>(6,387)</b>	<b>(1,393)</b>	<b>564</b>	<b>68</b>	<b>(8)</b>	<b>(7,459)</b>

Notes: \* Includes revenues, payments in lieu of taxes, and administrative transfers, minus operating expenses (not transfers).

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

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

2013.01.10

	12/13 Estimated	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	Total
<b><u>Facilities Fund *</u></b>							
<b>4/1 Beg. Yr. Fund Balance</b>	228	(72)	98	98	98	98	548
<b>Sources of Cash</b>							
Interest Income							0
Transfer From General Fund	700	500	0	0	0	0	1,200
Revenues	700	500	0	0	0	0	1,200
<b>Uses of Cash</b>							
Village Hall	1,000	330					1,330
Projected Expenditures	1,000	330	0	0	0	0	1,330
<b>Net Source (Use) of Cash</b>	(300)	170	0	0	0	0	(130)

\* 2013/14 amount includes a generator (\$125k), storm windows (\$150k), doors (\$40k), and fitness equipment (\$15k).

**Business District Revitalization Fund**

<b>4/1 Beg. Yr. Fund Balance</b>	472	317	167	167	167	167	1,457
<b>Sources of Cash</b>							
Interest Income	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
<b>Uses of Cash</b>							
Deferred maintenance repairs and review of revitalization options	155	150					305
	155	150	0	0	0	0	305
<b>Net Source (Use) of Cash</b>	(155)	(150)	0	0	0	0	(305)

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

2013.01.10

	<b>12/13 Estimated</b>	<b>2013 2014</b>	<b>2014 2015</b>	<b>2015 2016</b>	<b>2016 2017</b>	<b>2017 2018</b>	<b>Total</b>
<b><u>Motor Fuel Tax Fund</u></b>							
<b>4/1 Beg. Yr. Fund Balance</b>	1,738	2,079	1,555	365	245	55	n/a
<b>Sources of Cash</b>							
Allotments	340	310	310	310	310	310	1,890
Interest	1	1	0	0	0	0	2
Cash Generated for Capital	341	311	310	310	310	310	1,892
<b>Cash Used</b>							
Construction	0	835	1,500	430	500	200	3,465
	0	835	1,500	430	500	200	3,465
<b>Net Source (Use) of Cash</b>	341	(524)	(1,190)	(120)	(190)	110	n/a



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

2013.01.10

	12/13 Estimated	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	Total
<b><u>Storm Water Fund</u></b>							
<b>4/1 Unrestricted Net Assets</b>	0	1,572	248	6,548	1,748	2,848	n/a
<b>Sources of Cash</b>							
Revenues (User Charges or Taxes)		0	2,100	2,100	2,100	2,100	8,400
Transfer From General Fund	2,200	6,000					8,200
Debt Issuance			5,000	10,000	15,000	5,300	35,300
Cash Generated	2,200	6,000	7,100	12,100	17,100	7,400	51,900
<b>Cash Used</b>							
Debt Repayment							0
Construction **	(628)	(7,324)	(800)	(16,900)	(16,000)	0	(41,652)
Cash Used	(628)	(7,324)	(800)	(16,900)	(16,000)	0	(41,652)
<b>Net Source (Use) of Cash</b>	1,572	(1,324)	6,300	(4,800)	1,100	7,400	n/a
<b><u>Refuse Fund</u></b>							
<b>4/1 Unrestricted Net Assets</b>	886	853	709	630	551	472	n/a
<b>Sources of Cash</b>							
Contribution from Operations	(163)	(209)	(209)	(209)	(209)	(209)	(1,208)
Depreciation	130	130	130	130	130		650
Cash Available for Capital	(33)	(79)	(79)	(79)	(79)	(209)	(558)
<b>Cash Used for Capital Expenses</b>	0	65	0	0	0	0	0
<b>Net Source (Use) of Cash</b>	(33)	(144)	(79)	(79)	(79)	(209)	n/a
<b><u>Sanitary Sewer Fund</u></b>							
<b>4/1 Unrestricted Net Assets</b>	895	736	257	(92)	(361)	(250)	n/a
<b>Sources of Cash</b>							
Contribution from Operations ***	35	(59)	21	101	181	261	540
Depreciation	80	80	80	80	80		400
Cash Available for Capital	115	21	101	181	261	261	940
<b>Cash Used for Capital Expenses</b>	274	500	450	450	150	150	916
<b>Net Source (Use) of Cash</b>	(159)	(479)	(349)	(269)	111	111	n/a

\* Cash and investment balance, less accounts payable.

\*\* 2013 MFT expenditure amount includes \$1.25m for the Willow Rd. jurisdictional transfer (Provident to Forestway).

\*\*\* 2012 Sewer Fund exp. includes \$340k sewer jet truck. 2013 - 2017 approximate \$80k per year / 10% rate increases.

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

Dept. / Prog.	Description	Proj. #	Budget 12/13	Estm. 12/13	***-----Projected-----***					(Est. - 18)
					2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	
<b>General Fund</b>		<b>A</b>			<i>Italics if Project Over \$250,000</i>					
100	Contingency / Transfers	1	\$ 250		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,250
104	Public Safety Building Bonds (maturity 10/1/14)	2	\$ 335	\$ 335	\$ 345	\$ 335	\$ -	\$ -		\$ 1,015
100	Financial & CD Software Replacement	3	\$ 425	\$ 265	\$ 209	\$ 50				\$ 524
100	Phone System Replacement	4				\$ 250				\$ 250
<b>Administration Total</b>			<b>\$ 1,010</b>	<b>\$ 600</b>	<b>\$ 804</b>	<b>\$ 885</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 3,039</b>
<b>Police</b>		<b>B</b>								
121	Communications System Periodic Upgrade	1			\$ 60		\$ 60			\$ 120
121	Radio System (combined dispatch)	2	\$ 500	\$ -				150		\$ 150
129	Public Safety Building Video System Replacement	3			\$ 100	\$ 100				\$ 200
129	Public Safety Building Roof	4	\$ 75	\$ -	\$ 125					\$ 125
<b>Police Department Total</b>			<b>\$ 575</b>	<b>\$ -</b>	<b>\$ 285</b>	<b>\$ 100</b>	<b>\$ 60</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ 595</b>
<b>Fire</b>		<b>F</b>								
133	Replace 1996 Pierce Rescue Pumper	1				\$ 600				\$ 600
133	Replace Apparatus Floor	2	\$ 75	\$ 30						\$ 30
134	Replace 2000 Road Rescue Ambulance	3	\$ 275	\$ 260						\$ 260
<b>Fire Department Total</b>			<b>\$ 350</b>	<b>\$ 290</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 890</b>

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

Dept. / Prog.	Description	Proj. #	Budget 12/13	Estm. 12/13	***-----Projected-----***						(Est. - 18)
					2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	2018	
<b><u>P.W. Equipment</u></b>		<b><u>P</u></b>									
141	Replace 1979 Sno-Go Blower	1	\$ 90	\$ 84							\$ 84
	Replace PW 45	2			\$ 90						\$ 90
	Replace PW 8	3			\$ 85						\$ 85
138	Replace 2000 2.5 Ton Dump (PW 19)	4				\$ 185					\$ 185
	Replace PW 37	5				\$ 170					\$ 170
	Replace PW 9	6					\$ 78				\$ 78
	Replace PW 42	7					\$ 95				\$ 95
	Replace PW 5	8						\$ 79			\$ 79
	Replace 2000 2.5 Ton Dump (PW 20)	9						\$ 190			\$ 190
138	Replace 2000 2.5 Ton Dump (PW 22)	10							\$ 195		\$ 195
	<b>P.W. Equipment Sub-Total</b>		<b>\$ 90</b>	<b>\$ 84</b>	<b>\$ 175</b>	<b>\$ 355</b>	<b>\$ 173</b>	<b>\$ 269</b>	<b>\$ 195</b>	<b>\$ 1,251</b>	
<b><u>Streets</u></b>		<b><u>P</u></b>									
139	Street & Alley Reconstruction/Rehabilitation	11	\$ 1,150	\$ 870	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,870	
139	Willow Road Construction (Local Match, share w/ MFT)	12			\$ 500					\$ 500	
	<b>Street Sub-Total</b>		<b>\$ 1,150</b>	<b>\$ 870</b>	<b>\$ 1,200</b>	<b>\$ 1,700</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 7,370</b>	
<b><u>Public Facilities</u></b>		<b><u>P</u></b>									
142	Sidewalks - replacement & new	13	\$ 125	\$ 121	\$ 125	\$ 130	\$ 130	\$ 140	\$ 140	\$ 786	
142	Pk. Lot Rehab. (Tower/Locust, Tower/Green Bay, Lincoln)	14	\$ 150	\$ 49	\$ 125	\$ 250				\$ 424	
142	Scott Ave. Parking Deck	15			\$ 150						
142	Hubbard Woods Train Station - Village Contribution	16				\$ 50				\$ 50	
	<b>P.W. Public Facilities Sub-Total</b>		<b>\$ 275</b>	<b>\$ 170</b>	<b>\$ 400</b>	<b>\$ 430</b>	<b>\$ 130</b>	<b>\$ 140</b>	<b>\$ 140</b>	<b>\$ 1,260</b>	
	<b>Total Public Works</b>		<b>\$ 1,515</b>	<b>\$ 1,124</b>	<b>\$ 1,775</b>	<b>\$ 2,485</b>	<b>\$ 1,503</b>	<b>\$ 1,609</b>	<b>\$ 1,535</b>	<b>\$ 9,881</b>	
<b>***** General Fund Total</b>			<b>\$ 3,450</b>	<b>\$ 2,014</b>	<b>\$ 2,864</b>	<b>\$ 4,070</b>	<b>\$ 1,813</b>	<b>\$ 2,009</b>	<b>\$ 1,785</b>	<b>\$ 14,405</b>	

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

Dept. / Prog.	Description	Proj. #	Budget 12/13	Estm. 12/13	***-----Projected-----***					(Est. - 18)
					2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	

**Refuse Fund**

<b>Equipment</b>		<u>R</u>										
	Vehicle Refurbishments PW 32	1		\$ 65								
510	Leachate Migration Remediation - \$1.5m	2					**		**		**	\$ -
*****												\$ -
<b>Refuse Fund Total</b>			\$ -	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Motor Fuel Tax Fund**

		<u>M</u>										
902	Street Rehabilitation	1						\$ 200	\$ 200	\$ 200	\$ 600	
902	Winnetka & Green Bay Traffic Signal	2	\$ 500	\$ -	\$ 500						\$ 500	
902	Bridge Painting & Deck Repair (Cherry, Oak)	3			\$ 210		\$ 230				\$ 440	
902	Willow Road Phase II Engineering (Local Match)	4	\$ 125	\$ -	\$ 125						\$ 125	
902	Green Bay & Oak Traffic Signal	5				\$ 250					\$ 250	
902	Green Bay & Elm Traffic Signal	6						\$ 300			\$ 300	
902	Willow Road Construction (Local Match)	7				\$ 1,250					\$ 1,250	
*****												
<b>MFT Fund Total</b>			\$ 625	\$ -	\$ 835	\$ 1,500	\$ 430	\$ 500	\$ 200	\$ 3,465		

**Storm Water Fund**

		<u>SW</u>										
140	Winnetka Avenue Pump Station	1	\$ 750	\$ 30	\$ 750						\$ 780	
140	Lloyd Outlet and Tower Relief Sewer (Eng. & Const.)	2	\$ 180	\$ 148	\$ 1,414						\$ 1,562	
140	Greenwood Area Relief Proj. (Eng. FYE13, Const FYE14)	3	\$ 250	\$ 227	\$ 4,040						\$ 4,267	
140	Willow Rd. Tunnel (Eng. FYE 13-14, Const FYE 15-16)	4	\$ 800	\$ 50	\$ 800	\$ 800	\$ 16,900	\$ 16,000			\$ 34,550	
140	Elm St. Storm Sewer Outfall Replacement	5			\$ 250						\$ 250	
140	Storm Water Rate Study & Master Plan	6	\$ 100	\$ 173	\$ 70							
*****												
<b>Storm Water Fund Total</b>			\$ 2,080	\$ 628	\$ 7,324	\$ 800	\$ 16,900	\$ 16,000	\$ -	\$ 41,409		

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

Dept. / Prog.	Description	Proj. #	Budget 12/13	Estm. 12/13	***-----Projected-----***					(Est. - 18)
					2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	

**Sanitary Sewer Fund**

**Equipment**

	<u>\$</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Sanitary Sewer Evaluation Studies	1	100	108	\$ 50						
System I/I Engineering and Repairs Repairs	2	100	0	\$ 300	\$ 300	\$ 300				
Trenchless Lining	3	\$ 150	\$ 166	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 916
<b>***** Sewer Fund Total</b>		<b>\$ 350</b>	<b>\$ 274</b>	<b>\$ 500</b>	<b>\$ 450</b>	<b>\$ 450</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 916</b>

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

2013.01.10

Electric Fund	12/13 Estimated	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	Total (Est. - 18)
<b>4/1 Unrestricted Net Assets</b>	6,708	6,711	6,490	6,030	5,399	4,836	n/a
<b>Sources (Uses) of Cash</b>							
Issuance of Debt or Interfund Loan	-					-	-
* Contribution from Operations	160	(68)	(68)	(68)	(68)	(68)	(180)
Interest Income	50	20	32	30	27	24	183
# Principal and Interest Expense			-		-	-	-
Depreciation	1,600	1,600	1,600	1,600	1,600	1,600	9,600
Cash Generated	1,810	1,552	1,564	1,562	1,559	1,556	9,603
Less: Capital Projects	(1,807)	(1,773)	(2,024)	(2,193)	(2,122)	(2,077)	(11,996)
<b>Net Annual Source (Use) of Cash</b>	3	(221)	(460)	(631)	(563)	(521)	(2,393)
<b>Water Fund</b>							
<b>4/1 Unrestricted Net Assets</b>	(23)	1,068	1,226	1,754	2,151	2,689	n/a
<b>Sources (Uses) of Cash</b>							
Issuance of Debt or Interfund Loan	-						-
* Contribution from Operations	905	342	342	342	342	342	2,615
Interest Income			12	18	22	27	79
# Principal and Interest Expense			-	-	-	-	-
## Revenue Increases			200	400	600	800	2,000
Depreciation	440	440	440	440	440	440	2,640
Cash Generated	1,345	782	994	1,200	1,404	1,609	7,334
Less: Capital Projects	(254)	(624)	(466)	(803)	(866)	(1,027)	(4,040)
<b>Net Annual Source (Use) of Cash</b>	1,091	158	528	397	538	582	3,294

\* Based on net income history, excludes interest income.

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

## Water - Assumes an 8% annual rate increase.

**Capital Plan (in thousands of dollars)**

2013.01.10

		#	Budget	Estm.	***-----Projected-----***					Total (Est. - 18)
			2012 2013	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	
<b>Electric Fund</b>										
<b>Transportation</b>										
Yards	67% of 64 Service Truck (2000)	1			\$ 90					\$ 90
Yards	50% of 60 Dump Truck (1995)	2						\$ 41		\$ 41
Yards	50% of 63 Dump Truck (1988)	3					\$ 41			\$ 41
Yards	Replace Line Truck #81 (1976)	4	\$ 169	\$ 169						\$ 169
Yards	Replace Line Truck #57 (1986)	5				\$ 180				\$ 180
<b>Sub-Total</b>			\$ 169	\$ 169	\$ -	\$ 90	\$ 180	\$ 41	\$ 41	\$ 521
<b>Electric Plant</b>										
Plant	Fire Protection MCC Room	6	\$ 100	\$ 80						\$ 80
Plant	Diesel Generator Emission Controls	7	\$ 20	\$ 78						\$ 78
<b>Sub-Total</b>			\$ 120	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158
<b>Substations</b>										
Northfield Sub.	Capacitor Bank	8						\$ 400		\$ 400
Northfield Sub.	New Transformer	9			\$ 200	\$ 617	\$ 643			\$ 1,460
Northfield Sub.	New Switchgear	10	\$ 325	\$ 431						\$ 431
Plant Load Center	Fire Protection	11			\$ 250					\$ 250
<b>Sub-Total</b>			\$ 325	\$ -	\$ 431	\$ 450	\$ 617	\$ 643	\$ 400	\$ 2,541
<b>Distribution</b>										
UG Conduits	Conduits <sup>1</sup>	12	\$ 223	\$ 140	\$ 152	\$ 195	\$ 159	\$ 164	\$ 169	\$ 979
UG Conductors	Underground Conductors <sup>2</sup>	13	\$ 1,003	\$ 911	\$ 820	\$ 839	\$ 845	\$ 870	\$ 1,031	\$ 5,316
System Upgrades	New Construction Reinforcement <sup>3</sup>	14	\$ 312	\$ 246	\$ 249	\$ 256	\$ 264	\$ 272	\$ 280	\$ 1,567
Cable Devices	Cable Devices <sup>4</sup>	15	\$ 172	\$ 183	\$ 121	\$ 194	\$ 128	\$ 132	\$ 156	\$ 914
<b>Sub-Total</b>			\$ 1,710	\$ 1,480	\$ 1,342	\$ 1,484	\$ 1,396	\$ 1,438	\$ 1,636	\$ 8,776
<b>Electric Capital</b>			\$ 2,324	\$ 1,807	\$ 1,773	\$ 2,024	\$ 2,193	\$ 2,122	\$ 2,077	\$ 11,996

**Capital Plan (in thousands of dollars)**

2013.01.10

**Electric Fund**

#	Budget	Estm.	***-----Projected-----***					Total (Est. - 18)
	2012 2013	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017	2017 2018	

<sup>(1)</sup> Conduits Detail

Normal - Infrastructure	\$	152	\$	155	\$	159	\$	164	\$	169	\$	799
Circuit B - Extend cable 500 ft. to new switchgear loc.	\$	-	\$	40	\$	-	\$	-	\$	-	\$	40
	\$	152	\$	195	\$	159	\$	164	\$	169	\$	839
	\$											-

<sup>(2)</sup> Underground Conductors Detail

Normal - Infrastructure	\$	820	\$	820	\$	845	\$	870	\$	896	\$	4,251
Circuit A - Phase 2 Replace cable from Glendale to Birch	\$	-	\$	-					\$	135	\$	135
Circuit B - Extend cable 500 ft to new switchgear	\$	-	\$	19	\$	-	\$	-	\$	-	\$	19
	\$	820	\$	839	\$	845	\$	870	\$	1,031	\$	4,405

<sup>(3)</sup> New Construction Reinforcement Detail

Normal - Infrastructure	\$	249	\$	256	\$	264	\$	272	\$	280	\$	1,321
	\$	249	\$	256	\$	264	\$	272	\$	280	\$	1,321
	\$											-

<sup>(4)</sup> Cable Devices Detail

Normal - Infrastructure (incl. switchgear)	\$	121	\$	124	\$	128	\$	132	\$	136	\$	641
Circuit A	\$	-	\$	-					\$	20	\$	20
Circuit B	\$	-	\$	70	\$	-	\$	-	\$	-	\$	70
	\$	121	\$	194	\$	128	\$	132	\$	156	\$	731



**Capital Plan (in thousands of dollars)**

2013.01.10

		Project	Budget	Estm.	***-----Projected-----***					Total
<b>Water Fund</b>		# W -	2012	2012	2013	2014	2015	2016	2017	(Est. - 18)
			2013	2013	2014	2015	2016	2017	2018	
<b>Transportation</b>										
Yards	Replace 50% of 60 Dump Truck (1995)	1							\$ 41	\$ 41
Yards	Replace 50% of 63 Dump Truck (1988)	2						\$ 41		\$ 41
Yards	Replace 33% of 64 Service Truck (2000)	3				\$ 44				\$ 44
<b>Sub-Total</b>			\$ -	\$ -	\$ -	\$ 44	\$ -	\$ 41	\$ 41	\$ 126
<b>Pumping and Equipment</b>										
Plant	Place Stone on Exposed Intake Pipe	4	\$ 70	\$ 7	\$ 70		\$ 80		\$ 80	\$ 237
Plant	Replace Screen House Valves	5				\$ 50				\$ 50
Plant	Replace #4 High Lift Pump	6		\$ 10						\$ 10
<b>Sub-Total</b>			\$ 70	\$ 17	\$ 70	\$ 50	\$ 80	\$ -	\$ 80	\$ 297
<b>Filtration</b>										
Plant	Replace SCADA System	7	\$ 100	\$ 3	\$ 92					\$ 95
Plant	Replace Pipe Manifold	8							\$ 300	\$ 300
Plant	Chlorination System Changes	9	\$ 55	\$ 154						\$ 154
Plant	Concrete Repairs Clearwell #1	10							\$ 100	\$ 100
Plant	Concrete Repairs Clearwell #2	11				\$ 100				\$ 100
Plant	Concrete Repairs Clearwell #3	12			\$ 100					\$ 100
Plant	Replace filter media 5-8	13						\$ 420		\$ 420
Plant	Replace flocculators	14					\$ 420			\$ 420
<b>Sub-Total</b>			\$ 155	\$ 157	\$ 192	\$ 100	\$ 420	\$ 420	\$ 400	\$ 1,689
<b>Distribution</b>										
Yards	Lead Service Replacements	15	\$ 220	\$ 80	\$ 50	\$ 52	\$ 53	\$ 55	\$ 56	\$ 346
Yards	Replace Oak St. water main (440')	16			\$ 132					\$ 132
Yards	Replace Alles to Birch St. water main (530')	17			\$ 180					\$ 180
Yards	Replace water main - Auburn	18				\$ 220				
Yards	Replace water main - to be determined	19					\$ 250	\$ 350	\$ 450	\$ 1,050
<b>Sub-Total</b>			\$ 220	\$ 80	\$ 362	\$ 272	\$ 303	\$ 405	\$ 506	\$ 1,928
<b>Water Department Total</b>			\$ 445	\$ 254	\$ 624	\$ 466	\$ 803	\$ 866	\$ 1,027	\$ 4,040

**Explanation of Capital Projects by Department and Project Number      2012.01.08**

**Administration**

A - 1	Contingency – Annual budget for unforeseen items, usually initiated by the Council. Because the contingency is rarely spent, these amounts are EXCLUDED from expenditure totals in the capital plan.
A - 2	Public Safety Building (Alternate Revenue) Bonds – Principal and interest payments on the Public Safety Building Bonds. Annually sales tax dollars and transferred from the General Fund to the Debt Service fund to pay this expense allowing the tax levy for this bond issue to be abated.
A - 3	Financial & CD Software Replacement – The Village’s current financial, payroll, utility billing, accounts payable, and other accounting software was custom code written largely in 1970’s and 1980’s. The amount shown reflects the purchase of New World software, hardware, and training as authorized in December 2012 to replace the existing hardware and software.
A - 4	Phone System Replacement – Replacement of the current phone system.

**Police**

B - 1	Communications System Periodic Upgrade – The pair of computer servers used by the CAD / RMS system jointly owned with Wilmette are scheduled for replacement. .
B - 2	Combined police dispatch study.
B - 3	Public Safety Building Video System Replacement – The PSB video monitor / recording system is nearing the end of its useful life. Equipment failures and capacity limitations are becoming more frequent. A planned replacement will allow for expandable architecture to enable additional facilities capability.
B - 4	Police Building Roof - This project renovates the police department portion of the PSB roof. Several leaks have occurred in recent years requiring repair and affecting operations. A planned renovation was delayed in late 2012 in order to explore additional renovation options in early 2013.

**Fire**

F - 1	Replace 1990 75’ Ladder Truck - scheduled replacement. The chassis (\$207,000) was paid for in the 2009 / 2010 budget. The remaining \$500,000 in the 2010 / 2011 budget reflects the balance of the \$675,000 truck cost and \$32,000 of set up items to make the truck fully functional (pc terminals, tools, equipment, equipment mounting charges, striping, etc.).
F - 2	Repair apparatus floor leak.
F - 3	Replace 2000 Ford/Road Rescue Ambulance. This is a scheduled replacement of a 12-year-old unit as outlined in the Fire Apparatus Replacement Plan Memo dated December 11, 2012.

## Public Works

P-1	Replace 1979 Sno-Go Blower – Replace a 1979 snow blower that mounts on a front-end loader and is the primary tool for removal of snow from the Village’s business districts.
P-2	Replace PW-45 (2000 Holder Utility Tractor) – Replacement of one multi-purpose utility tractor used for sidewalk plowing, business district snow removal, leaf collection and other tasks.
P-3	Replace PW-8 (2001 Sign/Utility Truck) – Replace 1-ton pickup truck used for street/sign maintenance and snow removal.
P-4	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-5	Replace PW-37 (2005 Street Sweeper) – Replace front line street sweeper.
P-6	Replace PW-9 (1997 Mechanic/Utility Truck) – Replace one 1997 1-ton utility truck. Mechanic’s truck equipped with generator, air-compressor, and heavy-duty lift gate for field repairs. Also equipped for snow plowing.
P-7	Replace PW-42 (2000 Holder Utility Tractor) – Replacement of one multi-purpose utility tractor used for sidewalk plowing, business district snow removal, leaf collection and other tasks.
P-8	Replace PW-5 (2004 Service Truck) – Replace a 1-ton utility/sewer repair truck. Equipped with lights and generator for 24-hour emergency repairs.
P-9	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-10	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-11	Street/Alley Rehabilitation/Reconstruction – Rehabilitation of various streets and alleys whose pavement surfaces are distressed, but which require minimal or minor structural and curb repairs. Reconstruction of various Village streets requiring new curb and gutter or structural pavement replacement.
P-12	Willow Road Construction – Village’s share of Federally funded reconstruction and jurisdictional transfer of Willow Road west of Provident. IDOT Project. Shared with MFT Fund.
P-13	Sidewalk Replacement Program – This program provides for replacement of deteriorated and/or dangerous sidewalks throughout the Village, and construction of new sidewalk sections to fill existing gaps in the Village’s sidewalk network.
P-14	Parking Lot Rehabilitation – Rehabilitate 3 public parking lots Tower & Locust (2012); Tower & Green Bay (2013); Lincoln Avenue (2014)
P-15	Scott Avenue Parking Deck Repairs – Waterproofing and minor structural repairs at Scott Avenue Parking Structure.
P-16	Hubbard Woods Station Improvements – Village contribution towards Metra-funded improvements to station interior, platforms, stairways and pedestrian bridge.

## Motor Fuel Tax

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

## Electric

E-1	Pay 2/3 of replacement #64 service truck (2000) w/Water
E-2	Pay 1/2 of replacement #60, dump truck (1995) w/Water
E-3	Pay 1/2 of replacement #63, dump truck (1988) w/Water
E-4	Replace #81 line truck (1976)
E-5	Replace #57 line truck (1986)
E-6	Fire protection measures in the motor control center of the Electric Plant.
E-7	Installation of emission controls for diesel engines at the Electric Plant.
E-8	Installation of substation 12.5 kV capacitor bank at Northfield for voltage support.
E-9	Additional 138 kV to 12.5 kV 18/30 MVA Substation Transformer at Northfield Substation.
E-10	Additional substation switchgear to distribute power from Northfield Substation
E-11	Fire protection measures at the Plant Load Center substation.
E-12	Purchase and install conduits (mostly performed by contractor).
E-13	Purchase and install underground conductors.
E-14	Purchase and install transformers for new construction.
E-15	Purchase and install cable splicing materials and switching devices.

## Water Fund

W-1	Pay 1/2 of replacement #60 dump truck (1995), w/Electric
W-2	Pay 1/2 of replacement #63, dump truck (1988), w/Electric
W-3	Pay 1/3 of replacement #64 service truck (2000), w/Electric
W-4	Place stone on exposed intake pipe.
W-5	Replace four gate valves in screen house wells.
W-6	Replace 1931 #4 High Lift Pump w/two pumps to improve operational flexibility.
W-7	Replace supervisory control and data system (SCADA)
W-8	Replace pipe manifold to eliminate hydraulic problem.
W-9	Install chlorine scrubber system.
W-10	Concrete repairs to clearwell #1
W-11	Concrete repairs to clearwell #2
W-12	Concrete repairs to clearwell #3
W-13	Replace filter media in filters 5-8
W-14	Replace existing flocculators with hydrofoil mixing blade flocculators.
W-15	Replacement of lead water services.
W-16	Replace 440 ft. of 4" water main on Oak Street between Chestnut St. and Birch St. with 8" water main to improve service reliability.
W-17	Replace 6" water main on Birch Street from Alles to 210 Birch Street with 8" water main to improve service reliability.
W-18	Replace 6" water main on Auburn with 8" water main to improve service reliability.
W-19	Replace three sections of water main at various locations within distribution system to improve service reliability.

