THE VILLAGE OF

Winnetka

ANNUAL BUDGET /
CAPITAL IMPROVEMENT PLAN

2021

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Village of Winnetka

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For the Fiscal Year Beginning

January 1, 2020

Executive Director

Village of
WINNETKA, IL

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October 23, 2020

Village President
Members of the Village Council, and
Village Manager

It is our privilege to present for your review and consideration the 2021 Annual Budget and Capital Improvement Plan. The 2021 Annual Budget and Capital Improvement Plan totals $78,280,081 (excluding depreciation and interfund transfers), which is a decrease of $738,387, or -.93%, compared to the 2020 budget. The operating budget assumes conservative revenue estimates for 2021 with an operating budget increase of $179,944, or .29%, across all funds primarily due to increases in services and supplies, insurance, and contingency offsetting a decrease in salaries and benefits. The 2021 Annual Budget and Capital Improvement Plan is balanced and does not rely on the use of fund balance or other one-time revenue sources for operating purposes.

At the time of the development of the FY 2021 budget, the world continues to struggle with the novel coronavirus (COVID-19), a global pandemic. The financial implications of this public health emergency have been significant, with regional, national and global impacts on the economy resulting from the stay at home orders implemented earlier in the year and continued social distancing restrictions. The Village of Winnetka was under a State mandated stay at home order from March 21st through May 30th. Village staff have taken numerous actions to promote community safety, while minimizing the impacts on Village services and operations to the greatest extent possible. During this time, the Village closed its facilities to the public, and transitioned a majority of its workforce to remote (telework) status, while maintaining essential services such as fire, police, public works, and utilities.

On May 12th, Staff presented to the Village Council the projected financial impacts of the pandemic along with a planned financial response. Staff projected a revenue shortfall of almost $4 million (5.56%) across all funds for the year 2020. Key revenue categories that were expected to be significantly impacted included Permits, Sales Tax, Income Tax, Fines, and Interest Earnings. Staff also noted that the Village was beginning to experience additional direct expenses as it began procuring such items as personal protective equipment, enhanced cleaning supplies, and technology expenses to enable remote work opportunities. The financial response presented on May 12th included the following:

- Identified expenditure reductions totaling $3.9 million to largely offset expected revenue declines.
- Utilizing the Village's Liability fund to track and provide insurance reimbursement for additional direct expenses related to Covid-19.
- Applied for Federal and State funding opportunities such as FEMA Public Assistance Grants and Federal CARES Act funds.

On June 26th, the Village entered Phase 4 of the Restore Illinois plan which loosened some restrictions and allowed for the safe reopening of several key business segments, such as indoor dining (with capacity limits). While some restrictions were lifted, several public health measures such as mask wearing, social distancing and capacity limits continued. After having been closed since the beginning of the stay at home order, Village facilities re-opened to the public on June 29th. The Village has continued to operate in Phase 4 of the Restore Illinois plan since that time.

On September 1st, Staff presented to Village Council a Covid-19 financial update. Staff noted that revenue projections had improved since the first Council update in May. The initial $4 million shortfall projected in May was revised to an estimated $3.1 million in September. Staff also noted that the planned financial response was sufficient in scope and recommended no further changes or additional budget cuts.

In addition, the Community and Economic Development departments have worked diligently to support local businesses. This Fall, the Village implemented the Sales Tax Rebate Economic Relief Program to deliver funds to businesses that have suffered economic loss from the pandemic. This program provides direct cash support for short-term financial or operational needs. The Village identified $400,000 in funding for this program with local businesses eligible for a one-time rebate of up to $10,000. Other pandemic related local business support included:

- Offering direct assistance through phone calls, emails, socially distanced visits.
- A health-awareness campaign through materials supplied by the Winnetka-Northfield Chamber of Commerce.
- Creation of a webpage on the Village website with health and operating guidance for businesses.
- Tutorials for businesses to help them create a strong social media presence.
- Maintaining and promoting a list of open businesses; providing guidance for residents on how to patronize them.
- Promoting businesses on the Village's social media platforms, including the Farmers' Market and Sidewalk Sale.
- Assisting business owners in filling out loan and grant applications.
- Expediting the Outdoor Dining Permit process to shorten approval time from weeks to days to assist restaurants in opening outdoor dining as quickly as possible when the Illinois moved into Phase 3
  - The Village approved seating at 12 new and expanded patios and at 8 existing outdoor patios.
- Adapting existing policies and guidelines to support businesses:
  - Relaxing A-Frame signage rules to temporarily allow businesses to use sidewalk signage for marketing.
  - Allowing businesses to offer carry-out and curbside packaged liquor and liquor for delivery.

- Extended deadlines for Zone A parking permit renewal for employees in commercial business districts.
- Deferred utility billing payments for two months and established payment plans for those needing assistance.

As we look forward to 2021 and beyond there remains an elevated level of uncertainty. Staff has made every effort to utilize conservative, yet realistic, revenue estimates in putting forth a balanced budget. The Finance Department will continue to monitor the financial environment closely and will be prepared to develop and implement revised financial plans should it be required.

The remainder of this Transmittal Letter is divided into ten sections:

1. Summary of Key Budget / Financial Policies
2. Current Economic Environment
3. Budget Initiatives
4. Budget Summary
5. Budget Impact on a Resident
6. Tax Levy Analysis
7. Explanation of Individual Fund Budgets
8. GFOA Recognition
9. Community Profile
10. Closing Comments

Summary of Key Budget / Financial Policies

The Village's core financial policy is to maintain the long-standing tradition of fiscal discipline and stewardship, while delivering high levels of municipal services. Historically the Village's infrastructure investment has been on a pay-as-you-go basis. These guiding principles ensure that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has earned it a Aaa bond rating, reduced the Village's portion of total property tax bills, ensured a steady and predictable revenue stream, and resulted in very little debt. While a comprehensive list of Financial Policies is included within this budget document, the summary below encapsulates the significant policies as they relate to maintaining fiscal discipline:

- Balanced Budget – We define a balanced budget as relying on recurring annual operating revenues to fund recurring annual operating expenditures. The Village does not rely on drawing down of fund balances or one-time (non-recurring) revenue sources to fund operating expenditures.

- Revenue – Ideal revenue sources are those that are stable and predictable, and to the greatest extent possible, they should grow in tandem with costs.

    - Tax Levy – In 2005, through voter referendum, the Village became a home rule municipality. As a home rule community, the Village Council can set the property tax levy at any amount it deems appropriate. As part of the voter referendum in 2005, the Village committed to operate within the non-home rule tax cap limitations. The 2021 budget continues that commitment by again operating within the tax cap limitation and not increasing the tax levy for the seventh year in a row.

    - 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, refuse and stormwater sewer rates are set using a cost of service analysis to ensure an equitable allocation of revenue requirements.

- Expenses – A snapshot of the Village policies regarding operating expenses is shown below.

    - Operating Expenses – Increases in operating expenses generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce cash balances.

    - Personnel Expenses – A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. The Village strives to keep employee compensation fair and competitive, and generally in-line with neighboring communities.

    - Capital Improvement Policies – The core planning tool for infrastructure investment is the Village's five-year Capital Improvement Plan (CIP), which is updated annually for the General, Motor Fuel Tax, Village Facilities, Business District Revitalization Water, Electric, Refuse, Sanitary Sewer, and Stormwater Sewer Funds. The Village will continue to maintain and upgrade most infrastructure via routine capital improvement projects on a pay-as-you-go basis. For large scale projects (e.g. stormwater sewers), the Village will utilize cash reserves to the extent possible and evaluate debt financing options as needed.

- Debt Policies - The costs associated with acquiring and improving many long-term capital assets are met primarily through net operating income and accumulated fund balances, but occasionally the Village will elect to issue debt. The Village reviews existing debt obligation structure, current and projected surplus from operations, and future liability levels before making decisions to issue new debt. The Village has consistently retained a Aaa bond rating with a "Stable Outlook".

- Budget Amendments - It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the annual process. To that end, each year the budget includes a contingency expense that is approved by the Village Council. With Council approval, contingency can be used to pay for unforeseen items, or ongoing projects that may have been advanced or delayed from a previous fiscal year.

- Fund Balance / Net Assets Policy - Fund balance/net assets policies establish a minimum end-of-year fund balance/net assets target for select funds. These policies are established to provide financial stability, cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balance increases the ability of financial statement users to understand the availability of resources. A summary chart showing the budget's impact on estimated fund balances and how those fund balances compare to policy can be found at the end of this letter.

Current Economic Environment

For fiscal year 2021, there are economic and legislative factors to consider. On an organization-wide basis, elected officials, staff, and residents should be aware of several opportunities and pressures related to operational revenues, operational expenditures, and capital investment.

On the revenue side, after experiencing the longest economic expansion in US history, the local and national economy are now in an economic recession due to the global pandemic. At the height of the recession the unemployment rate which was at a fifty year low of 3.5% in February-2020 increased to 14.7% by April-2020. While the unemployment rate has improved since April currently standing at 7.9% as of September-2020 there are still 12.6 million unemployed people in the Unites States. The Federal Reserve has made two interest rate cuts this year with rates currently at a target level of 0-25%. The Fed sees interest rates staying at or near zero through the end of 2022. "We're not thinking about raising rates. We're not even thinking about thinking about raising rates," Fed Chairman Jerome Powell said. "What we're thinking about is providing support for the economy. We think this is going to take some time." According to Powell the rate cuts were to "keep the U.S. economy strong in the face of some notable developments and to provide insurance against ongoing risks." The United States is projected to post a GDP decline for the year of 6.5%.

For 2021, the broader national economy faces heightened economic risks related to areas of ongoing uncertainty related to the pandemic and continued economic recession. There also continues to be a high degree of uncertainty within the State of Illinois. This includes a stretched State budget, the possible implementation of a progressive income tax and whether the State will withhold a greater share of the Local Government Distributive Fund (LGDF) remittances (currently 5%). At a local level, Village shops and restaurants remain susceptible to the continued economic downturn and potential additional social restrictions to combat the pandemic. On a bright note, the Winnetka real estate market sems to be improving with the average sale price of a home up 7.1% since last year according to data obtained from the website Redfin.com. The future remains uncertain - if and to what extent any of the above-mentioned economic threats will be fully realized. Therefore, it will remain an important consideration for the Village Council to continue contingency planning in the event of a revenue interruption due to an economic downturn.

While the Village Council and staff need to remain cognizant about threats to recurring revenue sources, there is still reason to be optimistic about the future. Thus far during the pandemic, the Village has seen new businesses and restaurants open in our community, and the local real estate market has been strong. Further, the Village of Winnetka has historically relied on traditional sources of revenue and has not captured additional revenue sources, such as a home rule sales tax, that are statutorily available and utilized by neighboring communities. Furthermore, the Village has always budgeted revenue sources realistically and does not balance the budget utilizing revenue assumptions that are not likely to be achieved.

Budget Initiatives

The Village exercises strong control over its expenses, which along with revenue decisions, form the second set of considerations in the 2021 budget. There are several initiatives which will impact the Village's operational and capital expenses for the short and long-term in the proposed budget. Those initiatives include:

- **Stormwater Management / Flooding Initiatives –** The 2021 budget provides $6,167,000 for stormwater management / flooding initiatives. Stormwater continues to be a critical policy issue within the Village. In 2016, Strand Associates drafted a "Stormwater Vision" for the Village, which included strategies for moving stormwater to the west in cooperation with the Cook County Forest Preserve. As part of the Vision, the Village signed a Memorandum of Understanding (MOU) in 2017 with the Forest Preserve District of Cook County (FPDCC). This memorandum allows the Village to proceed with further study and preliminary engineering for the utilization of the FPDCC property on the west side of the Village for stormwater detention and runoff. The Village hopes to have a license agreement issued by the County in early 2021 and is currently proceeding with engineering and design for this important storage component of our plan. As the Strand Vision included multiple phases and approaches, and is required prior to securing a County license agreement, the Village secured intergovernmental agreements (IGA's) for stormwater storage at Winnetka School District 36, New Trier High School and Winnetka Park District properties.

- **Downtown Improvements –** The 2021 budget provides approximately $1.9 million towards downtown improvements in the Business District Revitalization Fund. In 2018, the Village Council adopted the Downtown Streetscape and Signage Master Plan. As part of that plan, $8.9 million of projects were identified for the downtown area. Phase I streetscape improvements were located at Chestnut and Spruce Streets while Phase II streetscape improvements were located on Elm Street between Green Bay and Birch St. For 2021, spending will be dedicated towards improvements on Lincoln Avenue, North of Elm Street. Other initiatives in this fund include installation of gateway and wayfinding signage, redevelopment of 93 Green Bay Road, development of a concept design for Hubbard Woods streetscape, and annual streetscape maintenance items. The proposed budget utilizes $1.1 million in property taxes along with a $550,000 transfer from the General Fund.

- **Improvements to Aging Infrastructure –** The 2020 budget contains a little over $8.12 million dedicated to funding aging infrastructure. This includes $2,884,701 dedicated towards improvements in the electric plant and power grid; $2,340,000 towards roadway, sidewalk, parking and bridge improvements; $400,000 in sanitary sewer replacements; and $2,491,511 towards water main renewal and replacement.

- **Utility Funding –** The Water and Electric Funds both underwent in-depth rate studies during 2016-2017, which yielded new rate structures generating the revenue needed to address distribution and plant infrastructure projects. The residential water and electric rates proposed in this budget of 8.5% and 2.2% respectively are consistent with what was recommended in these studies. The rate increases are sufficient to sustain over $3.0 million in water system improvements and $2.9 million in electric infrastructure.

  In 2017 and 2018, the Village engaged an outside consultant to perform a sanitary sewer evaluation survey. This survey identified key sources of inflow and infiltration into the Village's sanitary sewer system along with the costs associated to mitigate defects. The report identified $3,328,700 in rehabilitation projects that will need to be completed over the next five years. Projects were categorized as critical, high, medium or low priority repairs. Staff has completed repairs and replacements for all projects identified as critical in nature, and has developed a five year "pay as you go" funding plan that will address all of the high and medium level recommended repairs with $400,000 recommended for 2021.

  The Refuse Fund has completed the transition from a property tax-based funding model to a sustainable fee-based cost recovery approach. During the current year, Council has been evaluating the current service delivery model, and offering a residential curbside refuse collection option. While certain transitional expenses have been planned as part of the 2021 budget, the final fee structure related to these changes will be determined next year. The proposed Refuse fund budget includes $265,000 of capital investments for new curbside refuse containers. Plans to source commercial collection to the private sector this year were postponed to 2022 and will be discussed during budget presentations.

- **Salaries and Benefits -** Salaries and benefits are budgeted to decrease $766,506 or 2.5% across all funds compared to 2020 primarily due to decreased public safety pension costs and a transitioning workforce. A cost of living adjustment is tentatively planned for 2021. However, the Village is monitoring the potential future negative economic impacts of COVID-19 should the State enact enhanced mitigation efforts as a result of the anticipated second wave of increased cases this Fall. If significant revenue declines are experienced, the cost of living adjustment may not be feasible. The number of budgeted Village-wide full-time equivalent positions in 2021 is approximately the same as 2020.

  In 2021, the Village tax levy requirements for the police and fire pension fund are set to decrease $429,182 (24.95%) and $543,030 (27.59%) respectively. On November 14th, 2019, the Illinois General Assembly passed pension legislation that mandated the consolidation of investments of more than 650 individual suburban and downstate public safety pension funds into two funds, one for Police and one for Fire. This legislation which was based on recommendations issued on October 10th by the Governor's Pension Consolidation Feasibility Task Force went into effect on January 1, 2020. The legislation calls for all local pension fund assets to be transferred to the new consolidated fund as soon as practicable "but not later than 30 months after the effective date of the legislation". Once funds are fully consolidated the pension funds will be adhering to funding targets set by state statute. The decrease in the Village tax levy requirements for the police and fire pension funds is due to the Village aligning funding targets in advance of consolidating the funds. The IMRF rate is projected to decrease to 13.40%, from 14.05%. The current rate is down significantly from the all-time high of 16.21% in 1991.

  The Village exercises more control over other benefit plans such as health and dental insurance benefits. Beginning in 2018, the Village moved away from a standalone self-insurance model for health benefits and into the Intergovernmental Personnel Benefit Cooperative (IPBC) pool. The IPBC, due to its size, and leveraged purchasing power in the marketplace has a significant number of resources to help control costs which would not have otherwise been available to the Village. The projected premium increase is 3.81% for the coming year.

Budget Summary

Below is a summary of the 2021 budget with comparative data from the 2020 budget. Operational revenues have decreased 1.4%, or $1,025,878, from the 2020 budget. This is the result of projected decreases in some intergovernmental revenues (i.e. sales and income tax), other taxes (natural gas and telecom tax), service charges and other revenue (pension contributions).

The table below lists the overall fiscal year 2021 budget breakdown, including all operating revenues, expenditures, and capital outlay.

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

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	FY2020 to FY2021 Budget Change %	FY2020 to FY2021 Budget Change $'s
Operating Revenues	**$ 70,941,734**	**$ 71,790,008**	**$ 68,488,381**	**$ 70,764,130**	**-1.4%**	**$ (1,025,878)**
Property Tax	$ 14,584,052	$ 15,047,473	$ 14,503,074	$ 15,161,833	0.8%	$ 114,360
Other Taxes	$ 736,501	$ 790,000	$ 588,464	$ 700,000	-11.4%	$ (90,000)
Licenses/Permits	$ 1,977,113	$ 1,949,040	$ 1,809,775	$ 1,898,020	-2.6%	$ (51,020)
Intergovernmental	$ 4,106,222	$ 4,615,000	$ 4,108,162	$ 4,807,378	4.2%	$ 192,378
Service Charges	$ 32,125,894	$ 34,594,076	$ 32,539,101	$ 34,190,383	-1.2%	$ (403,693)
Fines	$ 193,748	$ 217,500	$ 128,560	$ 212,500	-2.3%	$ (5,000)
Interfund Services	$ 4,239,117	$ 4,310,728	$ 4,238,195	$ 4,365,008	1.3%	$ 54,280
Payment in Lieu	$ 1,461,896	$ 1,644,847	$ 1,644,847	$ 1,634,947	-0.6%	$ (9,900)
Other Revenue	$ 4,101,431	$ 4,294,234	$ 4,314,089	$ 3,307,064	-23.0%	$ (987,170)
Investment Income	$ 7,415,760	$ 4,327,110	$ 4,614,114	$ 4,486,997	3.7%	$ 159,887
Operating Expenditures	**$ 54,950,311**	**$ 60,500,426**	**$ 57,422,680**	**$ 60,680,370**	**0.3%**	**$ 179,944**
Salaries and Benefits	$ 28,551,509	$ 30,619,532	$ 29,524,514	$ 29,853,026	-2.5%	$ (766,506)
Services and Supplies	$ 20,047,907	$ 21,920,145	$ 19,945,187	$ 22,578,420	3.0%	$ 658,275
Insurance	$ 4,268,587	$ 4,784,912	$ 4,602,142	$ 5,010,600	4.7%	$ 225,688
Debt Service	$ 620,412	$ 1,330,950	$ 1,330,950	$ 1,303,377	-2.1%	$ (27,573)
Payment in Lieu	$ 1,461,896	$ 1,644,887	$ 1,644,887	$ 1,634,947	-0.6%	$ (9,940)
Contingency	$ -	$ 200,000	$ 375,000.00	$ 300,000	50.0%	$ 100,000
Net Operating Income	**$ 15,991,423**	**$ 11,289,582**	**$ 11,065,701**	**$ 10,083,760**	**-10.7%**	**$ (1,205,822)**
Capital	$ 4,659,117	$ 18,518,042	$ 9,131,906	$ 17,599,711	-5.0%	$ (918,331)

Staffing has been reduced from 169 full-time employees in 2000 to 155.5 full time equivalents in 2021. Staffing from FY 2020 to FY 2021 has remained relatively stable. Salary budgets are developed assuming each position is fully staffed throughout the year.

Budget Impact on a Resident

The Village uses two primary metrics to evaluate finances as they relate to our residential customers: 1) estimating how the budget will change a customer's costs, and 2) measuring property tax increases over long periods of time. For 2021, we estimate a typical residential customer will pay 2.1%, or $179 more, for municipal services as the following increases are incorporated in the 2021 budget: residential electric rate 2.2% ($61), water rate 8.5% ($101), and sanitary sewer charges 5% ($22). The fiscal year 2021 budget does not include a property tax increase. However, a .76% tax levy increase will be captured as in prior years due to new development in the Village. Residents will not see a property tax increase from the Village and could possibly experience a slight decrease in the Village's share of their property tax bill. This is the seventh year of not increasing residential property taxes, continuing the Village's commitment of adhering to tax cap policy for non-home rule communities, even though the Village is home rule.

The following is the calculated budget impact on a typical resident, based on an assumed $25,000 property tax bill for all taxing districts (tax year 2020 / budget year 2021) and typical utility use:

Homeowner Impact Analysis
Select Taxes and Fees

	2018	2019	2020	2021	Change 20 to 21 $'s	Change 20 to 21 %	Change 16 to 21 $'s	Change 16 to 21 %
Village Property Taxes *	$ 3,208	$ 3,168	$ 3,153	$ 3,148	$ (5)	-0.2%	$ (482)	-13.3%
Electric **	$ 2,635	$ 2,714	$ 2,774	$ 2,835	$ 61	2.2%	$ 375	15.2%
Water ***	$ 1,010	$ 1,096	$ 1,189	$ 1,290	$ 101	8.5%	$ 395	44.1%
Sanitary Sewer ****	$ 392	$ 412	$ 432	$ 454	$ 22	5.0%	$ 121	36.3%
Refuse	$ 300	$ 540	$ 540	$ 540	$ -	0.0%	$ 540	100.0%
Stormwater Utility Fee	$ 262	$ 262	$ 262	$ 262	$ -	0.0%	$ -	0.0%
Telecommunications Tax	$ 60	$ 60	$ 60	$ 60	$ -	0.0%	$ -	0.0%
Natural Gas Tax	$ 80	$ 80	$ 80	$ 80	$ -	0.0%	$ -	0.0%
Licenses - Cars (2) & Dog	$ 90	$ 90	$ 90	$ 90	$ -	0.0%	$ -	0.0%
Total Taxes and Fees	$ 8,037	$ 8,421	$ 8,579	$ 8,758	$ 179	2.1%	$ 949	12.2%

* Assumes $25,000 property tax bill with a 12.59% Village portion.

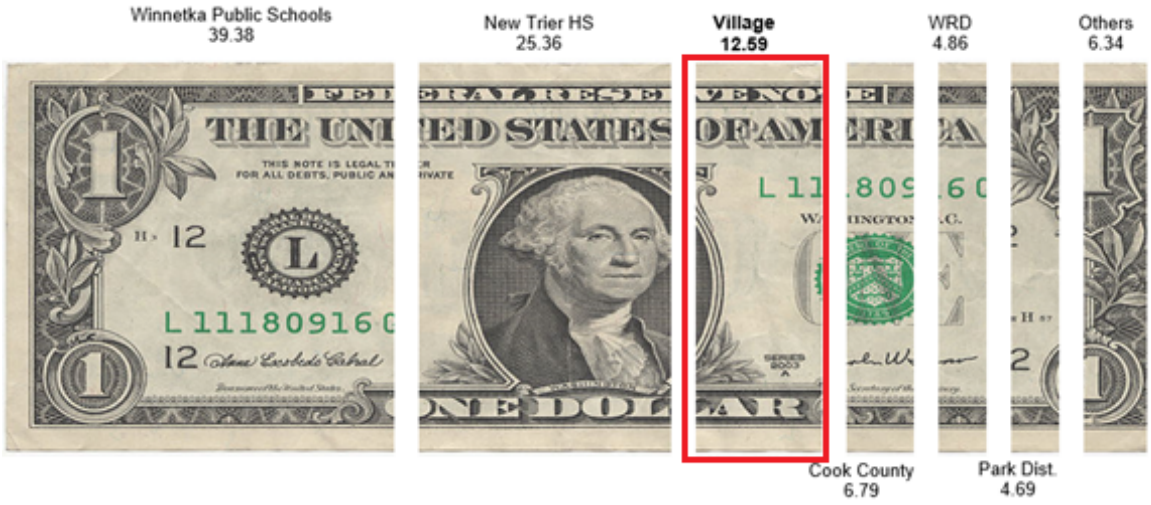
** Based on 2.2% residential increase in electric rates (based on 2017 Electric Rate Study).

*** Based on 8.5% increase in water rates (based on 2017 Water Rate Study).

**** Based on 5.0% increase in sanitary sewer volumetric rate.

Tax Levy Analysis

Because Winnetka is largely a residential community without a large commercial tax base, the Village relies significantly on local property taxes to pay for traditional municipal services. Below is how each property tax dollar paid during calendar 2020 was allocated among the taxing districts, with the Village receiving 12.59 cents of every dollar paid, down from 12.61 cents in tax year 2019:



The following chart depicts typical property tax growth in the community for property tax years 2000 to 2019 (payable in 2001 to 2020, due to the one-year lag in payment) levied by all taxing districts. This assumes a home valued at $750,000 in 2000 as a baseline and then inflated to 2019 value of $1,188,000. The initial total property tax bill in 2000 would have been $14,065 and is estimated to have grown to $27,703 by tax year 2019. With these assumptions, the typical homeowner would have seen a 44.0% increase in the "Village" portion of property taxes over this time frame, which is less than the 19-year increase in the consumer price index (CPI) of 52.2% for the same period. This typical taxpayer would have experienced a 97.0% overall increase in property taxes, as all but one of the other taxing districts have had larger percentage increases than the Village.

Comparison of Property Taxes Paid
Typical Taxing Districts in Winnetka
2000 Versus 2019 Tax Years

	2000* Home Value - $750,000			2019** Home Value - $1,188,000				
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%	Increase in Taxes Paid	% Change
Winnetka Public Schools	2.723	$4,455	31.67%	3.149	$10,909	39.38%	$6,454	144.9%
New Trier High School	1.967	$3,218	22.88%	2.028	$7,025	25.36%	$3,807	118.3%
Village of Winnetka	1.481	$2,423	17.23%	1.007	$3,488	12.59%	$1,065	44.0%
Cook County	1.028	$1,682	11.96%	0.543	$1,881	6.79%	$199	11.8%
Winnetka Park District	0.445	$728	5.18%	0.375	$1,299	4.69%	$571	78.4%
Water Reclamation District	0.451	$738	5.25%	0.389	$1,348	4.87%	$610	82.7%
All Others	0.502	$821	5.84%	0.506	$1,753	6.34%	$932	113.5%
Total	8.597	$14,065	100%	7.997	$27,703	100%	$13,638	97.0%
Consumer Price Index - U	168.800				256.974		CPI Increase:	52.2%
CPI Index (December, 19 years)	2000				2019			

* 2000 Property taxes paid in March and August 2001. Home Value of $750,000.
** 2019 Property taxes paid in March and August 2020. Home Value of $750,000 in 2000 inflated to 2019 value = $1,188,000.

Because of the one-year delay between the levy and receipt of tax funds, the 2021 budget will be funded by the 2020 property tax levy. The proposed 2020 property tax levy is anticipated to only capture new development (estimated at .76% of the tax base). While individual homeowners may experience changes due to their assessment and that of other properties in the community, the Village's property tax levy amount on those properties is being held flat for the seventh year in a row. The proposed 2020 Property Tax Levy can be found at the end of this letter.

The supplemental information section of this document (Tab 18) contains additional historical and projected property tax levy information.

Explanation of Individual Fund Budgets

General Fund:

The General Fund is used to account for most traditional municipal services, including police, fire, public works, and administrative functions. The projected December 31, 2021 fund balance of $24,668,484 exceeds the policy target range (six months of operating expenses) by $12,431,002.

Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts, economic downturns, emergencies, etc.), shared revenue reductions or interruptions from the State of Illinois, fund significant non-routine capital expenses (stormwater projects, emergency repairs or expenses, downtown revitalization, facilities, etc.), allow for inter-fund borrowing, and serve as an asset that could be used to satisfy pension liabilities. The 2021 fund balance policy threshold is $12,257,483, based on budgeted operational expenditures.

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

Summary of Revenue and Expenditure Changes:

The fiscal year 2021 General Fund revenues and transfers are budgeted at $26,998,993, down 1.92%, or $529,402, from the prior budget. The change in the year to year budget amount is mostly due decreases in permit revenue ($50,000), intergovernmental revenue ($302,346), charges for services ($99,365), other taxes ($90,000) and interest earnings ($97,151). The decreases mentioned above are slightly offset by the increase in the property tax levy.

Noteworthy revenue changes are displayed below:

Significant Revenue Sources Increase (Decrease) from Prior Fiscal Year		Change
Tax Levy (New Growth Only)	$	114,360
Permit Revenue	$	(50,000)
Charges for Service	$	(99,365)
Other Taxes (Natural Gas / Telecom)	$	(90,000)
BMO Global Interest Earnings	$	(97,151)
Total	$	(222,156)

General Fund operating expenses (excluding capital and contingency) are budgeted at $24,214,965, down 4.12%, or $1,039,565 from fiscal year 2020. The following is a summary of General Fund operating expenses by department:

General Fund Operating Expenditures	Actual FY 2019 A	Budget FY 2020 B	Estimated FY 2020 C	Budget FY 2021 D	Dollar Change D - B	% Change D v B
Village Manager / Council	$ 1,580,456	$ 1,696,464	$ 1,482,525	$ 1,625,258	-4.20%	$ (71,206)
Finance	$ 1,414,229	$ 1,538,081	$ 1,455,711	$ 1,553,646	1.01%	$ 15,565
Police	$ 7,214,266	$ 7,847,431	$ 7,437,483	$ 7,422,831	-5.41%	$ (424,600)
Fire	$ 5,955,632	$ 6,383,881	$ 6,355,528	$ 5,984,397	-6.26%	$ (399,484)
Community Development	$ 1,438,438	$ 1,738,381	$ 1,560,621	$ 1,714,489	-1.37%	$ (23,892)
Public Works	$ 4,123,636	$ 4,400,292	$ 4,238,985	$ 3,208,792	-27.08%	$ (1,191,500)
Engineering	$ -	$ -	$ -	$ 1,055,552	NA	$ 1,055,552
Dept. Operating Expenditures	$ 21,726,657	$ 23,604,530	$ 22,530,853	$ 22,564,965	-4.40%	$ 1,039,565
Transfers	$ 1,633,910	$ 1,650,000	$ 1,650,000	$ 1,650,000	0.00%	$ -
Total Operating Expenditures	$ 23,360,567	$ 25,254,530	$ 24,180,853	$ 24,214,965	-4.12%	$ (1,039,565)

Salary and benefits costs are the key driver of this reduction with the fiscal year 2021 budget showing a decrease of $1,000,757 or 5.46%. This is largely due to decreased public safety pension costs of $972,212 as the Village transitions to the consolidated pension investment funds. It should be noted that the savings in pension costs have not been utilized to increase other operating expenditures. The chart below shows that the achieved pension savings increases the amount available to fund capital and shore up contingency funds as we head into an extended period of uncertainty.

2020 Annual Budget

Budgeted Revenue	$ 27,528,395
Budgeted Operatng Expenditures	25,254,530
Net Income	$ 2,273,865
Minus Contingency Budget	(200,000)
Amount Available for Capital	$ 2,073,865

2021 Proposed Budget

Budgeted Revenue	$ 26,998,993
Budgeted Operatng Expenditures	24,214,965
Net Income	$ 2,784,028
Minus 2020 Contingency Budget	(200,000)
Add back decreased revenue	529,402
Amount Available for Capital	$ 3,113,430
Increase in Amount Available for Capital	***$ 1,039,565*** *

* A portion of this amount ($100,000) has been dedicated towards additional contingency, not capital, for 2021.

In total, the General Fund is budgeting for 101.55 FTE employees which is a reduction of .8 FTE's compared to last year's budget due to re-structuring in the Public Works / Engineering departments. Other than salary and benefits, spending categories in the General Fund were consistent with last year.

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

General Fund Summary of Operating Revenue, Expenditures and Capital

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	Budget to Budget Change %	Budget to Budget Change $'s
Operating Revenues	$ 27,321,245	$ 27,528,395	$ 26,388,010	$ 26,998,993	-1.92%	$ (529,402)
Operating Expenditures	$ (23,360,567)	$ (25,454,530)	$ (24,555,853)	$ (24,514,965)	-3.69%	$ (939,565)
Net Operating Income	$ 3,960,678	$ 2,073,865	$ 1,832,157	$ 2,484,028		
Capital	$ (1,575,938)	$ (2,460,000)	$ (1,848,467)	$ (2,425,000)	1.42%	$ (35,000)
Net Change in Fund Balance	$ 2,384,740	$ (386,135)	$ (16,310)	$ 59,028		

It is important to note that in keeping with Council's desire for conservative financial planning, the fund balance of the General Fund is budgeted for a small surplus in 2021. This surplus could be used as additional contingency should revenues not materialize as expected. In fiscal year 2019, the Village experienced a net addition to fund balance of $2,384,740.

Annual General Fund Capital Outlay:

In a normal year, the Village will typically budget $2.4 million to $2.6 million in the General Fund for regular capital investment in items like roadways, equipment, and vehicle replacements. Due to scheduling, favorable bidding, and budgeted contingencies, the Village typically does not spend 100% of the capital budget each year.

For 2021, General Fund capital outlay is budgeted at $2,425,000 and consists of the following noteworthy projects: streets, sidewalks and parking lots ($1,850,000), building improvements ($50,000), and vehicle/equipment purchases ($495,000).

Transfers:

The General Fund also transfers dollars to pay for capital projects that do not have a dedicated revenue stream. In 2021, there is only one transfer of this nature, totaling $1,650,000, which will be into the Business District Revitalization Fund, funding the cost of implementing the Lincoln Avenue streetscape project.

Motor Fuel Tax Fund:

The Village finances bridge repairs and major road projects using motor fuel tax dollars. The revenue in this fund is primarily derived from the State of Illinois' allotments of motor fuel tax to the Village. Monies in this fund are highly regulated by the State and require several engineering approvals by IDOT before funds can be spent. In addition to our annual budgeted State allotment of motor fuel tax funds of $275,000, the Village is expecting to receive an additional $185,000 due to the state increasing the Illinois gasoline tax by 19 cents a gallon in 2019. The Village is also budgeting $332,000 as a reimbursement for previous Oak and Cherry bridge repair. Planned 2021 spending in the MFT fund totals $510,000. Major projects include engineering for Phase III of the bridge repair at Cherry and Oak Street ($10,000) and street resurfacing ($300,000). Additionally, $200,000 is budgeted for the Village share for the completed portion of the Cherry and Oak Street Bridge repair that is expected to be invoiced in 2021. In addition to the spending highlighted above the MFT fund will transfer $267,724 in Rebuild Illinois Funds to the Stormwater Fund.

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

The Village establishes separate capital project funds for specific projects not financed through regular operations. The 2021 Village Facilities Fund budget contains funding for general Village Hall system repairs and other minor improvements. There are no current plans to replenish the cash in this fund within the next several years.

The Business District Revitalization Fund (12/31/20 estimated fund balance of $1,077,396 is funded by transfers from the General Fund along with $300,000 in Rebuild Illinois state grant funds. Capital projects to be funded in 2021 total $1,900,000 and include improvements associated with recommendations derived from the Streetscape Master Plan. Most significant is the streetscape project on Lincoln Avenue totaling $1,320,000. Other budgeted projects include Hubbard Woods streetscape concept design ($75,000), sidewalk, grate and paver projects ($50,000), gateway and wayfinding signage ($405,000) and continued site evaluation of 93 Green Bay Road ($50,000). More information about the Business District Revitalization Fund initiatives can be found in the Budget Narrative Section and in the Capital Improvement Plan.

The Village has one active special service area (SSA #3) that covers local improvements previously made to roads and storm sewers on Trapp Lane. Property taxes from this special service area are not included in the overall property tax analysis, as they are only paid by a small portion of the community for specific local improvements benefitting those homes.

Utility Funds (Electric, Water, Sanitary Sewer, Refuse, and Stormwater)**:**

The Village operates utility funds that generate revenues to pay for operating and capital needs. Utility-enterprise funds use accounting like that used in the private sector where charges for utilities fully support these operations. User rates are charged based on a "cost-of-service" model and a review of the marketplace.

The following revenue and expense summary illustrate that each utility fund is operating with a positive net income, which is then dedicated to fund ongoing capital improvements:

	Electric Fund				Water Fund			
	Actual FY 2019	Budget FY 2020	Budget FY 2021	% 20 to 21	Actual FY 2019	Budget FY 2020	Budget FY 2021	% 20 to 21
Operating Revenues	$ 16,457,640	$ 17,995,967	$ 17,564,029	-2.4%	$ 4,651,796	$ 5,168,484	$ 5,309,158	2.7%
Operating Expenses	$ (13,639,131)	$ (15,692,256)	$ (15,954,530)	1.7%	$ (3,432,232)	$ (3,922,054)	$ (4,073,936)	3.9%
Op. Income (Loss)	$ 2,818,509	$ 2,303,711	$ 1,609,499		$ 1,219,564	$ 1,246,430	$ 1,235,222	

Note: The increase/decrease in revenues shown in the charts above do not solely equate to rate changes and incorporate changes in the units (gallons / kwh) of water and electricity consumed.

	Sanitary Sewer Fund				Refuse				Stormwater Fund			
	Actual FY 2019	Budget FY 2020	Budget FY 2021	% 20 to 21	Actual FY 2019	Budget FY 2020	Budget FY 2021	% 20 to 21	Actual FY 2019	Budget FY 2020	Budget FY 2021	% 20 to 21
Operating Revenues	$ 1,265,764	$ 1,426,291	$ 1,421,193	-0.4%	$ 2,782,196	$ 2,714,777	$ 2,646,500	-2.5%	$ 2,405,593	$ 2,561,765	$ 2,602,324	1.6%
Operating Expenses	$ (945,498)	$ (1,061,291)	$(1,014,158)	-4.4%	$ (2,492,886)	$(2,568,440)	$ (2,483,951)	-3.3%	$ (1,507,258)	$ (1,895,863)	$(1,953,901)	3.1%
Op. Income (Loss)	$ 320,266	$ 365,000	$ 407,035		$ 289,310	$ 146,337	$ 162,549		$ 898,335	$ 665,902	$ 648,423	

Electric Fund:

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

For 2022, electric rate increases for each of the eight unique customer classes range from 1.4% - 3.0% as prescribed by the rate study. Where practical, every effort has been made to maintain the assumptions within the rate study with those included in this proposed budget.

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

Major capital improvements being undertaken by the Electric Fund in fiscal year 2021 include providing for an interconnection with ComEd at the Northfield substation ($1,230,576) and other electric system improvements ($1,654,125) such as new switchgear, breakers, cable pulling, directional boring and underground connectors.

Water Fund:

The Water Fund also completed a comprehensive rate study in fiscal year 2017. The study purpose was not only to establish an updated cost of service model, but also to create a plan to replace the Village's aging water mains over time. The study identified a watermain replacement cycle of 100 years and provided a 10-year ramp up in water rates to support this annual replacement target.

At the conclusion of the study, the Council agreed to 8.5% revenue increase for fiscal years 2018-2025 which will be realized through an increase in the cubic foot unit cost and the existing fixed cost recovery, also known as a customer charge. Even with the 8.5% increase, the Village of Winnetka still sells water at very competitive rates versus our North Shore neighbors.

One of the commitments that staff made to the Village Council during the Water Rate Study was to continue the practice of coordinating water main work with the PW street improvement and replacement schedule. This coordination lowers the cost of street repairs associated with watermain projects. The budgeted fiscal year 2021 water main replacement projects include work on Merrill Street ($180,000), Gage St. ($244,000), Warwick ($481,000), and Birch Street ($758,011). The Water Fund is making other capital investments in fiscal year 2021, such as lining an existing main underneath the Union Pacific railroad track ($200,000).

Sanitary Sewer Fund:

The charge for sanitary sewer services is proposed to increase 5% in 2021 from $17.63 to $18.51 per 1,000 cubic feet. The $2 monthly customer charge introduced in 2018 will remain the same in 2021. This utility experiences cyclical challenges related to declining user charges, as many households have made the change to low consumption plumbing fixtures.

The Village hired the consulting firm of RJN in 2018 to complete a sanitary sewer evaluation study. This study identified nearly $3.5 million in critical, high, medium, and low repairs to the system in the next few years. With the critical components of this work already completed, staff is proposing funding the high and medium repairs over a five-year period utilizing a pay as you go basis. At the end of the five-year cycle, staff will commence another sanitary sewer evaluation for the remainder of the town and identify future funding needs at that point.

The capital improvement activity budgeted in this fund for fiscal year 2021 includes high and medium level repairs from the 2018 RJN study ($400,000).

Refuse Fund:

The Refuse Fund previously relied on a combination of user charges and a portion of the Village's property tax levy to offset cost of service and capital improvements. Beginning in 2019, the Refuse utility shifted fully to being user fee funded, and the portion of the property tax levy previously dedicated to refuse collection has been utilized for business district revitalization purposes. The fiscal year 2021 capital plan includes $265,000 for the purchase of new refuse containers as the Village moves towards adding a residential curbside collection option.

Stormwater Fund:

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

The stormwater utility fee is billed on a customer's regular utility bill. The annualized cost of 1.0 ERU is $262, or $21.83 per month. This amount not only funds capital expenditures, but also operation and maintenance of existing stormwater infrastructure. There is no change to the stormwater utility fee projected for 2021.