## Sanitary Sewer Fund

S-1	Sanitary Sewer Evaluation Studies – Consists of flow monitoring and detailed basin-by-basin analysis of sanitary sewer system.
S-2	System I/I Engineering and Repairs – Provides for completion of sanitary sewer system repairs identified in Sanitary Sewer Evaluation Studies (project S-2)
S-3	Sewer Lining – Trenchless repair method by which a flexible liner is placed in a deteriorated reach of sewer and then cured, forming a “pipe within a pipe”. Locations vary throughout Village.

## Refuse Fund

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

## Storm Water Fund

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

## NARRATIVE GLOSSARY

Account Classification:	Refers to the numerical codes assigned to the Village's accounting system. For example, the 10 digit account number 10.26.511.106 would reference the General Fund (10), Police Department (26), regular salaries (511) and Administration (106) account.
Assessed Valuation:	A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.
Assets:	Property owned by a government of monetary value.
Audit:	An independent review of the accounting system and financial information to ensure that the financial statements prepared by the Village staff are accurate and proper. The annual audit becomes the official record of the revenues, expenditures and financial position of the Village for a given fiscal year.
Bond:	A written promise to pay a specified sum of money (principal) at a specified future date (maturity date(s)). Also, periodic interest is paid at a specified percentage (interest rate) of the principal amount. Bonds are typically used to pay for expensive assets with a long useful life.
Budget:	A formal written financial plan for the Village for one fiscal year, which is approved by the Village Council. The budget includes a transmittal letter from the Village staff explaining the major budgetary issues. All planned revenues and expenditures and changes in financial position are included in the budget.
Capital Assets:	Assets generally worth more than \$50,000 and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Improvement Plan:	A formal written financial plan for the Village's anticipated capital projects, generally over \$50,000 each, for the next five years. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.
Debt Service:	Payment of interest and principal to holders of the Village's outstanding debt instruments.

Deficit:	Can be defined as either: <ol style="list-style-type: none"> <li>1) The excess of an entity's liabilities over its assets (see Fund Balance).</li> <li>2) The excess of expenditures or expenses over revenues during a single accounting period.</li> </ol>
Department:	A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations.
Depreciation:	Can be defined as either: <ol style="list-style-type: none"> <li>1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy or obsolescence.</li> <li>2) A portion of the capital asset's cost charged as an expense during a particular period.</li> </ol>
Estimated Amounts:	The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.
Expenditure:	This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a fire truck).
Expense:	The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.
Fiscal Year:	The time period designated by the Village signifying the beginning and ending time period for recording financial transactions. The Village of Winnetka has specified April 1st to March 31st as its fiscal year. Fiscal 2013, for example, refers to the 12-month period beginning April 1, 2012 and ending March 31, 2013.
Fund Balance:	The excess of a particular fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.



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

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

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

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

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

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

**Telecommunications**

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

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: REVENUE: PROPERTY TAX -----					
10-01-400-100	PROPERTY TAX	12,298,297.13-	12,233,501.00	12,233,501.00	12,637,173.00
	Property Taxes		0	0.00	0.00
	General		0	0.00	10,436,990.00
	Police Pension		0	0.00	1,009,152.00
	Fire Pension		0	0.00	1,191,031.00
	TOTAL FOR CATEGORY: PROPERTY TAX	12,298,297.13-	12,233,501.00	12,233,501.00	12,637,173.00
----- GENERAL FUND: REVENUE: SALES TAX -----					
10-02-400-101	SALES TAX	1,321,062.26-	1,100,000.00	1,350,000.00	1,350,000.00
	Sales Tax		0	0.00	1,250,700.00
	Local Use Tax (\$8.00 per capita)		0	0.00	99,300.00
	TOTAL FOR CATEGORY: SALES TAX	1,321,062.26-	1,100,000.00	1,350,000.00	1,350,000.00
----- GENERAL FUND: REVENUE: STATE INCOME TAX -----					
10-03-400-102	STATE INCOME TAX	979,921.58-	931,000.00	1,040,000.00	950,000.00
	State Income Tax (\$78 / capita)		0	0.00	950,000.00
	TOTAL FOR CATEGORY: STATE INCOME TAX	979,921.58-	931,000.00	1,040,000.00	950,000.00
----- GENERAL FUND: REVENUE: CORPORATE PROP. REPLACEMENT TAX -----					
10-04-400-103	CORPORATE PROPERTY REPLACEMENT TAX	124,253.25-	100,000.00	100,000.00	100,000.00
	Corporate Property Replacement Tax (net)		0	0.00	100,000.00
	(8.7% to Police & Fire Pension Funds)		0	0.00	0.00
	TOTAL FOR CATEGORY: CORPORATE PROP. REPLACEMENT TAX	124,253.25-	100,000.00	100,000.00	100,000.00
----- GENERAL FUND: REVENUE: LICENSES -----					
10-05-400-110	VEHICLE LICENSES	296,736.00-	275,000.00	295,000.00	295,000.00
	Vehicle Licenses (\$40 / Vehicle)		7375	40.00	295,000.00
10-05-400-111	DOG LICENSES	10,632.00-	10,000.00	10,000.00	10,000.00
	Dog Licenses		0	0.00	10,000.00
10-05-400-112	LIQUOR LICENSES	12,375.00-	11,000.00	11,000.00	11,000.00
	Liquor Licenses		0	0.00	11,000.00
10-05-400-113	OTHER LICENSES	3,871.00-	3,000.00	3,000.00	3,000.00
	Other Licenses		0	0.00	3,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: LICENSES	323,614.00-	299,000.00	319,000.00	319,000.00
----- GENERAL FUND: REVENUE: PERMITS -----					
10-06-400-120	BUILDING PERMITS	1,060,654.66-	1,200,000.00	1,660,000.00	1,200,000.00
	Building Permits (no major fee changes)		0	0.00	1,200,000.00
10-06-400-121	PLUMBING	55,788.40-	0.00	0.00	0.00
	Plumbing and Sewer Permits		0	0.00	0.00
10-06-400-122	ELECTRICAL	60,780.40-	0.00	0.00	0.00
	Electrical Permits		0	0.00	0.00
10-06-400-123	SEWER, SIDEWALKS, STREETS & MISC.	168,890.94-	90,000.00	90,000.00	90,000.00
	Misc. Permits		0	0.00	90,000.00
10-06-400-124	PLAN REVIEW	3,492.48-	0.00	0.00	0.00
10-06-400-125	COMPLIANCE FEES	329,951.73-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PERMITS	1,679,558.61-	1,290,000.00	1,750,000.00	1,290,000.00
----- GENERAL FUND: REVENUE: FINES -----					
10-07-400-130	VEHICLE FINES-PARKING	180,209.24-	180,000.00	170,000.00	170,000.00
	Vehicle Parking Fines		0	0.00	170,000.00
10-07-400-131	VEHICLE FINES-COURT	32,119.95-	35,000.00	30,000.00	30,000.00
	Vehicle fines - court		0	0.00	30,000.00
10-07-400-132	DOG FINES	2,480.00-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: FINES	214,809.19-	215,000.00	200,000.00	200,000.00
----- GENERAL FUND: REVENUE: SERVICE CHARGES -----					
10-08-400-140	PUBLIC SAFETY SERVICE	822,821.34-	950,070.00	940,000.00	978,204.00
	Kenilworth Fire		2	237,425.00	474,850.00
	Unincorporated Fire		172	1,077.00	185,244.00
	Woodley Rd. Police (aprox \$940 / home)		4	33,610.00	134,440.00
	Unincorporated Police		12	1,015.00	12,180.00
	Indian Hill CC Police		0	0.00	4,300.00
	NTHS Police Officer Reimb.		0	0.00	63,250.00
	Grand Food Lot Enforcement Reimb.		4	1,400.00	5,600.00
	Fire Radio Alarm Fees (PYB 125)		149	660.00	98,340.00
10-08-400-141	AMBULANCE SERVICE CHARGES	143,856.58-	140,000.00	140,000.00	140,000.00
	Basic Life Support		0	525.00	80,000.00
	Advanced Life Support Transp.		0	675.00	90,000.00
	Uncollectables (@ 20%)		0	0.00	30,000.00-

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	(\$25 increase in ALS and BLS eff. 4/12)		0	0.00	0.00
10-08-400-142	FALSE ALARM CHARGES	11,050.00-	15,000.00	15,000.00	12,500.00
	False Alarm Charges		0	0.00	12,500.00
	TOTAL FOR CATEGORY: SERVICE CHARGES	977,727.92-	1,105,070.00	1,095,000.00	1,130,704.00
----- GENERAL FUND: REVENUE: PARKING PASSES -----					
10-09-400-150	PARKING COMMUTER-TAGS	168,833.27-	155,850.00	160,000.00	154,900.00
	Commuter passes resident		945	100.00	94,500.00
	Commuter passes non-resident		220	220.00	48,400.00
	Daily Passes (resident limit - 20 per day)		4000	3.00	12,000.00
	Daily Passes (non-resident - 5 per day)		0	0.00	0.00
	TOTAL FOR CATEGORY: PARKING PASSES	168,833.27-	155,850.00	160,000.00	154,900.00
----- GENERAL FUND: REVENUE: CHARGED OUT EXPENSES -----					
10-10-400-160	STATE ROUTE MAINTENANCE	50,384.25-	50,000.00	50,000.00	50,000.00
	State Route Maint.		0	0.00	50,000.00
	TOTAL FOR CATEGORY: CHARGED OUT EXPENSES	50,384.25-	50,000.00	50,000.00	50,000.00
----- GENERAL FUND: REVENUE: INTEREST INCOME -----					
10-11-400-170	INTEREST INCOME	235,331.37-	130,000.00	130,000.00	80,000.00
	Interest Income (\$16m * 0.5%)		0	0.00	80,000.00
	(Includes deposits interest)		0	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	235,331.37-	130,000.00	130,000.00	80,000.00
----- GENERAL FUND: REVENUE: MISCELLANEOUS INCOME -----					
10-12-400-180	CASH OVER & SHORT	8.13	0.00	0.00	0.00
10-12-400-181	FRANCHISE FEES	250,753.13-	220,000.00	220,000.00	220,000.00
	Franchise fee - Cable Company (5%)		0	0.00	220,000.00
10-12-400-182	CENOTAPH DONATIONS	0.00	0.00	0.00	0.00
10-12-400-183	RENT	401,390.04-	326,600.00	330,000.00	362,046.00
	NTHS Land Lease (1st installment)		0	0.00	88,688.00
	NTHS Land Lease (2nd installment)		0	0.00	93,122.00
	Harris Bank (exp. 7/18)		0	0.00	2,000.00
	Land Rover		12	3,223.00	38,676.00
	Zenglers		12	1,630.00	19,560.00
	Cafe Francais		12	300.00	3,600.00
	Post Office		12	9,700.00	116,400.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	(includes \$200 / mo maintenance)		0	0.00	0.00
10-12-400-184	PROPERTY SALES	4,799.30-	20,000.00	20,000.00	20,000.00
	Vehicles, right of way, misc. items		0	0.00	20,000.00
10-12-400-185	MISCELLANEOUS	23,039.01-	7,000.00	7,000.00	7,000.00
	Misc. (copy charges, police cases, film)		0	0.00	7,000.00
10-12-400-186	BOND PROCEEDS	0.00	0.00	0.00	0.00
10-12-400-187	GRANT PROCEEDS	47,996.18-	0.00	0.00	0.00
	Homeland Security Account		0	0.00	0.00
	(No Funds Identified @ Budget Time)		0	0.00	0.00
10-12-400-188	WIRELESS EMERGENCY GRANT DISTRIBUTION	63,047.57-	60,000.00	60,000.00	60,000.00
	Wireless User Fees		0	0.00	60,000.00
10-12-400-212	POLE RENTAL	52,500.00-	37,000.00	36,000.00	36,000.00
	Public Safety Building Tower Rental		0	0.00	36,000.00
	(Due in September)		0	0.00	0.00
	TOTAL FOR CATEGORY: MISCELLANEOUS INCOME	843,517.10-	670,600.00	673,000.00	705,046.00
----- GENERAL FUND: REVENUE: INCOME FROM SALES -----					
10-13-400-104	TELECOMMUNICATIONS TAX	638,596.27-	650,000.00	1,430,000.00	630,000.00
	Simplified Telecommunications Tax (6%)		0	0.00	630,000.00
10-13-400-105	NATURAL GAS TAX	458,790.40-	450,000.00	250,000.00	250,000.00
	5% Gas Distribution Occupation Tax		0	0.00	250,000.00
10-13-400-106	FOREIGN FIRE TAX	62,179.60-	60,000.00	65,000.00	65,000.00
	Foriegn Fire Insurance Board Revenue		0	0.00	65,000.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	1,159,566.27-	1,160,000.00	1,745,000.00	945,000.00
	GENERAL FUND TOTAL REVENUE	20,376,876.20-	19,440,021.00	20,845,501.00	19,911,823.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
10-20-530-101	HISTORICAL MUSEUM - CONTRACTUAL SERVICES	0.00	15,000.00	0.00	0.00
10-20-530-102	LEGAL-CONTRACTUAL SERVICES	55,296.41	44,000.00	44,000.00	44,000.00
	Prosecutor (\$1,500 / mo. regular)		12	2,000.00	24,000.00
	Labor Attorney		0	0.00	10,000.00
	Outside Counsel		0	0.00	10,000.00
10-20-530-103	SURETY BONDS & INSURANCE-CONTRACT SERV	30,745.00	46,000.00	38,000.00	46,000.00
	Director & Officer		0	0.00	14,000.00
	Employment Liability		0	0.00	28,000.00
	Fidelity Bonds		0	0.00	3,000.00
	Consulting		0	0.00	1,000.00
10-20-530-105	SUNDRY EXPENSE-CONTRACTUAL SERVICES	73,585.39	160,000.00	110,000.00	158,000.00
	4th of July / Memorial Day (Park District)		0	0.00	38,000.00
	Chamber decorations / promotions		0	0.00	7,000.00
	Village Council		0	0.00	5,000.00
	NWMC dues		0	0.00	5,000.00
	IML dues		0	0.00	1,000.00
	4th of July, Labor Day (Village)		0	0.00	2,500.00
	Record Council Meetings		30	650.00	19,500.00
	Misc., Chic. Metro Agency Plan., ...		0	0.00	7,000.00
	Community Survey		0	0.00	30,000.00
	Consulting		0	0.00	15,000.00
	Web Page Update & maint.		0	0.00	25,000.00
	Highland Park Cable TV Agreement		0	0.00	3,000.00
10-20-540-105	SUNDRY EXPENSE-COMMODITIES	51,232.69	32,980.00	32,980.00	16,490.00
	Glencoe Scott Ave Tax Reimbursement		0	0.00	16,490.00
	Final Payment to be Made 8/2013		0	0.00	0.00
	PROGRAM SUBTOTAL	124,818.08	192,980.00	142,980.00	174,490.00
10-20-511-150	EOC	0.00	0.00	0.00	0.00
10-20-512-150	EOC	0.00	0.00	0.00	0.00
10-20-530-150	EOC	0.00	0.00	0.00	0.00
10-20-540-150	EOC	366.74	0.00	0.00	0.00
	PROGRAM SUBTOTAL	366.74	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	211,226.23	297,980.00	224,980.00	264,490.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: MANAGER'S OFFICE -----					
10-21-511-102	LEGAL EXPENSE - REGULAR SALARIES	288,980.67	259,500.00	266,000.00	270,400.00
	Attorney		0	0.00	0.00
	Legal Assistant		0	0.00	0.00
	Wages		0	0.00	270,400.00
10-21-512-102	LEGAL EXPENSE - OVERTIME	0.00	0.00	0.00	0.00
10-21-522-102	LEGAL EXPENSE - HEALTH INSURANCE	24,816.00	26,064.00	26,064.00	27,360.00
			24	1,140.00	27,360.00
10-21-523-102	LEGAL EXPENSE - RETIREMENT EXPENSE	55,861.45	56,135.00	57,000.00	60,316.00
	IMRF (15.94%)		0	0.00	43,100.00
	Social Security (6.2%)		0	0.00	13,295.00
	Medicare (1.45%)		0	0.00	3,921.00
10-21-530-102	LEGAL EXPENSE - CONTRACTUAL SERVICE	229,947.51-	232,420.00-	230,000.00-	232,420.00-
	Telephone Use		0	0.00	2,400.00
	Westlaw		12	2,000.00	24,000.00
	Law Library / Subscriptions		0	0.00	2,000.00
	Legal Dues		0	0.00	2,000.00
	Training		0	0.00	2,500.00
	Charges to Other Departments		12	0.00	265,320.00-
10-21-540-102	LEGAL EXPENSE - COMMODITIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	139,710.61	109,279.00	119,064.00	125,656.00
10-21-511-106	ADMINISTRATION-REGULAR SALARIES	377,254.09	363,000.00	348,800.00	353,800.00
	Village Manager		0	0.00	0.00
	Executive Secretary		0	0.00	0.00
	Assistant to the Village Manager		0	0.00	0.00
	Slaries & Sick Buy Back		0	0.00	353,800.00
10-21-512-106	ADMINISTRATION-OVERTIME SALARIES	1,269.12	1,000.00	500.00	1,000.00
	Overtime		0	0.00	1,000.00
10-21-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	120,961.22	70,900.00	80,000.00	73,300.00
	Newsletters		5	3,800.00	19,000.00
	Employee Recognition		0	0.00	12,500.00
	5G Leadership Program		3	1,200.00	3,600.00
	Recruitment & Promotion		0	0.00	0.00
	Advertisements, physicals, tests		6	2,000.00	12,000.00
	Postage & Phone		12	200.00	2,400.00
	Training		0	0.00	0.00
	Village Wide		0	0.00	10,000.00
	Manager's Staff		2	2,800.00	5,600.00
	Chamber & Rotary		0	0.00	1,200.00



BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	ICMA & ILCMA Dues		0	0.00	2,000.00
	Employee Tests		0	0.00	0.00
	Dept. of Transportation		0	0.00	3,500.00
	Omega Testing, Hearing, etc.		0	0.00	1,500.00
	Police and Fire Commission		0	0.00	0.00
	Police Entry Level Testing		0	0.00	0.00
	Fire Entry Level Testing		0	0.00	0.00
10-21-540-106	ADMINISTRATION-COMMODITIES	35,247.88	26,740.00	30,000.00	29,740.00
	Village stock		12	300.00	3,600.00
	Copy machine maint. & use		12	770.00	9,240.00
	Supplies		0	0.00	12,500.00
	Misc.		0	0.00	4,400.00
	PROGRAM SUBTOTAL	534,732.31	461,640.00	459,300.00	457,840.00
10-21-530-107	Tuition Reimbursement	0.00	20,000.00	5,000.00	20,000.00
	Village Wide Reimbursements		0	0.00	20,000.00
	TOTAL FOR CATEGORY: MANAGER'S OFFICE	674,442.92	590,919.00	583,364.00	603,496.00
----- GENERAL FUND: OPERATING EXPENSE: FINANCE DEPARTMENT -----					
10-22-511-106	ADMINISTRATION-REGULAR SALARIES	1,069,764.11	1,092,980.00	1,098,400.00	1,140,700.00
	Finance Director		1	0.00	0.00
	Assistant Director		1	0.00	0.00
	Purchasing Agent		1	0.00	0.00
	Benefits Manager		1	0.00	0.00
	Accountant		1	0.00	0.00
	Accounts Payable		2	0.00	0.00
	Secretary		1	0.00	0.00
	Utility Customer Service		2	0.00	0.00
	Part-Time		2	0.00	0.00
	Cashier		1	0.00	0.00
	Meter Readers		2	0.00	0.00
	Auto Allowance (Fin. Dir.)		12	540.00	6,480.00
	Wages		0	0.00	1,134,220.00
	(13 FT Employees + 2 PT)		0	0.00	0.00
10-22-512-106	ADMINISTRATION-OVERTIME SALARIES	23,352.04	24,000.00	24,000.00	24,000.00
	Overtime		0	0.00	24,000.00
10-22-521-106	ADMINISTRATION-WORKER'S COMPENSATION	24,000.00	24,000.00	24,000.00	24,000.00
	Worker's Compensation		12	2,000.00	24,000.00
10-22-522-106	ADMINISTRATION - HEALTH INSURANCE	198,528.00	208,512.00	208,512.00	218,880.00
	Finance Employees		13	13,680.00	177,840.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Manager Employees		3	13,680.00	41,040.00
10-22-523-106	ADMINISTRATION - RETIREMENT EXPENSE	328,851.56	304,910.00	316,000.00	320,537.00
	IMRF contributions (15.94%)		0	0.00	221,437.00
	FICA contributions (6.2%)		0	0.00	78,100.00
	Medicare contributions (1.45%)		0	0.00	21,000.00
	(Includes Manager Staff of 3)		0	0.00	0.00
10-22-524-106	LIABILITY INSURANCE	8,004.00	0.00	0.00	0.00
	Liability Funding		0	0.00	0.00
	(was \$8,004 in 2012)		0	0.00	0.00
10-22-530-106	ADMINISTRATION-CONTRACT SERVICES	160,247.08	178,458.00	170,000.00	181,864.00
	Computer Charges		12	5,270.00	63,240.00
	Audit		0	0.00	27,804.00
	Vehicle Sticker Service w/ postage		0	0.00	14,000.00
	Postage, copier machine, etc.		12	3,450.00	41,400.00
	Datamatic Reader Maintenance & Repairs		0	0.00	5,000.00
	Cell Phones (4)		12	310.00	3,720.00
	Bid notices, legal ads, Purchasing Supplies		0	0.00	5,500.00
	Treasurer's Report		0	0.00	1,200.00
	Budget Printing and Supplies		0	0.00	1,500.00
	Office Supplies, Publications, etc.		0	0.00	3,500.00
	Phones		0	0.00	3,600.00
	Property Appraisal (NEW ITEM 1 Yr. Cost)		0	0.00	10,000.00
	Insured Property Report		0	0.00	1,400.00
10-22-540-106	ADMINISTRATION-COMMODITIES	32,072.77	16,900.00	27,000.00	27,700.00
	Paper, Letterhead, Labels, Toner,		12	1,375.00	16,500.00
	Parking Permits, Decals		0	0.00	7,200.00
	Folders, File Folders, etc.		0	0.00	2,500.00
	Office Supplies and Repairs		12	125.00	1,500.00
10-22-550-106	ADMINISTRATION-VEHICLE	4,272.00	4,272.00	4,272.00	4,272.00
	Fleet Services (2 vehicles)		24	178.00	4,272.00
	PROGRAM SUBTOTAL	1,849,091.56	1,854,032.00	1,872,184.00	1,941,953.00
10-22-530-107	TRAINING-CONTRACTUAL SERVICES	3,674.14	5,200.00	4,800.00	5,200.00
	CPA membership / dues		0	0.00	350.00
	GFOA, IGFOA, IMTA, etc. memberships		0	0.00	900.00
	GFOA, CPA & Office training		0	0.00	3,950.00
	TOTAL FOR CATEGORY: FINANCE DEPARTMENT	1,852,765.70	1,859,232.00	1,876,984.00	1,947,153.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC SAFETY -----					
10-26-511-106	ADMINISTRATION - SALARIES REGULAR	491,572.39	563,394.00	579,169.00	591,643.00
	Chief of Police		1	143,429.00	143,429.00
	Deputy Chief of Police		1	132,054.00	132,054.00
	Commanders		2	122,044.00	244,088.00
	Administrative Specialist		1	72,072.00	72,072.00
10-26-512-106	ADMINISTRATION - SALARIES OVERTIME	0.00	0.00	0.00	0.00
10-26-515-106	ADMINISTRATION - SALARIES SICK CASHED IN	18,083.72	16,910.00	16,910.00	16,459.00
	Sick Leave Pay		1	0.00	16,459.00
10-26-521-106	ADMINISTRATION-WORKER'S COMPENSATION	39,999.96	40,000.00	40,000.00	40,000.00
	Worker's compensation		0	0.00	40,000.00
10-26-522-106	ADMINISTRATION-HEALTH INSURANCE	446,688.00	469,152.00	469,152.00	492,480.00
	Health Insurance		36	13,680.00	492,480.00
10-26-523-106	ADMINISTRATION-RETIREMENT EXPENSE	1,164,675.74	1,242,674.00	1,242,674.00	1,237,271.00
	F.I.C.A.		0	0.00	58,642.00
	I.M.R.F.		0	0.00	122,190.00
	Medicare		0	0.00	47,287.00
	Police Pension (27 Sworn, Tax Levy)		0	0.00	1,009,152.00
10-26-524-106	LIABILITY INSURANCE	64,876.00	30,000.00	30,000.00	30,000.00
	Liability Funding		0	0.00	0.00
	Police Professional Insurance		0	0.00	30,000.00
10-26-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	30,346.40	46,250.00	46,250.00	20,250.00
	Postage		0	0.00	2,250.00
	Lexipol and Other Inspectional Services		0	0.00	8,000.00
	Legal Expense		0	0.00	10,000.00
10-26-540-106	ADMINISTRATION-COMMODITIES	10,390.74	11,325.00	11,325.00	11,355.00
	Misc. Supplies		0	0.00	5,000.00
	Inspectional Services Supplies		0	0.00	1,000.00
	Uniforms - Allowance		5	0.00	4,355.00
	Uniforms - Promotions		0	0.00	1,000.00
	PROGRAM SUBTOTAL	2,266,632.95	2,419,705.00	2,435,480.00	2,439,458.00
10-26-511-107	TRAINING-SALARIES	10,444.79	8,175.00	9,975.00	8,675.00
	Fitness Incentives		0	0.00	3,800.00
	Firearms Incentives		27	125.00	3,375.00
	Field Training Officer Incentive		0	0.00	1,500.00
10-26-512-107	TRAINING-OVERTIME SALARIES	11,051.36	11,800.00	20,900.00	16,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Training Salaries		0	0.00	9,400.00
	Fitness Assessment OT		0	0.00	6,600.00
10-26-530-107	TRAINING-CONTRACTUAL SERVICES	38,257.03	42,625.00	42,625.00	42,139.00
	Training Tuition and Expenses		0	0.00	26,200.00
	NEMRT Memberships		27	90.00	2,430.00
	Professional Memberships		0	0.00	4,000.00
	Professional Conferences		0	0.00	5,000.00
	NIPSTA Memberships		27	167.00	4,509.00
10-26-540-107	TRAINING-COMMODITIES	12,950.82	36,125.00	25,000.00	36,125.00
	Range Supplies/Maintenance/Ammo		0	0.00	28,900.00
	Books/ Periodicals		0	0.00	1,025.00
	Films/ Videos		0	0.00	1,200.00
	Fitness Supplies/Maintenance		0	0.00	5,000.00
	PROGRAM SUBTOTAL	72,704.00	98,725.00	98,500.00	102,939.00
10-26-530-117	EMERGENCY 911 - CONTRACTUAL SERVICES	6,000.00	10,000.00	10,000.00	10,000.00
	Communications Equipment Maintenance		0	0.00	10,000.00
10-26-511-118	PUBLIC SERVICE OFFICERS - SALARIES REGULAR	173,258.63	198,276.00	206,166.00	209,796.00
	Community Service Officers		2	0.00	132,210.00
	Part-Time CSO / Crossing Guards		2	38,793.00	77,586.00
10-26-512-118	PUBLIC SERVICE OFFICERS - SALARIES OVERTIME	2,576.57	1,000.00	600.00	600.00
	CSO Operational OT		0	0.00	600.00
10-26-515-118	PUBLIC SERVICE OFFICERS - SALARIES SICK CASHE	0.00	0.00	0.00	0.00
10-26-516-118	PUBLIC SERVICE OFFICERS - SALARIES HOLIDAY	0.00	0.00	0.00	0.00
10-26-530-118	PUBLIC SAFETY OFFICERS-CONTRACTUAL SERVICES	44,348.54	50,990.00	48,000.00	50,990.00
	Animal Control Expenses		0	0.00	2,000.00
	Parking Ticket Computer Maintenance		0	0.00	1,500.00
	Postage		0	0.00	1,750.00
	Parking Ticket Printing		0	0.00	1,500.00
	Finance Assessed Computer Charges		0	0.00	44,240.00
10-26-540-118	PUBLIC SAFETY OFFICERS-COMMODITIES	2,122.80	9,090.00	9,090.00	9,180.00
	Supplies		0	0.00	1,500.00
	Uniforms Allowance		4	0.00	2,080.00
	Parking Permit Tags		0	0.00	5,600.00
	PROGRAM SUBTOTAL	222,306.54	259,356.00	263,856.00	270,566.00
10-26-511-119	GENERAL & CRIMINAL RECORDS - SALARIES REGULAR	208,458.62	148,226.00	153,842.00	156,546.00
	Records & Communications Supervisor		1	84,448.00	84,448.00
	Records Clerk		1	72,098.00	72,098.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-26-512-119	GENERAL & CRIMINAL RECORDS - SALARIES OVERTIM Overtime Pay	6,912.55	6,200.00 0	5,500.00 0.00	5,500.00 5,500.00
10-26-515-119	GENERAL & CRIMINAL RECORDS - SALARIES SICK CA Sick Leave Cash-in	0.00	0.00 0	0.00 0.00	0.00 0.00
10-26-516-119	GENERAL & CRIMINAL RECORDS - SALARIES HOLIDAY Holiday Pay	1,968.77	1,913.00 1	1,913.00 0.00	1,961.00 1,961.00
10-26-530-119	GENERAL & CRIMINAL RECORDS-CONTRACT SERVICES Finance Assessed Computer Charges Copier Rental Records Management System (PIMS) Portable Data Terminal Comm. Charges Computer Network Maintenance (Prescient)	106,169.09	112,590.00 0 0 0 13 0	112,590.00 0.00 0.00 0.00 550.00 0.00	112,140.00 60,850.00 11,000.00 3,000.00 7,150.00 30,140.00
10-26-540-119	GENERAL & CRIMINAL RECORDS-COMMODITIES Printing Expenses Copier/Printer Supplies Paper Misc. Supplies Records Uniforms Allowance Recovered Property and Evidence Supplies  PROGRAM SUBTOTAL	24,934.11	19,140.00 0 0 0 0 2 0	19,140.00 0.00 0.00 0.00 0.00 0.00 0.00	19,140.00 5,000.00 6,000.00 2,000.00 4,000.00 1,140.00 1,000.00  292,985.00
10-26-530-120	IDENTIFICATION RECORDS-CONTRACT SERVICES Livescan Service	0.00	0.00 0	0.00 0.00	0.00 0.00
10-26-540-120	IDENTIFICATION RECORDS-COMMODITIES No longer used  PROGRAM SUBTOTAL	4,801.21	0.00 0	0.00 0.00	0.00 0.00
10-26-511-121	COMMUNICATIONS - SALARIES REGULAR Communications Officers (Full-Time) Communications Officers (Part-Time)	334,395.26	314,028.00 4 2	322,444.00 0.00 0.00	328,151.00 282,308.00 45,843.00
10-26-512-121	COMMUNICATIONS - SALARIES OVERTIME Overtime for communications	15,508.91	13,000.00 0	17,000.00 0.00	13,000.00 13,000.00
10-26-515-121	COMMUNICATIONS - SALARIES SICK CASHED IN Sick Pay Cash-in	1,421.86	4,783.00 0	4,783.00 0.00	0.00 0.00
10-26-516-121	COMMUNICATIONS - SALARY HOLIDAY Holiday Pay	9,677.38	7,652.00 4	7,652.00 1,961.00	7,844.00 7,844.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-26-530-121	COMMUNICATIONS-CONTRACTUAL SERVICES	161,469.49	121,700.00	121,700.00	121,700.00
	Radio Maintenance		0	0.00	5,000.00
	Telephone Charges		0	0.00	50,000.00
	NORCOM Assessment		0	0.00	3,000.00
	NORCOM Consultant		0	0.00	1,400.00
	NORCOM Line Charges		0	0.00	12,800.00
	Cellular Service		0	0.00	20,000.00
	Code Red System		0	0.00	4,500.00
	CAD Maintenance (New World)		0	0.00	25,000.00
10-26-540-121	COMMUNICATIONS-COMMODITIES	53,830.92	57,620.00	57,620.00	57,080.00
	Misc. Supplies for communications		0	0.00	2,000.00
	Communications Officer Uniform Allowance		6	0.00	2,580.00
	Batteries / UPS Supplies		0	0.00	2,500.00
	* E-Ticketing System		0	0.00	0.00
	* PC Workstations / IT Systems		0	0.00	10,000.00
	* CAD / RMS Upgrades		0	0.00	10,000.00
	* Mobile Data Terminals		0	0.00	20,000.00
	* WPD Computer Server		0	0.00	10,000.00
	PROGRAM SUBTOTAL	576,303.82	518,783.00	531,199.00	527,775.00
10-26-530-122	DETENTION & CUSTODY OF PRISONERS-CONTRACT SER	167.00	1,000.00	1,000.00	1,000.00
	Prisoner Services		0	0.00	1,000.00
10-26-540-122	DETENTION & CUSTODY OF PRISONERS-COMMODITIES	352.84	1,500.00	1,500.00	7,000.00
	Prisoner Food		0	0.00	500.00
	Detention Supplies		0	0.00	500.00
	Breathalyzer Replacement		0	0.00	6,000.00
	PROGRAM SUBTOTAL	519.84	2,500.00	2,500.00	8,000.00
10-26-511-123	INVESTIGATIONS - SALARY REGULAR	217,725.06	245,176.00	254,380.00	259,052.00
	Investigators		2	86,632.00	173,264.00
	New Trier Liaison Officer		1	84,188.00	84,188.00
	Investigations Stipend		2	800.00	1,600.00
10-26-512-123	INVESTIGATIONS - SALARIES OVERTIME	51,735.87	49,900.00	49,900.00	49,900.00
	Overtime (Investigations)		0	0.00	25,200.00
	Overtime (Court)		0	0.00	18,700.00
	Overtime (Prisoner Watch)		0	0.00	6,000.00
10-26-515-123	INVESTIGATIONS - SALARIES SICK CASHED IN	0.00	0.00	0.00	6,248.00
	Sick Pay Cash-in		0	0.00	6,248.00
10-26-516-123	INVESTIGATIONS - SALARIES HOLIDAY	4,643.13	4,734.00	4,734.00	4,851.00
	Holiday Pay		3	1,617.00	4,851.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-26-530-123	INVESTIGATIONS-CONTRACTUAL SERVICES	24,512.81	32,700.00	28,700.00	32,700.00
	Crime Lab/AFIS Fee		0	0.00	19,000.00
	Crime Lab Building Maintenance Fund		0	0.00	3,000.00
	Background & Investigation Services		0	0.00	8,700.00
	Medical Exams/Mortuary Services		0	0.00	2,000.00
10-26-540-123	INVESTIGATIONS-COMMODITIES	6,510.73	28,760.00	28,760.00	13,760.00
	Investigation Supplies		0	0.00	3,000.00
	Crime Prevention Supplies		0	0.00	4,000.00
	Community Relations Supplies		0	0.00	4,000.00
	Clothing Allowance		3	920.00	2,760.00
	PROGRAM SUBTOTAL	305,127.60	361,270.00	366,474.00	366,511.00
10-26-511-124	UNIFORMED PATROL - SALARIES REGULAR	1,602,768.02	1,635,107.00	1,653,860.00	1,717,586.00
	Sergeants		5	104,338.00	521,690.00
	Patrol Officers		15	0.00	1,195,896.00
10-26-512-124	UNIFORMED PATROL - SALARIES OVERTIME	201,287.87	114,200.00	149,200.00	115,300.00
	Overtime Pay		0	0.00	115,300.00
10-26-515-124	UNIFORMED PATROL - SALARIES SICK CASHED IN	9,808.70	28,694.00	28,694.00	25,000.00
	Sick Leave Cashed In		1	0.00	25,000.00
10-26-516-124	UNIFORMED PATROL - SALARIE HOLIDAY	36,972.78	37,525.00	37,525.00	38,455.00
	Holiday Pay Patrol Officers		15	1,617.00	24,255.00
	Holiday Pay Sergeants		5	2,840.00	14,200.00
10-26-530-124	UNIFORMED PATROL-CONTRACTUAL SERVICES	2,766.90	5,400.00	5,400.00	5,400.00
	Towing Costs		0	0.00	1,500.00
	Radar Maintenance		0	0.00	1,500.00
	AED Maintenance		0	0.00	1,200.00
	Squad Video System Maintenance		0	0.00	1,200.00
10-26-540-124	UNIFORM PATROL-COMMODITIES	49,768.85	64,450.00	72,450.00	96,850.00
	Supplies and Equipment		0	0.00	5,000.00
	Uniforms for New Officers (attrition)		1	4,000.00	4,000.00
	Uniform Patches		0	0.00	1,200.00
	Traffic Safety Program		0	0.00	1,500.00
	Evidence Supplies		0	0.00	4,000.00
	Uniform Allowance Patrol Officers		15	770.00	11,550.00
	Uniform Allowance Sergeants		5	820.00	4,100.00
	* EMD Devices		0	0.00	25,000.00
	Radar Equipment Replacements		0	0.00	3,500.00
	MVRS Equipment Replacements		0	0.00	15,000.00
	* Rifle Replacement		0	0.00	22,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	1,903,373.12	1,885,376.00	1,947,129.00	1,998,591.00
10-26-511-125	SCHOOL CROSSING GUARD-REGULAR SALARIES	0.00	0.00	0.00	0.00
	Crossing Guards move to 1026511118		0	0.00	0.00
10-26-540-125	SCHOOL CROSSING PROTECTION-COMMODITIES	0.00	500.00	500.00	500.00
	Supplies		0	0.00	500.00
	PROGRAM SUBTOTAL	0.00	500.00	500.00	500.00
10-26-530-126	EMERGENCY MANAGEMENT-CONTRACT SERVICES	8,680.00	9,600.00	9,600.00	9,600.00
	NORTAF Major Crimes Task Forces		0	0.00	4,000.00
	NIPAS Membership Fee		0	0.00	400.00
	NIPAS Mobile Field Force		0	0.00	800.00
	NIPAS Emergency Services Team		0	0.00	3,300.00
	ILEAS Membership		0	0.00	100.00
	NORTAF Major Crash Inv. Team		0	0.00	1,000.00
10-26-540-126	EMERGENCY MANAGEMENT-COMMODITIES	3,347.00	16,000.00	12,000.00	4,000.00
	Misc. Supplies		0	0.00	1,000.00
	NIPAS Supplies		0	0.00	3,000.00
	PROGRAM SUBTOTAL	12,027.00	25,600.00	21,600.00	13,600.00
10-26-530-127	POLICE VEHICLES-CONTRACTUAL SERVICES	2,603.97	3,000.00	3,000.00	0.00
	Motorcycle Lease		0	0.00	0.00
10-26-540-127	POLICE VEHICLES-COMMODITIES	2,375.76	4,500.00	4,500.00	4,500.00
	Squad Equipment Repairs		0	0.00	2,500.00
	Misc. Supplies		0	0.00	2,000.00
10-26-550-127	PATROL VEHICLES-VEHICLE EXPENSE	194,787.98	249,052.00	249,052.00	255,871.00
	Vehicle Rental		0	0.00	500.00
	Equipment Installation and Repair		0	0.00	10,000.00
	Fleet Services Fund Assessment		0	0.00	151,371.00
	Vehicle Cleaning/Decontamination		0	0.00	4,000.00
	* Squad Fleet Replacement		3	0.00	90,000.00
	PROGRAM SUBTOTAL	199,767.71	256,552.00	256,552.00	260,371.00
10-26-530-128	SOCIAL WORK-CONTRACTUAL SERVICES	46,774.66	42,000.00	42,000.00	42,000.00
	Social Worker Consultant		0	0.00	42,000.00
10-26-530-129	STATION MAINTENANCE-CONTRACT SERVICES	109,082.96	147,154.00	147,154.00	172,154.00
	Misc. Labor		0	0.00	10,000.00
	Building/Fire Insurance		0	0.00	8,600.00
	Water& Electric Fees		0	0.00	44,554.00



BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Custodial Contract		0	0.00	29,200.00
	Maintenance repairs		0	0.00	10,000.00
	Laundry/Floor Mats		0	0.00	4,800.00
	* HVAC System R&R		0	0.00	20,000.00
	* Landscaping		0	0.00	20,000.00
	* PD Parking Lot Rehab		0	0.00	15,000.00
	* Door Access System		0	0.00	10,000.00
10-26-540-129	STATION MAINTENANCE-COMMODITIES	889.86	6,000.00	6,000.00	6,000.00
	Misc. Supplies		0	0.00	3,000.00
	Janitor Supplies		0	0.00	3,000.00
	PROGRAM SUBTOTAL	109,972.82	153,154.00	153,154.00	178,154.00
10-26-530-130	SAFETY-CONTRACTUAL SERVICES	6,610.95	7,020.00	7,020.00	6,200.00
	Fitness Exams		0	0.00	4,000.00
	Hepatitis Innoculations		2	0.00	550.00
	Random D&A Testing		0	0.00	1,650.00
10-26-540-130	SAFETY-COMMODITIES	3,496.30	19,000.00	16,000.00	5,500.00
	Blood Borne Pathogen Supplies		0	0.00	4,000.00
	* Ballistic Vests		0	0.00	1,500.00
	PROGRAM SUBTOTAL	10,107.25	26,020.00	23,020.00	11,700.00
10-26-511-131	COMMUNITY SERVICE-REGULAR SALARIES	0.00	0.00	0.00	0.00
10-26-512-131	COMMUNITY SERVICE-OVERTIME SALARIES	30,114.90-	0.00	0.00	0.00
	Special Detail Overtime and Reimbursement		0	0.00	0.00
10-26-540-131	COMMUNITY SERVICE-COMMODITIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	30,114.90-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC SAFETY	6,054,746.76	6,347,610.00	6,444,949.00	6,525,452.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: FIRE SAFETY -----					
10-28-511-106	ADMINISTRATION-SALARIES REGULAR	322,664.67	311,365.00	325,962.00	334,572.00
	Fire Chief		1	0.00	142,822.00
	Deputy Chief		1	0.00	133,046.00
	Administrative Assistant		1	0.00	58,704.00
10-28-515-106	ADMINISTRATION-SALARIES SICK CASHED IN	26,766.94	0.00	0.00	0.00
	Sick Time Cashed In		0	0.00	0.00
10-28-522-106	ADMINISTRATION-HEALTH INSURANCE	37,224.00	26,064.00	26,064.00	27,360.00
	Health Insurance		2	13,680.00	27,360.00
10-28-523-106	ADMINISTRATION-RETIREMENT EXPENSE	25,354.84	15,572.00	15,572.00	17,675.00
	FICA, IMRF, Medicare (Adm. Assistant)		1	0.00	13,675.00
	FICA, Medicare- Chief & DC		1	0.00	4,000.00
10-28-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	39,558.95	97,452.00	64,452.00	64,232.00
	Postage		0	0.00	750.00
	Finance Department Charges		0	0.00	29,102.00
	Copier Rental		0	0.00	4,080.00
	Copier Maintenance		0	0.00	0.00
	Membership dues		0	0.00	800.00
	Legal Expense		0	0.00	5,000.00
	Annual Support Firehouse Computer		0	0.00	3,100.00
	Radio Alarm System Primary & BU Lines		0	0.00	3,800.00
	Radio Alarm System Maint, Install, Software		0	0.00	14,000.00
	Firemedic Testing Process (Once @ 2 years)		0	0.00	0.00
	Remote Access Mapping Software Support		0	0.00	2,100.00
	Maintenance of Warning Sirens(Moved From EM)		0	0.00	1,500.00
10-28-540-106	ADMINISTRATION-COMMODITIES	16,161.54	36,500.00	25,500.00	17,000.00
	Administrative office supplies		0	0.00	3,500.00
	Sundry		0	0.00	1,000.00
	Computer Equipment		0	0.00	10,000.00
	Radio Alarm System Tran. Units-Supply ok 2013		0	1,100.00	0.00
	Emergency Management Supplies (Moved from EM)		0	0.00	2,500.00
10-28-550-106	ADMINISTRATION-VEHICLE	21.65	35,700.00	28,500.00	700.00
	Misc. Parts and Supplies		0	0.00	700.00
	PROGRAM SUBTOTAL	467,752.59	522,653.00	486,050.00	461,539.00
10-28-512-107	TRAINING-SALARIES OVERTIME	21,694.02	36,200.00	36,200.00	34,000.00
	Firefighting (Adv. FF Classes)		0	0.00	0.00
	Hazmat		0	0.00	2,500.00
	SCUBA		0	0.00	4,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Rescue		0	0.00	7,500.00
	Investigations		0	0.00	2,000.00
	Public Education		0	0.00	1,200.00
	Conferences and Seminars		0	0.00	1,700.00
	Committee and Task Force Meetings		0	0.00	1,500.00
	Officer Development (FOIII Classes,etc)		0	0.00	10,000.00
	CPR Public Education		0	0.00	0.00
	FAE		2	1,800.00	3,600.00
10-28-530-107	TRAINING-CONTRACTUAL SERVICES	22,763.49	26,800.00	26,800.00	30,234.00
	Firefighting		0	0.00	2,000.00
	Hazmat		0	0.00	1,100.00
	SCUBA		0	0.00	700.00
	Rescue		0	0.00	1,600.00
	Investigations		0	0.00	800.00
	Public Education		0	0.00	1,200.00
	Conferences and Seminars		0	0.00	2,500.00
	Officer Development (FOIII Classes, Etc.)		0	0.00	7,500.00
	MABAS-NIPSTA (Spring & Fall Drills)		0	0.00	2,700.00
	Recruit Training		0	4,000.00	0.00
	CPR Public Education		0	0.00	250.00
	FAE Classes		2	400.00	800.00
	Emergency Management Classes (moved from EM)		0	0.00	1,500.00
	NIPSTA Annual Dues 24*\$166 per Sworn FF/PM		24	166.00	3,984.00
	Training Tower Utilities (Internal Fund)		0	0.00	300.00
	Advanced FO Certification - DC Ripka		1	3,300.00	3,300.00
10-28-540-107	TRAINING-COMMODITIES	2,548.90	5,500.00	5,500.00	5,500.00
	Books, Manuals References & Periodicals		0	0.00	1,200.00
	Audio/Vidio Maintenance and Supplies		0	0.00	2,000.00
	Training Supplies ie Foam, Smoke, etc.		0	0.00	2,300.00
	PROGRAM SUBTOTAL	47,006.41	68,500.00	68,500.00	69,734.00
10-28-530-121	COMMUNICATIONS-CONTRACTUAL SERVICES	148,366.94	149,300.00	149,300.00	147,300.00
	Maintenance of radio equipment		0	0.00	2,000.00
	AT&T Service		0	0.00	3,000.00
	Long Distance Service		0	0.00	400.00
	Nextel (Vehicle MDC's)		0	0.00	3,900.00
	Village Telephone Service Chg.		0	0.00	2,700.00
	Cellular Phone		0	0.00	3,500.00
	Pager Rental		0	0.00	1,200.00
	Red Center		0	0.00	130,600.00
10-28-540-121	COMMUNICATIONS-COMMODITIES	37,106.47	5,100.00	5,100.00	5,100.00
	Radio repair parts		0	0.00	1,000.00
	Portable Radio Batteries		0	0.00	1,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Battery rack chargers		1	600.00	600.00
	Portable radios		0	0.00	2,500.00
	PROGRAM SUBTOTAL	185,473.41	154,400.00	154,400.00	152,400.00
10-28-512-126	EMERGENCY MANAGEMENT-SALARIES OVERTIME	0.00	500.00	500.00	0.00
10-28-530-126	EMERGENCY MANAGEMENT-CONTRACT SERVICES	0.00	3,000.00	3,000.00	0.00
	Maintenance of Warning Sirens (Moved 530-126)		0	0.00	0.00
	Disaster Management Workshop (Moved 530)		0	0.00	0.00
10-28-540-126	EMERGENCY MANGEMENT-COMMODITIES	185.50	3,000.00	3,000.00	0.00
	Commodities-EOC supplies (moved to 540-106)		1	0.00	0.00
	PROGRAM SUBTOTAL	185.50	6,500.00	6,500.00	0.00
10-28-530-129	STATION MAINTENANCE-CONTRACTUAL SERVICE	69,698.63	95,300.00	95,300.00	83,300.00
	Utilities		0	0.00	27,000.00
	Structural Maintenance & Repairs		0	0.00	12,000.00
	Interior Maintenance		0	0.00	10,000.00
	Exterior Maintenance		0	0.00	5,500.00
	Systems Maintenance		0	0.00	12,000.00
	Insurance		0	0.00	5,800.00
	Fitness equipment preventative split w/PD		0	0.00	1,000.00
	Training tower		0	0.00	10,000.00
	Replace Failing AC/Heat Rooftop Unit(Done)		0	0.00	0.00
10-28-540-129	STATION MAINTENANCE-COMMODITIES	12,253.03	8,100.00	8,100.00	8,100.00
	Interior Maintenance Supplies		0	0.00	3,000.00
	Systems Maintenance Supplies		0	0.00	1,000.00
	Household Supplies		0	0.00	3,600.00
	Repair Exercise equipment/shared cost w/PD		0	0.00	500.00
	PROGRAM SUBTOTAL	81,951.66	103,400.00	103,400.00	91,400.00
10-28-540-130	FOREIGN FIRE TAX	70,250.27	60,000.00	60,000.00	75,000.00
	Foreign Fire Insurance Board Expenses		0	0.00	75,000.00
10-28-511-131	COMMUNITY SERVICE, REGULAR SALARIES	590.18-	0.00	0.00	0.00
10-28-512-131	COMMUNITY SERVICE-OVERTIME SALARIES	0.03	3,000.00	3,000.00	3,000.00
	Village Employee Training-CPR/1st Aid		0	0.00	3,000.00
10-28-530-131	COMMUNITY SERVICE-CONTRACTUAL SERVICE	25.00	500.00	500.00	500.00
	Certification-CPR Instructors		0	0.00	500.00
10-28-540-131	COMMUNITY SERVICE-COMMODITIES	0.00	450.00	450.00	450.00
	Training Manuals, supplies & STP updates		0	0.00	450.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	565.15-	3,950.00	3,950.00	3,950.00
10-28-511-132	LIFE SAFETY/FIRE PREVENTION-REGULAR SALARIES	25,013.11	40,950.00	40,950.00	44,500.00
	Part-time Fire Inspectors (2)		0	0.00	38,000.00
	Hydrant Inspection Program		0	0.00	6,500.00
10-28-512-132	LIFE SAFETY-SALARIES OVERTIME	2,267.64	3,900.00	3,900.00	3,900.00
	CPR Overtime		0	0.00	1,200.00
	Public Education Overtime		0	0.00	2,700.00
10-28-530-132	LIFE SAFETY-CONTRACTUAL SERVICES	0.00	1,700.00	2,076.00	1,700.00
	NFPA Code Annual Fee		0	0.00	950.00
	Mannequin Repairs		0	0.00	200.00
	Rental of Equipment		0	0.00	250.00
	NFPA Subscription		0	0.00	300.00
10-28-540-132	LIFE SAFETY-COMMODITIES	5,160.92	6,950.00	6,950.00	6,950.00
	Fire Prevention Supplies		0	0.00	1,000.00
	Public Education Supplies		0	0.00	5,500.00
	CPR & First Aid Training		0	0.00	450.00
	PROGRAM SUBTOTAL	32,441.67	53,500.00	53,876.00	57,050.00
10-28-511-133	FIREFIGHTING - SALARIES REGULAR	1,477,627.54	1,555,003.00	1,645,456.00	1,689,187.00
	Firemedics		0	0.00	966,792.00
	Lieutenants		0	0.00	393,022.00
	Captain		0	0.00	329,373.00
			1	0.00	0.00
10-28-512-133	FIREFIGHTING - SALARIES OVERTIME	29,307.86	45,255.00	45,255.00	45,255.00
	Firefighting Overtime		0	0.00	39,655.00
	Safety Meetings		0	0.00	1,600.00
	Quarterly Officer staff meetings		0	0.00	4,000.00
10-28-514-133	FIREFIGHTING-SALARIES SICK	99,312.87	89,000.00	89,000.00	89,000.00
	Sick Overtime		0	0.00	42,000.00
	Minimum staffing (double up shifts)		0	0.00	35,000.00
	Officer Acting Pay		0	0.00	12,000.00
10-28-515-133	FIREFIGHTING-SALARIES SICK CASHED IN	19,000.77	5,988.00	5,998.00	0.00
10-28-516-133	FIREFIGHTING - SALARIES HOLIDAY	55,949.55	53,612.00	53,695.00	58,211.00
	Holidays-eliminated see acct 511133		0	0.00	0.00
	Holiday Pay		0	0.00	58,211.00
10-28-521-133	FIREFIGHTING-WORKER'S COMPENSATION	48,000.00	48,000.00	48,000.00	48,000.00
	Firefighter Workers Compensation		0	0.00	48,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-28-522-133	FIREFIGHTING-HEALTH INSURANCE	244,452.00	258,358.00	258,358.00	270,670.00
	Hospitalization		19	13,680.00	259,920.00
	Firefighter Medical Physicals		0	0.00	10,000.00
	Drug & Alcohol Testing		0	0.00	750.00
10-28-523-133	FIREFIGHTING-RETIREMENT EXPENSE	969,863.37	1,135,524.00	1,135,524.00	1,216,111.00
	Medicare		0	0.00	25,080.00
	Firefighter Retirement (Tax Levy)		0	0.00	1,191,031.00
10-28-524-133	FIREFIGHTING-PERSONNEL LIABILITY	18,000.00	0.00	0.00	0.00
	Liability Funding (Credit this yr from Acct)		0	0.00	0.00
10-28-530-133	FIRE FIGHTING-CONTRACTUAL SERVICES	10,645.11	44,945.00	44,945.00	46,845.00
	Ladder Safety Tests		0	0.00	2,500.00
	Equipment Preventative Maintenance		0	0.00	4,500.00
	Vehicle Contracted Maintenance		0	0.00	20,000.00
	MABAS Assessment (5k Local & 250 ILMABAS)		0	0.00	5,500.00
	SCUBA- regulators,tanks,equipment		0	0.00	1,450.00
	SCBA- fit tests, tank hydro's & flow test		0	0.00	3,050.00
	Breathing air compressor- qtrly,annual,repair		0	0.00	1,845.00
	Engine pump tests		0	0.00	3,500.00
	Fire Extinguisher Service		0	0.00	1,500.00
	Extrication Tool Service		0	0.00	1,000.00
	Annual Air Pack Flow Testing & Inspection		0	0.00	1,500.00
	SCUBA Dry Suit Repairs		0	0.00	500.00
10-28-540-133	FIRE FIGHTING-COMMODITIES	31,782.75	52,350.00	52,350.00	53,350.00
	Firefighter Safety Clothing and Equipment		0	0.00	10,000.00
	Uniforms		0	0.00	10,000.00
	Firefighting Tools, Equipment & Supplies		0	0.00	9,000.00
	Rescue Tools & Equipment		0	0.00	0.00
	Power Equipment Maintenance & Repairs		0	0.00	1,200.00
	SCUBA & SCBA Maintenance & Repairs		0	0.00	2,000.00
	Mechanics Tools, Equipment & Supplies		0	0.00	1,000.00
	Hazmat Tools, Equipment and Supplies		0	0.00	1,000.00
	Hydrant Testing Supplies		0	0.00	2,000.00
	New diver- drysuit,BC,Fins,gloves		0	0.00	0.00
	Scheduled replacement dive equipment		0	0.00	0.00
	Uniform maintenance stipend per contract		22	325.00	7,150.00
	Fire Hose replacements		0	0.00	7,500.00
	Chlorine Monitors for Eng. & Truck		0	0.00	2,500.00
10-28-550-133	FIRE FIGHTING-VEHICLE	74,531.49	58,496.00	58,496.00	60,959.00
	Village Yards Vehicle Maintenance		0	0.00	55,959.00
	Misc. Repair Parts		0	0.00	5,000.00
	[AUP		0	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	3,078,473.31	3,346,531.00	3,437,077.00	3,577,588.00
10-28-511-134	AMBULANCE-SALARIES REGULAR Salaries	242,552.11	246,114.00 0	261,159.00 0.00	259,950.00 259,950.00
10-28-512-134	AMBULANCE-SALARIES OVERTIME Emergency Call Back Paramedic and EMT training	29,338.88	21,200.00 0 0	21,200.00 0.00 18,000.00	3,200.00 3,200.00 0.00
10-28-514-134	AMBULANCE-SALARIES SICK Double Up Days Sick Overtime	23,404.26	24,600.00 0 0	24,600.00 0.00 0.00	24,600.00 6,000.00 18,600.00
10-28-515-134	AMBULANCE-SALARIES SICK CASHED IN Sick Cashed (Dieterich)	0.00	3,413.00 0	3,413.00 0.00	2,382.00 2,382.00
10-28-516-134	AMBULANCE-SALARIES HOLIDAY Holiday Pay	8,661.33	8,662.00 0	8,662.00 0.00	9,081.00 9,081.00
10-28-522-134	AMBULANCE-HEALTH INSURANCE Health Insurance	37,224.00	39,096.00 3	39,096.00 13,680.00	41,040.00 41,040.00
10-28-524-134	AMBULANCE-PERSONNEL LIABILITY Paramedic Malpractice Insurance	7,403.00	12,000.00 0	12,000.00 0.00	12,000.00 12,000.00
10-28-530-134	AMBULANCE SERVICE-CONTRACTUAL SERVICES Paramedic School Paramedic Equipment Maintenance incl.MRL Ambulance Billing Uncollectables Paramedic Continuing education/Annual Fee EMT School EMS training courses EMS computer reporting system Miscellaneous equipment repairs	11,998.73	27,930.00 0 0 0 0 0 0 0	27,930.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	24,630.00 0.00 0.00 16,000.00 5,350.00 0.00 1,800.00 880.00 600.00
10-28-540-134	AMBULANCE SERVICE-COMMODITIES Medical Supplies Disposable Medical Supplies(Oxygen & drugs) Medical Equipment Maintenance/Replacement Medical Training Equipment Ambulance cot maintenance and supplies Infectious control AED Units for Staff Cars	3,433.61	13,400.00 0 0 0 0 0 0	13,400.00 0.00 0.00 0.00 0.00 0.00 0.00	10,950.00 800.00 1,400.00 5,700.00 1,850.00 700.00 500.00 0.00
10-28-550-134	AMBULANCE SERVICE-VEHICLE Misc. Parts and Supplies	791.94	1,000.00 0	1,000.00 0.00	1,000.00 1,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012 ***** ACTUAL	FY 2013 ***** BUDGET UNITS	FY 2013 ***** ESTIMATED UNIT PRICE	FY 2014 ***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	364,807.86	397,415.00	412,460.00	388,833.00
	TOTAL FOR CATEGORY: FIRE SAFETY	4,327,777.53	4,716,849.00	4,786,213.00	4,877,494.00



BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: COMMUNITY DEVELOPMENT -----					
10-29-511-135	COMMUNITY DEVELOPMENT, REG SALARIES	813,254.70	829,940.00	780,400.00	854,170.00
	Regular Salaries		0	0.00	828,250.00
	Director Auto Allowance		0	0.00	3,240.00
	Assistant Director Auto Allowance		0	0.00	3,240.00
	Electrical Inspector Auto Allowance		0	0.00	6,480.00
	Plumbing Inspector Auto Allowance		0	0.00	6,480.00
	Code Enf. Inspector Auto Allowance		0	0.00	6,480.00
10-29-512-135	COMMUNITY DEVELOPMENT, OVERTIME	0.00	0.00	0.00	0.00
	Overtime		0	0.00	0.00
10-29-521-135	COMMUNITY DEVELOPMENT-WORKER'S COMPENSATION	12,000.00	12,000.00	12,000.00	12,000.00
	Worker's compensation charges		12	1,000.00	12,000.00
10-29-522-135	COMMUNITY DEVELOPMENT - HEALTH INSURANCE	124,080.00	130,400.00	130,400.00	136,800.00
	Health Insurance		10	13,680.00	136,800.00
10-29-523-135	COMMUNITY DEVELOPMENT - RETIREMENT EXPENSE	174,437.92	174,610.00	170,000.00	191,820.00
	IMRF		0	0.00	129,520.00
	Social Security		0	0.00	50,500.00
	Medicare		0	0.00	11,800.00
10-29-524-135	LIABILITY INSURANCE	6,996.00	0.00	0.00	0.00
	Liability Funding		0	0.00	0.00
10-29-530-135	COMMUNITY DEVELOPMENT-CONTRACTUAL SERVICES	369,074.90	379,200.00	381,500.00	387,700.00
	Legal		0	0.00	244,500.00
	Computer charges / network support		0	0.00	32,000.00
	Recording Secretary		0	0.00	9,000.00
	Communications (office / mobile)		0	0.00	9,000.00
	Plan Review (3rd party)		0	0.00	18,000.00
	Copier, printer, scanner		0	0.00	11,000.00
	Legal notices, recording fees		0	0.00	2,000.00
	Licenses, certifications, & memberships		0	0.00	10,000.00
	Postage		0	0.00	4,000.00
	Continuing Education		0	0.00	6,000.00
	Uniforms		0	0.00	1,200.00
	Consultants		0	0.00	41,000.00
	Residential Design Guidelines		0	0.00	0.00
	Historic Preservation		0	0.00	0.00
	Affordable Housing		0	0.00	0.00
10-29-540-135	COMMUNITY DEVELOPMENT-COMMODITIES	7,790.74	12,350.00	10,300.00	11,100.00
	Printing		0	0.00	3,900.00
	Supplies, equipment		0	0.00	6,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		ACTUAL	BUDGET	ESTIMATED	BUDGET
			UNITS	UNIT PRICE	UNIT AMOUNT
	Code books, maps		0	0.00	600.00
	Subscriptions		0	0.00	600.00
10-29-550-135	COMMUNITY DEVELOPMENT-VEHICLE	1,416.04	1,750.00	1,750.00	2,150.00
	Milage, parking, train		0	0.00	150.00
	Staff car		0	0.00	2,000.00
	PROGRAM SUBTOTAL	1,509,050.30	1,540,250.00	1,486,350.00	1,595,740.00
	TOTAL FOR CATEGORY: COMMUNITY DEVELOPMENT	1,509,050.30	1,540,250.00	1,486,350.00	1,595,740.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC WORKS -----					
10-30-511-106	ADMINISTRATION-REGULAR SALARIES	322,869.02	346,323.00	282,137.00	362,047.00
	P.W. Director		0	0.00	0.00
	Superintendent of Operations		0	0.00	0.00
	Secretary (50% Allocated to W&E)		0	0.00	0.00
	Assistant PW Director		0	0.00	0.00
	Total Wages (10% Allocated to Sewer Fund)		0	0.00	362,047.00
10-30-512-106	ADMINISTRATION-OVERTIME SALARIES	1,329.00	2,000.00	1,500.00	2,000.00
	Program Overtime		0	0.00	2,000.00
10-30-521-106	ADMINISTRATION-WORKER'S COMPENSATION	99,999.96	100,000.00	100,000.00	100,000.00
	Workers' Compensation Premium		0	0.00	100,000.00
10-30-522-106	ADMINISTRATION-HEALTH INSURANCE	217,140.00	228,060.00	228,060.00	239,400.00
	17.5 FTE * \$1140 / mo. * 12 months		0	0.00	239,400.00
10-30-523-106	ADMINISTRATION-RETIREMENT EXPENSE	349,493.61	372,003.00	324,936.00	360,801.00
	FICA 6.2%		0	0.00	94,827.00
	Medicare 1.45%		0	0.00	22,177.00
	IMRF 15.94%		0	0.00	243,797.00
10-30-524-106	LIABILITY INSURANCE	18,000.00	0.00	0.00	0.00
	Liability Funding		12	0.00	0.00
10-30-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	76,227.86	80,000.00	72,850.00	81,500.00
	Computer Charges		0	0.00	21,000.00
	Copier Rental		0	0.00	5,500.00
	Network Support		0	0.00	2,500.00
	Cellular Dispatch		0	0.00	10,500.00
	Postage		0	0.00	2,500.00
	Telephone Service		0	0.00	6,000.00
	Uniform Service		0	0.00	5,000.00
	Village Utility Bills		0	0.00	24,000.00
	Radio Maintenance		0	0.00	500.00
	Software Support		0	0.00	1,500.00
	Misc.		0	0.00	1,000.00
	DOT / Fitness Testing		0	0.00	1,500.00
10-30-540-106	ADMINISTRATION-COMMODITIES	9,939.00	14,000.00	9,000.00	14,000.00
	Office Supplies		0	0.00	14,000.00
	PROGRAM SUBTOTAL	1,094,998.45	1,142,386.00	1,018,483.00	1,159,748.00
10-30-530-107	TRAINING-CONTRACTUAL SERVICES	8,553.93	11,850.00	5,500.00	11,000.00
	Computer Training		0	0.00	500.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Professional Dues		0	0.00	2,500.00
	Professional Training		0	0.00	2,000.00
	NSC Safety Development		0	0.00	2,500.00
	Safety Training		0	0.00	1,500.00
	Nipsta Dues		0	0.00	1,500.00
	CDL Drivers Training		0	0.00	500.00
10-30-540-107	TRAINING-COMMODITIES	8,518.42	12,000.00	11,428.00	12,000.00
	Safety & Training Supplies		0	0.00	2,500.00
	Personal Protective Equipment (PPE)		0	0.00	9,500.00
	PROGRAM SUBTOTAL	17,072.35	23,850.00	16,928.00	23,000.00
10-30-511-131	COMMUNITY SERV, REGULAR SALARIES	0.00	0.00	0.00	0.00
10-30-512-131	COMMUNITY SERVICE, OVERTIME	0.00	0.00	0.00	0.00
10-30-530-131	COMMUNITY SERVICE-CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
10-30-540-131	COMMUNITY SERVICE-COMMODITIES	0.00	0.00	0.00	0.00
10-30-550-131	COMMUNITY SERVICE-VEHICLE VEHICLES EXP.	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00
10-30-511-136	ENGINEERING, REGULAR SALARIES	211,242.43	184,230.00	220,758.00	191,335.00
	Asst. Village Engineer (90%)		0	0.00	0.00
	Civil Engineer (90%)		0	0.00	0.00
	Program Salaries		0	0.00	191,335.00
10-30-512-136	ENGINEERING, OVERTIME	764.39	3,000.00	2,052.00	3,000.00
	Program Overtime		0	0.00	3,000.00
10-30-530-136	ENGINEERING-CONTRACTUAL SERVICES	66,089.29	41,000.00	26,500.00	44,000.00
	Soil/Material Testing		0	0.00	11,000.00
	GIS Services (1/3 of total)		0	0.00	29,000.00
	Benchmark Replacement		0	0.00	2,000.00
	Misc		0	0.00	2,000.00
10-30-540-136	ENGINEERING-COMMODITIES	694.53	2,000.00	1,000.00	2,000.00
	Surveying and Drafting Supplies		0	0.00	2,000.00
	PROGRAM SUBTOTAL	278,790.64	230,230.00	250,310.00	240,335.00
10-30-511-137	SERVICE YARDS, REGULAR SALARIES	337.84	0.00	0.00	0.00
10-30-512-137	SERVICE YARDS, OVERTIME	0.00	0.00	0.00	0.00
10-30-530-137	SERVICE YARDS-CONTRACTUAL SERVICES	83,748.50	81,000.00	70,200.00	86,000.00
	Backflow Preventer Testing		0	0.00	3,000.00
	Fire Alarm Testing		0	0.00	2,000.00
	HVAC Maintenance		0	0.00	10,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Property Insurance		0	0.00	10,500.00
	Janitorial Service		0	0.00	15,000.00
	Landscape Maintenance		0	0.00	3,000.00
	Pest Control		0	0.00	1,500.00
	Telephone Service		0	0.00	6,000.00
	Utility Bills		0	0.00	19,000.00
	Fire Extinguisher		0	0.00	2,000.00
	Mat Cleaning		0	0.00	1,500.00
	Misc Contractual Repairs		0	0.00	9,500.00
	Misc		0	0.00	3,000.00
10-30-540-137	SERVICE YARDS-COMMODITIES	11,943.86	11,000.00	6,000.00	11,000.00
	Maintenance, Repair, and Cleaning Supplies		0	0.00	11,000.00
	PROGRAM SUBTOTAL	96,030.20	92,000.00	76,200.00	97,000.00
10-30-511-138	STREET MAINT, REGULAR SALARIES	441,944.13	662,616.00	513,590.00	699,786.00
	Street Supervisor		0	0.00	0.00
	8 Maintenance Workers		0	0.00	0.00
	Program Salaries		0	0.00	699,786.00
10-30-512-138	STREET MAINTENANCE, OVERTIME	23,986.68	30,000.00	28,500.00	30,000.00
	Overtime for Street Repair/Maintenance		0	0.00	30,000.00
10-30-513-138	STREET MAINTENANCE-VACATION SALARIES	72,477.38	0.00	58,000.00	0.00
	Vacation Salaries for Street Workers		0	0.00	0.00
10-30-514-138	STREET MAINTENANCE-SICK SALARIES	29,123.69	0.00	24,000.00	0.00
	Sick Salaries for Street Maint. Workers		0	0.00	0.00
10-30-515-138	STREET MAINTENANCE-SALARIES SICK CASHED IN	0.00	0.00	0.00	400.00
	Braun 45 hours /2/2 =11.25		0	0.00	400.00
10-30-516-138	STREET MAINTENANCE-HOLIDAY SALARIES	16,053.23	0.00	18,000.00	0.00
	Holiday Salaries for Maint. Workers		0	0.00	0.00
10-30-530-138	STREET MAINTENANCE-CONTRACTUAL SERVICES	110,253.06	124,000.00	79,000.00	114,000.00
	Utility Bills		0	0.00	11,000.00
	Crack Sealing (incl. 2012 carryover)		0	0.00	30,000.00
	Landscape Maintenance/Mowing		0	0.00	34,000.00
	Temporary Help		0	0.00	30,000.00
	Graffiti Removal		0	0.00	1,000.00
	Weather Service M&T		0	0.00	3,000.00
	Traffic Control Contingency		0	0.00	1,000.00
	Striping Contingency		0	0.00	1,000.00
	Excavation Debris (See 10-30-530-144)		0	0.00	0.00
	Misc.		0	0.00	3,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-30-540-138	STREET MAINTENANCE-COMMODITIES	68,596.69	81,000.00	80,000.00	80,500.00
	Traffic Paint		0	0.00	7,000.00
	Asphalt for Road Repairs		0	0.00	40,000.00
	Sign Materials		0	0.00	25,000.00
	Tool Replacement		0	0.00	6,000.00
	Misc.		0	0.00	2,500.00
10-30-550-138	STREET MAINTENANCE-VEHICLE	223,440.00	218,784.00	218,784.00	225,204.00
	Fleet Maintenance & Repair Charges		0	0.00	225,204.00
	PROGRAM SUBTOTAL	985,874.86	1,116,400.00	1,019,874.00	1,149,890.00
10-30-530-139	PAVEMENT RECONSTRUCTION-CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
10-30-540-139	PAVEMENT RECONSTRUCTION-COMMODITIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00
10-30-511-140	DRAINAGE, REGULAR SALARIES	163,998.64	117,718.00	33,365.00	112,602.00
	1/2 Foreman		0	0.00	0.00
	1 FTE Maintenance Worker		0	0.00	0.00
	Total Wages		0	0.00	112,602.00
10-30-512-140	DRAINAGE, OVERTIME	31,102.94	16,000.00	10,500.00	16,000.00
	Drainage Program Overtime		0	0.00	16,000.00
10-30-513-140	DRAINAGE-VACATION SALARIES	14,314.03	0.00	17,000.00	0.00
	Vacation Salaries for Drainage Workers		0	0.00	0.00
10-30-514-140	DRAINAGE-SICK SALARIES	13,308.33	0.00	6,000.00	0.00
	Sick Salaries for Drainage Workers		0	0.00	0.00
10-30-516-140	DRAINAGE-HOLIDAY SALARIES	4,309.05	0.00	6,500.00	0.00
10-30-530-140	DRAINAGE-CONTRACTUAL SERVICES	76,879.22	97,500.00	97,500.00	90,500.00
	NPDES Fee (Illinois EPA)		0	0.00	1,000.00
	Village Utility Bills		0	0.00	26,500.00
	Contract Repairs		0	0.00	18,000.00
	Telephone Service (Auto-dialers)		0	0.00	1,000.00
	Excavation debris(See 10-30-530-144)		0	0.00	0.00
	NPDES Phase II Compliance Activities		0	0.00	3,000.00
	Drainage Channel Maintenance		0	0.00	3,000.00
	Storm Water Program Management Services		0	0.00	36,000.00
	Misc Drainage Contractual		0	0.00	2,000.00
10-30-540-140	DRAINAGE-COMMODITIES	23,740.76	31,000.00	18,000.00	31,000.00
	Repair Materials (Pipe, CB's, etc.)		0	0.00	31,000.00
	PROGRAM SUBTOTAL	327,652.97	262,218.00	188,865.00	250,102.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-30-511-141	SNOW REMOVAL & ICE CONTROL, REG SALARIES	34,961.34	0.00	0.00	0.00
10-30-512-141	SNOW REMOVAL & ICE CONTROL, OVERTIME	51,503.75	80,000.00	80,000.00	80,000.00
	Snow Removal Overtime		0	0.00	80,000.00
10-30-530-141	SNOW REMOVAL & ICE CONTROL-CONTRACTUAL SERVIC	6,299.29	6,000.00	6,000.00	6,000.00
	Contract Hauling		0	0.00	5,000.00
	Misc.		0	0.00	1,000.00
10-30-540-141	SNOW REMOVAL & ICE CONTROL-COMMODITIES	105,581.98	140,397.00	95,000.00	123,520.00
	Salt (\$58.00/ton est.)		1440	58.00	83,520.00
	CMA/Alternative De-icers		0	0.00	5,000.00
	Plow Parts		0	0.00	5,000.00
	Snow Plow Replacements		0	0.00	10,000.00
	Severe Weather Contingency		0	0.00	20,000.00
	PROGRAM SUBTOTAL	198,346.36	226,397.00	181,000.00	209,520.00
10-30-511-142	PUBLIC PROPERTY, REGULAR SALARIES	337.84	0.00	0.00	0.00
10-30-512-142	PUBLIC PROPERTY, OVERTIME	0.00	0.00	0.00	0.00
	PUBLIC PROPERTY OVERTIME		0	0.00	0.00
10-30-530-142	PUBLIC PROPERTY-CONTRACTUAL SERVICES	224,438.21	289,000.00	225,000.00	285,500.00
	Village Hall Maintenance		0	0.00	5,000.00
	Village Hall Repairs		0	0.00	5,000.00
	Village Hall Janitorial		0	0.00	20,000.00
	Village Hall Mats		0	0.00	2,000.00
	Train Station Maintenance		0	0.00	2,000.00
	Train Station Repair		0	0.00	5,000.00
	Train Station Janitorial		0	0.00	7,000.00
	Post Office Maintenance		0	0.00	2,000.00
	Post Office Repairs		0	0.00	5,000.00
	Parking Structure/Lots Maintenance		0	0.00	8,000.00
	Downtown & Public ROW Repairs		0	0.00	5,000.00
	Downtown & Public ROW Landscape Maintenance		0	0.00	34,000.00
	Brick Paver Repairs		0	0.00	20,000.00
	Fencing Repairs		0	0.00	10,000.00
	Utility Bills		0	0.00	31,000.00
	Telephone Serviced		0	0.00	2,000.00
	Property Insurance		0	0.00	11,000.00
	Property Leases		0	0.00	12,000.00
	Holiday Lighting		0	0.00	66,000.00
	Beautification Projects		0	0.00	6,500.00
	Cenotaph Remortar Project		0	0.00	18,000.00
	Pine Street Parking Lot Beautification		0	0.00	5,000.00
	Irrigation Public Properties		0	0.00	3,000.00
	Misc. Public Property Contractual		0	0.00	1,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-30-540-142	PUBLIC PROPERTY-COMMODITIES	9,149.68	20,000.00	11,000.00	20,000.00
	Supplies for Maintenance of Pub. Facilities		0	0.00	20,000.00
	PROGRAM SUBTOTAL	233,925.73	309,000.00	236,000.00	305,500.00
10-30-511-143	FORESTRY, REGULAR SALARIES	124,687.58	152,991.00	119,384.00	163,697.00
	Village Forester		0	0.00	0.00
	Engineering/Forestry Assistant		0	0.00	0.00
	Program Salaries		0	0.00	163,697.00
10-30-512-143	FORESTRY, OVERTIME	16,519.97	10,000.00	5,000.00	10,000.00
	Forestry Overtime		0	0.00	10,000.00
10-30-530-143	FORESTRY-CONTRACTUAL SERVICES	259,493.28	278,000.00	278,000.00	268,000.00
	Tree Planting/Transplanting		0	0.00	25,000.00
	Tree Trimming		0	0.00	90,000.00
	Tree & Stump Removals		0	0.00	35,000.00
	Consulting Fees		0	0.00	500.00
	Dutch Elm Disease Testing & Injections		0	0.00	25,000.00
	Emerald Ash Borer Treatments		0	0.00	12,500.00
	Misc. Emerald Ash Borer Removal		0	0.00	35,000.00
	Emeral Ash Borer Parkway Replacements		0	0.00	25,000.00
	Misc		0	0.00	5,000.00
	Illinois Technical Assistance Grant Contingen		0	0.00	15,000.00
10-30-540-143	FORESTRY-COMMODITIES	2,938.07	12,000.00	11,000.00	42,000.00
	Forestry Supplies		0	0.00	4,000.00
	Tree Grates for Repairs (Neenah 8726)		0	0.00	8,000.00
	PW 7 Ford F-450 Forestry Truck		0	0.00	30,000.00
	PROGRAM SUBTOTAL	403,638.90	452,991.00	413,384.00	483,697.00
10-30-530-144	STREET SWEEPING-CONTRACTUAL SERVICES	844.97	15,000.00	15,000.00	33,000.00
	Street Sweeping Waste (M60)		0	0.00	15,000.00
	Excavation & Debris Removal		0	0.00	18,000.00
	(several accounts are consilidated in 14)		0	0.00	0.00
10-30-510-145	DAMAGES-SALARIES	0.00	0.00	0.00	0.00
10-30-530-145	DAMAGES-CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
10-30-540-145	DAMAGES-COMMODITIES	0.00	0.00	0.00	0.00
10-30-550-145	DAMAGES-VEHICLE	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC WORKS	3,637,175.43	3,870,472.00	3,416,044.00	3,951,792.00



BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012 ***** ACTUAL	FY 2013 ***** BUDGET UNITS	FY 2013 ***** ESTIMATED UNIT PRICE	FY 2014 ***** BUDGET UNIT AMOUNT
	GENERAL FUND TOTAL OPERATING EXPENSE	18,267,184.87	19,223,312.00	18,818,884.00	19,765,617.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: CAPITAL: PUBLIC AFFAIRS -----					
10-20-640-100	PUBLIC IMPROVEMENTS-CAPITAL Contingency	0.00	250,000.00 0	0.00 0.00	250,000.00 250,000.00
10-20-640-104	G.O. BONDS PRINCIPAL & INTEREST-CONTRACT SERV Public Safety Building Bonds - 2003	334,760.00	340,305.00 0	340,305.00 0.00	345,385.00 345,385.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	334,760.00	590,305.00	340,305.00	595,385.00
----- GENERAL FUND: CAPITAL: FINANCE DEPARTMENT -----					
10-22-640-106	ADMINISTRATION - CAPITAL Financial & Comm. Dev. Software	0.00	425,000.00 0	264,800.00 0.00	209,200.00 209,200.00
	TOTAL FOR CATEGORY: FINANCE DEPARTMENT	0.00	425,000.00	264,800.00	209,200.00
----- GENERAL FUND: CAPITAL: PUBLIC SAFETY -----					
10-26-640-119	GENERAL & CRIMINAL RECORDS-CAPITAL	0.00	0.00	0.00	0.00
10-26-640-120	IDENTIFICATION RECORDS-CAPITAL	0.00	0.00	0.00	0.00
10-26-640-121	COMMUNICATIONS - CAPITAL CAD / RMS Server Replacement	0.00	500,000.00 0	0.00 0.00	60,000.00 60,000.00
10-26-640-123	INVESTIGATIONS - CAPITAL	0.00	0.00	0.00	0.00
10-26-640-124	UNIFORMED PATROL-CAPITAL	0.00	0.00	0.00	0.00
10-26-640-127	POLICE VEHICLES - CAPITAL	0.00	0.00	0.00	0.00
10-26-640-129	STATION MAINTENANCE-CAPITAL Police Building Roof Rehab Public Safety Building Video System R&R	0.00	75,000.00 0 0	0.00 0.00 0.00	225,000.00 125,000.00 100,000.00
10-26-640-130	SAFETY - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC SAFETY	0.00	575,000.00	0.00	285,000.00
----- GENERAL FUND: CAPITAL: FIRE SAFETY -----					
10-28-640-106	ADMINISTRATION - CAPITAL	0.00	0.00	0.00	0.00
10-28-640-107	TRAINING-CAPITAL	0.00	0.00	0.00	0.00
10-28-640-121	COMMUNICATIONS - CAPITAL	0.00	0.00	0.00	0.00
10-28-640-126	EMERGENCY MANAGEMENT-CAPITAL	0.00	0.00	0.00	0.00
10-28-640-129	STATION MAINTENANCE-CAPITAL Replacement of Apparatus Floor	0.00	75,000.00 0	35,000.00 0.00	0.00 0.00
10-28-640-130	FOREIGN FIRE TAX Foreign Fire Insurance Purchases	0.00	0.00 0	0.00 0.00	0.00 0.00
10-28-640-133	FIREFIGHTING-CAPITAL	50,586.50	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Replacement 2001 Command Van		0	0.00	0.00
10-28-640-134	AMBULANCE SERVICE - CAPITAL	0.00	275,000.00	250,000.00	0.00
	Replace 2000 Road Rescue Ambulance		0	0.00	0.00
	TOTAL FOR CATEGORY: FIRE SAFETY	50,586.50	350,000.00	285,000.00	0.00
----- GENERAL FUND: CAPITAL: COMMUNITY DEVELOPMENT -----					
10-29-640-135	COMMUNITY DEVELOPMENT - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00
----- GENERAL FUND: CAPITAL: PUBLIC WORKS -----					
10-30-640-106	ADMINISTRATION - CAPITAL	0.00	0.00	0.00	0.00
10-30-640-137	SERVICE YARDS-CAPITAL	0.00	0.00	0.00	0.00
10-30-640-138	STREET MAINTENANCE - CAPITAL	0.00	0.00	0.00	175,000.00
	PW 8 Ford F-450 Sign Truck		0	0.00	85,000.00
	Holder Sidewalk Tractor		0	0.00	90,000.00
10-30-640-139	PAVEMENT RECONSTRUCTION - CAPITAL	1,297,111.29	1,150,000.00	870,000.00	1,200,000.00
	Street & Alley Reconstruction/Rehabilitation		0	0.00	1,200,000.00
10-30-640-140	DRAINAGE - CAPITAL	79,506.38	0.00	0.00	0.00
10-30-640-141	SNOW REMOVAL & ICE CONTROL-CAPITAL	0.00	90,000.00	84,000.00	0.00
10-30-640-142	PUBLIC PROPERTY - CAPITAL	113,755.00	275,000.00	170,000.00	400,000.00
	Sidewalk Replacement Program		0	0.00	125,000.00
	Parking Lot Rehab Tower/Green Bay		0	0.00	125,000.00
	Scott Avenue Parking Deck Repairs		0	0.00	150,000.00
10-30-640-143	FORESTRY - CAPITAL	10,120.00-	0.00	0.00	0.00
10-30-640-144	STREET SWEEPING - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC WORKS	1,480,252.67	1,515,000.00	1,124,000.00	1,775,000.00
	GENERAL FUND TOTAL CAPITAL	1,865,599.17	3,455,305.00	2,014,105.00	2,864,585.00
----- GENERAL FUND: TRANSFERS: MISCELLANEOUS INCOME -----					
10-12-700-401	PAYMENTS IN LIEU OF TAXES	1,290,600.00-	1,412,328.00	1,412,328.00	1,358,556.00
	Electric (\$.00824 * 124.85 mkwhrs)		12	83,233.00	998,796.00
	Water (8% * op. revenue \$3.151m)		12	21,007.00	252,084.00
	Sewer (8% * op. revenue \$0.731m)		12	4,873.00	58,476.00
	Refuse (8% * op. revenue \$0.615m)		12	4,100.00	49,200.00
10-12-700-402	ADMINISTRATIVE CHARGES	1,807,400.00-	1,772,400.00	1,722,400.00	1,772,400.00
	Electric		12	71,300.00	855,600.00
	Water		12	46,900.00	562,800.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Sewer		12	11,670.00	140,040.00
	Refuse		12	10,590.00	127,080.00
	Data Processing		12	3,620.00	43,440.00
	Fleet Services		12	3,620.00	43,440.00
	TOTAL FOR CATEGORY: MISCELLANEOUS INCOME	3,098,000.00-	3,184,728.00	3,134,728.00	3,130,956.00
----- GENERAL FUND: TRANSFERS: TRANSFERS OUT -----					
10-31-700-403	OTHER OPERATING TRANSFERS	1,304,999.96	3,450,000.00	3,450,000.00	7,050,000.00
	To Refuse Fund (Op. subsidy \$550k)		0	0.00	550,000.00
	To Facilities Fund for Village Hall		0	0.00	500,000.00
	To Stormwater Fund for Capital Projects		0	0.00	6,000,000.00
	(FYE 2012 - SSA #3, 4, 5 Balance Sheet)		0	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS OUT	1,304,999.96	3,450,000.00	3,450,000.00	7,050,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SPECIAL REVENUE - MFT: REVENUE: MFT -----					
20-39-400-104	MFT MONTHLY ALLOTMENT	303,747.82-	310,000.00	310,000.00	310,000.00
	Monthly Allotments (\$25 / capita)		0	0.00	310,000.00
20-39-400-170	INTEREST INCOME	941.09-	2,000.00	500.00	500.00
	Interest Income		0	0.00	500.00
20-39-400-187	GRANT PROCEEDS	53,932.00-	0.00	0.00	0.00
	FEDERAL GRANT REIMBURSEMENT		0	0.00	0.00
	TOTAL FOR CATEGORY: MFT	358,620.91-	312,000.00	310,500.00	310,500.00
	SPECIAL REVENUE - MFT TOTAL REVENUE	358,620.91-	312,000.00	310,500.00	310,500.00
----- SPECIAL REVENUE - MFT: CAPITAL: MFT -----					
20-39-600-902	MFT PROGRAM EXPENSES	27,451.33	625,000.00	0.00	835,000.00
	Willow Rd Phase 2 Engineering		0	0.00	125,000.00
	Green Bay & Winnetka Traffic Signal		0	0.00	500,000.00
	Cherry St. Bridge Painting and Deck Repair		0	0.00	210,000.00
	TOTAL FOR CATEGORY: MFT	27,451.33	625,000.00	0.00	835,000.00
	SPECIAL REVENUE - MFT TOTAL CAPITAL	27,451.33	625,000.00	0.00	835,000.00
----- SPECIAL REVENUE - MFT: TRANSFERS: MFT -----					
20-39-700-402	MAINTENANCE CHARGES	35,000.00	0.00	0.00	0.00
	Maintenance Transfer to General Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: MFT	35,000.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- G. O. DEBT SERVICE: REVENUE: PUBLIC AFFAIRS -----					
30-20-400-100	PROPERTY TAX	139,596.75-	139,000.00	139,000.00	138,414.00
			0	0.00	138,414.00
30-20-400-170	INTEREST INCOME	3,961.67-	1,000.00	500.00	500.00
			0	0.00	500.00
30-20-400-190	TRANSFER OF SALES TAX REVENUE	334,760.00-	340,305.00	340,305.00	345,385.00
	Sales Tax Revenue Transfer - 2003 Bonds		0	0.00	345,385.00
	(allows for abatement of tax levy)		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	478,318.42-	480,305.00	479,805.00	484,299.00
	G. O. DEBT SERVICE TOTAL REVENUE	478,318.42-	480,305.00	479,805.00	484,299.00
----- G. O. DEBT SERVICE: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
30-20-500-180	BOND PAYMENT	410,000.00	462,000.00	462,000.00	483,000.00
	Public Safety Building 2003		0	0.00	335,000.00
	PSB loss and cost @ 5%		0	0.00	16,750.00
	(Public Safety Building tot. \$351,750)		0	0.00	0.00
	Roadway Improvements 1999		0	0.00	125,000.00
	R.I. 1999 loss and cost @5%		0	0.00	6,250.00
	(R.I. 1999 tot. \$131,250)		0	0.00	0.00
30-20-500-181	INTEREST PAYMENT	57,380.00	43,733.50	43,734.00	31,944.00
	Public Safety Building 2003		0	0.00	10,385.00
	PSB loss and cost @ 5%		0	0.00	5,193.00
	PSB Service Fees		0	0.00	5,000.00
	PSB sub-total (\$20,578)		0	0.00	0.00
	Roadway Improvement 1999		0	0.00	6,063.00
	R.I. 1999 loss and cost @5%		0	0.00	303.00
	R.I. 1999 Service Fees		0	0.00	5,000.00
	R.I. sub total (\$11,366)		0	0.00	0.00
30-20-500-182	BOND ISSUE EXPENSES	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	467,380.00	505,733.50	505,734.00	514,944.00
	G. O. DEBT SERVICE TOTAL OPERATING EXPENSE	467,380.00	505,733.50	505,734.00	514,944.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SSA 3 TRAPP LANE: REVENUE: PROPERTY TAX -----					
31-01-400-100	PROPERTY TAX	0.00	35,700.00	35,700.00	34,680.00
	Year 2 of 10		0	0.00	34,680.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	35,700.00	35,700.00	34,680.00
----- SSA 3 TRAPP LANE: REVENUE: INTEREST INCOME -----					
31-11-400-170	INTEREST INCOME	3,349.51-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	3,349.51-	0.00	0.00	0.00
	SSA 3 TRAPP LANE TOTAL REVENUE	3,349.51-	35,700.00	35,700.00	34,680.00
----- SSA 3 TRAPP LANE: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
31-20-500-180	BOND PAYMENT	0.00	25,500.00	25,500.00	25,500.00
	Payment to General Fund for Loan		0	0.00	25,500.00
	(Beg. O/S Principal \$229,500)		0	0.00	0.00
	Ending O/s Principal \$204,000)		0	0.00	0.00
31-20-500-181	INTEREST PAYMENT	0.00	10,200.00	10,200.00	9,180.00
	Interest @ 4%		0	0.00	9,180.00
31-20-500-900	CONSTRUCTION	480,457.58	0.00	0.00	0.00
	Estimated total cost (homeowner share		0	0.00	0.00
	is \$255,000)		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	480,457.58	35,700.00	35,700.00	34,680.00
	SSA 3 TRAPP LANE TOTAL OPERATING EXPENSE	480,457.58	35,700.00	35,700.00	34,680.00
----- SSA 3 TRAPP LANE: TRANSFERS: PUBLIC AFFAIRS -----					
31-20-700-403	OTHER OPERATING TRANSFERS	255,000.00-	0.00	0.00	0.00
	Transfer from General Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	255,000.00-	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SSA #4 Locust to Rosewood: REVENUE: PROPERTY TAX -----					
32-01-400-100	PROPERTY TAX	0.00	4,991.00	4,991.00	4,824.00
	Year 2 of 5		0	0.00	4,824.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	4,991.00	4,991.00	4,824.00
----- SSA #4 Locust to Rosewood: REVENUE: INTEREST INCOME -----					
32-11-400-170	INTREST INCOME	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	0.00	0.00	0.00	0.00
----- SSA #4 Locust to Rosewood: REVENUE: PUBLIC AFFAIRS -----					
32-20-400-109	SPECIAL ASSESSMENTS	1,547.93-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	1,547.93-	0.00	0.00	0.00
	SSA #4 Locust to Rosewood TOTAL REVENUE	1,547.93-	4,991.00	4,991.00	4,824.00
----- SSA #4 Locust to Rosewood: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
32-20-500-180	BOND PAYMENT	0.00	4,159.00	4,159.00	4,159.00
	Payment to General Fund		0	0.00	4,159.00
	(Beg. O/S Principal \$16,636)		0	0.00	0.00
	End. O/S Principal \$12,477)		0	0.00	0.00
32-20-500-181	INTEREST PAYMENT	0.00	832.00	832.00	665.00
	Interest @ 4%		0	0.00	665.00
32-20-500-900	CONSTRUCTION	0.00	0.00	0.00	0.00
	Estimated total cost (homeowner share		0	0.00	0.00
	is \$20,795).		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	4,991.00	4,991.00	4,824.00
	SSA #4 Locust to Rosewood TOTAL OPERATING EXPENSE	0.00	4,991.00	4,991.00	4,824.00
----- SSA #4 Locust to Rosewood: TRANSFERS: PUBLIC AFFAIRS -----					
32-20-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00



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SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SSA #5 Rosewood to Glendale: REVENUE: PROPERTY TAX -----					
33-01-400-100	PROPERTY TAX	0.00	4,240.00	4,240.00	4,098.00
	Year 2 of 5		0	0.00	4,098.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	4,240.00	4,240.00	4,098.00
----- SSA #5 Rosewood to Glendale: REVENUE: INTEREST INCOME -----					
33-11-400-170	INTEREST INCOME	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	0.00	0.00	0.00	0.00
----- SSA #5 Rosewood to Glendale: REVENUE: PUBLIC AFFAIRS -----					
33-20-400-109	SPECIAL ASSESSMENTS	1,598.42-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	1,598.42-	0.00	0.00	0.00
	SSA #5 Rosewood to Glendale TOTAL REVENUE	1,598.42-	4,240.00	4,240.00	4,098.00
----- SSA #5 Rosewood to Glendale: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
33-20-500-180	BOND PAYMENT	0.00	3,533.00	3,533.00	3,533.00
	Payment to General Fund		0	0.00	3,533.00
	(Beg. O/S Principal \$14,131)		0	0.00	0.00
	End O/S Principal \$10,598)		0	0.00	0.00
33-20-500-181	INTEREST PAYMENT	0.00	707.00	707.00	565.00
			0	0.00	565.00
33-20-500-900	CONSTRUCTION	0.00	0.00	0.00	0.00
	Estimated cost (homowner share is		0	0.00	0.00
	\$17,664)		0	0.00	0.00
33-20-500-901	MISCELLANEOUS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	4,240.00	4,240.00	4,098.00
	SSA #5 Rosewood to Glendale TOTAL OPERATING EXPENSE	0.00	4,240.00	4,240.00	4,098.00
----- SSA #5 Rosewood to Glendale: TRANSFERS: PUBLIC AFFAIRS -----					
33-20-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- FACILITIES FUND: REVENUE: PUBLIC AFFAIRS -----					
41-20-400-170	INTEREST INCOME	22,689.86-	5,000.00	1,000.00	1,000.00
	\$200K * 0.5%		0	0.00	1,000.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	22,689.86-	5,000.00	1,000.00	1,000.00
	FACILITIES FUND TOTAL REVENUE	22,689.86-	5,000.00	1,000.00	1,000.00
----- FACILITIES FUND: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
41-20-500-900	CONSTRUCTION	2,354,768.38	1,600,000.00	1,000,000.00	330,000.00
	Replace Storm Windows		0	0.00	150,000.00
	Emergency Generator		0	0.00	125,000.00
	Exterior Door Refurbishment		0	0.00	40,000.00
	Fitness Equipment		0	0.00	15,000.00
41-20-500-901	MISCELLANEOUS	411.46	0.00	0.00	0.00
41-20-500-902	ARCHITECTURAL / ENGINEERING	66,027.75	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	2,421,207.59	1,600,000.00	1,000,000.00	330,000.00
	FACILITIES FUND TOTAL OPERATING EXPENSE	2,421,207.59	1,600,000.00	1,000,000.00	330,000.00
----- FACILITIES FUND: TRANSFERS: PUBLIC AFFAIRS -----					
41-20-700-403	TRANSFER FROM OTHER FUNDS	500,000.00-	700,000.00	700,000.00	500,000.00
	From General Fund For:		0	0.00	0.00
	Village Hall Renovations		0	0.00	500,000.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	500,000.00-	700,000.00	700,000.00	500,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- BUSINESS DISTR. REVITALIZATION: REVENUE: INTEREST INCOME -----					
42-11-400-170	INTEREST INCOME	5,516.17-	1,500.00	1,000.00	500.00
	\$100K * 0.5%		0	0.00	500.00
	TOTAL FOR CATEGORY: INTEREST INCOME	5,516.17-	1,500.00	1,000.00	500.00
	BUSINESS DISTR. REVITALIZATION TOTAL REVENUE	5,516.17-	1,500.00	1,000.00	500.00
----- BUSINESS DISTR. REVITALIZATION: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
42-20-500-901	MISCELLANEOUS	33,044.79	250,000.00	155,000.00	150,000.00
	Sidewalk and Crosswalk Repairs		0	0.00	150,000.00
42-20-511-901	STREETScape-REGULAR SALARIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	33,044.79	250,000.00	155,000.00	150,000.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	33,044.79	250,000.00	155,000.00	150,000.00
	BUSINESS DISTR. REVITALIZATION TOTAL OPERATING EXPENSE	33,044.79	250,000.00	155,000.00	150,000.00
----- BUSINESS DISTR. REVITALIZATION: TRANSFERS: TRANSFERS OUT -----					
42-31-700-403	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00
	Transfer from General Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS OUT	0.00	0.00	0.00	0.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- ELECTRIC FUND: REVENUE: INTEREST INCOME -----					
50-11-400-170	INTEREST INCOME	60,104.27-	40,000.00	50,000.00	20,000.00
	\$4m * 0.5%		0	0.00	20,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	60,104.27-	40,000.00	50,000.00	20,000.00
----- ELECTRIC FUND: REVENUE: MISCELLANEOUS INCOME -----					
50-12-400-187	GRANT PROCEEDS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
----- ELECTRIC FUND: REVENUE: INCOME FROM SALES -----					
50-13-400-200	RESIDENTIAL	9,594,519.11-	9,623,000.00	9,874,000.00	9,562,000.00
	80.293M KWH @ \$.1191		0	0.00	9,562,000.00
50-13-400-201	LARGE RESIDENTIAL	135,309.40-	120,000.00	149,000.00	129,000.00
	1.181M kWh \$.1092 / kWh		0	0.00	129,000.00
50-13-400-202	SPACE HEATING	262,768.89-	314,000.00	294,000.00	294,000.00
	2.641M kWh \$.1113		0	0.00	294,000.00
50-13-400-203	COMMERCIAL	2,396,394.44-	2,509,000.00	2,462,000.00	2,418,000.00
	21.141M kWh \$.1144 / kWh		0	0.00	2,418,000.00
50-13-400-204	SCHOOL & GOVERNMENT	2,095,666.40-	2,126,000.00	2,081,000.00	2,102,000.00
	21.263M kWh \$.0989 / kWh		0	0.00	2,102,000.00
50-13-400-205	WATER HEATING	4,358.19-	5,000.00	4,000.00	4,000.00
	.040M kWh @ \$.1000 / kWh		0	0.00	4,000.00
50-13-400-206	STREET LIGHTING	62,601.37-	62,000.00	62,000.00	62,000.00
	.599M kWh @ \$.1035 / kWh		0	0.00	62,000.00
	Total Electric Sales		0	0.00	0.00
	FYE 2012 Act sales 124.892M kWh		0	0.00	0.00
	FYE 2013 Est sales 128.649M kWh		0	0.00	0.00
	FYE 2014 Bgt sales 127.158M kWh		0	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	14,551,617.80-	14,759,000.00	14,926,000.00	14,571,000.00
----- ELECTRIC FUND: REVENUE: OTHER OPERATING INCOME -----					
50-14-400-185	MISCELLANEOUS	45,210.80	50,000.00	45,000.00	45,000.00
	Year End Accrual of Unbilled Sales		0	0.00	45,000.00
50-14-400-210	STEAM SOLD TO WATER UTILITY	3,983.21-	20,000.00	5,000.00	5,000.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	STEAM		0	0.00	5,000.00
50-14-400-211	FORFEITED DISCOUNTS	60,353.36-	50,000.00	66,000.00	50,000.00
			0	0.00	50,000.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	19,125.77-	120,000.00	116,000.00	100,000.00
----- ELECTRIC FUND: REVENUE: OTHER REVENUE -----					
50-15-400-212	POLE RENTAL	106,624.49-	209,700.00	164,899.00	231,388.00
	SPRINT/NEXTEL		0	0.00	49,347.00
	AT&T (@ PLANT)		0	0.00	57,847.00
	U.S. CELLULAR (@ PLANT)		0	0.00	49,347.00
	VERIZON (@ PLANT)		0	0.00	57,847.00
	CONDUIT RENTAL NTHS		0	0.00	11,000.00
	POLE RENTAL (CATV)		0	0.00	3,000.00
	AT&T POLE AGREEMENT		0	0.00	3,000.00
	TOTAL FOR CATEGORY: OTHER REVENUE	106,624.49-	209,700.00	164,899.00	231,388.00
----- ELECTRIC FUND: REVENUE: PROPERTY SALES -----					
50-16-400-184	PROPERTY SALES	21,790.94	5,000.00	20,000.00	5,000.00
	Scrap Metal Sales / Vehicles		0	0.00	5,000.00
	TOTAL FOR CATEGORY: PROPERTY SALES	21,790.94	5,000.00	20,000.00	5,000.00
----- ELECTRIC FUND: REVENUE: MERCHANDISE SALES & JOBBING -----					
50-17-400-240	MERCHANDISE SALES & JOBBING-REGULAR	765,878.13-	725,000.00	665,000.00	989,000.00
	UNDERGROUND SERVICE ADDITIONS		0	0.00	700,000.00
	PARK DISTRICT PROJECTS		0	0.00	289,000.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	765,878.13-	725,000.00	665,000.00	989,000.00
	ELECTRIC FUND TOTAL REVENUE	15,481,559.52-	15,858,700.00	15,941,899.00	15,916,388.00
----- ELECTRIC FUND: OPERATING EXPENSE: GENERAL & ADMINISTRATIVE -----					
50-40-540-102	LEGAL - COMMODITIES	0.00	0.00	0.00	0.00
50-40-511-106	ADMINISTRATION, REGULAR SALARIES	110,771.43	127,000.00	127,000.00	134,500.00
	Director (2/3)		0	0.00	0.00
	Secretary (1/3)		0	0.00	0.00
	Salaries		0	0.00	134,500.00
50-40-512-106	ADMINISTRATION, OVERTIME	0.00	0.00	0.00	0.00
50-40-513-106	ADMINISTRATION-SALARIES VACATION	25,639.26-	0.00	0.00	0.00



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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Assistant Director (10%) Salaries		0 0	0.00 0.00	0.00 365,500.00
50-40-512-136	ENGINEERING, OVERTIME	0.00	0.00	0.00	0.00
50-40-540-136	ENGINEERING-COMMODITIES	30,103.00	63,800.00	50,000.00	61,300.00
	PRINTS ETC		0	0.00	1,500.00
	MEMBERSHIPS DUES IEEE, NSPE, APPA, GIS & AERIAL MAPPING		0	0.00	2,500.00 30,000.00
	COMPUTER EQUIPMENT		0	0.00	5,000.00
	MILSOFT		0	0.00	3,500.00
	DRAFTING SERVICES		0	0.00	5,000.00
	PROFESSIONAL SERVICES - ENVIRONMENTAL		0	0.00	12,500.00
	APPA DEED 2013		0	0.00	1,300.00
	PROGRAM SUBTOTAL	283,130.94	331,300.00	317,500.00	426,800.00
50-40-540-203	TOOLS & EQUIPMENT	0.00	9,000.00	9,000.00	26,000.00
	UNDERGROUND FAULT LOCATOR		0	0.00	26,000.00
50-40-511-216	SERVICE TO CONSUMERS, REGULAR SALARIES	29,642.16	35,500.00	31,000.00	35,000.00
	Service Representative (1/3)		0	0.00	35,000.00
50-40-512-216	SERVICE TO CONSUMERS, OVERTIME	3,215.82	0.00	0.00	0.00
50-40-540-216	SERVICE TO CONSUMERS-COMMODITIES	2,208.38	1,000.00	0.00	0.00
	PROGRAM SUBTOTAL	35,066.36	36,500.00	31,000.00	35,000.00
50-40-540-217	PUBLIC RELATIONS-COMMODITIES	1,254.00	4,500.00	4,500.00	2,500.00
	FLAGS		0	0.00	0.00
	MISC		0	0.00	1,000.00
	HANDOUTS, RECYCLING, ETC.		0	0.00	1,000.00
	POSTAGE		0	0.00	500.00
50-40-530-218	UNCOLLECTIBLE BILLS-CONTRACTUAL SERVICES	3,272.85-	2,500.00	0.00	2,500.00
	WRITE OFFS		0	0.00	2,500.00
50-40-511-251	BUILDINGS & APPURTENANCES, REG SALARIES	0.00	0.00	0.00	0.00
50-40-540-251	BUILDINGS & APPURTENANCES-COMMODITIES	51,719.73	197,750.00	127,750.00	53,150.00
	MAINTENANCE & REPAIRS		0	0.00	30,000.00
	ROOF MAINTENANCE		0	0.00	1,000.00
	GARAGE DOORS MAINTENANCE		0	0.00	1,000.00
	NATURAL GAS		0	0.00	15,000.00
	WINDOWS & TUCKPOINTING 101		0	0.00	5,000.00
	ELEVATOR INSPECTION AT YARDS		0	0.00	650.00
	FIRE EXTINGUISHER INSP		0	0.00	500.00
	PROGRAM SUBTOTAL	51,719.73	197,750.00	127,750.00	53,150.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
TOTAL FOR CATEGORY: GENERAL & ADMINISTRATIVE		1,651,715.62	1,969,854.00	1,811,050.00	1,897,862.00
----- ELECTRIC FUND: OPERATING EXPENSE: GENERATION -----					
50-41-511-221	TURBINE OPERATIONS, REGULAR SALARIES	594,781.04	593,500.00	593,500.00	610,000.00
	Salaries		0	0.00	610,000.00
	Plant Superintendent		0	0.00	0.00
	Plant Clerk (66%)		0	0.00	0.00
	9 Operators (55%)		0	0.00	0.00
50-41-512-221	TURBINE OPERATIONS, OVERTIME	14,327.87	0.00	0.00	0.00
50-41-540-221	TURBINE OPERATION-COMMODITIES	140,698.37	144,000.00	144,000.00	146,000.00
	CONSUMABLES		0	0.00	5,000.00
	REFUSE PICK-UP		0	0.00	1,000.00
	UNIFORM SERVICE		0	0.00	2,500.00
	SERVICE WATER		0	0.00	20,000.00
	PROPERTY INSURANCE		0	0.00	104,000.00
	PPE		0	0.00	2,500.00
	NPDES PERMIT		0	0.00	10,000.00
	OIL FILTERS		0	0.00	1,000.00
	PROGRAM SUBTOTAL	749,807.28	737,500.00	737,500.00	756,000.00
50-41-511-222	TURBINE MAINTENANCE, REG SALARIES	97,458.66	99,500.00	102,000.00	104,500.00
	Plant Mechanic		0	0.00	104,500.00
50-41-512-222	TURBINE MAINTENANCE, OVERTIME	1,299.15	0.00	0.00	0.00
50-41-540-222	TURBINE MAINTENANCE-COMMODITIES	42,490.33	85,500.00	85,500.00	145,000.00
	PACKING, GASKETS, BEARINGS, FASTENERS		0	0.00	3,000.00
	CONSUMABLES		0	0.00	5,000.00
	SWITCHES, WIRING, RELAYS		0	0.00	2,000.00
	TURBINE/GENERATOR #6 - 5 YEAR INSPECTION		0	0.00	50,000.00
	PARTS WASHER SERVICE		0	0.00	1,000.00
	TOOLS		0	0.00	2,000.00
	RECONDITION & RETROFIT 480V BREAKERS		0	0.00	7,000.00
	INTAKE/COOLING POND MAINTENANCE		0	0.00	75,000.00
	PROGRAM SUBTOTAL	141,248.14	185,000.00	187,500.00	249,500.00
50-41-540-223	DIESEL ENGINE OPERATIONS-COMMODITIES	18,492.32	140,500.00	57,800.00	17,000.00
	LUBE OIL, OIL FILTERS		0	0.00	7,000.00
	TITLE V CAAPP PERMIT		0	0.00	10,000.00
50-41-540-224	DIESEL ENGINE MAINTENANCE-COMMODITIES	0.00	7,000.00	7,000.00	1,000.00
	RELAYS, CONTROL MODULES		0	0.00	1,000.00
50-41-540-225	BOILER OPERATIONS-COMMODITIES	60,231.11	47,500.00	47,500.00	42,000.00



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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TITLE V CAAPP PERMIT		0	0.00	10,000.00
	CHARTS, LAMPS, LUBRICANTS, CONSUMABLES		0	0.00	5,000.00
	INSTRUMENTS, SOFTWARE		0	0.00	1,000.00
	REFUSE PICK-UP		0	0.00	1,000.00
	UNIFORM SERVICE		0	0.00	2,500.00
	SERVICE WATER		0	0.00	20,000.00
	PPE		0	0.00	2,500.00
50-41-512-226	BOILER MAINTENANCE, OVERTIME	0.00	0.00	0.00	0.00
50-41-540-226	BOILER MAINTENANCE-COMMODITIES	44,078.70	118,000.00	118,000.00	43,500.00
	TOOLS		0	0.00	2,000.00
	INSULATION, REFRACTORY		0	0.00	4,000.00
	VALVES		0	0.00	8,000.00
	PUMP & COMPRESSOR PARTS		0	0.00	5,000.00
	PARTS WASHER SERVICE		0	0.00	1,000.00
	COMBUSTION CONTROLS		0	0.00	4,000.00
	GASKETS, ABRASIVES, CONSUMABLES		0	0.00	5,000.00
	HIGH PRESSURE STEAM PIPING INSPECTION/TESTING		0	0.00	7,500.00
	RECONDITION & RETROFIT 480V BREAKERS		0	0.00	7,000.00
	PROGRAM SUBTOTAL	44,078.70	118,000.00	118,000.00	43,500.00
	TOTAL FOR CATEGORY: GENERATION	1,013,857.55	1,235,500.00	1,155,300.00	1,109,000.00
----- ELECTRIC FUND: OPERATING EXPENSE: PURCHASED POWER -----					
50-42-530-204	PURCHASED POWER - CONTRACTUAL SERVICES	6,936,136.94	7,297,000.00	7,320,000.00	7,707,000.00
	FYE 2012 Act 131.015M kWh @ \$.0515		0	0.00	0.00
	FYE 2013 Est 133.813M kWh @ \$.0547		0	0.00	0.00
	FYE 2014 Bgt 132.880M kWh @ \$.0580		0	0.00	7,707,000.00
	TOTAL FOR CATEGORY: PURCHASED POWER	6,936,136.94	7,297,000.00	7,320,000.00	7,707,000.00
----- ELECTRIC FUND: OPERATING EXPENSE: DISTRIBUTION O & M -----					
50-43-511-201	OPERATIONS, REGULAR SALARIES	93,268.56	115,500.00	115,500.00	106,000.00
	Distribution Supt. (2/3)		0	0.00	0.00
	Service Rep. (1/3)		0	0.00	0.00
	Salaries		0	0.00	106,000.00
50-43-512-201	OPERATIONS, OVERTIME	29,369.25	0.00	27,000.00	0.00
50-43-540-201	OPERATIONS-COMMODITIES	66,887.30	45,000.00	40,000.00	21,500.00
	YARDS SUPPLIES		0	0.00	5,000.00
	TOOLS		0	0.00	14,250.00
	RADIO SYSTEM		0	0.00	2,000.00
	CDL LICENSES		0	0.00	250.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
50-43-550-201	OPERATIONS-VEHICLE	141,953.99	167,288.00	167,288.00	141,577.00
	FLEET MAINTENANCE		0	0.00	137,577.00
	TRUCK RENTAL		0	0.00	4,000.00
	PROGRAM SUBTOTAL	331,479.10	327,788.00	349,788.00	269,077.00
50-43-540-207	POLES & FIXTURES-COMMODITIES	34,386.89	33,000.00	8,000.00	6,000.00
	MISC HARDWARE		0	0.00	5,000.00
	NORMAL REPLACEMENTS 40 POLES		0	0.00	0.00
	RECYCLING COSTS FOR WOOD POLES		0	0.00	1,000.00
50-43-511-208	UNDERGROUND CONDUITS, REGULAR SALARIES	0.00	0.00	0.00	0.00
	MANHOLE REPAIR SUMP PUMPS		0	0.00	0.00
50-43-540-208	UNDERGROUND CONDUITS-COMMODITIES	16,439.93	89,000.00	49,000.00	49,000.00
	MISC HARDWARE FOR MANHOLES & CONDUITS		0	0.00	10,000.00
	SPLICE BOXES - HANDHOLES		0	0.00	18,000.00
	TRANSFORMER PADS		0	0.00	7,000.00
	MANHOLES		4	3,500.00	14,000.00
	REBUILD DETERIORATING CONCRETE HANDHOLES		0	0.00	0.00
	PROGRAM SUBTOTAL	16,439.93	89,000.00	49,000.00	49,000.00
50-43-511-209	UNDERGROUND CONDUCTORS, REG SALARIES	251,593.88	193,500.00	193,500.00	199,500.00
	Foreman		0	0.00	0.00
	2 Line Workers		0	0.00	0.00
	Salaries		0	0.00	199,500.00
50-43-512-209	UNDERGROUND CONDUCTORS, OVERTIME	10,342.28	0.00	6,000.00	0.00
50-43-540-209	UNDERGROUND CONDUCTORS-COMMODITIES	62,132.47	138,500.00	138,500.00	108,100.00
	TAPE, REPAIR SLEEVES, CONNECTORS, TIE WRAPS		0	0.00	10,000.00
	UNDERGROUND FAULT INDICATORS		0	0.00	3,100.00
	SPLICE REPLACEMENT MATERIALS		0	0.00	50,000.00
	CONNECTORS FOR UNDGRD SERVICES		0	0.00	40,000.00
	THERMOGRAPHY OF UNDGRD EQUIPMENT		0	0.00	5,000.00
	PROGRAM SUBTOTAL	324,068.63	332,000.00	338,000.00	307,600.00
50-43-511-210	OVERHEAD CONDUCTORS, REG SALARIES	72,614.83	75,000.00	75,000.00	78,000.00
	Line Worker (1/3)		0	0.00	78,000.00
50-43-512-210	OVERHEAD CONDUCTORS, OVERTIME	33,757.80	0.00	10,000.00	0.00
50-43-540-210	OVERHEAD CONDUCTORS-COMMODITIES	142,591.62	197,500.00	197,500.00	166,500.00
	CONNECTORS, TAPE, SAW BLADES		0	0.00	10,000.00
	CONTRACT TREE TRIMMING		0	0.00	140,000.00
	NORMAL REPLACEMENTS		0	0.00	10,000.00
	THERMOGRAPHY OF OVHD EQUIPMENT		0	0.00	4,000.00