The Stormwater Fund is the only Village operating unit, with outstanding General Obligation (GO) debt. Bonds were issued in 2013 and 2014 to help pay for capital improvements associated with the Stormwater Master Plan, including improvements to neighborhoods in Northwest and Northeast Winnetka, and two pump stations. As of the writing of this letter staff is in the process of refinancing this debt at significantly lower interest rates. By re-financing staff expects to achieve approximately $3.5 million in Net Present Value Savings.

Current outstanding debt as of January 1, 2020 is listed in the table below:

Issuance Year / Purpose	Repaid By:	Par Amount	Par Outstanding 1/1/2020	Final Maturity	Interest Rate
2013 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	$ 9,000,000	$ 5,560,000	12/15/2046	4.14%
2014 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	$ 7,500,000	$ 7,500,000	12/15/2043	4.60%
	Total	$ 16,500,000	$ 13,060,000		

In 2016, Strand Associates drafted a "Stormwater Vision" for the Village, which included strategies for moving stormwater to the west in cooperation with the Cook County Forest Preserve. Components of the Strand Vision started progressing significantly in 2018 and there are several capital projects derived from the Vision budgeted in 2021. These major projects constitute portions of the Cook County Wetland-Duke Childs / Landfill projects of the Strand Vision, which involves the engineering and construction of stormwater detention and runoff infrastructure on the property of the Forest Preserve District of Cook County property. This project also involves utilizing property at Duke Childs Field and Park District to store detained stormwater.

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

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

	Health Insurance			Workers' Compensation			Liability Fund		
	Actual FY 2019	Budget FY 2020	Budget FY 2021	Actual FY 2019	Budget FY 2020	Budget FY 2021	Actual FY 2019	Budget FY 2020	Budget FY 2021
Inflows	$ 3,722,845	$ 3,783,163	$ 3,834,567	$ 598,929	$ 564,177	$ 551,114	$ 91,105	$ 32,557	$ 22,291
Outflows	$ (3,604,690)	$ (3,796,912)	$ (3,930,100)	$ (678,901)	$ (750,800)	$ (770,800)	$ (115,642)	$ (417,200)	$ (788,000)
Cash-Flow	$ 118,155	$ (13,749)	$ (95,533)	$ (79,972)	$ (186,623)	$ (219,686)	$ (24,537)	$ (384,643)	$ (765,709)
		Fund Balance:	$ 1,066,794		Fund Balance:	$ 437,176		Fund Balance:	$ 353,737

The insurance funds' revenues consist largely of user department charges and interest income. In terms of cash balances, all funds can meet operating needs. Because of the uncertainty in self-funding these risks, these insurance funds have appropriate expense contingencies. The Village generally has fewer losses than provided for in the budget, which usually results in actual expenditures coming in below budget.

To provide benefits under its employee health insurance plans, the Village joined the Intergovernmental Personnel Benefit Cooperative (IPBC) pool in 2018 and has had a good experience. For the existing PPO coverages IPBC is projecting rate increases of 3.81%. Additionally, the Village added an HMO option in 2020, which could provide for significant long-term savings depending on employee participation. It should be noted that the projected rate increase is lower than what the Village's experience was when we were a standalone fully self-insured program. At that time, rate increases typically ranged from 6%-10% annually. Staff will continue to monitor the Village's participation in the pool and make additional recommendations to the Village Council if necessary.

Beyond the health insurance operation, the projected expenses in the Liability and Workers' Compensation Funds are based on an analysis of claims, administrative costs, and self-insured retention amounts. The Village's self-insured retention amounts per claim as of January 1st, 2021 are: $250,000 for property, $600,000 for workers' compensation, and $100,000 for general liability risks. The Village purchases commercial insurance for select exposures when it is cost effective versus handling claims out of pocket.

The Village annually reviews reserve targets for these funds, considering recent loss history, the commercial insurance market, outstanding claims, reserves, and the Village's home-rule status. For 2021, the recommended fund balance target for the liability fund is being reduced to account for the Village's reduced risk exposure in this fund. Previously the fund balance target was to accumulate funds equal to four months operating expenses plus a $1.5 million claim. In 2021, the Village secured liability insurance coverage at a $100,000 retention (deductible) and propose reducing the minimum fund balance to four-months operating expenses plus a $100,000 claim.

The 2021 liability budget includes a transfer of $300,000 to the Information Technology fund for enhanced cyber-security initiatives that would have otherwise been transferred from the General Fund. The fund balance information later in the budget document indicates that as a group, there are adequate reserves for the Village's self-insurance funds.

Fleet Services Fund:

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

GFOA Recognition

The Village submitted its fiscal year 2020 budget document to the Government Finance Officers Association (GFOA) to be considered for the Distinguished Budget Presentation Award and recently received notification that it had won the award. Staff is further enhancing this year's budget document and intends to submit for the award again in 2021.

Community Profile

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

The Village is approximately 3.9 square miles. The 2010 federal census records a Village population of 12,187 persons. There are three business districts within the Village, all located adjacent to three commuter rail stations. The Village is one of the most affluent in the Chicago area, having a median household income of $220,577. The Village obtained a Aaa bond rating from Moody's Investors Service in 1989 on General Obligation debt issued. At that time, the Village was only one of three communities having a Aaa bond rating within the State of Illinois based solely upon the merits of the Community. Moody's has reaffirmed this rating on several occasions, most recently on October 15, 2020.

Our community is over 75% residential and its economic base is rooted primarily in the service industry, which includes restaurants, professional practices, and light retail. The most recent assessed value of all Village property was $1,428,664,856 for the 2018 levy year. This represents a slight increase from the previous levy year suggesting that property values are leveling off. Due to the high per capita income level in the Village and correspondingly large homes, nine of the ten principal property taxpayers in the Village are individuals with an average assessed property value of $4.3 million.

The top ten employers in the Village represent 33.08% of total Village employment. These employers include the local high school district, the local elementary school district, the Village itself, and various commercial entities. The unemployment rate in the Village is estimated at 4.2% as of December 31, 2019.

Closing Comments

The proposed budget continues the Village's long-standing practice of controlling operating costs while investing in capital to repair and enhance the Village's aging infrastructure. The budget initiatives will allow the Village to make progress on many fronts, including rehabilitating the infrastructure of the electric and water utilities, additional stormwater management projects to reduce flooding, aggressive downtown redevelopment, and continued improvement of the Village's human capital.

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

At this point in time, the Village can make major investments to modernize our infrastructure which will significantly improve our residents' quality of life and property values. Additionally, the Village should continue making investments in other infrastructure, such as our electric, water, sanitary sewer, refuse, and stormwater utilities.

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

Respectfully submitted,

Timothy J. Sloth, CPA
Director of Finance

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

FUND	12/31/2019 Audited Fund Balance	2020 Estimated Revenue	2020 Estimated Expense*	12/31/2020 Estimated Fund Balance	2021 Budgeted Revenue	2021 Budgeted Expense*	12/31/2021 Projected Fund Balance	FY 2021 Policy Amount	Surplus / (Deficiency)	Explanation of Target Amount
General Fund	24,645,766	26,388,010	26,404,320	24,629,456	26,998,993	26,939,965	24,688,484	12,257,483	12,431,002	Six (6) months of operating expenses
Motor Fuel Tax Fund	3,167,739	990,094	907,000	3,250,833	1,065,724	911,586	3,404,971	396,000	3,008,971	Fifty percent (50%) of annual MFT revenue
Foreign Fire Tax Fund	146,626	101,110	77,500	170,236	85,150	79,250	176,136	-	176,136	None, current balance is policy amount
Special Service Area #3	46,694	27,540	-	74,234	26,520	-	100,754	-	100,754	None, current balance is policy amount
Village Facilities Fund	193,769	1,000	35,000	159,769	1,500	115,000	46,269	-	46,269	None, current balance is policy amount
Downtown Revitalization Fund	807,331	1,667,500	1,397,435	1,077,396	1,961,751	1,980,100	1,059,047	-	1,059,047	None, current balance is policy amount
Electric Fund**	6,790,539	17,451,742	16,912,474	7,329,807	17,564,029	18,885,587	6,008,249	5,318,177	690,072	Four (4) months of operating expenses
Water Fund**	3,970,172	4,749,951	4,953,262	3,766,861	5,309,158	7,100,990	1,975,029	1,357,979	617,050	Four (4) months of operating expenses
Sanitary Sewer Fund**	1,254,983	1,393,000	1,419,186	1,228,797	1,421,193	1,414,158	1,235,832	338,053	897,779	Four (4) months of operating expenses
Refuse Fund**	933,183	2,694,000	2,433,352	1,193,831	2,646,500	2,883,951	956,380	872,984	83,396	Four (4) months of operating expenses
Stormwater Sewer Fund**	15,515,857	2,291,195	2,776,987	15,030,065	3,003,910	8,120,901	9,913,074	651,300	9,261,774	Four (4) months of operating expenses
W.C. Insurance Fund**	595,052	571,810	510,000	656,862	551,114	770,800	437,176	856,933	(419,757)	Four (4) months of operating expenses + $600,000 deductible
Liability Insurance Fund**	1,638,753	46,775	566,082	1,119,446	22,291	788,000	353,737	261,833	91,904	Four (4) months of operating expenses + $100,000 claim
Health Insurance Fund**	1,152,502	3,703,385	3,693,560	1,162,327	3,834,567	3,930,100	1,066,794	600,000	466,794	Two months of IPBC invoices.
Information Technology Fund**	401,538	378,452	537,252	242,738	674,117	788,355	128,500	262,785	(134,285)	Four (4) months of operating expenses
Fleet Services Fund**	897,442	729,000	841,500	784,942	954,425	993,837	745,530	331,279	414,251	Four (4) months of operating expenses
Police Pension Fund	32,551,979	3,890,535	2,438,251	34,004,263	3,613,710	2,517,740	35,100,233	47,987,138	(12,886,905)	State Statute - Funding pension at 90% by 2040
Fire Pension Fund	31,451,348	4,042,282	2,551,425	32,942,205	3,631,064	2,661,347	33,911,922	47,493,441	(13,581,519)	State Statute - Funding pension at 90% by 2040
TOTAL	**$ 126,161,273**	**$ 71,117,381**	**$ 68,454,586**	**$ 128,824,068**	**$ 73,365,716**	**$ 80,881,666**	**$ 121,308,117**	**$ 118,985,384**	**$ 2,322,733**	

*** - Expense totals omit depreciation**
**** - Fund Balance is Current Assets *less* Current Liabilities**

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

VILLAGE OF WINNETKA
Personnel Summary

	Budgeted FTE Counts				
Department	**FY2017**	**FY2018**	**FY2019**	**FY2020**	**FY2021**
Village Manager's Office	7.6	7.5	7.5	7.0	7.0
Finance Department	11.9	11.5	10.5	9.5	9.5
Police Department	39.5	35.5	35.5	35.5	35.5
Fire Department	27	27.67	27	27	27
Community Development Department	6.7	6.7	7	7	7
Public Works Department	16.35	16.85	17.35	16.35	11.95
Engineering	0	0	0	0	3.6
Electric Department	25.55	25.55	25.55	25.55	25.8
Water Department	9.2	9.2	9.2	9.2	9.45
Sanitary Sewer Department	2.95	2.95	2.95	2.95	2.85
Refuse Department	7	7.75	8	8	8
Stormwater Department	2.95	2.95	2.95	2.95	3.85
Data Processing Department	1	1	1	1	1
Fleet Services Department	3	3	3	3	3
Total	**160.7**	**158.12**	**157.5**	**155.0**	**155.5**

Village of Winnetka
Schedule of Property Tax Levy Calculations

Tax Levy Category	2019 Actual Tax Levy	2020 Proposed Tax Levy	$ - Change	% - Change
General Fund:				
Corporate	$10,258,709	$11,345,282	$1,086,573	10.592%
Business District Revitalization	$1,100,000	$1,100,000	$0	0.000%
Other Funds:				
Police Pension	$1,720,195	$1,291,013	($429,182)	-24.950%
Fire Pension	$1,968,569	$1,425,539	($543,030)	-27.585%
Total Village-wide Tax Levy	$15,047,473	$15,161,834	$114,361	**0.760%**
Less: New Development @ .76%		($114,361)	($114,361)	-0.760%
Existing Tax Payer Increase	$15,047,473	$15,047,473	$0	**0.000%**

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.41%	Village 12.59%	0.0% Change / Village
$10,000	$8,741	$1,259	$0
$15,000	$13,111	$1,889	$0
$20,000	$17,482	$2,518	$0
$25,000	$21,852	$3,148	$0
$30,000	$26,223	$3,777	$0
$35,000	$30,593	$4,407	$0
$40,000	$34,964	$5,036	$0
$50,000	$43,705	$6,295	$0
$60,000	$52,446	$7,554	$0

VILLAGE OF WINNETKA

DEPARTMENT BUDGET NARRATIVES AND DETAIL

Introduction

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

Goals and Objectives

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

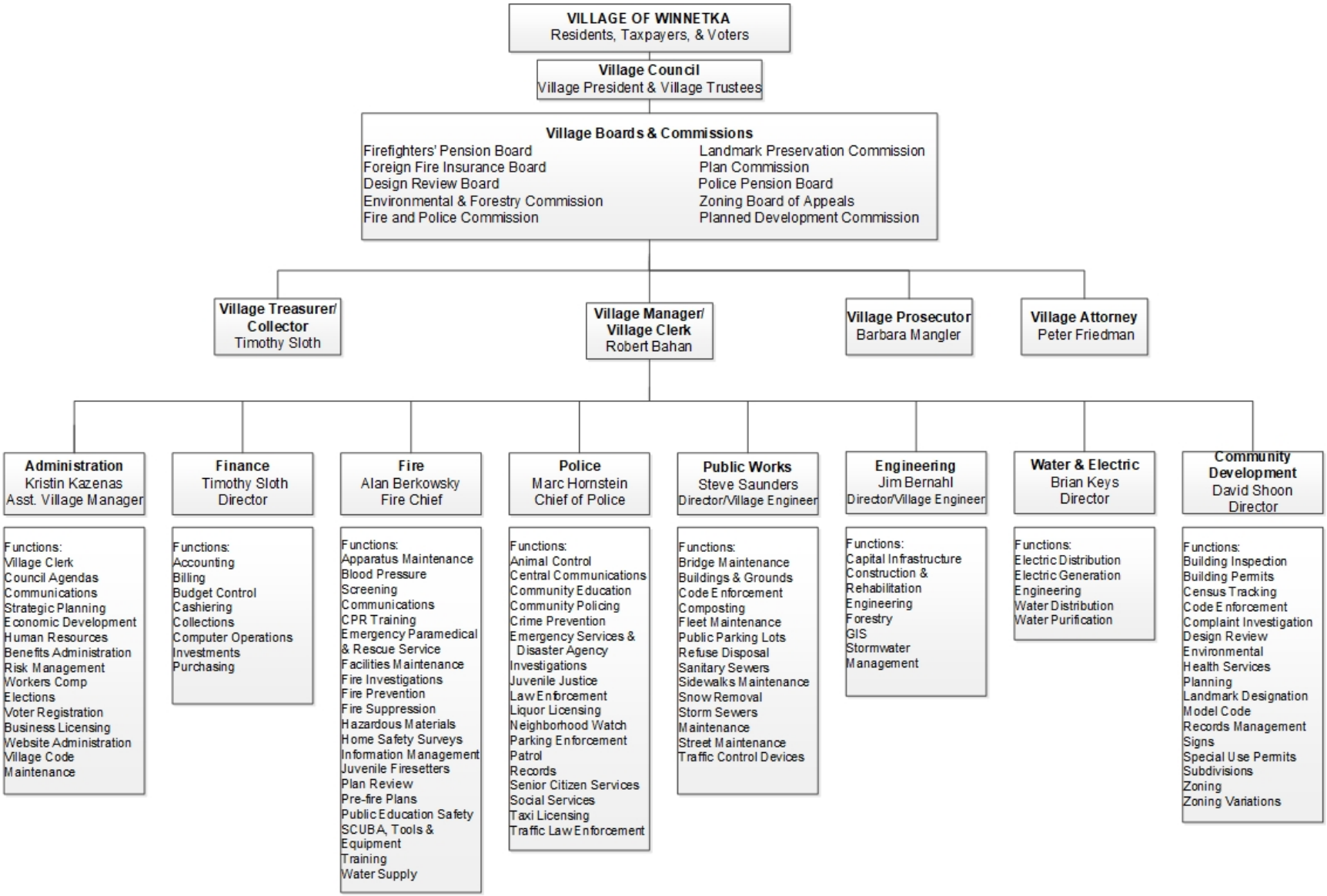
Each goal and action step is compiled by department leadership annually and included with the annual budget. Throughout the year, each department will periodically review their goals and adjust timeframes if necessary. Ongoing strategic planning with the Village Council also influences adjustments to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

Village Organizational Structure

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

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

Staff members from various departments often work together on projects and broad policy issues. This cooperation allows for maximum utility, capturing each professional staff member's distinct experience and skill set. Staff members frequently rely on professional organizations and literature to stay current with best practices in their specific areas of operation. For more information about the functions under each department, please refer to the Village-wide organizational chart on the next page.


VILLAGE OF WINNETKA
Residents, Taxpayers, & Voters
Village Council
Village President & Village Trustees
Village Boards & Commissions
Firefighters' Pension Board
Foreign Fire Insurance Board
Design Review Board
Environmental & Forestry Commission
Fire and Police Commission
Landmark Preservation Commission
Plan Commission
Police Pension Board
Zoning Board of Appeals
Planned Development Commission
Village Treasurer/ Collector
Timothy Sloth
Village Manager/ Village Clerk
Robert Bahan
Village Prosecutor
Barbara Mangler
Village Attorney
Peter Friedman
Administration
Kristin Kazenas
Asst. Village Manager
Functions:
Village Clerk
Council Agendas
Communications
Strategic Planning
Economic Development
Human Resources
Benefits Administration
Risk Management
Workers Comp
Elections
Voter Registration
Business Licensing
Website Administration
Village Code
Maintenance
Finance
Timothy Sloth
Director
Functions:
Accounting
Billing
Budget Control
Cashiering
Collections
Computer Operations
Investments
Purchasing
Fire
Alan Berkowsky
Fire Chief
Functions:
Apparatus Maintenance
Blood Pressure
Screening
Communications
CPR Training
Emergency Paramedical & Rescue Service
Facilities Maintenance
Fire Investigations
Fire Prevention
Fire Suppression
Hazardous Materials
Home Safety Surveys
Information Management
Juvenile Firesetters
Plan Review
Pre-fire Plans
Public Education Safety
SCUBA, Tools & Equipment
Training
Water Supply
Police
Marc Hornstein
Chief of Police
Functions:
Animal Control
Central Communications
Community Education
Community Policing
Crime Prevention
Emergency Services & Disaster Agency
Investigations
Juvenile Justice
Law Enforcement
Liquor Licensing
Neighborhood Watch
Parking Enforcement
Patrol
Records
Senior Citizen Services
Social Services
Taxi Licensing
Traffic Law Enforcement
Public Works
Steve Saunders
Director/Village Engineer
Functions:
Bridge Maintenance
Buildings & Grounds
Code Enforcement
Composting
Fleet Maintenance
Public Parking Lots
Refuse Disposal
Sanitary Sewers
Sidewalks Maintenance
Snow Removal
Storm Sewers
Maintenance
Street Maintenance
Traffic Control Devices
Engineering
Jim Bernahl
Director/Village Engineer
Functions:
Capital Infrastructure
Construction & Rehabilitation
Engineering
Forestry
GIS
Stormwater Management
Water & Electric
Brian Keys
Director
Functions:
Electric Distribution
Electric Generation
Engineering
Water Distribution
Water Purification
Community Development
David Shoon
Director
Functions:
Building Inspection
Building Permits
Census Tracking
Code Enforcement
Complaint Investigation
Design Review
Environmental
Health Services
Planning
Landmark Designation
Model Code
Records Management
Signs
Special Use Permits
Subdivisions
Zoning
Zoning Variations

VILLAGE OF WINNETKA

GENERAL FUND NARRATIVE INTRODUCTION

Introduction

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

General Fund Revenues

As highlighted in the chart on Page 34, the General Fund's revenue base is between $25,500,000 and $27,500,000 per year. Of this amount, approximately 55% is derived from the Village's property tax levy. Whenever possible, the Village attempts to secure alternative consistent revenue sources to avoid tax levy increases. In general, the Village has levied at or below the rate of inflation and always attempts to capture new development. The Appendix to this budget document provides more in-depth analysis regarding the tax levy.

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

The Village's Community Development Department issues building permits for construction, demolition, and renovation of homes and commercial properties within the Village. Permit revenue constitutes about 5.7% of General Fund revenues and tends to fluctuate based on the regional housing market. While these revenues may drop based on housing bubbles, it is our experience that property improvements in Winnetka are generally fairly stable.

The General Fund provides administrative services such as billing, payroll, purchasing, and accounts payable to the various utility and internal service funds. To account for these activities, the Electric Fund, Water Fund, Sanitary Sewer Fund, Refuse Fund, Stormwater Sewer Fund, Data Processing Fund, and Fleet Services Fund all remit a fixed dollar amount to the General Fund annually. The aggregate total of these administrative charges amounts to approximately $1.8 million.

The final major revenue source in the General Fund is service charges, which include fire and police special contracts, rental property, parking passes, and franchise agreements. The Police Department administers contracted services to residents in unincorporated Cook County in the Woodley Road area while the Fire Department has a long standing contract with the Village of Kenilworth to provide fire and emergency medical response to their residents. Together, those contracts are valued at nearly $1.2 million per year.

The Village also leases its real estate holdings to various civic and private organizations. The rental income totals $359,615 annually and many of the lease agreements are long-term, allowing for a predictable revenue stream.

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

General Fund Expenses

Most General Fund expenses are budgeted in its respective user departments; however, there are fund-level transfers out of the General Fund that are not budgeted within a specific department. Since the General Fund has accumulated a strong fund balance of $24.6 million (FY2019 audit), the Village can designate unrestricted reserve balances to assist other funds. In some funds, General Fund transfers are the only source of income, while in others, General Fund transfers are simply made in addition to user changes and other revenue sources.

In fiscal year 2021, the General Fund will be transferring out a total of $1,650,000 to the Business District Revitalization Fund in order to offset the costs of capital improvements relating to improving the Village's business districts, specifically, the Lincoln Avenue Streetscape project. It is important to note that transfer amounts are evaluated each year and subject to change. If a fund's fund balance is below the minimum policy threshold as established by the Village Council, the policymakers can elect to budget a transfer from the General Fund.

General Fund	Budget	Actual	Budget	Actual	Budget	Estimate	Budget	%	$
Summary	2018	2018	2019	2019	2020	2020	2021	Change	Change
Operational Revenues					A		B	(A v B)	(A v B)
Property Tax	13,606,625	13,259,628	13,738,985	14,584,052	15,047,473	14,503,074	15,161,833	0.76	114,360
Sales Tax	1,174,628	1,247,439	1,200,000	1,290,217	1,275,000	1,092,962	1,025,000	(19.6)	(250,000)
State Income Tax	1,110,000	1,167,101	1,175,000	1,297,173	1,225,000	1,120,000	1,112,250	(9.2)	(112,750)
Natural Gas Tax	400,000	404,394	415,000	393,381	415,000	305,169	375,000	(9.6)	(40,000)
Telecom Tax	385,000	408,315	375,000	343,120	375,000	283,295	325,000	(13.3)	(50,000)
Replacement Tax	130,000	136,117	135,000	169,227	150,000	150,000	125,000	(16.7)	(25,000)
Licenses	325,750	339,687	326,500	324,414	326,500	311,000	326,500	-	-
Permits	2,025,000	1,446,265	1,920,000	1,624,209	1,595,000	1,471,235	1,545,000	(3.1)	(50,000)
Fines	192,000	235,728	197,500	193,748	217,500	128,560	212,500	(2.3)	(5,000)
Service Charges	1,840,351	1,888,414	1,777,841	1,834,335	1,872,883	1,874,673	1,815,418	(3.1)	(57,465)
Parking Passes	168,900	189,246	169,900	191,809	189,500	93,413	83,800	(55.8)	(105,700)
Franchise Fees	320,000	313,967	315,000	311,463	310,000	295,000	290,000	(6.5)	(20,000)
Payments in Lieu of Taxes	1,418,311	1,418,311	1,461,896	1,461,895	1,644,847	1,644,847	1,634,947	(0.6)	(9,900)
Administrative Charges	1,790,336	1,790,336	1,790,336	1,790,336	1,790,336	1,790,336	1,790,336	-	-
Misc. Income	851,763	1,341,857	858,680	1,511,866	1,094,356	1,324,446	1,176,409	7.5	82,053
Total	25,738,664	25,586,805	25,856,638	27,321,245	27,528,395	26,388,010	26,998,993	(1.9)	(529,402)
Operational Expenses									
Administration	3,270,112	2,814,896	3,256,621	2,994,685	3,234,545	2,938,236	3,178,904	(1.7)	(55,641)
Police Department	7,468,906	7,022,192	7,587,984	7,214,266	7,847,431	7,437,483	7,422,831	(5.4)	(424,600)
Fire Department	6,128,185	5,915,153	6,144,175	5,955,633	6,383,881	6,355,528	5,984,397	(6.3)	(399,484)
Comm. Development	1,705,060	1,412,090	1,799,335	1,438,438	1,738,381	1,560,621	1,714,489	(1.4)	(23,892)
Public Works	4,287,008	3,886,914	4,380,777	4,123,636	4,400,292	4,238,985	3,208,792	(27.1)	(1,191,500)
Engineering	0	0	0	0	0	0	1,055,552	NA	1,055,552
Total	22,859,271	21,051,245	23,168,892	21,726,658	23,604,530	22,530,853	22,564,965	(4.4)	(1,039,565)
Fund Performance									
Operational Net Income	2,879,393	4,535,560	2,687,746	5,594,587	3,923,865	3,857,157	4,434,028	13.0	510,163
Capital	-2,636,500	-2,496,037	-2,457,500	-1,575,939	-2,460,000	-1,848,467	-2,425,000	(1.4)	35,000
Transfers Out	-600,000	-600,000	-550,000	-1,633,910	-1,650,000	-1,650,000	-1,650,000	-	-
Contingency	-300,000	0	-300,000	0	-200,000	-375,000	-300,000	50.0	(100,000)
Net Cash-Flow	-657,107	1,439,523	-619,754	2,384,738	-386,135	-16,310	59,028	12	545,163
Capital Outlay									
Administration	0	0	0	0	0	0	0	-	-
Police Department	87,500	108,583	87,500	95,088	60,000	60,000	150,000	150.0	90,000
Fire Department	50,000	50,228	310,000	285,997	110,000	75,867	170,000	100.0	60,000
Comm. Development	0	0	0	0	0	0	0	-	-
Public Works	2,499,000	2,337,226	2,060,000	1,194,854	2,290,000	1,712,600	225,000	-	(2,065,000)
Engineering	0	0	0	0	0	0	1,880,000	NA	1,880,000
Total Capital	2,636,500	2,496,037	2,457,500	1,575,939	2,460,000	1,848,467	2,425,000	(1.4)	(35,000)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
Property Tax							
100-401.01	Property Tax General	13,738,985.00	15,047,473.00	14,253,074.00	15,161,833.00	1	114,360.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2020 Business district levy	1.0000	1,100,000.00	1,100,000.00
Manager	2020 Fire pension levy	1.0000	1,425,538.00	1,425,538.00
Manager	2020 General fund levy	1.0000	11,345,282.00	11,345,282.00
Manager	2020 Police pension levy	1.0000	1,291,013.00	1,291,013.00
			Manager Totals	$15,161,833.00

	Property Tax Totals	$13,738,985.00	$15,047,473.00	$14,253,074.00	$15,161,833.00	1%	$114,360.00
Other Taxes							
100-411	Natural Gas Tax	415,000.00	415,000.00	305,169.00	375,000.00	(10)	(40,000.00)
100-412	Simplified Telecommunications Tax	375,000.00	375,000.00	283,295.00	325,000.00	(13)	(50,000.00)
	Other Taxes Totals	$790,000.00	$790,000.00	$588,464.00	$700,000.00	(11%)	($90,000.00)
Licenses, Permits & Fees							
Licenses							
100-420.05	Licenses Vehicle	300,000.00	300,000.00	289,000.00	300,000.00		.00
100-420.10	Licenses Dog	10,000.00	10,000.00	8,500.00	10,000.00		.00
100-420.15	Licenses Liquor	12,500.00	12,500.00	10,000.00	12,500.00		.00
100-420.25	Licenses Other	4,000.00	4,000.00	3,500.00	4,000.00		.00
	Licenses Totals	$326,500.00	$326,500.00	$311,000.00	$326,500.00	0%	$0.00
Permits							
100-425.10	Permits Building Permits	1,775,000.00	1,450,000.00	1,370,821.00	1,425,000.00	(2)	(25,000.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager General permit revenue					1.0000	1,425,000.00 1,425,000.00
							Manager Totals $1,425,000.00
100-425.15	Permits Sewer, Sidewalk, Streets & Misc.	100,000.00	100,000.00	59,244.00	75,000.00	(25)	(25,000.00)
	Permits Totals	$1,875,000.00	$1,550,000.00	$1,430,065.00	$1,500,000.00	(3%)	($50,000.00)
Fees							
100-425.95	Permits Compliance Fees	45,000.00	45,000.00	41,170.00	45,000.00		.00
	Fees Totals	$45,000.00	$45,000.00	$41,170.00	$45,000.00	0%	$0.00
	Licenses, Permits & Fees Totals	$2,246,500.00	$1,921,500.00	$1,782,235.00	$1,871,500.00	(3%)	($50,000.00)
Intergovernmental Revenue							
100-430.10	Shared Revenue Replacement Tax	135,000.00	150,000.00	150,000.00	125,000.00	(17)	(25,000.00)
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager Replacement tax (Per IML Estimate)					1.0000	125,000.00 125,000.00
							Manager Totals $125,000.00
100-430.15	Shared Revenue Sales Tax	1,200,000.00	1,275,000.00	1,092,962.00	1,025,000.00	(20)	(250,000.00)
100-430.20	Shared Revenue Local Use	335,000.00	410,000.00	481,181.00	420,404.00	3	10,404.00
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager Cannabis (per IML estimate)					1.0000	10,404.00 10,404.00
	Manager Local use (per IML estimate)					1.0000	410,000.00 410,000.00
							Manager Totals $420,404.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
100-430.25	Shared Revenue Income Tax	1,175,000.00	1,225,000.00	1,120,000.00	1,112,250.00	(9)	(112,750.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Per IML estimates	1.0000	1,112,250.00	1,112,250.00
			Manager Totals	$1,112,250.00

100-430.45	Shared Revenue Grants	.00	.00	.00	.00		.00
100-430.50	Shared Revenue Wireless E911 Grant	100,000.00	100,000.00	175,000.00	175,000.00	75	75,000.00
	Intergovernmental Revenue Totals	$2,945,000.00	$3,160,000.00	$3,019,143.00	$2,857,654.00	(10%)	($302,346.00)
Charges For Service							
Parking Fee							
100-442.05	Parking Fees Commuter	155,400.00	175,000.00	78,913.00	69,300.00	(60)	(105,700.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Daily passes - non-resident - limit 5 per purchase	800.0000	3.00	2,400.00
Manager	Daily passes - resident - limit 20 per purchase	1,300.0000	3.00	3,900.00
Manager	Non-Resident six month passes	150.0000	220.00	33,000.00
Manager	Resident six month passes	300.0000	100.00	30,000.00
			Manager Totals	$69,300.00

100-442.10	Parking Fees Employee	14,500.00	14,500.00	14,500.00	14,500.00		.00
	Parking Fee Totals	$169,900.00	$189,500.00	$93,413.00	$83,800.00	(56%)	($105,700.00)
Other Charges for Service							
100-440.05	General Govt Fees CATV Franchise Fees	315,000.00	310,000.00	295,000.00	290,000.00	(6)	(20,000.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cable TV franchise fees	1.0000	290,000.00	290,000.00
			Manager Totals	$290,000.00

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
100-441.05	Public Safety Fees Special Police Service	254,056.00	301,130.00	282,670.00	279,650.00	(7)	(21,480.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	1 Indian Hill	1.0000	5,060.00	5,060.00
Manager	Grand Food parking lot	4.0000	1,430.00	5,720.00
Manager	Miscellaneous Police special engagements	1.0000	40,000.00	40,000.00
Manager	NTHS officer	1.0000	50,000.00	50,000.00
Manager	Unincorporated homes	12.0000	1,225.00	14,700.00
Manager	Woodley Road - January & April	2.0000	40,535.00	81,070.00
Manager	Woodley Road - July & October (2.5% inc. from prior period)	2.0000	41,550.00	83,100.00
			Manager Totals	$279,650.00

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
100-441.10	Public Safety Fees Special Fire Service	867,940.00	893,487.00	885,796.00	922,010.00	3	28,523.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Glencoe Inspections	1.0000	24,765.00	24,765.00
Manager	Inspections Northfield	1.0000	24,765.00	24,765.00
Manager	Kenilworth Fire / EMS	1.0000	531,070.00	531,070.00
Manager	Radio alarm fees	1.0000	117,120.00	117,120.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
REVENUE								
	Manager	Unincorporated New Trier Township Fire / EMS				1.0000	224,290.00	224,290.00
							Manager Totals	$922,010.00
100-441.15	Public Safety Fees Ambulance Fees	140,000.00	140,000.00	180,000.00	150,000.00	7	10,000.00	
100-441.25	Public Safety Fees False Alarm Fees	8,500.00	8,500.00	6,500.00	5,000.00	(41)	(3,500.00)	
100-443.05	Rent Property	346,567.00	368,988.00	359,615.00	381,780.00	3	12,792.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cafe Fleurette - Elm Train Station	12.0000	300.00	3,600.00
Manager	Harris Bank lease - Due in July	1.0000	2,500.00	2,500.00
Manager	NTHS lease - August payment	1.0000	137,584.00	137,584.00
Manager	NTHS lease - February payment	1.0000	131,032.00	131,032.00
Manager	Post Office	12.0000	7,292.00	87,504.00
Manager	Zenglers - Elm Train Station	12.0000	1,630.00	19,560.00
			Manager Totals	$381,780.00

100-443.10	Rent Cell Towers	75,778.00	75,778.00	75,092.00	75,778.00		.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Public Safety Building cell tower - Due in September	1.0000	75,778.00	75,778.00
			Manager Totals	$75,778.00

100-444	State Highway Maintenance	85,000.00	85,000.00	85,000.00	85,000.00		.00	
100-455	Administrative Charges	1,790,336.00	1,790,336.00	1,790,336.00	1,790,336.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Data processing	12.0000	5,068.00	60,816.00
Manager	Electric fund	12.0000	71,300.00	855,600.00
Manager	Fleet services fund	12.0000	3,666.67	44,000.00
Manager	Refuse fund	12.0000	10,590.00	127,080.00
Manager	Sewer fund	12.0000	11,670.00	140,040.00
Manager	Water fund	12.0000	46,900.00	562,800.00
			Manager Totals	$1,790,336.00

Other Charges for Service Totals	$3,883,177.00	$3,973,219.00	$3,960,009.00	$3,979,554.00	0%	$6,335.00
Charges For Service Totals	$4,053,077.00	$4,162,719.00	$4,053,422.00	$4,063,354.00	(2%)	($99,365.00)

Fines & Forfeitures

100-450.05	Fines Parking Violations	175,000.00	195,000.00	117,310.00	195,000.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Local administration	12.0000	1,800.00	21,600.00
Manager	Regular fine revenue	12.0000	14,450.00	173,400.00
			Manager Totals	$195,000.00

100-450.10	Fines Circuit Court Fines	20,000.00	20,000.00	10,000.00	15,000.00	(25)	(5,000.00)
100-450.15	Fines Dog	2,500.00	2,500.00	1,250.00	2,500.00		.00
	Fines & Forfeitures Totals	$197,500.00	$217,500.00	$128,560.00	$212,500.00	(2%)	($5,000.00)

Transfers

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
100-490.05	Interfund Transfers In Payment in Lieu of Taxes	1,461,896.00	1,644,847.00	1,644,847.00	1,634,947.00	(1)	(9,900.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Fund ($.00824 * 128,668,232 kWh)	1.0000	1,060,226.00	1,060,226.00
Manager	Refuse Fund ($2,305,830 * 8%)	1.0000	184,466.00	184,466.00
Manager	Sanitary Sewer Fund ($1,421,193 * 8%)	1.0000	113,695.00	113,695.00
Manager	Water Fund - frozen at 2015 level	1.0000	276,560.00	276,560.00
			Manager Totals	$1,634,947.00

100-490.10	Interfund Transfers In Other Transfers	.00	250,000.00	250,000.00	250,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Principal payment 2 of 4 (water fund)	1.0000	250,000.00	250,000.00
			Manager Totals	$250,000.00

	Transfers Totals	$1,461,896.00	$1,894,847.00	$1,894,847.00	$1,884,947.00	(1%)	($9,900.00)
Other Revenue							
100-432.05	Reimbursements Public Safety Training	1,000.00	1,000.00	5,500.00	1,000.00		.00
100-432.30	Reimbursements Reimbursements	10,000.00	10,000.00	5,000.00	10,000.00		.00
100-470	Property Sales	.00	.00	20,295.00	.00		.00
100-474.10	Other Miscellaneous Donations	.00	.00	100.00	.00		.00
100-474.90	Other Miscellaneous Income	15,000.00	25,000.00	25,660.00	35,000.00	40	10,000.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager Miscellaneous income					1.0000	35,000.00 35,000.00
							Manager Totals $35,000.00
100-474.95	Other Cash Over/Short	.00	.00	.00	.00		.00
100-475	Disposal of Capital Assets	.00	.00	.00	.00		.00
100-497	Source/Use of Reserves	.00	.00	.00	.00		.00
	Other Revenue Totals	$26,000.00	$36,000.00	$56,555.00	$46,000.00	28%	$10,000.00
Interest Income							
100-460.05	Interest Interest on Investments	380,080.00	280,756.00	269,110.00	188,005.00	(33)	(92,751.00)
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager Interest income ($25,067,261) * .75%					1.0000	188,005.00 188,005.00
							Manager Totals $188,005.00
100-460.10	Interest Interest on Loans	17,600.00	17,600.00	17,600.00	13,200.00	(25)	(4,400.00)
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager Water Fund loan ($1,000,000) FY2021 interest payment					1.0000	13,200.00 13,200.00
							Manager Totals $13,200.00
100-461.10	Investment Income Unrealized Gain/Loss	.00	.00	75,000.00	.00		.00
	Interest Income Totals	$397,680.00	$298,356.00	$361,710.00	$201,205.00	(33%)	($97,151.00)
	REVENUE TOTALS	$25,856,638.00	$27,528,395.00	$26,138,010.00	$26,998,993.00	(2%)	($529,402.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
100.99.01-901	Interfund Transfers - Other Operating Transfers	550,000.00	1,650,000.00	1,650,000.00	1,650,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to BDR Fund (2019 Tax Levy)	1.0000	1,100,000.00	1,100,000.00
Manager	Transfer to BDR Fund (FY 2020)	1.0000	550,000.00	550,000.00
			Manager Totals	$1,650,000.00

Transfers Totals	$550,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	0%	$0.00
Division **01 - Department Wide** Totals	$550,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	0%	$0.00
Department **99 - Transfers** Totals	$550,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	0%	$0.00
EXPENSE TOTALS	$26,476,392.00	$27,914,530.00	$25,423,594.00	$26,939,965.00	(3%)	($974,565.00)
Fund **100 - General Fund** Totals						
REVENUE TOTALS	$25,856,638.00	$27,528,395.00	$26,138,010.00	$26,998,993.00	(2%)	($529,402.00)
EXPENSE TOTALS	$26,476,392.00	$27,914,530.00	$25,423,594.00	$26,939,965.00	(3%)	($974,565.00)
Fund **100 - General Fund** Totals	($619,754.00)	($386,135.00)	$714,416.00	$59,028.00	(115%)	$445,163.00

DEPARTMENT NARRATIVE

PUBLIC AFFAIRS/VILLAGE MANAGER

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Managed COVID-19 global pandemic response
- Supported the Community Development and Public Works Departments with planning and implementation of the Phase II Streetscape Project.
- Expanded our presence on social media (Facebook, Instagram, and Twitter) and launched new Village website.
- Conducted entry level testing for the police and fire departments – implemented new remote testing protocols in response to COVID-19 restrictions.
- Conducted promotional testing for Fire Commander and Lieutenant positions.
- Supported local businesses during the COVID-19 pandemic (sales tax rebate economic relief program, Distinctly Winnetka customer text loyalty platform, expedited outdoor dining approvals, relaxed temporary signage rules, deferred utility tax payments, offered payment plans, and assisted business with grant and loan applications.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **7.0**

FY 2020 FTEs: **7.0**
FY 2019 FTEs: **7.5**
FY 2018 FTEs: **7.5**

Proposed FY 2021 Cost of Salaries and Benefits: **$1,198,437**
Projected FY 2020 Cost of Salaries and Benefits: **$1,048,406**
Budgeted FY 2020 Cost of Salaries and Benefits: **$1,166,484**
Actual FY 2019 Cost of Salaries and Benefits: **$1,024,148**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **2.74%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Services and Supplies Budget: **$426,821**
Projected FY 2020 Services and Supplies Budget: **$434,119**
Budgeted FY 2020 Services and Supplies Budget: **$529,980**
Actual FY 2019 Cost of Services and Supplies: **$556,307**