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		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	OVERHEAD FAULT INDICATORS		0	0.00	2,500.00
	PROGRAM SUBTOTAL	248,964.25	272,500.00	282,500.00	244,500.00
50-43-512-211	SERVICE CONNECTIONS, OVERTIME	1,788.92	0.00	500.00	0.00
50-43-511-212	LINE TRANSFORMERS & DEVICES, REG SALARIES Lineman (1/3)	23,498.59	23,000.00	23,000.00	24,000.00
			0	0.00	24,000.00
50-43-512-212	LINE TRANSFORMERS & DEVICES, OVERTIME	2,512.30	0.00	6,500.00	0.00
50-43-540-212	LINE TRANSFORMERS & DEVICES-COMMODITIES PCB TESTING, SPADE CONNECTORS, FUSES CUTOUTS	7,537.62	9,500.00	18,000.00	15,000.00
			0	0.00	9,500.00
			0	0.00	5,500.00
	PROGRAM SUBTOTAL	33,548.51	32,500.00	47,500.00	39,000.00
50-43-511-213	CONSUMER'S METERS, REGULAR SALARIES METER TESTER/INSTALLER (66%)	45,063.95	49,250.00	49,250.00	51,500.00
			0	0.00	51,500.00
50-43-512-213	CONSUMER'S METERS, OVERTIME	1,142.31	0.00	250.00	0.00
50-43-540-213	CONSUMER'S METERS-COMMODITIES ELECTRIC METERS - NEW & REPLACEMENTS LOCKS, RINGS, COVERS STANDARDS CERTIFICATION	35,374.04	31,000.00	31,000.00	12,500.00
			0	0.00	10,000.00
			0	0.00	1,000.00
			0	0.00	1,500.00
	PROGRAM SUBTOTAL	81,580.30	80,250.00	80,500.00	64,000.00
50-43-511-215	OTHER DISTRIBUTION, REGULAR SALARIES	0.00	0.00	0.00	0.00
50-43-540-215	OTHER DISTRIBUTION-COMMODITIES RUBBER GOODS, PURCHASE AND TEST MISC TOOLS MISCELLANEOUS FR CLOTHING/UNIFORMS SAFETY SHOES	34,186.71	59,000.00	39,000.00	46,500.00
			0	0.00	20,000.00
			0	0.00	9,000.00
			0	0.00	2,500.00
			0	0.00	12,500.00
			0	0.00	2,500.00
	PROGRAM SUBTOTAL	34,186.71	59,000.00	39,000.00	46,500.00
50-43-511-227	SUBSTATION OPERATIONS, REG SALARIES	0.00	0.00	0.00	0.00
50-43-540-227	SUBSTATION OPERATIONS-COMMODITIES 101, 151, 401, 701, 801 PROFESSIONAL SERVICES - SYSTEM PROTECTION	2,160.05	15,000.00	15,000.00	10,000.00
			0	0.00	2,000.00
			0	0.00	8,000.00
	PROGRAM SUBTOTAL	2,160.05	15,000.00	15,000.00	10,000.00
50-43-511-228	SUBSTATION MAINTENANCE, REG SALARIES Control Technician	95,221.10	101,500.00	101,500.00	101,500.00
			0	0.00	101,500.00
50-43-512-228	SUBSTATION MAINTENANCE, OVERTIME	1,473.00	0.00	0.00	0.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
50-43-540-228	SUBSTATION MAINTENANCE-COMMODITIES	75,627.73	44,100.00	44,100.00	42,100.00
	VIDEO SURVEILLANCE - PLANT LOAD CENTER		0	0.00	2,000.00
	PROPERTY INSURANCE		0	0.00	17,600.00
	WIRE, FUSES		0	0.00	3,000.00
	CONSUMABLES		0	0.00	2,500.00
	LIQUID FILLED ELECTRICAL EQUIPMENT TESTING		0	0.00	4,000.00
	CIRCUIT BREAKER REFURBISHMENT 801		0	0.00	10,000.00
	PROTECTIVE RELAYS		0	0.00	3,000.00
	PROGRAM SUBTOTAL	172,321.83	145,600.00	145,600.00	143,600.00
50-43-540-257	STREET LIGHTS-COMMODITIES	23,167.08	43,000.00	44,000.00	24,300.00
	PARTS, BULBS		0	0.00	10,000.00
	NEW STREET LIGHT POLES ONLY		10	890.00	8,900.00
	NEW LIGHT HEADS (KIM FIXTURES)		3	1,800.00	5,400.00
50-43-511-258	TRAFFIC SIGNALS, REGULAR SALARIES	0.00	0.00	0.00	0.00
	TRAFFIC SIGNAL REPAIR		0	0.00	0.00
50-43-512-258	TRAFFIC SIGNALS, OVERTIME	1,200.20	0.00	1,200.00	0.00
50-43-540-258	TRAFFIC SIGNALS-COMMODITIES	66,092.14	87,500.00	47,500.00	14,500.00
	PARTS & BULBS		0	0.00	10,000.00
	SIGNAL MAINTENANCE WINNETKA & HIBBARD		0	0.00	500.00
	PAINT TRAFFIC SIGNALS		0	0.00	0.00
	SIGNAL MAINTENANCE OTHER LOCATIONS		0	0.00	3,000.00
	BATTERY BACKUP FOR TRAFFIC SIGNALS		0	0.00	0.00
	REPLACEMENT CONTROLLER		0	0.00	0.00
	TIMERS FOR SCHOOL WARNING LIGHTS		0	0.00	1,000.00
	PROGRAM SUBTOTAL	67,292.34	87,500.00	48,700.00	14,500.00
	TOTAL FOR CATEGORY: DISTRIBUTION O & M	1,371,384.54	1,517,138.00	1,448,088.00	1,218,077.00
----- ELECTRIC FUND: OPERATING EXPENSE: DEPRECIATION -----					
50-48-500-400	DEPRECIATION	1,547,968.00	1,600,000.00	1,600,000.00	1,600,000.00
			0	0.00	1,600,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	1,547,968.00	1,600,000.00	1,600,000.00	1,600,000.00
----- ELECTRIC FUND: NON OPERATING EXPENSE: MERCHANDISE SALES & JOBBING -----					
50-50-511-240	MERCHANDISE & JOBBING, REG SALARIES	106,384.05	128,500.00	128,500.00	134,000.00
	Salaries		0	0.00	134,000.00
	5 Line Workers (33%)		0	0.00	0.00
50-50-512-240	MERCHANDISE & JOBBING, OVERTIME	49.37	0.00	100.00	0.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	603 YARDS		0	0.00	0.00
50-50-540-240	MERCHANDISE & JOBBING - COMMODITIES	345,192.50	520,000.00	320,000.00	450,000.00
	DIRECTIONAL BORING & MISC.		0	0.00	400,000.00
	CABLE INSTALLATION BY CONTR		0	0.00	50,000.00
	PROGRAM SUBTOTAL	451,625.92	648,500.00	448,600.00	584,000.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	451,625.92	648,500.00	448,600.00	584,000.00
----- ELECTRIC FUND: OPERATING EXPENSE: TAX EXPENSE -----					
50-52-530-243	STATE UTILITY TAX-CONTRACTUAL SERVICES	2,285.51	0.00	0.00	0.00
	(Dept * item total = \$246,000)		0	0.00	0.00
	TOTAL FOR CATEGORY: TAX EXPENSE	2,285.51	0.00	0.00	0.00
	ELECTRIC FUND TOTAL NON OPERATING EXPENSE	451,625.92	648,500.00	448,600.00	584,000.00
	ELECTRIC FUND TOTAL OPERATING EXPENSE	12,523,348.16	13,619,492.00	13,334,438.00	13,531,939.00
----- ELECTRIC FUND: CAPITAL: GENERAL & ADMINISTRATIVE CAPITAL -----					
50-44-640-203	TOOLS & EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
50-44-640-214	TRANSPORTATION CAPITAL COMMODITIES	0.00	169,000.00	169,000.00	0.00
50-44-610-251	BUILDINGS & APPURTENANCES - CAPITAL SALARIES	0.00	0.00	0.00	0.00
50-44-640-251	BUILDINGS & APPURTENANCES - CAPITAL	0.00	100,000.00	80,000.00	0.00
	PROGRAM SUBTOTAL	0.00	100,000.00	80,000.00	0.00
50-44-640-252	OFFICE EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: GENERAL & ADMINISTRATIVE CAPITAL	0.00	269,000.00	249,000.00	0.00
----- ELECTRIC FUND: CAPITAL: GENERATION - CAPITAL -----					
50-45-640-206	DIESEL ENGINE-CAPITAL	0.00	20,000.00	78,000.00	0.00
50-45-640-253	GENERATION-CAPITAL	0.00	0.00	0.00	0.00
50-45-640-254	BOILERS-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: GENERATION - CAPITAL	0.00	20,000.00	78,000.00	0.00
----- ELECTRIC FUND: CAPITAL: DISTRIBUTION -----					
50-47-640-207	POLES & FIXTURES-CAPITAL	0.00	0.00	0.00	0.00
50-47-610-208	UNDERGROUND CONDUITS - CAPITAL SALARIES	0.00	30,000.00	30,000.00	31,500.00
	Line Worker (1/3)		0	0.00	31,500.00
50-47-640-208	UNDERGROUND CONDUITS-CAPITAL	0.00	193,000.00	110,000.00	120,000.00
	NORMAL INFRASTRUCTURE		0	0.00	120,000.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	0.00	223,000.00	140,000.00	151,500.00
50-47-610-209	UNDERGROUND CONDUCTORS - CAPITAL SALARIES	0.00	210,500.00	210,500.00	216,000.00
	Foreman (33%)		0	0.00	0.00
	6 Line Workers (33%)		0	0.00	0.00
	Salaries		0	0.00	216,000.00
50-47-640-209	UNDERGROUND CONDUCTORS-CAPITAL ANNUAL REQUIREMENTS	0.00	793,000.00	700,000.00	604,000.00
	PROGRAM SUBTOTAL	0.00	1,003,500.00	910,500.00	820,000.00
50-47-610-210	OVERHEAD CONDUCTORS - CAPITAL SALARIES	0.00	33,500.00	33,500.00	36,500.00
	Line Worker (1/3)		0	0.00	36,500.00
50-47-640-210	OVERHEAD CONDUCTORS-CAPITAL	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	33,500.00	33,500.00	36,500.00
50-47-610-211	SERVICE CONNECTIONS - CAPITAL SALARIES	0.00	0.00	0.00	0.00
50-47-640-211	SERVICE CONNECTIONS-CAPITAL	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00
50-47-610-212	LINE TRANSFORMERS & DEVICES - CAPITAL SALARY	0.00	128,500.00	128,500.00	132,500.00
	Foreman (33%)		0	0.00	0.00
	3 Line Workers (33%)		0	0.00	0.00
	Salaries		0	0.00	132,500.00
50-47-640-212	LINE TRANSFORMERS & DEVICES-CAPITAL	0.00	152,000.00	84,000.00	80,000.00
	PAD MOUNTED TRANSFORMERS		0	0.00	80,000.00
	PROGRAM SUBTOTAL	0.00	280,500.00	212,500.00	212,500.00
50-47-640-213	CONSUMER'S METERS-CAPITAL	0.00	0.00	0.00	0.00
50-47-610-256	CABLE DEVICES - CAPITAL SALARIES	0.00	71,500.00	71,500.00	70,500.00
	Foreman (1/3)		0	0.00	0.00
	Line Worker (1/3)		0	0.00	0.00
	Salaries		0	0.00	70,500.00
50-47-640-256	CABLE DEVICES-CAPITAL	0.00	101,000.00	111,000.00	50,000.00
	NORMAL TERMINATION REQUIREMENTS		0	0.00	50,000.00
	PROGRAM SUBTOTAL	0.00	172,500.00	182,500.00	120,500.00
50-47-610-257	STREET LIGHTS - CAPITAL SALARIES	0.00	0.00	0.00	0.00
50-47-640-257	STREET LIGHTS-CAPITAL	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
50-47-640-258	TRAFFIC SIGNALS-CAPITAL	0.00	0.00	0.00	0.00
50-47-640-259	STATION EQUIPMENT - CAPITAL COMMODITIES	0.00	325,000.00	0.00	431,000.00
	NEW SWITCHGEAR - NORTHFIELD SUBSTATION		0	0.00	431,000.00
	TOTAL FOR CATEGORY: DISTRIBUTION	0.00	2,038,000.00	1,479,000.00	1,772,000.00
	ELECTRIC FUND TOTAL CAPITAL	0.00	2,327,000.00	1,806,000.00	1,772,000.00
----- ELECTRIC FUND: TRANSFERS: TRANSFERS TO GENERAL -----					
50-49-700-401	PAYMENTS IN LIEU OF TAXES	965,400.00	1,052,328.00	1,052,328.00	998,796.00
	\$.00824 * 124.85 mkwhrs		12	83,233.00	998,796.00
50-49-700-402	ADMINISTRATIVE CHARGES	855,600.00	855,600.00	855,600.00	876,100.00
	Management & Financial Services		12	71,300.00	855,600.00
	Transferred Legal Fees		12	1,708.33	20,500.00
50-49-700-403	OTHER OPERATING TRANSFERS	0.00	500,000.00	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS TO GENERAL	1,821,000.00	2,407,928.00	1,907,928.00	1,874,896.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- WATER FUND: REVENUE: INTEREST INCOME -----					
52-11-400-170	INTEREST INCOME	1,546.15	0.00	1,500.00	1,500.00
	\$300K * 0.5%		0	0.00	1,500.00
	TOTAL FOR CATEGORY: INTEREST INCOME	1,546.15	0.00	1,500.00	1,500.00
----- WATER FUND: REVENUE: INCOME FROM SALES -----					
52-13-400-300	WINNETKA	2,176,986.49-	2,442,000.00	2,889,000.00	2,595,000.00
	82,200 1,000 Cubic Ft. @ \$31.57		0	0.00	2,595,000.00
	6% increase to fund capital		0	0.00	0.00
52-13-400-301	NORTHFIELD	538,321.48-	603,000.00	624,000.00	610,000.00
	51,000 - 1,000 cft @ \$12.45		0	0.00	610,000.00
52-13-400-302	UNINCORPORATED	355,902.89-	410,000.00	513,000.00	460,000.00
	10,000 1,000 CU. Ft. @ \$55.37		0	0.00	460,000.00
52-13-400-303	SPECIAL	41,189.74-	56,000.00	45,000.00	57,000.00
	2,400 1,000 C.FT @ \$23.68		0	0.00	57,000.00
	Total Water Sales		0	0.00	0.00
	FYE 2012 Act .996 billion gal.-133.2 kCF		0	0.00	0.00
	FYE 2013 Est 1.197 billion gal.-139.7 kCF		0	0.00	0.00
	FYE 2014 Bgt 1.061 billion gal.-141.5 kCF		0	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	3,112,400.60-	3,511,000.00	4,071,000.00	3,722,000.00
----- WATER FUND: REVENUE: OTHER OPERATING INCOME -----					
52-14-400-185	MISCELLANEOUS	25,140.36-	5,500.00	92,000.00	5,500.00
	Estimate incl. IMEA energy eff. grant		0	0.00	5,500.00
52-14-400-211	FORFEITED DISCOUNTS	13,198.20-	10,000.00	17,500.00	12,500.00
			0	0.00	12,500.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	38,338.56-	15,500.00	109,500.00	18,000.00
----- WATER FUND: REVENUE: PROPERTY SALES -----					
52-16-400-184	PROPERTY SALES	18,705.60	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PROPERTY SALES	18,705.60	0.00	0.00	0.00
----- WATER FUND: REVENUE: MERCHANDISE SALES & JOBBING -----					
52-17-400-240	MERCHANDISE SALES & JOBBING-REGULAR	83,163.40-	75,000.00	75,000.00	80,000.00
	WATER TAPS		0	0.00	80,000.00



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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	83,163.40-	75,000.00	75,000.00	80,000.00
	WATER FUND TOTAL REVENUE	3,213,650.81-	3,601,500.00	4,257,000.00	3,821,500.00
----- WATER FUND: NON OPERATING EXPENSE: MERCHANDISE SALES & JOBBING -----					
52-50-511-240	MERCHANDISE SALES & JOBBING-REGULAR SALARIES	45,072.02	51,500.00	51,500.00	53,000.00
	Foreman (1/3)		0	0.00	0.00
	Construction Worker (1/3)		0	0.00	0.00
	Salaries		0	0.00	53,000.00
52-50-512-240	MERCHANDISE SALES & JOBBING-OVERTIME SALARIES	194.35	0.00	0.00	0.00
52-50-540-240	MERCHANDISE & JOBBING - COMMODITIES	4,245.84	5,000.00	2,000.00	5,000.00
			0	0.00	5,000.00
	PROGRAM SUBTOTAL	49,512.21	56,500.00	53,500.00	58,000.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	49,512.21	56,500.00	53,500.00	58,000.00
----- WATER FUND: OPERATING EXPENSE: GENERAL & ADMINISTRATIVE -----					
52-60-540-102	LEGAL-COMMODITIES	0.00	0.00	0.00	0.00
52-60-511-106	ADMINISTRATION, REGULAR SALARIES	53,598.43	62,500.00	62,500.00	66,500.00
	Director (1/3)		0	0.00	0.00
	Secretary (1/6)		0	0.00	0.00
	Salaries		0	0.00	66,500.00
52-60-512-106	ADMINISTRATION, OVERTIME	0.00	0.00	0.00	0.00
52-60-513-106	ADMINISTRATION-SALARIES VACATION	12,628.29-	0.00	0.00	0.00
52-60-514-106	ADMINISTRATION-SALARIES SICK	4,673.01	0.00	0.00	0.00
52-60-515-106	ADMINISTRATION-SALARIES SICK CASHED IN	0.00	0.00	0.00	0.00
52-60-521-106	ADMINISTRATION-WORKER'S COMPENSATION	49,500.00	51,000.00	51,000.00	44,000.00
	Worker's Compensation		0	0.00	44,000.00
52-60-522-106	ADMINISTRATION-HEALTH INSURANCE	111,672.00	117,500.00	117,500.00	141,588.00
	Health Insurance		0	0.00	141,588.00
	30% of 24.5 FTE's		0	0.00	0.00
	100% of 3 FTE's		0	0.00	0.00
52-60-523-106	ADMINISTRATION-RETIREMENT	199,861.63	188,500.00	188,500.00	209,500.00
	IMRF, FICA		0	0.00	209,500.00
52-60-524-106	LIABILITY INSURANCE	18,000.00	18,000.00	0.00	0.00
	Liability Funding		0	0.00	0.00
52-60-540-106	ADMINISTRATION - COMMODITIES	37,420.13	35,000.00	32,600.00	35,000.00
			0	0.00	35,000.00

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		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	462,096.91	472,500.00	452,100.00	496,588.00
52-60-540-107	TRAINING-COMMODITIES	2,829.90	7,000.00	4,000.00	7,000.00
	IMUA SAFETY MEETINGS W.P. PORTION		0	0.00	2,000.00
	CERTIFICATION CLASSES W.P.		0	0.00	3,000.00
	TRAINING WATER CREWS		0	0.00	2,000.00
52-60-511-136	ENGINEERING, REGULAR SALARIES	80,684.72	38,000.00	52,000.00	88,500.00
	Engineeers (1/3)		0	0.00	88,500.00
52-60-512-136	ENGINEERING, OVERTIME	0.00	0.00	0.00	0.00
52-60-540-136	ENGINEERING-COMMODITIES	17,894.51	25,000.00	18,800.00	25,000.00
	NORMAL REQUIREMENTS		0	0.00	10,000.00
	GIS DEVELOPMENT SERVICES		0	0.00	15,000.00
	PROGRAM SUBTOTAL	98,579.23	63,000.00	70,800.00	113,500.00
52-60-511-216	SERVICE TO CONSUMERS, REG SALARIES	30,635.20	35,500.00	35,500.00	35,000.00
	Service Rep. (1/3)		0	0.00	35,000.00
52-60-512-216	SERVICE TO CONSUMERS, OVERTIME	3,215.49	0.00	0.00	0.00
52-60-530-216	SERVICE TO CONSUMERS - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
52-60-540-216	SERVICE TO CONSUMERS - COMMODITIES	0.00	5,000.00	200.00	500.00
	NORMAL REQUIREMENTS		0	0.00	500.00
	PROGRAM SUBTOTAL	33,850.69	40,500.00	35,700.00	35,500.00
52-60-530-218	UNCOLLECTIBLE BILLS - CONTRACTUAL SERVICES	0.00	500.00	500.00	500.00
	WRITE OFFS		0	0.00	500.00
52-60-540-251	BUILDINGS & APPURTENANCES-COMMODITIES	13,422.92	59,300.00	25,400.00	41,500.00
	Water Plant Natural Gas & Heat		0	0.00	16,000.00
	Misc. Cleaning and Maintenance Supplies		0	0.00	5,000.00
	Gutter Relocation		0	0.00	5,000.00
	Fire Sprinkler Head Replacement		0	0.00	12,000.00
	Window Replacement		0	0.00	3,500.00
	TOTAL FOR CATEGORY: GENERAL & ADMINISTRATIVE	610,779.65	642,800.00	588,500.00	694,588.00
----- WATER FUND: OPERATING EXPENSE: PUMPING -----					
52-61-511-201	OPERATIONS, REGULAR SALARIES	0.00	0.00	0.00	0.00
52-61-540-201	OPERATIONS-COMMODITIES	81,860.63	135,000.00	90,750.00	95,000.00
	HIGH LIFT PUMPS ELECTRIC BILL		0	0.00	95,000.00
	PROGRAM SUBTOTAL	81,860.63	135,000.00	90,750.00	95,000.00

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		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
52-61-540-202	MAINTENANCE-COMMODITIES	23,820.00	29,000.00	40,000.00	2,000.00
	BEARINGS, COUPLING, GREASE, SERVICE		0	0.00	2,000.00
	TOTAL FOR CATEGORY: PUMPING	105,680.63	164,000.00	130,750.00	97,000.00
----- WATER FUND: OPERATING EXPENSE: WATER PLANT O & M -----					
52-62-511-201	OPERATIONS, REGULAR SALARIES	454,835.90	490,000.00	490,000.00	508,500.00
	Water Plant Operations		0	0.00	508,500.00
52-62-512-201	OPERATIONS, OVERTIME	11,050.91	0.00	10,300.00	0.00
52-62-515-201	OPERATIONS-SICK CASHED IN	0.00	0.00	0.00	0.00
52-62-540-201	OPERATIONS COMMODITIES	121,402.91	137,000.00	138,900.00	152,000.00
	Water Plant Misc		0	0.00	24,000.00
	Water Plant MWRD		0	0.00	35,000.00
	Electric Bill		0	0.00	27,000.00
	Property Insurance		0	0.00	36,000.00
	Bus Tie Breaker		0	0.00	30,000.00
	PROGRAM SUBTOTAL	587,289.72	627,000.00	639,200.00	660,500.00
52-62-540-202	MAINTENANCE-COMMODITIES	40,813.17	68,700.00	37,700.00	43,000.00
	Water Plant		0	0.00	22,500.00
	Motor Vibration Testing		0	0.00	3,000.00
	Filters 1-4 Concrete Repair		0	0.00	15,000.00
	QEI RTU Maint		0	0.00	2,500.00
52-62-540-300	LABORATORY-COMMODITIES	26,116.40	20,500.00	20,300.00	23,100.00
	NORMAL		0	0.00	12,500.00
	Insurance		0	0.00	5,000.00
	PDC/McHenry Labs		0	0.00	5,600.00
52-62-540-301	PURIFICATION CHEMICALS-COMMODITIES	99,206.20	125,000.00	118,200.00	127,500.00
	ALL CHEMICALS		0	0.00	127,500.00
	TOTAL FOR CATEGORY: WATER PLANT O & M	753,425.49	841,200.00	815,400.00	854,100.00
----- WATER FUND: OPERATING EXPENSE: DISTRIBUTION O & M -----					
52-63-511-201	OPERATIONS, REGULAR SALARIES	39,174.88	39,500.00	28,000.00	35,000.00
	Distribution Supt. (1/3)		0	0.00	35,000.00
52-63-512-201	OPERATIONS, OVERTIME	16,819.49	20,000.00	18,000.00	20,000.00
			0	0.00	20,000.00
52-63-540-201	OPERATIONS-COMMODITIES	1,662.03	18,000.00	18,000.00	47,000.00
	UNIFORMS		0	0.00	4,000.00