FY 2020 Budget vs. FY 2021 Proposed Budget % Change: **-19.46%**

Fiscal Year 2021 Proposed Department Objectives

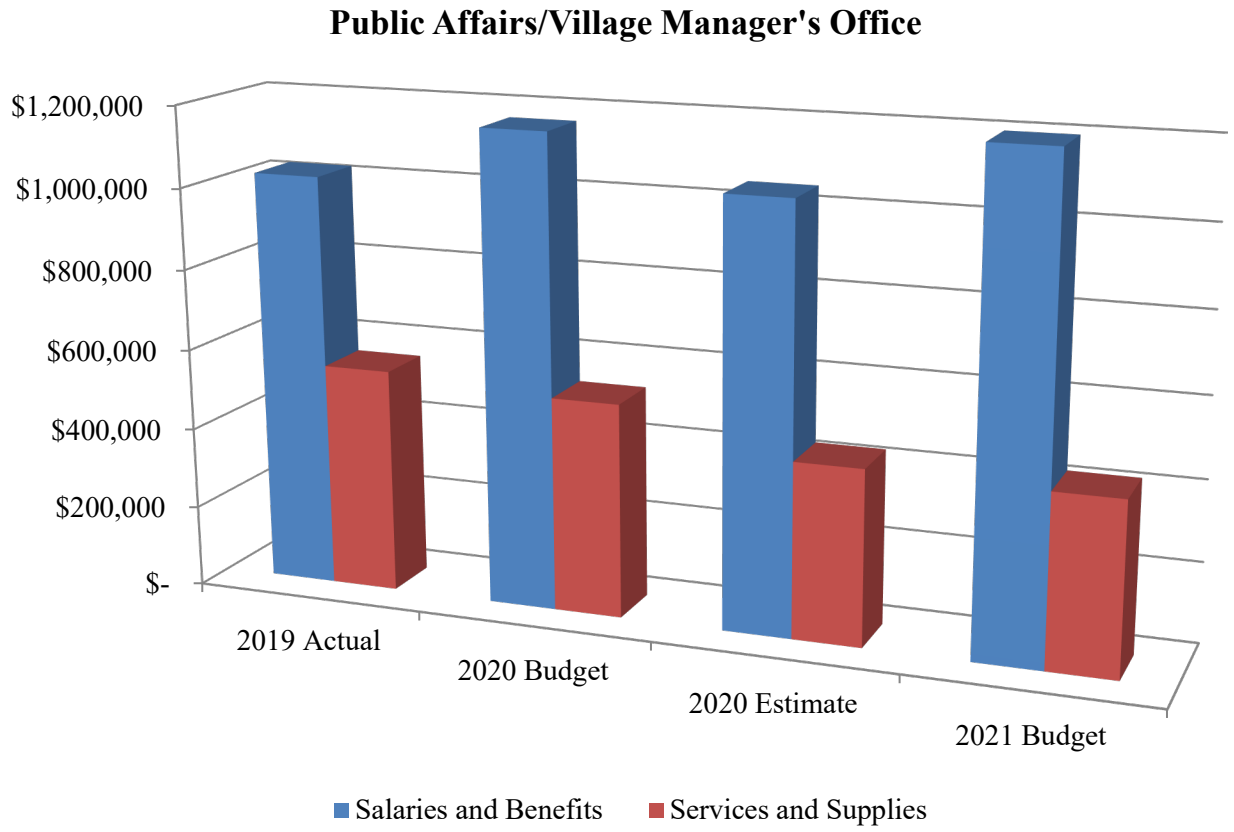
Objective	Action Steps	Timeframe
Act as an ombudsman to the local business community – building owners, store tenants, brokers, and developers—facilitating information, process, and programs.	• Evaluate best advertising opportunities that serve our unique business mix and their customer base • Use communication tools to promote business openings, promotions, and special events • Continue our support of the Winnetka-Northfield Chamber of Commerce	12/31/21
Engage in dialogue with our stakeholders through all of our communication platforms.	• Improve our crisis communications strategy • Increase engagement with the Village website and social media channels	12/31/21
Encourage business expansion and attract new businesses as well as seek potential opportunities for redevelopment.	• Strategically target businesses to relocate to Winnetka • Continue work on the redevelopment of the 93 Green Bay Road parcel	12/31/21
Manage the Village's human resources by recruiting and retaining a high talent workforce, aligned with our program and service needs.	• Conduct Village-wide anti-harassment training • Grow the Village's wellness program and initiatives • Conduct promotional testing for Police • Update the employee handbook	12/31/21
Provide support to special events that welcome residents and visitors to our business districts	• Sponsor the 2021 Winnetka Music Festival • Sponsor at least five other business district focused local events	12/31/21
Manage the Village response to the ongoing COVID-19 global pandemic.	• Monitor Federal and State legal requirements and best practices • Communicate with Village residents, the business community, and Village staff • Create and administer workplace policies to promote a safe work environment	12/31/21

Fiscal Year 2020 Department Objectives Review

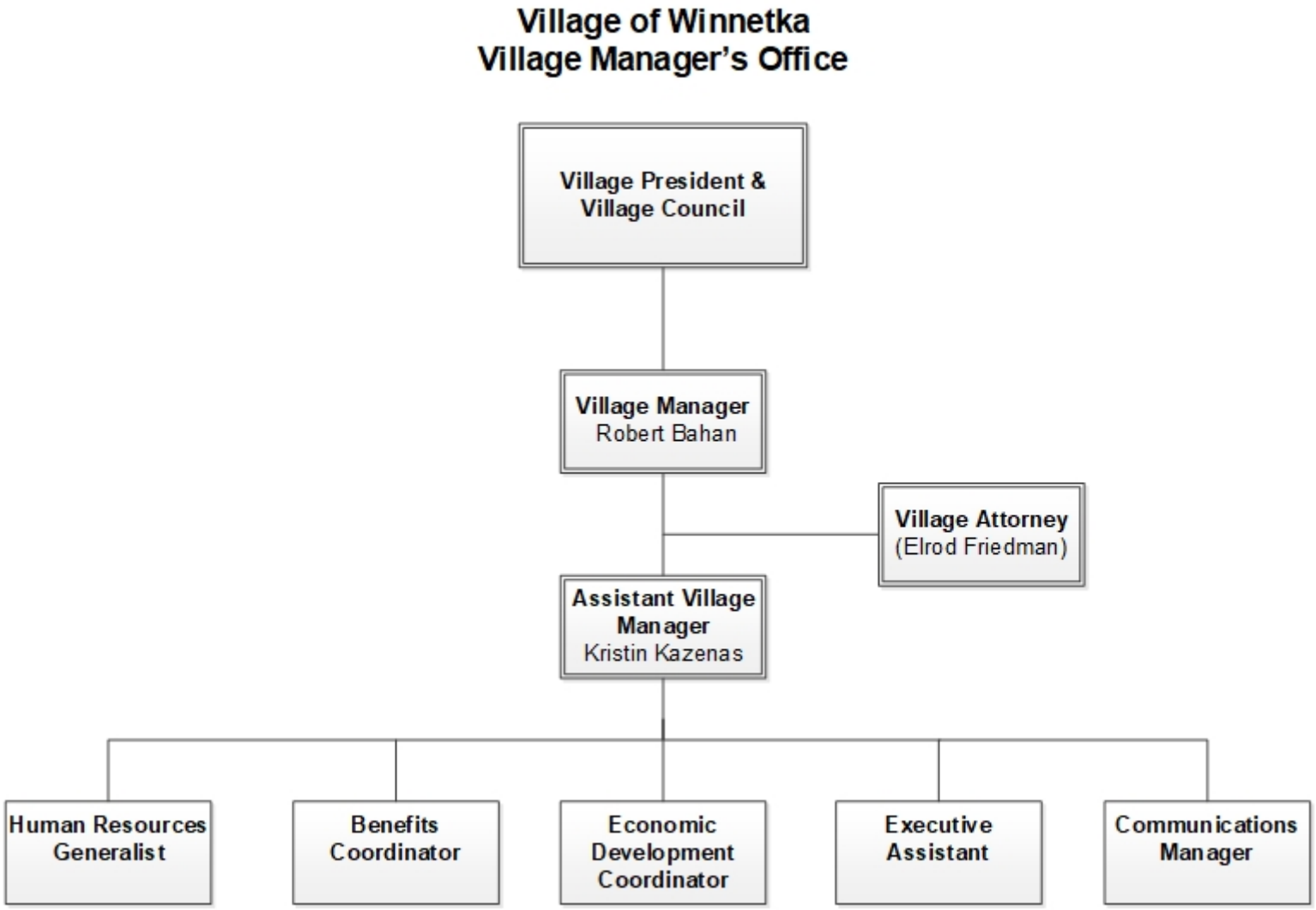
Objective	December 31st, 2020 Anticipated Completion Status
Act as an ombudsman to the local business community – building owners, store tenants, brokers, and developers—facilitating information, process, and programs.	Completed & Ongoing
Engage in dialogue with our stakeholders through all of our communication platforms.	Completed & Ongoing
Encourage business expansion and attract new businesses as well as seek potential opportunities for redevelopment.	Completed & Ongoing
Manage the Village's human resources by recruiting and retaining a high talent workforce, aligned with our program and service needs.	Completed & Ongoing
Provide support to special events that welcome residents and visitors to our business districts	Many special events were cancelled due to COVID-19

Financial Summary

Public Affairs/ Village Manager's Office	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,024,148	$ 1,166,484	$ 1,048,406	$ 1,198,437	2.7%	14.3%
Services and Supplies	$ 556,308	$ 529,980	$ 434,119	$ 426,821	-19.5%	-1.7%
Total Operating Exp.	$ 1,580,456	$ 1,696,464	$ 1,482,525	$ 1,625,258	-4.2%	9.6%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Department	$ 1,580,456	$ 1,696,464	$ 1,482,525	$ 1,625,258	-4.2%	9.6%



Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **20 - Public Affairs**							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
100.20.01-551	Consulting Services	59,640.00	9,720.00	7,720.00	5,400.00	(44)	(4,320.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Audio-visual recording services	12.0000	450.00	5,400.00
			Manager Totals	$5,400.00

100.20.01-553	Legal Services	47,600.00	47,600.00	47,600.00	47,600.00		.00

Budget Transactions

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

100.20.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
100.20.01-580	Memberships & Publications	34,945.00	10,902.00	10,902.00	11,860.00	9	958.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Village-wide memberships	1.0000	11,860.00	11,860.00
			Manager Totals	$11,860.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **20 - Public Affairs**							
Division **01 - Department Wide**							
EXPENSE							
100.20.01-589	Village Sponsored Events	104,974.00	63,000.00	34,590.00	33,625.00	(47)	(29,375.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Park District special events	1.0000	28,625.00	28,625.00
Manager	Winnetka Music Festival sponsorship	1.0000	5,000.00	5,000.00
			Manager Totals	$33,625.00

Services & Charges Totals	$247,159.00	$131,222.00	$100,812.00	$98,485.00	(25%)	($32,737.00)
Supplies						
100.20.01-531 Office Supplies - General	4,088.00	4,088.00	.00	3,800.00	(7)	(288.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Staff meeting per diem	72.0000	25.00	1,800.00
Manager	Village Council supplies	1.0000	2,000.00	2,000.00
			Manager Totals	$3,800.00

100.20.01-532 Computer Equipment	1,500.00	3,302.00	.00	3,301.00		(1.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Council iPads	2.0000	750.00	1,500.00
Manager	Verizon	12.0000	150.12	1,801.00
			Manager Totals	$3,301.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **20 - Public Affairs**							
Division **01 - Department Wide**							
EXPENSE							
100.20.01-540	Other Operating Supplies	.00	.00	.00	.00		.00
100.20.01-543	Public Property Maintenance	.00	.00	.00	.00		.00
	Supplies Totals	$5,588.00	$7,390.00	$0.00	$7,101.00	(4%)	($289.00)
	Services and Supplies Totals	$252,747.00	$138,612.00	$100,812.00	$105,586.00	(24%)	($33,026.00)
Capital Outlay							
100.20.01-615	Buildings & Structures	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Insurance and Other Chargebacks							
100.20.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
100.20.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$252,747.00	$138,612.00	$100,812.00	$105,586.00	(24%)	($33,026.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.01-511	Regular Salaries	542,126.00	590,313.00	526,995.00	571,684.00	(3)	(18,629.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210101 - Village Manager	Benefit	VESTED LOAN - Vested Loan Forgiveness	10,400.00
Manager	210101 - Village Manager	Earnings		233,238.00
Manager	210102 - Assistant Village Manager	Earnings		164,000.00
Manager	210401 - Executive Assistant	Earnings		67,232.00
Manager	211001 - Communications Manager	Earnings		96,814.00
			Manager Totals	$571,684.00

100.21.01-512	Overtime Salaries	5,777.00	6,054.00	2,000.00	4,500.00	(26)	(1,554.00)
100.21.01-513	Part Time Salaries	.00	.00	7,000.00	.00		.00
100.21.01-515	Sick Cashed In	4,916.00	3,501.00	3,742.00	5,382.00	54	1,881.00
100.21.01-518	Other Compensation	11,480.00	11,480.00	11,480.00	10,940.00	(5)	(540.00)
	Employee Pay Totals	$564,299.00	$611,348.00	$551,217.00	$592,506.00	(3%)	($18,842.00)
Benefits							
100.21.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.21.01-522	Fringe Benefits - Medical / Dental Insurance	61,540.00	53,631.00	53,630.00	80,954.00	51	27,323.00
100.21.01-528	Fringe Benefits - Life Insurance	576.00	637.00	637.00	633.00	(1)	(4.00)
100.21.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
	Benefits Totals	$62,116.00	$54,268.00	$54,267.00	$81,587.00	50%	$27,319.00
Pensions							

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
100.21.01-523	Fringe Benefits - Medicare	8,182.00	8,777.00	8,777.00	8,591.00	(2)	(186.00)
100.21.01-524	Fringe Benefits - Social Security	26,959.00	27,632.00	27,630.00	27,523.00		(109.00)
100.21.01-525	Fringe Benefits - IMRF Pension Er Contribution	64,321.00	82,672.00	75,000.00	76,603.00	(7)	(6,069.00)
	Pensions Totals	$99,462.00	$119,081.00	$111,407.00	$112,717.00	(5%)	($6,364.00)
	Salary and Benefits Totals	$725,877.00	$784,697.00	$716,891.00	$786,810.00	0%	$2,113.00
Services and Supplies							
Services & Charges							
100.21.01-551	Consulting Services	27,500.00	5,000.00	580.00	5,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Strategic planning/Engagement consulting	1.0000	5,000.00	5,000.00
			Manager Totals	$5,000.00

100.21.01-553	Legal Services	30,000.00	20,000.00	20,000.00	40,000.00	100	20,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Collective bargaining	1.0000	20,000.00	20,000.00
Manager	Outside labor counsel	1.0000	15,000.00	15,000.00
Manager	Policy updates	1.0000	5,000.00	5,000.00
			Manager Totals	$40,000.00

100.21.01-555	GIS & Aerial Mapping	4,965.00	5,210.00	5,210.00	5,210.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $85,000 X 6.13%	1.0000	5,210.00	5,210.00
			Manager Totals	$5,210.00

100.21.01-556	Village Data Processing / Network Charge	5,250.00	5,250.00	5,250.00	5,250.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Village Manager's Office charge	1.0000	5,250.00	5,250.00
			Manager Totals	$5,250.00

100.21.01-563	Telephone Service	416.00	415.00	415.00	415.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Monthly PRI share (Comcast)	12.0000	34.59	415.00
			Manager Totals	$415.00

100.21.01-564	Cell Phones & Radios	3,950.00	4,150.00	4,150.00	4,550.00	10	400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cell service	1.0000	4,550.00	4,550.00
			Manager Totals	$4,550.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
100.21.01-565	Postage	2,500.00	2,000.00	2,000.00	2,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Postage charge	1.0000	2,000.00	2,000.00
			Manager Totals	$2,000.00

100.21.01-566	Other Operating Services	.00	48,707.00	48,707.00	39,254.00	(19)	(9,453.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Adobe creative suite	1.0000	600.00	600.00
Manager	Archive Social	1.0000	2,800.00	2,800.00
Manager	Hootsuite subscription	1.0000	348.00	348.00
Manager	MailChimp newsletter services	12.0000	63.00	756.00
Manager	Special publications	2.0000	5,000.00	10,000.00
Manager	Website maintenance	1.0000	4,000.00	4,000.00
Manager	Winnetka Report newsletters	5.0000	3,300.00	16,500.00
Manager	Winnetka Report postage	5.0000	850.00	4,250.00
			Manager Totals	$39,254.00

100.21.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
100.21.01-580	Memberships & Publications	4,669.00	4,729.00	4,729.00	4,729.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Professional memberships	1.0000	3,500.00	3,500.00
Manager	Village service accounts	1.0000	1,229.00	1,229.00
			Manager Totals	$4,729.00

100.21.01-581	Training & Travel	6,400.00	6,500.00	1,500.00	3,500.00	(46)	(3,000.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Manager's Office training	1.0000	3,500.00	3,500.00
			Manager Totals	$3,500.00

100.21.01-589	Village Sponsored Events	.00	.00	300.00	.00		.00
	Services & Charges Totals	$85,650.00	$101,961.00	$92,841.00	$109,908.00	8%	$7,947.00
Supplies							
100.21.01-531	Office Supplies - General	25,000.00	24,800.00	24,800.00	21,000.00	(15)	(3,800.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Copy machine	1.0000	10,000.00	10,000.00
Manager	Miscellaneous supplies	1.0000	4,000.00	4,000.00
Manager	Village stock	1.0000	7,000.00	7,000.00
			Manager Totals	$21,000.00

100.21.01-532	Computer Equipment	750.00	1,200.00	.00	.00	(100)	(1,200.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **01 - Department Wide**							
EXPENSE							
100.21.01-540	Other Operating Supplies	13,025.00	12,800.00	12,800.00	12,800.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Employee anniversaries, recognition, condolences	1.0000	1,300.00	1,300.00
Manager	Employee holiday gift certificates	1.0000	7,200.00	7,200.00
Manager	Employee holiday lunch	1.0000	2,700.00	2,700.00
Manager	Employee picnic	1.0000	1,600.00	1,600.00
			Manager Totals	$12,800.00

Supplies Totals	$38,775.00	$38,800.00	$37,600.00	$33,800.00	(13%)	($5,000.00)
Services and Supplies Totals	$124,425.00	$140,761.00	$130,441.00	$143,708.00	2%	$2,947.00
Capital Outlay						
100.21.01-635 Furniture & Fixtures	.00	.00	.00	.00		.00
100.21.01-640 Office and Other Equipment	.00	.00	.00	.00		.00
100.21.01-645 Technology	.00	.00	.00	.00		.00
Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Insurance and Other Chargebacks						
100.21.01-530 Liability Insurance	.00	.00	.00	.00		.00
Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **01 - Department Wide** Totals	$850,302.00	$925,458.00	$847,332.00	$930,518.00	1%	$5,060.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **05 - Economic Development**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.05-511	Regular Salaries	80,572.00	93,994.00	.00	91,403.00	(3)	(2,591.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210701 - Economic Development Coordinator	Earnings		91,403.00
			Manager Totals	$91,403.00

100.21.05-513	Part Time Salaries	.00	.00	59,805.00	.00		.00
	Employee Pay Totals	$80,572.00	$93,994.00	$59,805.00	$91,403.00	(3%)	($2,591.00)
Benefits							
100.21.05-522	Fringe Benefits - Medical / Dental Insurance	17,944.00	7,036.00	.00	26,267.00	273	19,231.00
100.21.05-528	Fringe Benefits - Life Insurance	88.00	106.00	.00	91.00	(14)	(15.00)
	Benefits Totals	$18,032.00	$7,142.00	$0.00	$26,358.00	269%	$19,216.00
Pensions							
100.21.05-523	Fringe Benefits - Medicare	1,168.00	1,465.00	848.00	1,325.00	(10)	(140.00)
100.21.05-524	Fringe Benefits - Social Security	4,996.00	6,264.00	3,635.00	5,667.00	(10)	(597.00)
100.21.05-525	Fringe Benefits - IMRF Pension Er Contribution	9,466.00	14,195.00	8,500.00	12,248.00	(14)	(1,947.00)
	Pensions Totals	$15,630.00	$21,924.00	$12,983.00	$19,240.00	(12%)	($2,684.00)
	Salary and Benefits Totals	$114,234.00	$123,060.00	$72,788.00	$137,001.00	11%	$13,941.00
Services and Supplies							
Services & Charges							
100.21.05-551	Consulting Services	13,000.00	12,740.00	12,470.00	12,240.00	(4)	(500.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **05 - Economic Development**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Collateral materials	1.0000	5,000.00	5,000.00
Manager	CoStar listing service	12.0000	395.00	4,740.00
Manager	Signage	1.0000	2,500.00	2,500.00
			Manager Totals	$12,240.00

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
100.21.05-566	Other Operating Services	39,000.00	30,200.00	25,389.00	30,800.00	2	600.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Co-advertising campaigns	1.0000	18,000.00	18,000.00
Manager	Northshore Loyalty Program	1.0000	4,800.00	4,800.00
Manager	Social media advertising boosts	1.0000	1,000.00	1,000.00
Manager	Vacancy marketing	1.0000	2,000.00	2,000.00
Manager	Year in Review - Economic Development Report	1.0000	5,000.00	5,000.00
			Manager Totals	$30,800.00

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
100.21.05-580	Memberships & Publications	12,285.00	14,481.00	14,481.00	14,780.00	2	299.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Chamber of Commerce membership	1.0000	1,785.00	1,785.00
Manager	Chamber of Commerce publications and events	1.0000	1,800.00	1,800.00
Manager	Chicago Northshore CVB membership	1.0000	6,995.00	6,995.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **21 - Manager's Office**								
Division **05 - Economic Development**								
EXPENSE								
	Manager	Chicago Northshore CVB publications				1.0000	3,200.00	3,200.00
	Manager	Promotional giveaways				1.0000	1,000.00	1,000.00
							Manager Totals	$14,780.00
100.21.05-581	Training & Travel		1,230.00	2,160.00	.00	1,295.00	(40)	(865.00)
	Budget Transactions							
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	ILCMA membership					1.0000	65.00	65.00
	Manager	Illinois Economic Development Association (IEDA)					1.0000	850.00	850.00
	Manager	International Council of Shopping Centers (ICSC)					1.0000	380.00	380.00
								Manager Totals	$1,295.00
100.21.05-589	Village Sponsored Events		15,000.00	20,000.00	5,500.00	20,000.00		.00	
	Budget Transactions							
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Business district event sponsorship					10.0000	2,000.00	20,000.00
								Manager Totals	$20,000.00
		Services & Charges Totals	$80,515.00	$79,581.00	$57,840.00	$79,115.00	(1%)	($466.00)	
Supplies								
100.21.05-531	Office Supplies - General		.00	.00	.00	.00		.00	
100.21.05-540	Other Operating Supplies		1,500.00	1,000.00	1,000.00	1,000.00		.00	
	Budget Transactions							

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**21 - Manager's Office**						
Division	**05 - Economic Development**						
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Focus groups/hosted meetings	1.0000	1,000.00	1,000.00
			Manager Totals	$1,000.00

Supplies Totals	$1,500.00	$1,000.00	$1,000.00	$1,000.00	0%	$0.00
Services and Supplies Totals	$82,015.00	$80,581.00	$58,840.00	$80,115.00	(1%)	($466.00)
Division **05 - Economic Development** Totals	$196,249.00	$203,641.00	$131,628.00	$217,116.00	7%	$13,475.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **09 - Human Resources**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.09-511	Regular Salaries	170,087.00	183,754.00	183,754.00	196,970.00	7	13,216.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210801 - Human Resources Generalist	Earnings		104,424.00
Manager	210802 - Benefits Coordinator	Earnings		92,546.00
			Manager Totals	$196,970.00

100.21.09-512	Overtime Salaries	.00	.00	.00	.00		.00
100.21.09-513	Part Time Salaries	4,317.00	.00	.00	.00		.00
100.21.09-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$174,404.00	$183,754.00	$183,754.00	$196,970.00	7%	$13,216.00
Benefits							
100.21.09-522	Fringe Benefits - Medical / Dental Insurance	27,192.00	34,894.00	34,894.00	35,974.00	3	1,080.00
100.21.09-528	Fringe Benefits - Life Insurance	187.00	205.00	205.00	220.00	7	15.00
	Benefits Totals	$27,379.00	$35,099.00	$35,099.00	$36,194.00	3%	$1,095.00
Pensions							
100.21.09-523	Fringe Benefits - Medicare	2,529.00	2,665.00	2,665.00	2,856.00	7	191.00
100.21.09-524	Fringe Benefits - Social Security	10,814.00	11,392.00	11,392.00	12,212.00	7	820.00
100.21.09-525	Fringe Benefits - IMRF Pension Er Contribution	19,985.00	25,817.00	25,817.00	26,394.00	2	577.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **21 - Manager's Office**								
Division **09 - Human Resources**								
EXPENSE								
Manager	210801 - Human Resources Generalist			Benefit	IMRF TIER 2 - IMRF Tier 2			13,993.00
Manager	210802 - Benefits Coordinator			Benefit	IMRF - IMRF Pension			12,401.00
							Manager Totals	$26,394.00
	Pensions Totals	$33,328.00	$39,874.00	$39,874.00	$41,462.00	4%	$1,588.00	
	Salary and Benefits Totals	$235,111.00	$258,727.00	$258,727.00	$274,626.00	6%	$15,899.00	
Services and Supplies								
Services & Charges								
100.21.09-551	Consulting Services	28,000.00	16,000.00	2,000.00	2,000.00	(88)	(14,000.00)	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Wellness Committee and events					1.0000	2,000.00	2,000.00
							Manager Totals	$2,000.00
100.21.09-553	Legal Services	13,000.00	46,000.00	46,000.00	7,000.00	(85)	(39,000.00)	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Police promotional testing					1.0000	7,000.00	7,000.00
							Manager Totals	$7,000.00
100.21.09-566	Other Operating Services	54,071.00	33,254.00	33,254.00	40,690.00	22	7,436.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **21 - Manager's Office**								
Division **09 - Human Resources**								
EXPENSE								
	Manager	Assessment tools				6.0000	1,800.00	10,800.00
	Manager	Background services				20.0000	168.00	3,360.00
	Manager	Drug and alcohol testing				1.0000	5,700.00	5,700.00
	Manager	Employee ID program				20.0000	43.00	860.00
	Manager	NeoGov license				1.0000	2,552.00	2,552.00
	Manager	Pre-placement exams (non public safety)				13.0000	588.00	7,644.00
	Manager	Pre-placement exams (public safety)				8.0000	1,028.00	8,224.00
	Manager	Required medical testing/physicals				1.0000	1,500.00	1,500.00
	Manager	Vehicle license abstracts				25.0000	2.00	50.00
							Manager Totals	$40,690.00
100.21.09-580	Memberships & Publications	11,681.00	10,582.00	6,582.00	2,267.00	(79)	(8,315.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	ICMA & ILCMA memberships				1.0000	950.00	950.00
	Manager	IPELRA memberships				3.0000	230.00	690.00
	Manager	SHRM memberships				3.0000	209.00	627.00
							Manager Totals	$2,267.00
100.21.09-581	Training & Travel	19,050.00	9,050.00	1,050.00	17,315.00	91	8,265.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Anti-harassment training				1.0000	8,500.00	8,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **21 - Manager's Office**								
Division **09 - Human Resources**								
EXPENSE								
Manager	Certified HR Specialist training					1.0000	675.00	675.00
Manager	ICMA Emerging Leaders training					2.0000	500.00	1,000.00
Manager	IPELRA employment law update					10.0000	195.00	1,950.00
Manager	IPELRA new supervisor training					7.0000	150.00	1,050.00
Manager	IPELRA virtual training					1.0000	2,640.00	2,640.00
Manager	Workplace incidents- line supervisor training					1.0000	1,500.00	1,500.00
							Manager Totals	$17,315.00
	Services & Charges Totals	$125,802.00	$114,886.00	$88,886.00	$69,272.00	(40%)	($45,614.00)	
Supplies								
100.21.09-531	Office Supplies - General	7,756.00	7,000.00	7,000.00	.00	(100)	(7,000.00)	
100.21.09-532	Computer Equipment	.00	.00	.00	.00		.00	
100.21.09-540	Other Operating Supplies	10,140.00	48,140.00	48,140.00	28,140.00	(42)	(20,000.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Executive recruitment	1.0000	20,000.00	20,000.00
Manager	HR/Legal compliance posters	1.0000	140.00	140.00
Manager	Recruitment ads & notices	25.0000	320.00	8,000.00
			Manager Totals	$28,140.00

Supplies Totals	$17,896.00	$55,140.00	$55,140.00	$28,140.00	(49%)	($27,000.00)
Services and Supplies Totals	$143,698.00	$170,026.00	$144,026.00	$97,412.00	(43%)	($72,614.00)
Division **09 - Human Resources** Totals	$378,809.00	$428,753.00	$402,753.00	$372,038.00	(13%)	($56,715.00)

DEPARTMENT NARRATIVE

FINANCE

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Won the Government Finance Officers (GFOA) Distinguished Budget Presentation Award.
- Received Certificate of Achievement for Excellence in Financial Reporting.
- Continued Finance staff cross-training initiatives to ensure appropriate coverage and an expedited customer experience.
- Supported various Village departments by providing financial analysis.
- Implemented Smart Phone Meter Reading for water and electric meter reading.
- Performed process review of payroll with New World.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **9.5**

FY 2020 FTEs: **9.5**
FY 2019 FTEs: **10.5**
FY 2018 FTEs: **11.5**

Proposed FY 2021 Cost of Salaries and Benefits: **$1,330,514**
Projected FY 2020 Cost of Salaries and Benefits: **$1,277,354**
Budgeted FY 2020 Cost of Salaries and Benefits: **$1,289,679**
Actual FY 2019 Cost of Salaries and Benefits: **$1,193,914**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **3.17%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$223,132**
Projected FY 2020 Cost of Services and Supplies: **$178,357**
Budgeted FY 2020 Cost of Services and Supplies: **$248,402**
Actual FY 2019 Cost of Services and Supplies: **$220,315**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-10.17%**

Fiscal Year 2021 Proposed Department Objectives

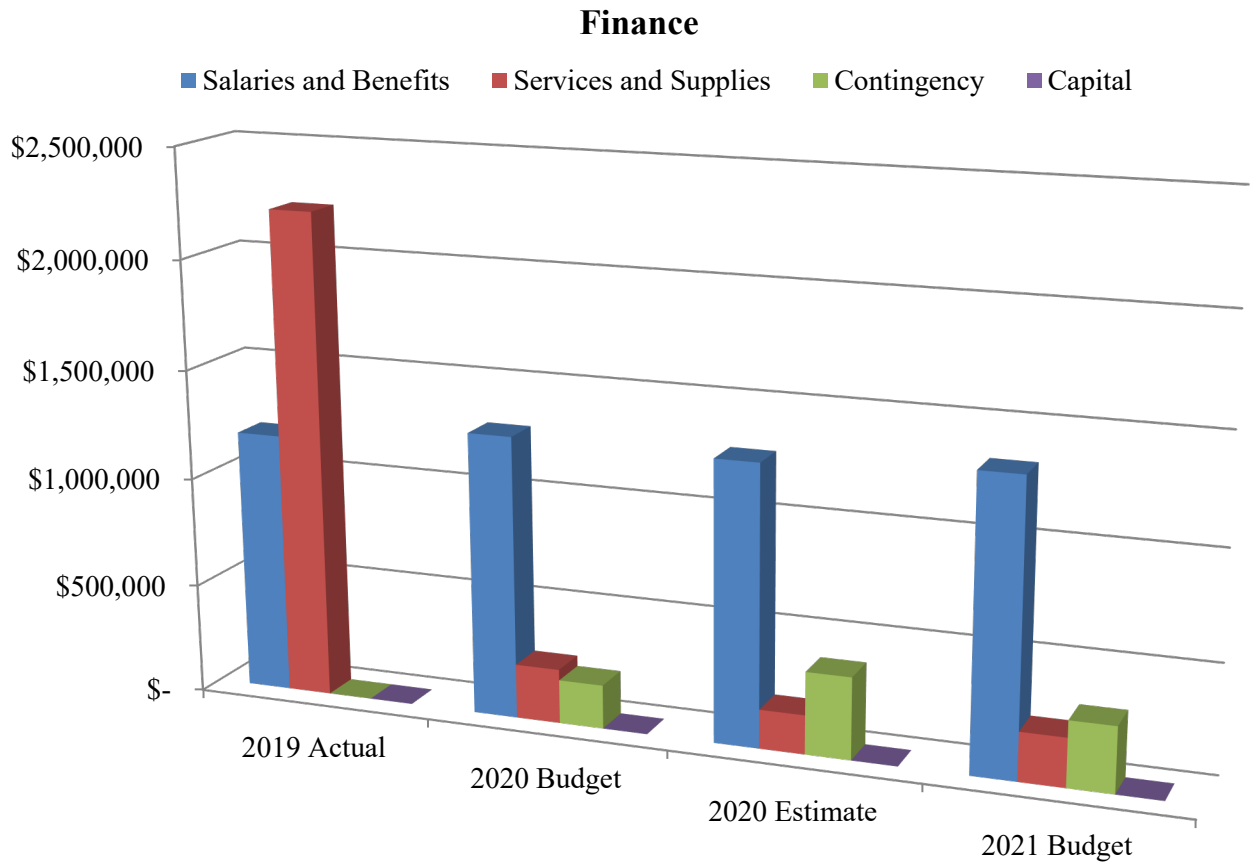
Objective	Action Steps	Timeframe
Safeguard Village financial and technological assets.	• Fully implement cyber security initiatives. • Perform a department review of internal controls and standard operating procedures.	12/31/21
Earn industry recognition for policies, procedures, and documentation.	• Continue to win the GFOA Distinguished Budget Presentation Award. • Continue to receive the Certificate of Achievement for Excellence in Financial Reporting.	12/31/21
Support the Village's utility funds by assisting in financial analysis of rates and capital planning.	• Perform utility rate analysis for the Electric fund. • Continue identifying financing alternatives for projects identified in the Strand Stormwater Vision.	3/31/21
Invest in the Finance Department's human assets.	• Explore additional cross-training opportunities for Department staff.	12/31/21
Responsibly manage the Village's investments and treasury.	• Explore potential new investment vehicles and opportunities in order to maximize earnings in a rising interest rate environment.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Safeguard Village financial and technological assets.	Ongoing
Earn industry recognition for policies, procedures, and documentation.	Complete
Support the Village's utility funds by assisting in financial analysis of rates and capital planning.	Complete
Invest in the Finance Department's human assets.	Complete
Responsibly manage the Village's investments and treasury.	Complete

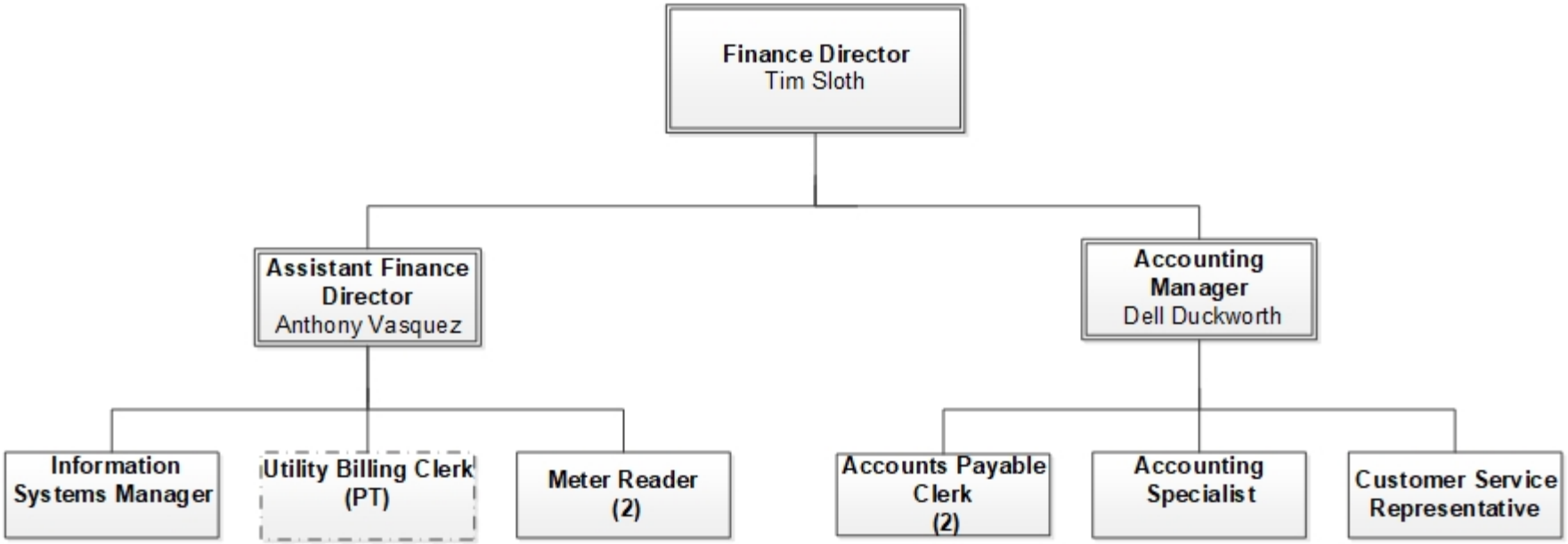
Financial Summary

Finance	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,193,914	$ 1,289,679	$ 1,277,354	$ 1,330,514	3.2%	4.2%
Services and Supplies	$ 220,315	$ 248,402	$ 178,357	$ 223,132	-10.2%	25.1%
Contingency	$ -	$ 200,000	$ 375,000	$ 300,000	50.0%	0.0%
Total Operating Exp.	$ 1,414,229	$ 1,738,081	$ 1,830,711	$ 1,853,646	6.6%	1.3%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Department	$ 1,414,229	$ 1,738,081	$ 1,830,711	$ 1,853,646	6.6%	1.3%



Organizational Chart

Village of Winnetka
Finance Department



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.22.01-511	Regular Salaries	874,060.00	829,968.00	825,640.00	867,512.00	5	37,544.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	220101 - Finance Director	Earnings		172,200.00
Manager	220202 - Assistant Finance Director 2	Earnings		117,093.00
Manager	220401 - Accounting Manager	Earnings		121,828.00
Manager	220602 - Accounting Specialist	Earnings		76,042.00
Manager	220901 - Accounts Payable Clerk	Earnings		82,246.00
Manager	220902 - Accounts Payable Clerk	Earnings		74,088.00
Manager	221002 - Customer Service Representative	Earnings		73,255.00
Manager	221101 - Meter Reader	Earnings		75,380.00
Manager	221102 - Meter Reader	Earnings		75,380.00
			Manager Totals	$867,512.00

100.22.01-512	Overtime Salaries	8,000.00	7,750.00	5,000.00	7,500.00	(3)	(250.00)
100.22.01-513	Part Time Salaries	47,973.00	50,757.00	50,000.00	52,805.00	4	2,048.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	221201 - Utility Billing Clerk Part-Time	Earnings		52,805.00
			Manager Totals	$52,805.00

100.22.01-515	Sick Cashed In	3,311.00	7,836.00	7,520.00	3,273.00	(58)	(4,563.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
100.22.01-518	Other Compensation	2,500.00	2,500.00	2,500.00	2,500.00		.00
	Employee Pay Totals	$935,844.00	$898,811.00	$890,660.00	$933,590.00	4%	$34,779.00
Benefits							
100.22.01-521	Fringe Benefits - Worker's Compensation	24,000.00	24,000.00	24,000.00	24,000.00		.00
100.22.01-522	Fringe Benefits - Medical / Dental Insurance	161,142.00	161,669.00	161,665.00	166,761.00	3	5,092.00
100.22.01-528	Fringe Benefits - Life Insurance	901.00	920.00	920.00	962.00	5	42.00
100.22.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
100.22.01-582	Tuition Assistance	6,000.00	10,000.00	6,000.00	10,000.00		.00
	Benefits Totals	$192,043.00	$196,589.00	$192,585.00	$201,723.00	3%	$5,134.00
Pensions							
100.22.01-523	Fringe Benefits - Medicare	13,781.00	13,135.00	13,135.00	13,761.00	5	626.00
100.22.01-524	Fringe Benefits - Social Security	57,058.00	53,974.00	53,974.00	56,540.00	5	2,566.00
100.22.01-525	Fringe Benefits - IMRF Pension Er Contribution	124,100.00	127,170.00	127,000.00	124,900.00	(2)	(2,270.00)
	Pensions Totals	$194,939.00	$194,279.00	$194,109.00	$195,201.00	0%	$922.00
	Salary and Benefits Totals	$1,322,826.00	$1,289,679.00	$1,277,354.00	$1,330,514.00	3%	$40,835.00
Services and Supplies							
Services & Charges							
100.22.01-551	Consulting Services	66,160.00	58,580.00	38,580.00	39,160.00	(33)	(19,420.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Audit	1.0000	30,160.00	30,160.00
Manager	Vehicle sticker distribution and website	1.0000	9,000.00	9,000.00
			Manager Totals	$39,160.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
100.22.01-553	Legal Services	.00	.00	.00	.00		.00
100.22.01-555	GIS & Aerial Mapping	1,426.00	1,496.00	1,496.00	1,496.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $85,000 X 1.76%	1.0000	1,496.00	1,496.00
			Manager Totals	$1,496.00