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		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	UTILITY BILLS AND STATE UTILITY TAX		0	0.00	1,000.00
	TAPPING TOOL		0	0.00	42,000.00
52-63-550-201	OPERATIONS-VEHICLE	27,861.86	36,488.00	32,988.00	27,373.00
	FLEET MAINTENANCE		0	0.00	23,873.00
	MINI EXCAVATOR RENTAL		0	0.00	3,500.00
	PROGRAM SUBTOTAL	85,518.26	113,988.00	96,988.00	129,373.00
52-63-511-213	CONSUMER'S METERS, REGULAR SALARIES	27,039.08	24,500.00	28,000.00	25,500.00
	Meter Tester (1/3)		0	0.00	25,500.00
52-63-540-213	CONSUMER'S METERS - COMMODITIES	34,901.22	30,000.00	30,000.00	44,000.00
	WATER METERS - NEW & REPLACEMENTS		0	0.00	40,000.00
	WATER METER PARTS		0	0.00	3,000.00
	FACTORY TESTING & SHIPMENT - WHOLESALE METER		0	0.00	1,000.00
	PROGRAM SUBTOTAL	61,940.30	54,500.00	58,000.00	69,500.00
52-63-540-302	WATER STORAGE RESERVOIR-COMMODITIES	31,226.27	39,000.00	35,000.00	39,500.00
	Normal		0	0.00	6,000.00
	Natural Gas		0	0.00	4,700.00
	Electric Cost		0	0.00	22,500.00
	QEI RTU Maint		0	0.00	800.00
	Inspection		0	0.00	5,500.00
52-63-511-303	WATER MAINS, REGULAR SALARIES	45,303.46	51,500.00	51,500.00	53,000.00
	Foreman (1/3)		0	0.00	0.00
	Construction Worker(1/3)		0	0.00	0.00
	Salaries		0	0.00	53,000.00
52-63-512-303	WATER MAINS, OVERTIME	19,792.21	0.00	50,000.00	0.00
52-63-540-303	WATER MAINS-COMMODITIES	76,300.84	103,000.00	90,000.00	104,000.00
	REPAIR SLEEVES AND FITTINGS		0	0.00	45,000.00
	MANHOLE COVERS, FRAMES & BACKFILL MATERIAL		0	0.00	22,000.00
	LEAK LOCATION SERVICES		0	0.00	3,000.00
	LEAK DETECTION INSPECTION		0	0.00	8,000.00
	SPOIL REMOVAL		0	0.00	8,000.00
	INSTALL VALVE & VAULT		0	0.00	18,000.00
	PROGRAM SUBTOTAL	141,396.51	154,500.00	191,500.00	157,000.00
52-63-511-304	WATER SERVICES, REGULAR SALARIES	45,447.60	51,500.00	51,500.00	53,000.00
	Foreman (1/3)		0	0.00	0.00
	Construction Worker (1/3)		0	0.00	0.00
	Salaries		0	0.00	53,000.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
52-63-512-304	WATER SERVICES, OVERTIME	2,642.61	0.00	2,000.00	0.00
52-63-540-304	WATER SERVICE-COMMODITIES	55,847.56	40,000.00	40,000.00	40,000.00
	BACKFILL AND RESTORATION MATERIALS		0	0.00	10,000.00
	REPAIR FITTINGS		0	0.00	10,000.00
	CORP STOPS, VALVES, CURB BOXES		0	0.00	20,000.00
	PROGRAM SUBTOTAL	103,937.77	91,500.00	93,500.00	93,000.00
52-63-511-305	FIRE HYDRANTS, REGULAR SALARIES	0.00	0.00	0.00	0.00
52-63-512-305	FIRE HYDRANTS, OVERTIME	267.03	0.00	0.00	0.00
	603 YARDS		0	0.00	0.00
52-63-540-305	FIRE HYDRANTS-COMMODITIES	23,211.80	32,000.00	30,000.00	28,800.00
	ANTIFREEZE		0	0.00	4,000.00
	PAINTING		0	0.00	13,000.00
	PARTS		0	0.00	6,000.00
	FIRE HYDRANTS (3)		0	0.00	5,800.00
	PROGRAM SUBTOTAL	23,478.83	32,000.00	30,000.00	28,800.00
	TOTAL FOR CATEGORY: DISTRIBUTION O & M	447,497.94	485,488.00	504,988.00	517,173.00
----- WATER FUND: OPERATING EXPENSE: DEPRECIATION -----					
52-68-500-400	DEPRECIATION	460,845.96	440,000.00	440,000.00	440,000.00
			0	0.00	440,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	460,845.96	440,000.00	440,000.00	440,000.00
	WATER FUND TOTAL NON OPERATING EXPENSE	49,512.21	56,500.00	53,500.00	58,000.00
	WATER FUND TOTAL OPERATING EXPENSE	2,378,229.67	2,573,488.00	2,479,638.00	2,602,861.00
----- WATER FUND: CAPITAL: GENERAL CAPITAL -----					
52-64-640-203	TOOLS & TOOL EXPENSE - CAPITAL	0.00	0.00	0.00	0.00
52-64-640-214	TRANSPORTATION - CAPITAL	0.00	0.00	0.00	0.00
52-64-640-251	BUILDINGS & APPURTENANCES - CAPITAL	0.00	0.00	0.00	0.00
52-64-640-252	OFFICE EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: GENERAL CAPITAL	0.00	0.00	0.00	0.00
----- WATER FUND: CAPITAL: PUMPING CAPITAL -----					
52-65-640-302	WATER RESERVOIR PUMPS & EQUIPMENT	0.00	0.00	0.00	0.00
52-65-610-320	HIGH-LIFT PUMPS & EQUIPMENT - CAPITAL SALARIE	0.00	0.00	0.00	0.00
52-65-640-320	HIGH - LIFT PUMPS & EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
52-65-640-321	LOW LIFT PUMPS & EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
52-65-610-322	INTAKES - CAPITAL SALARIES	0.00	0.00	0.00	0.00
52-65-640-322	INTAKES-CAPITAL	0.00	70,000.00	7,000.00	70,000.00
	Intake Stone Replacement		0	0.00	70,000.00
	PROGRAM SUBTOTAL	0.00	70,000.00	7,000.00	70,000.00
	TOTAL FOR CATEGORY: PUMPING CAPITAL	0.00	70,000.00	7,000.00	70,000.00
----- WATER FUND: CAPITAL: PLANT CAPITAL -----					
52-66-640-300	LABORATORY-CAPITAL	0.00	0.00	0.00	0.00
52-66-640-323	FILTERS & FILTRATION EQUIPMENT-CAPITAL	0.00	100,000.00	3,000.00	192,000.00
	SCADA SYSTEM REPLACEMENT		0	0.00	92,000.00
	CLEARWELL #3 REPAIRS		0	0.00	100,000.00
52-66-640-324	TREATMENT EQUIPMENT-CAPITAL	0.00	55,000.00	154,060.00	0.00
	TOTAL FOR CATEGORY: PLANT CAPITAL	0.00	155,000.00	157,060.00	192,000.00
----- WATER FUND: CAPITAL: DISTRIBUTION CAPITAL -----					
52-67-640-213	CONSUMER'S METERS - CAPITAL	0.00	0.00	0.00	0.00
52-67-640-302	WATER STORAGE RESERVOIR - CAPITAL	0.00	0.00	0.00	0.00
52-67-640-303	WATER MAINS-CAPITAL	0.00	220,000.00	80,000.00	362,000.00
	LEAD SERVICE REPLACEMENTS		0	0.00	50,000.00
	8" OAK, BIRCH TO CHESTNUT		0	0.00	132,000.00
	8" BIRCH, ALLES TO 210 CHESTNUT		0	0.00	180,000.00
52-67-640-304	FIRE HYDRANTS-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: DISTRIBUTION CAPITAL	0.00	220,000.00	80,000.00	362,000.00
	WATER FUND TOTAL CAPITAL	0.00	445,000.00	244,060.00	624,000.00
----- WATER FUND: TRANSFERS: TRANSFERS TO GENERAL -----					
52-69-700-401	PAYMENTS IN LIEU OF TAXES	225,600.00	252,804.00	252,804.00	252,084.00
	8% of Prior Year Operating Revenues		12	21,007.00	252,084.00
	(8% * Operating Revenue \$3.151m)		0	0.00	0.00
52-69-700-402	ADMINISTRATIVE CHARGES	562,800.00	562,800.00	562,800.00	562,800.00
	Management & Financial Services		12	46,900.00	562,800.00
52-69-700-403	OTHER OPERATING TRANSFERS	0.00	500,000.00-	0.00	0.00
	Loan from Electric Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS TO GENERAL	788,400.00	315,604.00	815,604.00	814,884.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SEWER FUND: REVENUE: INTEREST INCOME -----					
54-11-400-170	INTEREST INCOME	13,899.18-	10,000.00	7,000.00	3,500.00
	Interest Income (\$700K * 0.5%)		0	0.00	3,500.00
	TOTAL FOR CATEGORY: INTEREST INCOME	13,899.18-	10,000.00	7,000.00	3,500.00
----- SEWER FUND: REVENUE: INCOME FROM SALES -----					
54-13-400-300	WINNETKA	722,248.67-	851,000.00	1,006,800.00	938,000.00
	Winnetka Service Charges		0	0.00	938,000.00
	82,200 k-cu-ft @ \$11.42		0	0.00	0.00
	10% Rate Increase		0	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	722,248.67-	851,000.00	1,006,800.00	938,000.00
----- SEWER FUND: REVENUE: OTHER OPERATING INCOME -----					
54-14-400-185	MISCELLANEOUS	8,833.89-	2,500.00	2,500.00	2,500.00
	Misc. Income		0	0.00	2,500.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	8,833.89-	2,500.00	2,500.00	2,500.00
	SEWER FUND TOTAL REVENUE	744,981.74-	863,500.00	1,016,300.00	944,000.00
----- SEWER FUND: OPERATING EXPENSE: OPERATIONS -----					
54-70-511-201	OPERATIONS-REGULAR SALARIES	143,396.56	301,335.00	259,954.00	300,339.00
	Foreman (1/2 General Fund)		0	0.00	0.00
	3 FTE Maintenance Workers		0	0.00	0.00
	Engineering & Admin. from Gen. Fund (10%)		0	0.00	0.00
	Total Wages		0	0.00	300,339.00
54-70-512-201	OPERATIONS-OVERTIME SALARIES	4,635.15	16,000.00	10,000.00	16,000.00
	PROGRAM OVERTIME		0	0.00	16,000.00
54-70-513-201	OPERATIONS-VACATION SALARIES	11,013.95	0.00	39,235.00	0.00
54-70-514-201	OPERATIONS-SICK SALARIES	2,336.05	0.00	3,500.00	0.00
54-70-516-201	OPERATIONS-HOLIDAY SALARIES	3,949.28	0.00	4,000.00	0.00
54-70-520-201	PERSONNEL COSTS	40,864.54	72,669.72	77,006.00	70,900.00
	FICA 6.2%		0	0.00	18,600.00
	MEDICARE 1.45%		0	0.00	4,400.00
	IMRF 15.94%		0	0.00	47,900.00
54-70-521-201	OPERATIONS-WORKER'S COMPENSATION	15,996.00	16,000.00	16,000.00	16,000.00
	Workers' Compensation Premium		0	0.00	16,000.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
54-70-522-201	OPERATIONS-HEALTH INSURANCE 4 FTE * \$1140 / Mo * 12 Months	49,632.00	52,128.00 0	52,128.00 0.00	54,720.00 54,720.00
54-70-524-201	LIABILITY INSURANCE Liability Funding	8,004.00	0.00 0	0.00 0.00	0.00 0.00
54-70-530-201	CONTRACTUAL SERVICE	194,982.92	164,000.00	163,200.00	174,500.00
	Computer Charges		0	0.00	7,000.00
	GIS Services (1/3 Program Cost)		0	0.00	29,000.00
	Uniform Service		0	0.00	1,500.00
	Telephone Service Charges		0	0.00	4,000.00
	Utility Bills		0	0.00	5,000.00
	Tree Root Intrusion Foaming		0	0.00	10,000.00
	Rodent Control		0	0.00	2,000.00
	Temporary Help		0	0.00	35,000.00
	Backflow Prevention Reimbursement Program		0	0.00	50,000.00
	Private Service Repair ( Contingency)		0	0.00	13,000.00
	Point Repair ( Contingency)		0	0.00	13,000.00
	Cues Support & Repairs		0	0.00	3,000.00
	Misc		0	0.00	2,000.00
54-70-540-201	COMMODITIES Pipe, fittings, manholes, etc.	20,014.23	25,000.00 0	22,000.00 0.00	23,000.00 23,000.00
54-70-550-201	VEHICLE Vehicle Maintenance and Repair Charges	65,270.04	63,240.00 0	63,240.00 0.00	68,889.00 68,889.00
	PROGRAM SUBTOTAL	560,094.72	710,372.72	710,263.00	724,348.00
	TOTAL FOR CATEGORY: OPERATIONS	560,094.72	710,372.72	710,263.00	724,348.00
----- SEWER FUND: OPERATING EXPENSE: DEPRECIATION -----					
54-71-500-400	DEPRECIATION Depreciation	85,632.96	70,000.00 0	70,000.00 0.00	80,000.00 80,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	85,632.96	70,000.00	70,000.00	80,000.00
	SEWER FUND TOTAL OPERATING EXPENSE	645,727.68	780,372.72	780,263.00	804,348.00
----- SEWER FUND: CAPITAL: OPERATIONS -----					
54-70-640-201	CAPITAL	0.00	350,000.00	274,000.00	500,000.00
	Sanitary Sewer Evaluation Studies		0	0.00	50,000.00
	Trenchless Lining		0	0.00	150,000.00
	System I & I Engineering & Repairs		0	0.00	300,000.00



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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: OPERATIONS	0.00	350,000.00	274,000.00	500,000.00
	SEWER FUND TOTAL CAPITAL	0.00	350,000.00	274,000.00	500,000.00
----- SEWER FUND: TRANSFERS: OPERATIONS -----					
54-70-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: OPERATIONS	0.00	0.00	0.00	0.00
----- SEWER FUND: TRANSFERS: TRANSFERS TO GENERAL -----					
54-72-700-401	PAYMENTS IN LIEU OF TAXES	57,600.00	57,600.00	57,600.00	58,476.00
	8% of Prior Year Operating Revenues		12	4,873.00	58,476.00
54-72-700-402	ADMINISTRATIVE CHARGES	140,040.00	140,040.00	140,040.00	140,040.00
	Management & Financial Services		12	11,670.00	140,040.00
54-72-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS TO GENERAL	197,640.00	197,640.00	197,640.00	198,516.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- REFUSE FUND: REVENUE: PROPERTY TAX -----					
56-01-400-100	PROPERTY TAX	1,086,581.46-	1,100,000.00	1,100,000.00	1,100,000.00
			0	0.00	1,100,000.00
	TOTAL FOR CATEGORY: PROPERTY TAX	1,086,581.46-	1,100,000.00	1,100,000.00	1,100,000.00
----- REFUSE FUND: REVENUE: INTEREST INCOME -----					
56-11-400-170	INTEREST INCOME	11,813.69-	13,000.00	13,000.00	6,500.00
	Interest income (\$1.3m * 0.5%)		0	0.00	6,500.00
	TOTAL FOR CATEGORY: INTEREST INCOME	11,813.69-	13,000.00	13,000.00	6,500.00
----- REFUSE FUND: REVENUE: INCOME FROM SALES -----					
56-13-400-200	RESIDENTIAL	198,270.50-	200,000.00	196,000.00	200,000.00
	Residential Refuse Collection Service		0	0.00	200,000.00
56-13-400-201	COMMERCIAL	192,351.75-	195,000.00	195,000.00	195,000.00
	Commercial Refuse Service		0	0.00	195,000.00
56-13-400-303	SPECIAL	57,286.00-	55,000.00	62,000.00	55,000.00
	Special Refuse Collection Charges		0	0.00	55,000.00
56-13-400-500	REFUSE BAGS	68,390.00-	60,000.00	60,000.00	60,000.00
	Income from sale of Yard Waste bags		0	0.00	60,000.00
56-13-400-501	REFUSE STICKERS	9,482.30-	10,000.00	10,700.00	10,000.00
	Refuse Sticker Sales		0	0.00	10,000.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	525,780.55-	520,000.00	523,700.00	520,000.00
----- REFUSE FUND: REVENUE: OTHER OPERATING INCOME -----					
56-14-400-185	MISCELLANEOUS	142.58-	0.00	0.00	0.00
56-14-400-502	RECYCLING	80,217.39-	15,000.00	15,000.00	15,000.00
	Revenue from recyclable materials		0	0.00	15,000.00
	per SWANCC master agreement with Groot		0	0.00	0.00
	@ \$5 / ton.		0	0.00	0.00
56-14-400-503	COMPOSTING	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	80,359.97-	15,000.00	15,000.00	15,000.00
	REFUSE FUND TOTAL REVENUE	1,704,535.67-	1,648,000.00	1,651,700.00	1,641,500.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- REFUSE FUND: OPERATING EXPENSE: COLLECTION -----					
56-81-520-106	ADMINISTRATION - PERSONNEL COSTS Consolidated into account 523	44,898.83	0.00 0	42,010.00 0.00	0.00 0.00
56-81-521-106	ADMINISTRATION-WORKER'S COMPENSATION Workers' Compensation Insurance Premium	102,000.00	102,000.00 0	102,000.00 0.00	102,000.00 102,000.00
56-81-522-106	ADMINISTRATION-HEALTH INSURANCE 7 FTE * \$1140/mo. * 12 Mo.	86,856.00	91,224.00 0	91,224.00 0.00	95,760.00 95,760.00
56-81-523-106	ADMINISTRATION - RETIREMENT EXPENSE IMRF Contribution 15.94% FICA Contribution 6.2% Medicare 1.45%	83,823.58	117,753.40 0 0 0	82,659.00 0.00 0.00 0.00	119,800.00 80,900.00 31,500.00 7,400.00
56-81-524-106	LIABILITY INSURANCE Liability Funding	17,004.00	0.00 0	0.00 0.00	0.00 0.00
	PROGRAM SUBTOTAL	334,582.41	310,977.40	317,893.00	317,560.00
56-81-511-500	COMMERCIAL COLLECTION-SALARIES Commercial Refuse Collection	11,358.43	0.00 0	0.00 0.00	0.00 0.00
56-81-512-500	COMMERCIAL COLLECTION-OVERTIME Commercial Collection Overtime	244.31	0.00 0	0.00 0.00	0.00 0.00
56-81-513-500	COMMERCIAL COLLECTION-VACATION SALARIES	32,972.29-	0.00	0.00	0.00
56-81-514-500	COMMERCIAL COLLECTION - SICK SALARIES	0.00	0.00	0.00	0.00
56-81-516-500	COMMERCIAL COLLECTION-HOLIDAY SALARIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	21,369.55-	0.00	0.00	0.00
56-81-511-501	RESIDENTIAL COLLECTION-REGULAR SALARIES 1 Foreman 6 Residential Refuse Collectors Combined Salaries	313,777.71	479,207.00 0 0 0	314,891.00 0.00 0.00 0.00	507,577.00 0.00 0.00 507,577.00
56-81-512-501	RESIDENTIAL COLLECTION-OVERTIME SALARIES Refuse Collection Overtime.	34,301.46	35,000.00 0	34,965.00 0.00	35,000.00 35,000.00
56-81-513-501	RESIDENTIAL COLLECTION-VACATION SALARIES	28,078.07	0.00	28,100.00	0.00
56-81-514-501	RESIDENTIAL COLLECTION-SICK SALARIES	10,442.13	0.00	5,514.00	0.00
56-81-516-501	RESIDENTIAL COLLECTION-HOLIDAY SALARIES	9,790.16	0.00	8,823.00	0.00
56-81-530-501	RESIDENTIAL COLLECTION-CONTRACTUAL SERVICES Temporary Help	106,089.57	70,000.00 0	70,000.00 0.00	75,000.00 75,000.00
56-81-540-501	RESIDENTIAL COLLECTION-COMMODITIES	10,681.00	37,500.00	40,302.00	22,500.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Residential Containers		0	0.00	3,000.00
	Commercial Dumpster Replacement		0	0.00	12,500.00
	Commercial Can Liners		0	0.00	3,500.00
	Misc Collection Commodities		0	0.00	3,500.00
56-81-550-501	RESIDENTIAL COLLECTION-VEHICLE	209,807.04	231,876.00	231,876.00	235,750.00
	Refuse Vehicle Operation and Maint.		0	0.00	235,750.00
	PROGRAM SUBTOTAL	722,967.14	853,583.00	734,471.00	875,827.00
56-81-511-502	SPECIAL COLLECTION-REGULAR SALARIES	39,362.48	0.00	35,049.00	0.00
56-81-512-502	SPECIAL COLLECTION-OVERTIME SALARIES	1,794.84	0.00	0.00	0.00
56-81-513-502	SPECIAL COLLECTION-VACATION SALARIES	5,629.27	0.00	5,700.00	0.00
56-81-514-502	SPECIAL COLLECTION - SICK SALARIES	0.00	0.00	0.00	0.00
56-81-516-502	SPECIAL COLLECTIONS-HOLIDAY SALARIES	0.00	0.00	563.00	0.00
	PROGRAM SUBTOTAL	46,786.59	0.00	41,312.00	0.00
56-81-511-503	YARD WASTE COLLECTION-REGULAR SALARIES	119,964.29	0.00	107,025.00	0.00
56-81-512-503	YARD WASTE COLLECTION-OVERTIME SALARIES	3,428.54	0.00	4,460.00	0.00
56-81-513-503	YARD WASTE COLLECTION-VACATION SLARIES	4,882.62	0.00	4,900.00	0.00
56-81-514-503	YARD WASTE COLLECTION-SICK SALARIES	1,842.12	0.00	1,220.00	0.00
56-81-530-503	YARD WASTE COLLECTION-CONTRACT SERVICES	0.00	40,000.00	30,000.00	35,000.00
	Temporary Services Leaf Collection		0	0.00	35,000.00
56-81-540-503	YARD WASTE COLLECTION-COMMODITIES	29,932.93	10,000.00	10,000.00	35,000.00
	Leaf collection Brooms and Commodities		0	0.00	10,000.00
	Yard Waste Bags		0	0.00	25,000.00
	PROGRAM SUBTOTAL	160,050.50	50,000.00	157,605.00	70,000.00
	TOTAL FOR CATEGORY: COLLECTION	1,243,017.09	1,214,560.40	1,251,281.00	1,263,387.00
----- REFUSE FUND: OPERATING EXPENSE: DISPOSAL -----					
56-82-512-504	DISPOSAL-OVERTIME SALARIES	0.00	0.00	0.00	0.00
56-82-530-504	DISPOSAL-CONTRACTUAL SERVICES	331,607.45	403,784.00	386,400.00	376,448.00
	Refuse Disposal Tipping Fees		6800	55.36	376,448.00
	PROGRAM SUBTOTAL	331,607.45	403,784.00	386,400.00	376,448.00
	TOTAL FOR CATEGORY: DISPOSAL	331,607.45	403,784.00	386,400.00	376,448.00
----- REFUSE FUND: OPERATING EXPENSE: RECYCLING & COMPOSTING -----					
56-83-530-505	RECYCLING-CONTRACTUAL SERVICES	224,275.17	233,000.00	230,208.00	239,000.00
	Groot Waste Services recycling charges		0	0.00	239,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
56-83-540-505	RECYCLING-COMMODITIES	6,000.00	5,000.00	5,000.00	5,000.00
	Recycling Containers		0	0.00	5,000.00
	PROGRAM SUBTOTAL	230,275.17	238,000.00	235,208.00	244,000.00
56-83-530-506	COMPOSTING-CONTRACTUAL SERVICES	107,260.00	105,000.00	92,336.00	105,000.00
	Landscape Waste Disposal fees		0	0.00	105,000.00
	TOTAL FOR CATEGORY: RECYCLING & COMPOSTING	337,535.17	343,000.00	327,544.00	349,000.00
----- REFUSE FUND: OPERATING EXPENSE: LANDFILL MONITORING -----					
56-84-511-507	MONITORING-REGULAR SALARIES	0.00	0.00	0.00	0.00
56-84-512-507	MONITORING-OVERTIME SALARIES	0.00	0.00	0.00	0.00
56-84-530-507	MONITORING-CONTRACTUAL SERVICES	74,619.26	98,000.00	90,921.00	98,000.00
	Groundwater Monitoring		0	0.00	55,000.00
	Gas Monitoring		0	0.00	3,000.00
	Leachate Disposal MWRD		0	0.00	1,000.00
	Legal Fees (Contingency)		0	0.00	1,000.00
	Engineering Services		0	0.00	20,000.00
	Landfill Maintenance		0	0.00	11,500.00
	Misc		0	0.00	6,500.00
56-84-540-507	MONITORING-COMMODITIES	99.52	2,000.00	1,500.00	2,000.00
	Maintenance Supplies		0	0.00	2,000.00
	PROGRAM SUBTOTAL	74,718.78	100,000.00	92,421.00	100,000.00
	TOTAL FOR CATEGORY: LANDFILL MONITORING	74,718.78	100,000.00	92,421.00	100,000.00
----- REFUSE FUND: OPERATING EXPENSE: DEPRECIATION -----					
56-85-500-400	DEPRECIATION	125,143.00	135,000.00	135,000.00	135,000.00
	Depreciation		0	0.00	135,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	125,143.00	135,000.00	135,000.00	135,000.00
	REFUSE FUND TOTAL OPERATING EXPENSE	2,112,021.49	2,196,344.40	2,192,646.00	2,223,835.00
----- REFUSE FUND: CAPITAL: COLLECTION -----					
56-81-640-106	ADMINISTRATION - CAPITAL	0.00	0.00	0.00	0.00
56-81-640-508	COLLECTION EQUIPMENT-CAPITAL	0.00	0.00	0.00	65,000.00
	Replace refuse collection body on PW-32 (Re-use existing chassis)		0	0.00	65,000.00
			0	0.00	0.00
	TOTAL FOR CATEGORY: COLLECTION	0.00	0.00	0.00	65,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- REFUSE FUND: CAPITAL: LANDFILL MONITORING -----					
56-84-640-510	MONITORING WELLS - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: LANDFILL MONITORING	0.00	0.00	0.00	0.00
	REFUSE FUND TOTAL CAPITAL	0.00	0.00	0.00	65,000.00
----- REFUSE FUND: TRANSFERS: OTHER OPERATING INCOME -----					
56-14-700-403	OTHER OPERATING TRANSFERS	549,999.96-	550,000.00	550,000.00	550,000.00
	Transfer in from General Fund		0	0.00	550,000.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	549,999.96-	550,000.00	550,000.00	550,000.00
----- REFUSE FUND: TRANSFERS: COLLECTION -----					
56-81-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: COLLECTION	0.00	0.00	0.00	0.00
----- REFUSE FUND: TRANSFERS: ADMINISTRATIVE CHARGES -----					
56-86-700-401	PAYMENTS IN LIEU OF TAXES	42,000.00	44,796.00	44,796.00	49,200.00
	Payment in Lieu of Taxes		12	4,100.00	49,200.00
56-86-700-402	ADMINISTRATIVE CHARGES	127,080.00	127,080.00	127,080.00	127,080.00
	Management & Financial Services		12	10,590.00	127,080.00
	TOTAL FOR CATEGORY: ADMINISTRATIVE CHARGES	169,080.00	171,876.00	171,876.00	176,280.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- Storm Sewer Fund: REVENUE: PROPERTY TAX -----					
58-01-400-100	PROPERTY TAX	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	0.00	0.00	0.00
----- Storm Sewer Fund: REVENUE: INTEREST INCOME -----					
58-11-400-170	INTEREST INCOME	0.00	0.00	5,000.00	10,000.00
	\$2,000,000 * 0.5%		0	0.00	10,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	0.00	0.00	5,000.00	10,000.00
----- Storm Sewer Fund: REVENUE: INCOME FROM SALES -----					
58-13-400-300	WINNETKA	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	0.00	0.00	0.00	0.00
	Storm Sewer Fund TOTAL REVENUE	0.00	0.00	5,000.00	10,000.00
----- Storm Sewer Fund: OPERATING EXPENSE: DEPRECIATION -----					
58-85-500-400	DEPRECIATION	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: DEPRECIATION	0.00	0.00	0.00	0.00
	Storm Sewer Fund TOTAL OPERATING EXPENSE	0.00	0.00	0.00	0.00
----- Storm Sewer Fund: CAPITAL: -----					
58-75-640-601	STORM SEWERS	0.00	2,080,000.00	628,000.00	7,324,000.00
	Winnetka Avenue Pump Station		0	0.00	750,000.00
	Lloyd Outlet and Tower/Foxdale		0	0.00	1,414,000.00
	Northwest Winnetka Relief Project		0	0.00	4,040,000.00
	Willow Road Tunnel Project (Engineering)		0	0.00	800,000.00
	Stormwater Rate Study and Master Plan		0	0.00	70,000.00
	Elm Street Storm Sewer Outfall Replacement		0	0.00	250,000.00
	TOTAL FOR CATEGORY:	0.00	2,080,000.00	628,000.00	7,324,000.00
	Storm Sewer Fund TOTAL CAPITAL	0.00	2,080,000.00	628,000.00	7,324,000.00
----- Storm Sewer Fund: TRANSFERS: TRANSFERS OUT -----					
58-31-700-403	OTHER OPERATING TRANSFERS	0.00	2,200,000.00	2,200,000.00	6,000,000.00
	Transfer from General Fund		0	0.00	6,000,000.00
	TOTAL FOR CATEGORY: TRANSFERS OUT	0.00	2,200,000.00	2,200,000.00	6,000,000.00

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SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- WORKER'S COMPENSATION: REVENUE: INTEREST INCOME -----					
60-11-400-170	INTEREST INCOME	20,164.19-	8,000.00	15,000.00	8,000.00
	Interest (\$1.6m * 0.5%)		0	0.00	8,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	20,164.19-	8,000.00	15,000.00	8,000.00
----- WORKER'S COMPENSATION: REVENUE: PREMIUMS -----					
60-18-400-700	PREMIUMS	528,499.92-	528,492.00	528,492.00	528,492.00
	Administration		12	2,000.00	24,000.00
	Police		12	3,333.00	39,996.00
	Fire		12	4,000.00	48,000.00
	Community Development		12	1,000.00	12,000.00
	Public Works (G.F. \$224,000)		12	8,333.00	99,996.00
	Electric		12	11,417.00	137,004.00
	Water		12	4,125.00	49,500.00
	Sewer		12	1,333.00	15,996.00
	Refuse		12	8,500.00	102,000.00
	*		0	0.00	0.00
	TOTAL FOR CATEGORY: PREMIUMS	528,499.92-	528,492.00	528,492.00	528,492.00
	WORKER'S COMPENSATION TOTAL REVENUE	548,664.11-	536,492.00	543,492.00	536,492.00
----- WORKER'S COMPENSATION: OPERATING EXPENSE: W. C. INSURANCE -----					
60-91-500-106	ADMINISTRATION	0.00	3,500.00	0.00	0.00
60-91-500-710	CLAIMS	642,201.30	747,000.00	300,000.00	747,000.00
	Medical payments		0	0.00	500,000.00
	W/C Payments and settlements		0	0.00	200,000.00
	Claims management expense (CCMSI)		0	0.00	20,000.00
	Legal expense (John Power)		0	0.00	25,000.00
	State 2nd Injury Adjustment Fund		0	0.00	2,000.00
60-91-500-714	PURCHASED INSURANCE	37,928.00	45,000.00	45,000.00	50,000.00
	W/C excess insurance		0	0.00	50,000.00
	TOTAL FOR CATEGORY: W. C. INSURANCE	680,129.30	795,500.00	345,000.00	797,000.00
	WORKER'S COMPENSATION TOTAL OPERATING EXPENSE	680,129.30	795,500.00	345,000.00	797,000.00



BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- LIABILITY: REVENUE: INTEREST INCOME -----					
61-11-400-170	INTEREST INCOME	28,499.90-	10,000.00	10,000.00	10,000.00
	Interest income (\$2.0M * 0.5%)		0	0.00	10,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	28,499.90-	10,000.00	10,000.00	10,000.00
----- LIABILITY: REVENUE: PREMIUMS -----					
61-18-400-700	PREMIUMS	184,008.00-	0.00	0.00	0.00
	Premiums by Budget Accounts		0	0.00	0.00
	General Fund		0	0.00	0.00
	Administration (10.22.521.106)		12	667.00	8,004.00
	Police (10.26.521.106)		12	3,750.00	45,000.00
	Fire (10.28.521.133)		12	1,500.00	18,000.00
	C.D. (10.29.521.135)		12	583.00	6,996.00
	P.W. (10.30.521.106)		12	1,500.00	18,000.00
	GF Sub-Total (\$96,000)		0	0.00	0.00
	Electric Fund (50.40.521.106)		12	3,750.00	45,000.00
	Water Fund (52.60.521.106)		12	1,500.00	18,000.00
	Sewer Fund (54.70.521.201)		12	667.00	8,004.00
	Refuse Fund (56.81.521.106)		12	1,417.00	17,004.00
	Suspend contributions for 2013/14		0	0.00	184,008.00-
	TOTAL FOR CATEGORY: PREMIUMS	184,008.00-	0.00	0.00	0.00
	LIABILITY TOTAL REVENUE	212,507.90-	10,000.00	10,000.00	10,000.00
----- LIABILITY: OPERATING EXPENSE: LIABILITY INSURANCE -----					
61-92-500-102	LEGAL	530.05	80,000.00	5,000.00	80,000.00
	Legal costs		0	0.00	80,000.00
61-92-500-106	ADMINISTRATION	38,229.00	70,000.00	40,000.00	70,000.00
	H.E.L.P. (Excess Liability Pool)		0	0.00	60,000.00
	Consulting / Loss Prevention / Training		0	0.00	10,000.00
	(including MMSEA reporting \$1k)		0	0.00	0.00
61-92-500-710	CLAIMS	13,279.21	150,000.00	50,000.00	150,000.00
	CLAIMS & SETTLEMENTS		0	0.00	150,000.00
	TOTAL FOR CATEGORY: LIABILITY INSURANCE	52,038.26	300,000.00	95,000.00	300,000.00
	LIABILITY TOTAL OPERATING EXPENSE	52,038.26	300,000.00	95,000.00	300,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012 ***** ACTUAL	FY 2013 ***** BUDGET UNITS	FY 2013 ***** ESTIMATED UNIT PRICE	FY 2014 ***** BUDGET UNIT AMOUNT
----- LIABILITY: TRANSFERS: MERCHANDISE SALES & JOBBING -----					
61-17-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	0.00	0.00	0.00	0.00

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SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- HEALTH INSURANCE: REVENUE: INTEREST INCOME -----					
62-11-400-170	INTEREST INCOME	32,303.64-	15,000.00	15,000.00	15,000.00
	Interest income		0	0.00	15,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	32,303.64-	15,000.00	15,000.00	15,000.00
----- HEALTH INSURANCE: REVENUE: PREMIUMS -----					
62-18-400-701	VILLAGE PLAN PREMIUM	2,198,526.98-	2,697,700.00	2,700,000.00	2,907,720.00
	AMT CHARGED TO DEPT		0	0.00	2,046,720.00
	LIBRARY - PREMIUM		0	0.00	134,000.00
	PENSIONERS		0	0.00	463,000.00
	EMPLOYEE PORTION OF PREMIUM		0	0.00	257,000.00
	COBRA		0	0.00	7,000.00
62-18-400-703	PRESCRIPTION DRUG PREMIUM	543,740.19-	0.00	0.00	0.00
	AMT CHARGED TO DEPARTMENTS		0	0.00	0.00
	EMPLOYEE CO-PAY		0	0.00	0.00
	PENSIONERS		0	0.00	0.00
	COBRA		0	0.00	0.00
	LIBRARY		0	0.00	0.00
62-18-400-705	DENTAL PREMIUMS	59,987.97-	110,000.00	110,000.00	135,000.00
	DENTAL PREMIUMS CHARGED TO DEPTS.		0	0.00	60,000.00
	DENTAL EMPLOYEE PAID PREMIUMS		0	0.00	66,000.00
	PENSIONERS		0	0.00	9,000.00
	TOTAL FOR CATEGORY: PREMIUMS	2,802,255.14-	2,807,700.00	2,810,000.00	3,042,720.00
	HEALTH INSURANCE TOTAL REVENUE	2,834,558.78-	2,822,700.00	2,825,000.00	3,057,720.00
----- HEALTH INSURANCE: OPERATING EXPENSE: HEALTH INSURANCE -----					
62-93-500-106	ADMINISTRATION	33,461.82	532,000.00	532,000.00	541,000.00
	PLAN ADMINISTRATION		0	0.00	541,000.00
62-93-500-711	VILLAGE PLAN CLAIMS	3,128,780.02	2,739,300.00	2,739,300.00	2,625,000.00
	VILLAGE PLAN CLAIMS INCLUDING DRUGS		0	0.00	2,625,000.00
62-93-500-713	PRESCRIPTION DRUG CLAIMS	0.00	0.00	0.00	0.00
	DRUG CARD CLAIMS		0	0.00	0.00
62-93-500-715	DENTAL PREMIUMS	138,169.79	144,000.00	144,000.00	144,000.00
	DENTAL PREMIUMS		0	0.00	144,000.00
62-93-500-716	OTHER INSURANCE	126,457.87	157,600.00	140,000.00	150,100.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	LIFE INSURANCE		0	0.00	28,000.00
	EAP		0	0.00	3,000.00
	UNEMPLOYMENT COMP		0	0.00	30,000.00
	FLEXIBLE BENEFITS		0	0.00	5,100.00
	HEALTH REIMBURSEMENT ACCT. (HRA)		0	0.00	84,000.00
	TOTAL FOR CATEGORY: HEALTH INSURANCE	3,426,869.50	3,572,900.00	3,555,300.00	3,460,100.00
	HEALTH INSURANCE TOTAL OPERATING EXPENSE	3,426,869.50	3,572,900.00	3,555,300.00	3,460,100.00
----- HEALTH INSURANCE: TRANSFERS: MERCHANDISE SALES & JOBBING -----					
62-17-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TRANSFER FROM OTHER FUNDS		0	0.00	0.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- DATA PROCESSING FUND: REVENUE: INTEREST INCOME -----					
63-11-400-170	INTEREST INCOME	9,849.62-	7,000.00	3,100.00	3,100.00
			0	0.00	3,100.00
	TOTAL FOR CATEGORY: INTEREST INCOME	9,849.62-	7,000.00	3,100.00	3,100.00
----- DATA PROCESSING FUND: REVENUE: INCOME FROM SALES -----					
63-13-400-600	SERVICE CHARGES	331,832.04-	328,000.00	328,100.00	328,200.00
	Computer Charges		0	0.00	328,200.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	331,832.04-	328,000.00	328,100.00	328,200.00
	DATA PROCESSING FUND TOTAL REVENUE	341,681.66-	335,000.00	331,200.00	331,300.00
----- DATA PROCESSING FUND: OPERATING EXPENSE: EQUIPMENT AND SOFTWARE -----					
63-90-511-106	ADMINISTRATION-SALARIES	129,847.99	127,200.00	131,500.00	139,300.00
	Director		0	0.00	139,300.00
	(including sick leave sell back)		0	0.00	0.00
63-90-512-106	ADMINISTRATION-OVERTIME	0.00	2,600.00	0.00	2,600.00
			0	0.00	2,600.00
63-90-520-106	ADMINISTRATION - PERSONNEL COSTS	21,681.43	22,000.00	22,500.00	22,600.00
	Healthcare, FICA, Medicare		0	0.00	22,600.00
63-90-522-106	ADMINISTRATION-HEALTH INSURANCE	0.00	0.00	0.00	0.00
63-90-523-106	ADMINISTRATION - RETIREMENT EXPENSE	19,350.89	19,800.00	20,500.00	22,700.00
	IMRF		1	0.00	22,700.00
63-90-530-106	ADMINISTRATION - CONTRACTUAL SERVICE	110,019.08	146,100.00	85,000.00	143,280.00
	Phone System Support		12	250.00	3,000.00
	Phone Usage Charges		12	40.00	480.00
	Network Support		12	3,750.00	45,000.00
	Software Support		12	650.00	7,800.00
	Training		12	1,000.00	12,000.00
	Server, PC and Software Upgrades *		0	0.00	50,000.00
	Costs associated with new ERP Software		0	0.00	25,000.00
63-90-540-106	ADMINISTRATION - COMMODITIES	2,116.52	3,000.00	600.00	3,000.00
	Commodities		0	0.00	3,000.00
	PROGRAM SUBTOTAL	283,015.91	320,700.00	260,100.00	333,480.00
63-90-540-600	OPERATING SUPPLIES-COMMODITIES	6,804.34	4,000.00	1,500.00	4,000.00

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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
			0	0.00	4,000.00
63-90-500-601	EQUIPMENT & SOFTWARE MAINTENANCE	0.00	5,000.00	0.00	5,000.00
	Time & Material Repair		0	0.00	5,000.00
63-90-530-601	EQUIP. & SOFTWARE MAINT.-CONTRACTUAL SERVICES	25,884.97	47,060.00	35,000.00	48,730.00
	Alpha/VMS Hardware & Software Support		0	0.00	5,220.00
	Mitel Phone System		0	0.00	10,850.00
	Network Auditing and Work Order Software		0	0.00	700.00
	HP Laserprinter Maintenance		0	0.00	850.00
	Internet Access		0	0.00	7,700.00
	Internet Filtering & Anti Virus Software		0	0.00	7,500.00
	Network Monitoring & Vulnerability Scanning		0	0.00	7,800.00
	Network Firewall Maintenance		0	0.00	110.00
	BlackBerry Server Support		0	0.00	1,500.00
	Network Hardware Support		0	0.00	3,000.00
	Network-wide AntiVirus Software		0	0.00	3,500.00
	PROGRAM SUBTOTAL	25,884.97	52,060.00	35,000.00	53,730.00
	TOTAL FOR CATEGORY: EQUIPMENT AND SOFTWARE	315,705.22	376,760.00	296,600.00	391,210.00
----- DATA PROCESSING FUND: OPERATING EXPENSE: DEPRECIATION -----					
63-94-500-400	DEPRECIATION	0.00	35,000.00	35,000.00	35,000.00
			0	0.00	35,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	0.00	35,000.00	35,000.00	35,000.00
	DATA PROCESSING FUND TOTAL OPERATING EXPENSE	315,705.22	411,760.00	331,600.00	426,210.00
----- DATA PROCESSING FUND: CAPITAL: EQUIPMENT AND SOFTWARE -----					
63-90-640-601	EQUIPMENT & SOFTWARE -	0.00	0.00	0.00	0.00
63-90-640-602	EQUIPMENT & SOFTWARE-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: EQUIPMENT AND SOFTWARE	0.00	0.00	0.00	0.00
	DATA PROCESSING FUND TOTAL CAPITAL	0.00	0.00	0.00	0.00
----- DATA PROCESSING FUND: TRANSFERS: EQUIPMENT AND SOFTWARE -----					
63-90-700-401	PAYMENTS IN LIEU OF TAXES	0.00	0.00	0.00	0.00
63-90-700-402	ADMINISTRATIVE CHARGES	43,440.00	43,440.00	43,400.00	43,440.00
	Administrative & Financial Services		12	3,620.00	43,440.00
	TOTAL FOR CATEGORY: EQUIPMENT AND SOFTWARE	43,440.00	43,440.00	43,400.00	43,440.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- FLEET SERVICES: REVENUE: INTEREST INCOME -----					
64-11-400-170	INTEREST INCOME	1,905.30-	1,500.00	1,500.00	1,000.00
	Interest Income		0	0.00	1,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	1,905.30-	1,500.00	1,500.00	1,000.00
----- FLEET SERVICES: REVENUE: INCOME FROM SALES -----					
64-13-400-600	VEHICLE RENTAL CHARGES	862,473.12-	882,840.00	882,840.00	904,576.00
	Vehicle Repair Charges		0	0.00	904,576.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	862,473.12-	882,840.00	882,840.00	904,576.00
----- FLEET SERVICES: REVENUE: OTHER OPERATING INCOME -----					
64-14-400-185	MISCELLANEOUS	0.00	0.00	0.00	0.00
	MISC.		0	0.00	0.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	0.00	0.00	0.00	0.00
	FLEET SERVICES TOTAL REVENUE	864,378.42-	884,340.00	884,340.00	905,576.00
----- FLEET SERVICES: OPERATING EXPENSE: ADMINISTRATIVE CHARGES -----					
64-86-530-107	TRAINING	0.00	0.00	0.00	0.00
64-86-511-160	GENERAL FLEET - REGULAR SALARIES	64,426.07	249,561.00	71,531.00	237,794.00
	Fleet Services Supervisor		0	0.00	0.00
	Mechanics (2)		0	0.00	0.00
	Combined Salaries		0	0.00	237,794.00
64-86-512-160	GENERAL FLEET - OVERTIME SALARIES	4,932.39	10,000.00	4,016.00	10,000.00
	Fleet Services Overtime		0	0.00	10,000.00
64-86-513-160	GENERAL FLEET - VACATION SALARIES	29,514.56	0.00	28,247.00	0.00
64-86-514-160	GENERAL FLEET - SICK SALARIES	9,300.97	0.00	7,527.00	0.00
64-86-521-160	GENERAL FLEET-WORKER'S COMPENSATION	0.00	0.00	0.00	0.00
64-86-522-160	GENERAL FLEET - HEALTH INSURANCE	37,224.00	39,096.00	34,209.00	41,040.00
	3 FTE * \$1140/mo.		36	1,140.00	41,040.00
64-86-523-160	GENERAL FLEET - RETIREMENT EXPENSE	60,772.67	59,439.46	58,878.00	56,100.00
	FICA 6.2%		0	0.00	14,800.00
	Medicare 1.45%		0	0.00	3,400.00
	IMRF 15.94		0	0.00	37,900.00
64-86-530-160	GENERAL FLEET - CONTRACTUAL SERVICE	8,711.11	60,000.00	9,139.00	63,000.00
	Contractual Fleet Repairs		0	0.00	63,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
64-86-540-160	GENERAL FLEET - COMMODITIES	30,008.16	175,000.00	31,175.00	180,000.00
	Fleet repair Parts and Commodities		0	0.00	180,000.00
64-86-550-160	FUEL	250,636.84	214,000.00	213,237.00	235,000.00
	Diesel Fuel		0	0.00	130,000.00
	Unleaded Gas		0	0.00	83,000.00
	10% Contingency		0	0.00	22,000.00
	PROGRAM SUBTOTAL	495,526.77	807,096.46	457,959.00	822,934.00
64-86-540-161	ADMINISTRATION VEHICLES - COMMODITIES	0.00	0.00	0.00	0.00
64-86-511-162	FINANCE VEHICLES-REGULAR SALARIES	355.93	0.00	1,076.00	0.00
64-86-512-162	FINANCE VEHICLES-OVERTIME SALARIES	0.00	0.00	0.00	0.00
64-86-530-162	FINANCE VEHICLES - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
64-86-540-162	FINANCE VEHICLES - COMMODITIES	62.76	0.00	311.00	0.00
	PROGRAM SUBTOTAL	418.69	0.00	1,387.00	0.00
64-86-511-163	POLICE VEHICLES-REGULAR SALARIES	16,588.22	0.00	16,155.00	0.00
64-86-512-163	POLICE VEHICLES-OVERTIME SALARIES	67.57	0.00	152.00	0.00
64-86-530-163	POLICE VEHICLES - CONTRACTUAL SERVICES	5,799.71	0.00	2,622.00	0.00
64-86-540-163	POLICE VEHICLES - COMMODITIES	27,074.48	0.00	14,661.00	0.00
	PROGRAM SUBTOTAL	49,529.98	0.00	33,590.00	0.00
64-86-511-164	COMMUNITY DEVELOPMENT-REGULAR SALARIES	805.54	0.00	213.00	0.00
64-86-512-164	COMMUNITY DEVELOPMENT-OVERTIME SALARIES	0.00	0.00	0.00	0.00
64-86-530-164	COMMUNITY DEVELOPMENT VEHICLES-CONTRACT SERV	0.00	0.00	0.00	0.00
64-86-540-164	COMMUNITY DEVELOPMENT - COMMODITIES	432.51	0.00	100.00	0.00
	PROGRAM SUBTOTAL	1,238.05	0.00	313.00	0.00
64-86-511-165	PUBLIC WORKS-REGULAR SALARIES	31,645.23	0.00	20,457.00	0.00
64-86-512-165	PUBLIC WORKS VEHICLES-OVERTIME SALARIES	168.91	0.00	1,449.00	0.00
64-86-530-165	PUBLIC WORKS VEHICLES-CONTRACTUAL SERVICES	7,276.78	0.00	4,616.00	0.00
64-86-540-165	PUBLIC WORKS VEHICLES - COMMODITIES	29,385.29	0.00	29,985.00	0.00
	PROGRAM SUBTOTAL	68,476.21	0.00	56,507.00	0.00
64-86-511-166	ELECTRIC VEHICLES-REGULAR SALARIES	17,475.23	0.00	20,852.00	0.00
64-86-512-166	ELECTRIC VEHICLES-OVERTIME SALARIES	258.90	0.00	1,122.00	0.00
64-86-530-166	ELECTRIC VEHICLES - CONTRACTUAL SERVICE	21,174.18	0.00	24,807.00	0.00
64-86-540-166	ELECTRIC VEHICLES - COMMODITIES	21,991.33	0.00	16,430.00	0.00
	PROGRAM SUBTOTAL	60,899.64	0.00	63,211.00	0.00
64-86-511-167	WATER VEHICLES-REGULAR SALARIES	4,923.30	0.00	4,023.00	0.00
64-86-512-167	WATER VEHICLES-OVERTIME SALARIES	0.00	0.00	0.00	0.00
64-86-530-167	WATER VEHICLES - CONTRACTUAL SERVICES	929.00	0.00	2,430.00	0.00
64-86-540-167	WATER VEHICLES - COMMODITIES	5,860.92	0.00	3,396.00	0.00
	PROGRAM SUBTOTAL	11,713.22	0.00	9,849.00	0.00



BUDGET DETAIL REPORT  
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ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
64-86-511-168	SEWER VEHICLES-REGULAR SALARIES	9,144.11	0.00	8,174.00	0.00
64-86-512-168	SEWER VEHICLES-OVERTIME SALARIES	163.23	0.00	1.00	0.00
64-86-530-168	SEWER VEHICLES - CONTRACTUAL SERVICES	2,418.40	0.00	9,389.00	0.00
64-86-540-168	SEWER VEHICLES - COMMODITIES	9,202.79	0.00	17,261.00	0.00
	PROGRAM SUBTOTAL	20,928.53	0.00	34,825.00	0.00
64-86-511-169	REFUSE VEHICLES-REGULAR SALARIES	41,664.64	0.00	47,160.00	0.00
64-86-512-169	REFUSE VEHICLES-OVERTIME SALARIES	699.83	0.00	1,775.00	0.00
64-86-530-169	REFUSE VEHICLES - CONTRACTUAL SERVICES	8,895.80	0.00	21,560.00	0.00
64-86-540-169	REFUSE VEHICLES - COMMODITIES	55,336.90	0.00	69,652.00	0.00
	PROGRAM SUBTOTAL	106,597.17	0.00	140,147.00	0.00
64-86-511-170	FIRE VEHICLES-REGULAR SALARIES	5,831.56	0.00	10,965.00	0.00
64-86-512-170	FIRE VEHICLES-OVERTIME SALARIES	0.00	0.00	260.00	0.00
64-86-530-170	FIRE VEHICLES-CONTRACTUAL SERVICES	2,607.92	0.00	698.00	0.00
64-86-540-170	FIRE VEHICLES-COMMODITIES	7,731.86	0.00	10,752.00	0.00
	PROGRAM SUBTOTAL	16,171.34	0.00	22,675.00	0.00
	TOTAL FOR CATEGORY: ADMINISTRATIVE CHARGES	831,499.60	807,096.46	820,463.00	822,934.00
----- FLEET SERVICES: OPERATING EXPENSE: DEPRECIATION -----					
64-87-500-400	DEPRECIATION	1,359.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: DEPRECIATION	1,359.00	0.00	0.00	0.00
	FLEET SERVICES TOTAL OPERATING EXPENSE	832,858.60	807,096.46	820,463.00	822,934.00
----- FLEET SERVICES: CAPITAL: EQUIPMENT & FACILITIES -----					
64-88-640-160	EQUIPMENT REPLACEMENT - CAPITAL	0.00	0.00	0.00	0.00
64-88-640-161	FACILITIES - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: EQUIPMENT & FACILITIES	0.00	0.00	0.00	0.00
	FLEET SERVICES TOTAL CAPITAL	0.00	0.00	0.00	0.00
----- FLEET SERVICES: TRANSFERS: OTHER OPERATING INCOME -----					
64-14-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	0.00	0.00	0.00	0.00
----- FLEET SERVICES: TRANSFERS: ADMINISTRATIVE TRANSFERS -----					
64-89-700-402	ADMINISTRATIVE TRANSFERS	43,440.00	43,440.00	43,440.00	43,440.00
	Administrative Transfers		12	3,620.00	43,440.00
	TOTAL FOR CATEGORY: ADMINISTRATIVE TRANSFERS	43,440.00	43,440.00	43,440.00	43,440.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- POLICE PENSION FUND: REVENUE: PROPERTY TAX -----					
80-01-400-100	PROPERTY TAX	959,387.00-	992,534.00	992,500.00	1,009,152.00
			0	0.00	1,009,152.00
	TOTAL FOR CATEGORY: PROPERTY TAX	959,387.00-	992,534.00	992,500.00	1,009,152.00
----- POLICE PENSION FUND: REVENUE: CORPORATE PROP. REPLACEMENT TAX -----					
80-04-400-103	CORPORATE PROPERTY REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
	Police Pension share is 8.7%		0	0.00	5,000.00
	TOTAL FOR CATEGORY: CORPORATE PROP. REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
----- POLICE PENSION FUND: REVENUE: INTEREST INCOME -----					
80-11-400-170	INTEREST INCOME	1,277,134.97-	1,200,000.00	1,200,000.00	1,368,000.00
	Investment Income (6.25% * \$21.9M)		0	0.00	1,368,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	1,277,134.97-	1,200,000.00	1,200,000.00	1,368,000.00
----- POLICE PENSION FUND: REVENUE: EMPLOYEE CONTRIBUTIONS -----					
80-19-400-800	EMPLOYEE CONTRIBUTIONS	235,543.35-	245,000.00	245,000.00	250,000.00
	Employee contributions		0	0.00	250,000.00
	TOTAL FOR CATEGORY: EMPLOYEE CONTRIBUTIONS	235,543.35-	245,000.00	245,000.00	250,000.00
	POLICE PENSION FUND TOTAL REVENUE	2,477,065.32-	2,442,534.00	2,442,500.00	2,632,152.00
----- POLICE PENSION FUND: OPERATING EXPENSE: POLICE PENSION -----					
80-95-500-801	GENERAL & ADMINISTRATIVE	35,706.13	131,850.00	35,000.00	147,550.00
	Actuarial Fees		0	0.00	2,500.00
	Computer (\$1900), Legal, Dues, Misc.		0	0.00	5,000.00
	Annual Report to Village Council		0	0.00	500.00
	Trustee Training		5	750.00	3,750.00
	Dept. of Insurance filing fee		0	0.00	3,800.00
	Fiduciary Insurance		0	0.00	6,500.00
	Investment consultant - Becker, Burke		0	0.00	20,000.00
	\$ Mgmt Equity (75bps * 45% * \$21.9m)		0	0.00	74,000.00
	\$ Mgmt Bonds (25bps * 55% * \$21.9m)		0	0.00	30,000.00
	Comptroller's report compilation		0	0.00	1,500.00
80-95-500-802	BENEFITS & REFUNDS	1,497,171.28	1,600,000.00	1,500,000.00	1,650,000.00
	Pensions (current + \$125k)		0	0.00	1,650,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012 ***** ACTUAL	FY 2013 ***** BUDGET UNITS	FY 2013 ***** ESTIMATED UNIT PRICE	FY 2014 ***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: POLICE PENSION	1,532,877.41	1,731,850.00	1,535,000.00	1,797,550.00
	POLICE PENSION FUND TOTAL OPERATING EXPENSE	1,532,877.41	1,731,850.00	1,535,000.00	1,797,550.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2012	FY 2013	FY 2013	FY 2014
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- FIRE PENSION FUND: REVENUE: PROPERTY TAX -----					
81-01-400-100	PROPERTY TAX	940,074.00-	1,108,794.00	1,108,000.00	1,191,031.00
			0	0.00	1,191,031.00
	TOTAL FOR CATEGORY: PROPERTY TAX	940,074.00-	1,108,794.00	1,108,000.00	1,191,031.00
----- FIRE PENSION FUND: REVENUE: CORPORATE PROP. REPLACEMENT TAX -----					
81-04-400-103	CORPORATE PROPERTY REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
	Fire Pension share 8.7%		0	0.00	5,000.00
	TOTAL FOR CATEGORY: CORPORATE PROP. REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
----- FIRE PENSION FUND: REVENUE: INTEREST INCOME -----					
81-11-400-170	INTEREST INCOME	1,198,751.70-	1,100,000.00	1,100,000.00	1,244,000.00
	Investment Income (6.25% * \$19.9m)		0	0.00	1,244,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	1,198,751.70-	1,100,000.00	1,100,000.00	1,244,000.00
----- FIRE PENSION FUND: REVENUE: EMPLOYEE CONTRIBUTIONS -----					
81-19-400-800	EMPLOYEE CONTRIBUTIONS	198,413.71-	202,000.00	202,000.00	210,000.00
	Employee contributions		0	0.00	210,000.00
	TOTAL FOR CATEGORY: EMPLOYEE CONTRIBUTIONS	198,413.71-	202,000.00	202,000.00	210,000.00
	FIRE PENSION FUND TOTAL REVENUE	2,342,239.41-	2,415,794.00	2,415,000.00	2,650,031.00
----- FIRE PENSION FUND: OPERATING EXPENSE: FIRE PENSION -----					
81-96-500-801	GENERAL & ADMINISTRATIVE	33,527.63	121,500.00	30,000.00	132,000.00
	Actuarial Fees		0	0.00	2,500.00
	Computer (\$1900), Legal, Misc.		0	0.00	5,000.00
	Annual Report for Village Council		0	0.00	500.00
	Trustee Training		5	1,000.00	5,000.00
	Dept. of Insurance filing fee		0	0.00	3,500.00
	Investment consultant - Becker, Burke		0	0.00	20,000.00
	\$ Mgmt. Equity (75bps * 45% * \$19.9m)		0	0.00	67,000.00
	\$ Mgmt. Bonds (25bps * 55% * \$19.9m)		0	0.00	27,000.00
	State Compliance Report		0	0.00	1,500.00
81-96-500-802	BENEFITS & REFUNDS	1,683,454.11	1,805,000.00	1,700,000.00	1,830,000.00
	Pensions (current + \$125k)		0	0.00	1,830,000.00
	TOTAL FOR CATEGORY: FIRE PENSION	1,716,981.74	1,926,500.00	1,730,000.00	1,962,000.00