100.22.01-556	Village Data Processing / Network Charge	69,722.00	69,722.00	69,722.00	69,722.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Monthly network charge	12.0000	5,810.16	69,722.00
			Manager Totals	$69,722.00

100.22.01-563	Telephone Service	554.00	553.00	553.00	553.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Monthly PRI share (Comcast)	12.0000	46.12	553.00
			Manager Totals	$553.00

100.22.01-564	Cell Phones & Radios	3,600.00	3,600.00	3,500.00	3,600.00		.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Verizon Wireless Finance Department charges	12.0000	300.00	3,600.00
			Manager Totals	$3,600.00

100.22.01-566	Other Operating Services	22,400.00	22,400.00	.00	22,400.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Capital planning software renewal	1.0000	700.00	700.00
Manager	New World customizations	1.0000	2,500.00	2,500.00
Manager	Utility bill printing service	1.0000	6,000.00	6,000.00
Manager	Utility billing lockbox	12.0000	1,100.00	13,200.00
			Manager Totals	$22,400.00

100.22.01-574	Vehicle Maint Service Charge	7,356.00	7,356.00	7,356.00	7,356.00		.00
100.22.01-580	Memberships & Publications	2,720.00	2,545.00	.00	2,545.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Accounting Manager memberships	1.0000	300.00	300.00
Manager	Financial periodical subscriptions	1.0000	500.00	500.00
Manager	GFOA (Finance Director)	1.0000	190.00	190.00
Manager	IAPPO (Assistant Finance Director)	1.0000	45.00	45.00
Manager	IGFOA (Assistant Finance Director)	1.0000	150.00	150.00
Manager	IGFOA (Finance Director)	1.0000	190.00	190.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **22 - Finance**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	IL CPA (Finance Director)				1.0000	110.00	110.00
	Manager	IL Municipal Treasurers Association (Finance Director)				1.0000	80.00	80.00
	Manager	Legal ads				1.0000	750.00	750.00
	Manager	Midwest Assc. of Public Procurement (Village)				1.0000	45.00	45.00
	Manager	National Institute of Government Procurement (Village)				1.0000	185.00	185.00
							Manager Totals	$2,545.00
100.22.01-581	Training & Travel		5,750.00	5,750.00	1,000.00	2,900.00	(50)	(2,850.00)
	Budget Transactions							
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	GFOA national conference (Finance Director)					1.0000	750.00	750.00
	Manager	IGFOA state conference (Accounting Manager)					1.0000	400.00	400.00
	Manager	Local conferences and events					1.0000	1,000.00	1,000.00
	Manager	Tyler/New World conference (AFD)					1.0000	750.00	750.00
								Manager Totals	$2,900.00
100.22.01-592	Credit Card Service Fees		.00	.00	.00	.00		.00	
		Services & Charges Totals	$179,688.00	$172,002.00	$122,207.00	$149,732.00	(13%)	($22,270.00)	
Supplies								
100.22.01-531	Office Supplies - General		74,500.00	75,150.00	55,150.00	72,150.00	(4)	(3,000.00)	
	Budget Transactions							
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Budget printing and supplies					1.0000	1,750.00	1,750.00
	Manager	Paper, toner, folders, parking permits, general supplies					12.0000	3,000.00	36,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							

Manager	Postage and copier charges	12.0000	2,500.00	30,000.00
Manager	Smartphone meter reading devices maint.	1.0000	4,400.00	4,400.00
			Manager Totals	$72,150.00

100.22.01-532	Computer Equipment	500.00	250.00	500.00	250.00		.00
100.22.01-540	Other Operating Supplies	1,000.00	1,000.00	500.00	1,000.00		.00
	Supplies Totals	$76,000.00	$76,400.00	$56,150.00	$73,400.00	(4%)	($3,000.00)
	Services and Supplies Totals	$255,688.00	$248,402.00	$178,357.00	$223,132.00	(10%)	($25,270.00)
Capital Outlay							
100.22.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.22.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.22.01-645	Technology	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Contingency							
100.22.01-593	Contingency	300,000.00	200,000.00	375,000.00	300,000.00	50	100,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual contingency	1.0000	300,000.00	300,000.00
			Manager Totals	$300,000.00

Contingency Totals	$300,000.00	$200,000.00	$375,000.00	$300,000.00	50%	$100,000.00
Division **01 - Department Wide** Totals	$1,878,514.00	$1,738,081.00	$1,830,711.00	$1,853,646.00	7%	$115,565.00
Department **22 - Finance** Totals	$1,878,514.00	$1,738,081.00	$1,830,711.00	$1,853,646.00	7%	$115,565.00

DEPARTMENT NARRATIVE

POLICE DEPARTMENT

Mission Statement/Purpose

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

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

Current Year Department Accomplishments

- Successfully completed the second and third phases of public safety space repurposing which included the creation of a social worker's office, equipment room expansion, and updates to the first-floor hallways.
- Implemented a digital solution for vehicle crash reporting.
- Implemented a digital solution for the issuance of local citations.
- Established and implemented a new business liaison officer specialty assignment.
- Promoted a Patrol Officer to Sergeant.
- Implemented new training management software solution.
- Partnered with Human Resources to conduct a test and establish a new police officer eligibility list.
- Successfully managed two large protest groups who were exercising their first amendment rights without incident.
- Made operational adjustments to improve workplace safety as a result of COVID-19 while continuing to deliver a high level of service to the community.
- Reallocated civilian personnel to address a Records Specialist vacancy.
- Adopted Shared Principals developed by the Illinois Association of Chiefs of Police and the National Association for the Advancement of Colored People.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **35.5**

FY 2020 FTEs: **35.5**
FY 2019 FTEs: **35.5**
FY 2018 FTEs: **35.5**

Proposed FY 2021 Cost of Salaries and Benefits: **$6,088,394**
Projected FY 2020 Cost of Salaries and Benefits: **$6,139,558**
Budgeted FY 2020 Cost of Salaries and Benefits: **$6,521,925**
Actual FY 2019 Cost of Salaries and Benefits: **$5,906,376**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-6.65%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$1,334,437**
Projected FY 2020 Cost of Services and Supplies: **$1,297,925**
Budgeted FY 2020 Cost of Services and Supplies: **$1,325,506**
Actual FY 2019 Cost of Services and Supplies: **$1,307,891**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **0.67%**

Fiscal Year 2021 Proposed Department Objectives

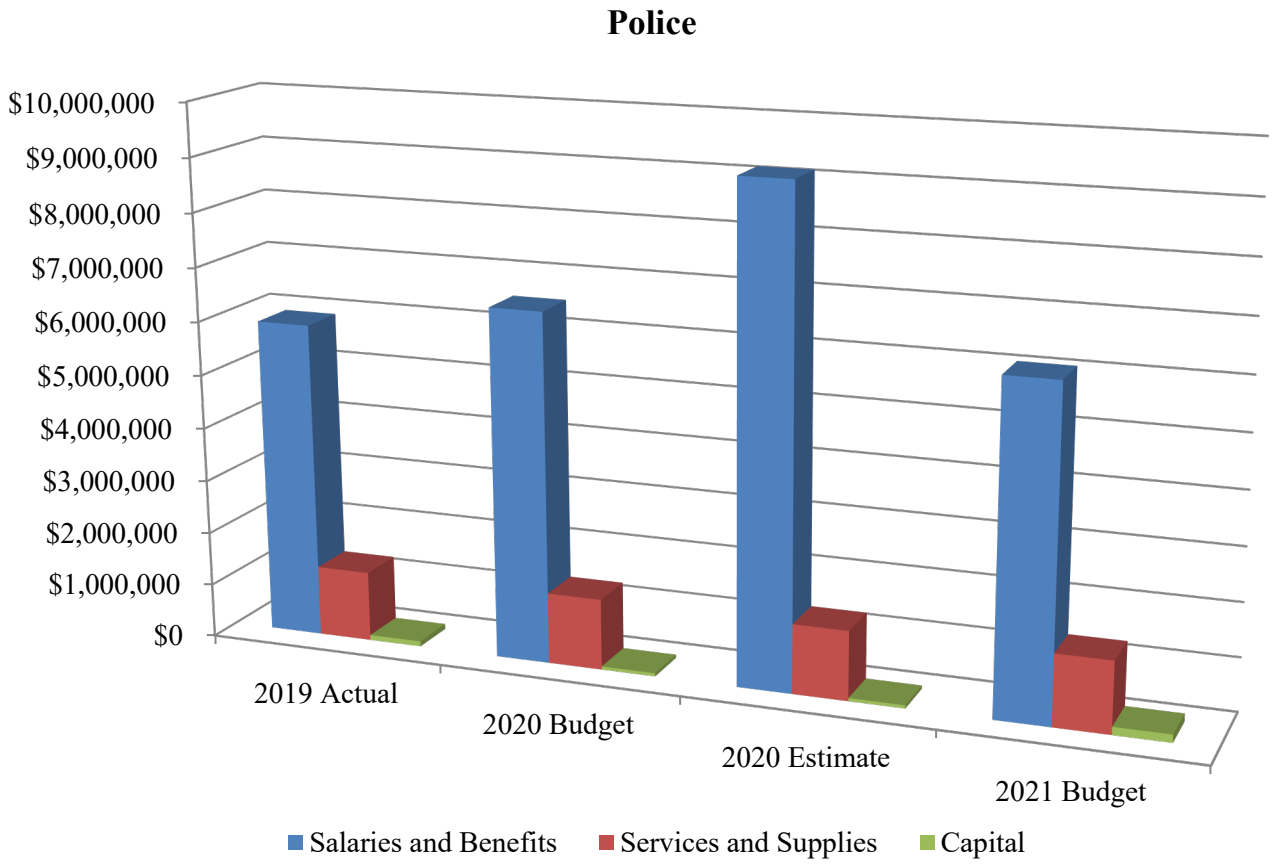
Objective	Action Steps	Timeframe
Seek opportunities to further the professionalism of our policing practices	• Identify program(s) and vendor(s) to provide training. • Implement and participate in training.	12/31/21
Update rooftop HVAC units at end of useful life	• Complete RFP process and select vendor. • Replace units.	10/31/21
Transition crime reporting to National Incident Based Reporting System	• Work with records management software vendor to update crime codes. • Train staff on new reporting standards. • Obtain certification through State of Illinois.	3/31/21
Assign three new police officers for basic training	• Successfully complete 560-hour basic training academy. • Successfully complete 12 weeks of field training resulting in assignment to independent patrol.	7/31/21
Conduct selection process to establish a new Police Sergeant list	• Identify and select testing vendor(s). • Work with Human Resources to conduct testing process.	9/30/21
Reinforce crime prevention and community relations efforts.	• Maintain proactive community engagement activities. • Continue to actively build positive relationships with the community via social media.	12/31/21

Fiscal Year 2020 Department Objectives Review

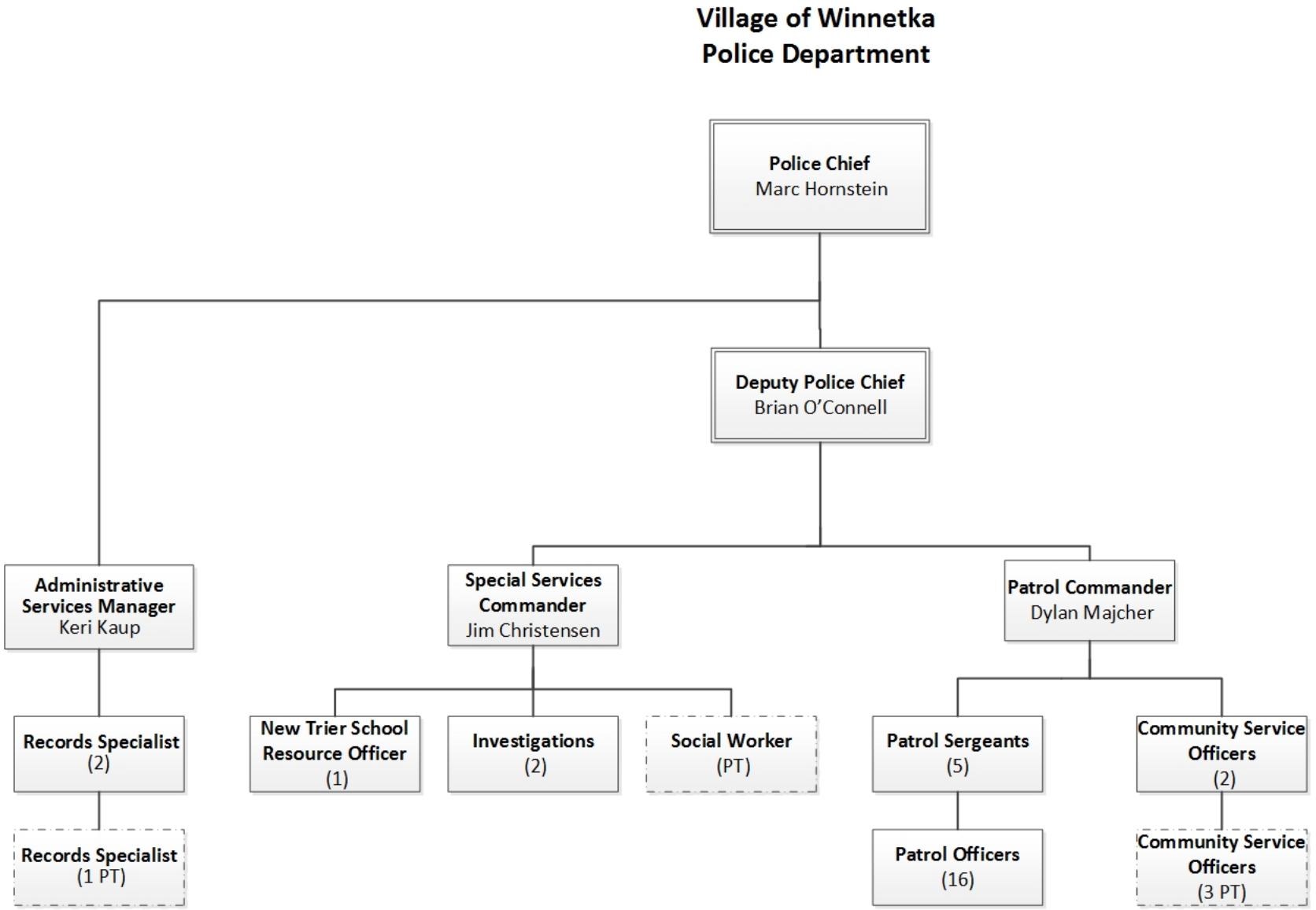
Objective	December 31st, 2020 Anticipated Completion Status
Complete third phase of public safety building and repurposing	Partially complete. Flooring was deferred.
Establish a business liaison officer specialty assignment	Complete
Develop a platform to share real time crime data	Ongoing
Partner with Human Resources to conduct test and establish new police officer eligibility list	Complete
Implement digital solution for crash reporting.	Complete
Reinforce crime prevention and community relations efforts.	Ongoing

Financial Summary

Police	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 5,906,376	$ 6,521,925	$ 6,139,558	$ 6,088,394	-6.6%	-0.8%
Services and Supplies	$ 1,307,891	$ 1,325,506	$ 1,297,925	$ 1,334,437	0.7%	2.8%
Total Operating Exp.	$ 7,214,267	$ 7,847,431	$ 7,437,483	$ 7,422,831	-5.4%	-0.2%
Capital Outlay	$ 95,088	$ 60,000	$ 60,000	$ 150,000	150.0%	150.0%
Total Department	$ 7,309,354	$ 7,907,431	$ 7,497,483	$ 7,572,831	-4.2%	1.0%



Organizational Chart



Department Metrics

Annual Activity Summary	2019	2018	2017	% Change (2018-2019)
Calls for Service	22,102	22,959*	15,610	-3.7%
Crime Reports	229	241	350	-4.9%
Custodial Arrests	88	75	83	17.3%
Ordinance Citations	197	215	136	-8.3%
Traffic - Citations & Warnings	3,099	2,996	2,601	3.4%
Parking Citations	4,914	5,009	4,227	-1.9%
Total Traffic Crashes	340	342	274	-0.6%
Other Department Services	11,730	11,998	11,030	-2.2%
Department Training (hours)	4,748	4,151	4,343	14.3%

*Increase in "Calls for Service" due to updated definitions in June 2017. Previous years' data did not include officer-initiated activity.

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.01-512	Overtime Salaries	.00	.00	.00	.00		.00
100.26.01-513	Part Time Salaries	22,000.00	23,500.00	24,310.00	25,000.00	6	1,500.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	261101 - Social Worker Part-Time	Earnings		25,000.00
			Manager Totals	$25,000.00

100.26.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$22,000.00	$23,500.00	$24,310.00	$25,000.00	6%	$1,500.00
Benefits							
100.26.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.26.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
100.26.01-582	Tuition Assistance	6,900.00	12,180.00	8,700.00	12,180.00		.00
	Benefits Totals	$6,900.00	$12,180.00	$8,700.00	$12,180.00	0%	$0.00
Pensions							
100.26.01-523	Fringe Benefits - Medicare	343.00	366.00	366.00	388.00	6	22.00
100.26.01-524	Fringe Benefits - Social Security	1,364.00	1,457.00	1,457.00	1,550.00	6	93.00
100.26.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.26.01-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$1,707.00	$1,823.00	$1,823.00	$1,938.00	6%	$115.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							
	Salary and Benefits Totals	$30,607.00	$37,503.00	$34,833.00	$39,118.00	4%	$1,615.00
Services and Supplies							
Services & Charges							
100.26.01-553	Legal Services	.00	.00	.00	.00		.00
100.26.01-554	Social Work	.00	.00	.00	.00		.00
100.26.01-555	GIS & Aerial Mapping	15,925.00	16,711.00	16,711.00	16,711.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $85,000 X 19.66%	1.0000	16,711.00	16,711.00
			Manager Totals	$16,711.00

100.26.01-556	Village Data Processing / Network Charge	115,862.00	115,862.00	115,862.00	115,862.00		.00

Budget Transactions

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

100.26.01-557	Technology Licensing & Maintenance	103,090.00	98,500.00	98,500.00	90,250.00	(8)	(8,250.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Computer network maintenance (Contract)	1.0000	39,000.00	39,000.00
Manager	E-crash system	1.0000	2,500.00	2,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	E-ticketing system				1.0000	2,700.00	2,700.00
	Manager	Mobile data terminal charges				1.0000	8,000.00	8,000.00
	Manager	Mobile video maintenance				1.0000	4,800.00	4,800.00
	Manager	Property and evidence software subscription				1.0000	2,000.00	2,000.00
	Manager	Socrata maintenance fee				1.0000	2,150.00	2,150.00
	Manager	STARCOM subscription fees				1.0000	16,100.00	16,100.00
	Manager	Video security service and maintenance				1.0000	13,000.00	13,000.00
							Manager Totals	$90,250.00
100.26.01-562	Dispatch Services	448,879.00	467,734.00	467,734.00	487,830.00	4	20,096.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Consolidated dispatch contract				1.0000	487,830.00	487,830.00
							Manager Totals	$487,830.00
100.26.01-563	Telephone Service	7,836.00	7,835.00	7,835.00	7,835.00		.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	847-***-2121 (CallOne POTS) PD/FD emergency line				12.0000	120.00	1,440.00
	Manager	847-***-2561 (CallOne POTS) PD/FD emergency line				12.0000	120.00	1,440.00
	Manager	847-***-6034 (CallOne POTS) Police non-emergency line				12.0000	60.00	720.00
	Manager	847-***-6157 (CallOne POTS) Police non-emergency line				12.0000	60.00	720.00
	Manager	847-***-6158 (CallOne POTS) Police non-emergency line				12.0000	60.00	720.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	847-***-6167 (CallOne POTS) Police non-emergency line				12.0000	60.00	720.00
	Manager	Monthly PRI share (Comcast)				12.0000	172.93	2,075.00
							Manager Totals	$7,835.00
100.26.01-564	Cell Phones & Radios	26,400.00	24,000.00	24,000.00	24,000.00		.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Cellular service				1.0000	22,800.00	22,800.00
	Manager	Radio maintenance				1.0000	1,200.00	1,200.00
							Manager Totals	$24,000.00
100.26.01-566	Other Operating Services	27,300.00	24,800.00	21,000.00	22,700.00	(8)	(2,100.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Administrative services				1.0000	1,000.00	1,000.00
	Manager	Animal control expenses				1.0000	1,000.00	1,000.00
	Manager	Fitness exams and innoculations				1.0000	600.00	600.00
	Manager	Investigations software subscriptions				1.0000	6,900.00	6,900.00
	Manager	Lexipol policy manual subscription				1.0000	8,800.00	8,800.00
	Manager	Mortuary services				1.0000	1,000.00	1,000.00
	Manager	Parking ticket system maintenance				1.0000	1,000.00	1,000.00
	Manager	Shredding services				1.0000	900.00	900.00
	Manager	Subpoena processing fees				1.0000	500.00	500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Towing				1.0000	1,000.00	1,000.00
							Manager Totals	$22,700.00
100.26.01-568	Utilities	44,500.00	44,500.00	44,500.00	44,500.00		.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Water, electric, and stormwater fees				1.0000	44,500.00	44,500.00
							Manager Totals	$44,500.00
100.26.01-570	Repair & Maintenance - Buildings	69,010.00	76,410.00	76,410.00	79,400.00	4	2,990.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Building furnishings				1.0000	5,000.00	5,000.00
	Manager	Building repairs and maintenance				1.0000	16,000.00	16,000.00
	Manager	Custodial services				1.0000	22,000.00	22,000.00
	Manager	Generator service				1.0000	5,000.00	5,000.00
	Manager	HVAC preventative maintenance				1.0000	5,200.00	5,200.00
	Manager	HVAC service				1.0000	16,000.00	16,000.00
	Manager	Janitor and miscellaneous supplies				1.0000	5,500.00	5,500.00
	Manager	Laundry and floor mat service				1.0000	3,500.00	3,500.00
	Manager	Pest control services				1.0000	1,200.00	1,200.00
							Manager Totals	$79,400.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							
100.26.01-574	Vehicle Maint Service Charge	148,548.00	154,752.00	154,752.00	154,752.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fleet services assessment	1.0000	154,752.00	154,752.00
			Manager Totals	$154,752.00

100.26.01-575	Rental - Office Equipment	6,500.00	6,500.00	6,500.00	6,000.00	(8)	(500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Copier rental	1.0000	6,000.00	6,000.00
			Manager Totals	$6,000.00

100.26.01-580	Memberships & Publications	42,556.00	43,006.00	43,006.00	43,256.00	1	250.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Crime lab building maintenance fund	1.0000	3,000.00	3,000.00
Manager	Crime lab fee	1.0000	17,200.00	17,200.00
Manager	ILEAS membership	1.0000	120.00	120.00
Manager	NEMRT memberships	28.0000	95.00	2,660.00
Manager	NIPAS fees	1.0000	6,200.00	6,200.00
Manager	NIPSTA memberships	28.0000	167.00	4,676.00
Manager	NORTAF fees	1.0000	6,500.00	6,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Professional memberships				1.0000	1,500.00	1,500.00
	Manager	Training publication subscription fees				28.0000	50.00	1,400.00
							Manager Totals	$43,256.00
100.26.01-581	Training & Travel		61,000.00	54,500.00	41,400.00	50,500.00	(7)	(4,000.00)
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Books periodicals and videos				1.0000	800.00	800.00
	Manager	Fitness supplies and maintenance				1.0000	2,000.00	2,000.00
	Manager	Police law institute training				1.0000	2,700.00	2,700.00
	Manager	Professional conferences				1.0000	2,500.00	2,500.00
	Manager	Range supplies maintenance and ammo				1.0000	19,500.00	19,500.00
	Manager	Training and expenses				1.0000	23,000.00	23,000.00
							Manager Totals	$50,500.00
		Services & Charges Totals	$1,117,406.00	$1,135,110.00	$1,118,210.00	$1,143,596.00	1%	$8,486.00
Supplies								
100.26.01-532	Computer Equipment		.00	.00	.00	.00		.00
100.26.01-539	Police Equipment		57,576.00	45,696.00	39,765.00	61,041.00	34	15,345.00
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	AED batteries and supplies				1.0000	410.00	410.00
	Manager	Automatic external defibrillators				1.0000	1,500.00	1,500.00
	Manager	Body armor				16.0000	1,000.00	16,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Community relations supplies				1.0000	1,000.00	1,000.00
	Manager	Crime scene supplies				1.0000	1,500.00	1,500.00
	Manager	Crossing guard supplies				1.0000	500.00	500.00
	Manager	Duty pistols				14.0000	600.00	8,400.00
	Manager	Electronic control device supplies				1.0000	2,855.00	2,855.00
	Manager	Electronic control devices				28.0000	317.00	8,876.00
	Manager	First aid and universal precaution supplies				1.0000	1,700.00	1,700.00
	Manager	Patrol supplies and equipment				1.0000	3,500.00	3,500.00
	Manager	Property and evidence storage supplies				1.0000	1,000.00	1,000.00
	Manager	Traffic safety equipment				1.0000	500.00	500.00
	Manager	Uniform, patches				1.0000	300.00	300.00
	Manager	Uniforms, new officers				2.0000	4,000.00	8,000.00
	Manager	Uniforms, promotions				1.0000	2,000.00	2,000.00
	Manager	Uniforms, specialty assignment				1.0000	3,000.00	3,000.00
							Manager Totals	$61,041.00
100.26.01-540	Other Operating Supplies	33,000.00	31,000.00	26,250.00	30,000.00	(3)	(1,000.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration and miscellaneous supplies	1.0000	5,500.00	5,500.00
Manager	NIPAS and emergency management supplies	1.0000	3,000.00	3,000.00
Manager	Paper and office supplies	1.0000	3,000.00	3,000.00
Manager	Postage and shipping expenses	1.0000	4,000.00	4,000.00
Manager	Printer and copier supplies	1.0000	6,000.00	6,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
Manager	Printing expenses					1.0000	6,000.00	6,000.00
Manager	Prisoner food and services					1.0000	500.00	500.00
Manager	Records supplies					1.0000	2,000.00	2,000.00
							Manager Totals	$30,000.00
100.26.01-542	Vehicles, Parts and Equipment	138,400.00	113,700.00	113,700.00	99,800.00	(12)	(13,900.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Bicycle equipment and maintenance	1.0000	500.00	500.00
Manager	Miscellaneous squad supplies	1.0000	2,000.00	2,000.00
Manager	Mobile video systems	1.0000	3,800.00	3,800.00
Manager	Motorcycle maintenance and repair	1.0000	500.00	500.00
Manager	Radar unit maintenance and certification	1.0000	1,000.00	1,000.00
Manager	Squad equipment installation and repairs	1.0000	21,000.00	21,000.00
Manager	Squad fleet replacement	2.0000	35,000.00	70,000.00
Manager	Vehicle cleaning and decontamination	1.0000	1,000.00	1,000.00
			Manager Totals	$99,800.00

Supplies Totals	$228,976.00	$190,396.00	$179,715.00	$190,841.00	0%	$445.00	
Services and Supplies Totals	$1,346,382.00	$1,325,506.00	$1,297,925.00	$1,334,437.00	1%	$8,931.00	
Capital Outlay							
100.26.01-615	Buildings & Structures	87,500.00	60,000.00	60,000.00	150,000.00	150	90,000.00

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
Manager	HVAC Replacement					1.0000	150,000.00	150,000.00
							Manager Totals	$150,000.00
100.26.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00	
100.26.01-625	Heavy Machinery	.00	.00	.00	.00		.00	
100.26.01-630	Motor Vehicles	.00	.00	.00	.00		.00	
100.26.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00	
100.26.01-640	Office and Other Equipment	.00	.00	.00	.00		.00	
100.26.01-645	Technology	.00	.00	.00	.00		.00	
	Capital Outlay Totals	$87,500.00	$60,000.00	$60,000.00	$150,000.00	150%	$90,000.00	
Insurance and Other Chargebacks								
100.26.01-530	Liability Insurance	25,000.00	.00	.00	.00		.00	
	Insurance and Other Chargebacks Totals	$25,000.00	$0.00	$0.00	$0.00	+++	$0.00	
	Division **01 - Department Wide** Totals	$1,489,489.00	$1,423,009.00	$1,392,758.00	$1,523,555.00	7%	$100,546.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.10-511	Regular Salaries	674,494.00	713,393.00	713,393.00	745,713.00	5	32,320.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260101 - Police Chief	Earnings		170,150.00
Manager	260201 - Deputy Police Chief	Earnings		161,337.00
Manager	260301 - Commander of Police	Earnings		149,102.00
Manager	260302 - Commander of Police	Earnings		147,955.00
Manager	260702 - Administrative Services Manager	Earnings		105,047.00
Manager	269998 - PD Budget Only Sworn	Earnings		12,122.00
			Manager Totals	$745,713.00

100.26.10-512	Overtime Salaries	.00	12,000.00	3,000.00	12,000.00		.00
100.26.10-515	Sick Cashed In	7,582.00	25,732.00	24,486.00	7,444.00	(71)	(18,288.00)
100.26.10-516	Holiday Salaries	.00	.00	.00	.00		.00
100.26.10-518	Other Compensation	7,480.00	7,580.00	7,580.00	7,580.00		.00
	Employee Pay Totals	$689,556.00	$758,705.00	$748,459.00	$772,737.00	2%	$14,032.00
Benefits							
100.26.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.10-521	Fringe Benefits - Worker's Compensation	40,000.00	40,000.00	40,000.00	40,000.00		.00
100.26.10-522	Fringe Benefits - Medical / Dental Insurance	97,899.00	90,761.00	90,761.00	88,259.00	(3)	(2,502.00)
100.26.10-528	Fringe Benefits - Life Insurance	724.00	781.00	781.00	814.00	4	33.00
	Benefits Totals	$138,623.00	$131,542.00	$131,542.00	$129,073.00	(2%)	($2,469.00)
Pensions							

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **10 - Administration**							
EXPENSE							
100.26.10-523	Fringe Benefits - Medicare	10,067.00	11,073.00	11,073.00	11,310.00	2	237.00
100.26.10-524	Fringe Benefits - Social Security	5,824.00	6,357.00	6,357.00	6,513.00	2	156.00
100.26.10-525	Fringe Benefits - IMRF Pension Er Contribution	11,036.00	14,406.00	14,406.00	14,076.00	(2)	(330.00)
100.26.10-526	Fringe Benefits - Police Pension Er Contribution	305,978.00	341,873.00	341,873.00	269,657.00	(21)	(72,216.00)
100.26.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$332,905.00	$373,709.00	$373,709.00	$301,556.00	(19%)	($72,153.00)
	Salary and Benefits Totals	$1,161,084.00	$1,263,956.00	$1,253,710.00	$1,203,366.00	(5%)	($60,590.00)
	Division **10 - Administration** Totals	$1,161,084.00	$1,263,956.00	$1,253,710.00	$1,203,366.00	(5%)	($60,590.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **13 - Community Service Officers**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.13-511	Regular Salaries	156,916.00	159,833.00	159,833.00	163,830.00	3	3,997.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260901 - Community Service Officer	Earnings		81,916.00
Manager	260902 - Community Service Officer	Earnings		81,914.00
			Manager Totals	$163,830.00

100.26.13-512	Overtime Salaries	2,666.00	2,600.00	1,000.00	2,600.00		.00
100.26.13-513	Part Time Salaries	67,998.00	100,504.00	100,504.00	102,549.00	2	2,045.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	261001 - Crossing Guard/Part-Time CSO	Earnings		49,510.00
Manager	261002 - Crossing Guard/Part-Time CSO	Earnings		26,815.00
Manager	261003 - Crossing Guard/Part-Time CSO	Earnings		26,224.00
			Manager Totals	$102,549.00

100.26.13-515	Sick Cashed In	.00	3,948.00	3,948.00	.00	(100)	(3,948.00)
100.26.13-518	Other Compensation	2,140.00	2,140.00	2,140.00	2,600.00	21	460.00
	Employee Pay Totals	$229,720.00	$269,025.00	$267,425.00	$271,579.00	1%	$2,554.00
Benefits							
100.26.13-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.13-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **13 - Community Service Officers**							
EXPENSE							
100.26.13-522	Fringe Benefits - Medical / Dental Insurance	34,348.00	18,850.00	18,850.00	19,414.00	3	564.00
100.26.13-528	Fringe Benefits - Life Insurance	170.00	174.00	174.00	179.00	3	5.00
	Benefits Totals	$34,518.00	$19,024.00	$19,024.00	$19,593.00	3%	$569.00
Pensions							
100.26.13-523	Fringe Benefits - Medicare	3,332.00	3,864.00	3,864.00	3,939.00	2	75.00
100.26.13-524	Fringe Benefits - Social Security	14,244.00	16,518.00	16,518.00	16,837.00	2	319.00
100.26.13-525	Fringe Benefits - IMRF Pension Er Contribution	26,741.00	37,132.00	37,132.00	35,694.00	(4)	(1,438.00)
100.26.13-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.26.13-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$44,317.00	$57,514.00	$57,514.00	$56,470.00	(2%)	($1,044.00)
	Salary and Benefits Totals	$308,555.00	$345,563.00	$343,963.00	$347,642.00	1%	$2,079.00
Services and Supplies							
Supplies							
100.26.13-540	Other Operating Supplies	.00	.00	.00	.00		.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **13 - Community Service Officers** Totals		$308,555.00	$345,563.00	$343,963.00	$347,642.00	1%	$2,079.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **14 - General & Criminal Records**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.14-511	Regular Salaries	147,884.00	144,077.00	117,651.00	136,534.00	(5)	(7,543.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260810 - Records Specialist	Earnings		59,021.00
Manager	260813 - Records Specialist	Earnings		77,513.00
			Manager Totals	$136,534.00

100.26.14-512	Overtime Salaries	8,046.00	5,000.00	1,000.00	5,000.00		.00
100.26.14-513	Part Time Salaries	51,506.00	28,884.00	32,000.00	29,600.00	2	716.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260811 - Records Specialist Part-Time	Earnings		29,600.00
			Manager Totals	$29,600.00

100.26.14-515	Sick Cashed In	788.00	.00	.00	1,691.00		1,691.00
100.26.14-516	Holiday Salaries	.00	.00	.00	.00		.00
100.26.14-518	Other Compensation	1,700.00	1,440.00	1,440.00	1,440.00		.00
	Employee Pay Totals	$209,924.00	$179,401.00	$152,091.00	$174,265.00	(3%)	($5,136.00)
Benefits							
100.26.14-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.14-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.14-522	Fringe Benefits - Medical / Dental Insurance	34,348.00	27,575.00	20,680.00	28,420.00	3	845.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **14 - General & Criminal Records**							
EXPENSE							
100.26.14-528	Fringe Benefits - Life Insurance	161.00	161.00	121.00	170.00	6	9.00
	Benefits Totals	$34,509.00	$27,736.00	$20,801.00	$28,590.00	3%	$854.00
Pensions							
100.26.14-523	Fringe Benefits - Medicare	3,045.00	2,529.00	1,900.00	2,527.00		(2.00)
100.26.14-524	Fringe Benefits - Social Security	13,015.00	10,813.00	8,110.00	10,804.00		(9.00)
100.26.14-525	Fringe Benefits - IMRF Pension Er Contribution	24,466.00	24,301.00	18,225.00	22,489.00	(7)	(1,812.00)
100.26.14-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.26.14-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$40,526.00	$37,643.00	$28,235.00	$35,820.00	(5%)	($1,823.00)
	Salary and Benefits Totals	$284,959.00	$244,780.00	$201,127.00	$238,675.00	(2%)	($6,105.00)
Division **14 - General & Criminal Records** Totals		$284,959.00	$244,780.00	$201,127.00	$238,675.00	(2%)	($6,105.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **16 - Investigations**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.16-511	Regular Salaries	298,741.00	309,750.00	309,750.00	211,662.00	(32)	(98,088.00)

Position Transactions

Level	*Position*	*Type*	*Code*		*Total Amount*
Manager	260410 - Police Officer	Earnings			105,831.00
Manager	260411 - Police Officer	Earnings			105,831.00
				Manager Totals	$211,662.00

100.26.16-512	Overtime Salaries	36,101.00	40,000.00	15,000.00	40,000.00		.00
100.26.16-515	Sick Cashed In	3,553.00	4,096.00	4,096.00	2,035.00	(50)	(2,061.00)
100.26.16-516	Holiday Salaries	5,631.00	5,958.00	5,958.00	4,070.00	(32)	(1,888.00)
100.26.16-518	Other Compensation	3,675.00	3,975.00	3,975.00	2,470.00	(38)	(1,505.00)
	Employee Pay Totals	$347,701.00	$363,779.00	$338,779.00	$260,237.00	(28%)	($103,542.00)
Benefits							
100.26.16-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.16-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.16-522	Fringe Benefits - Medical / Dental Insurance	75,300.00	83,104.00	83,104.00	52,308.00	(37)	(30,796.00)
100.26.16-528	Fringe Benefits - Life Insurance	328.00	345.00	345.00	234.00	(32)	(111.00)
	Benefits Totals	$75,628.00	$83,449.00	$83,449.00	$52,542.00	(37%)	($30,907.00)
Pensions							
100.26.16-523	Fringe Benefits - Medicare	5,042.00	5,377.00	5,377.00	3,773.00	(30)	(1,604.00)
100.26.16-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.26.16-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **16 - Investigations**							
EXPENSE							
100.26.16-526	Fringe Benefits - Police Pension Er Contribution	159,261.00	178,818.00	17,818.00	92,612.00	(48)	(86,206.00)
100.26.16-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$164,303.00	$184,195.00	$23,195.00	$96,385.00	(48%)	($87,810.00)
	Salary and Benefits Totals	$587,632.00	$631,423.00	$445,423.00	$409,164.00	(35%)	($222,259.00)
	Division **16 - Investigations** Totals	$587,632.00	$631,423.00	$445,423.00	$409,164.00	(35%)	($222,259.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **17 - Uniformed Patrol**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.17-511	Regular Salaries	2,034,711.00	2,080,647.00	1,980,647.00	2,169,282.00	4	88,635.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260401 - Police Officer	Earnings		75,145.00
Manager	260402 - Police Officer	Earnings		92,676.00
Manager	260403 - Police Officer	Earnings		92,676.00
Manager	260404 - Police Officer	Earnings		85,321.00
Manager	260405 - Police Officer	Earnings		105,831.00
Manager	260406 - Police Officer	Earnings		105,831.00
Manager	260407 - Police Officer	Earnings		91,665.00
Manager	260408 - Police Officer	Earnings		80,244.00
Manager	260409 - Police Officer	Earnings		105,831.00
Manager	260412 - Police Officer	Earnings		81,048.00
Manager	260413 - Police Officer	Earnings		102,853.00
Manager	260414 - Police Officer	Earnings		81,048.00
Manager	260415 - Police Officer	Earnings		95,038.00
Manager	260416 - Police Officer	Earnings		75,145.00
Manager	260417 - Police Officer	Earnings		97,062.00
Manager	260418 - Police Officer	Earnings		97,231.00
Manager	260419 - Police Officer	Earnings		93,857.00
Manager	260501 - Sergeant of Police	Earnings		127,502.00
Manager	260502 - Sergeant of Police	Earnings		127,502.00
Manager	260503 - Sergeant of Police	Earnings		111,514.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **17 - Uniformed Patrol**							
EXPENSE							
Manager	260504 - Sergeant of Police			Earnings			127,502.00
Manager	260505 - Sergeant of Police			Earnings			116,760.00
						Manager Totals	$2,169,282.00
100.26.17-512	Overtime Salaries	209,010.00	215,000.00	140,000.00	225,000.00	5	10,000.00
100.26.17-515	Sick Cashed In	18,104.00	16,761.00	40,638.00	19,576.00	17	2,815.00
100.26.17-516	Holiday Salaries	43,773.00	45,075.00	58,000.00	47,162.00	5	2,087.00
100.26.17-518	Other Compensation	22,465.00	23,895.00	23,895.00	27,300.00	14	3,405.00
	Employee Pay Totals	$2,328,063.00	$2,381,378.00	$2,243,180.00	$2,488,320.00	4%	$106,942.00
Benefits							
100.26.17-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.26.17-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.26.17-522	Fringe Benefits - Medical / Dental Insurance	396,208.00	380,877.00	380,877.00	371,195.00	(3)	(9,682.00)
100.26.17-528	Fringe Benefits - Life Insurance	2,212.00	2,307.00	2,307.00	2,235.00	(3)	(72.00)
	Benefits Totals	$398,420.00	$383,184.00	$383,184.00	$373,430.00	(3%)	($9,754.00)
Pensions							
100.26.17-523	Fringe Benefits - Medicare	33,758.00	34,634.00	34,634.00	36,365.00	5	1,731.00
100.26.17-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.26.17-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.26.17-526	Fringe Benefits - Police Pension Er Contribution	1,083,524.00	1,199,504.00	1,199,504.00	952,314.00	(21)	(247,190.00)
100.26.17-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$1,117,282.00	$1,234,138.00	$1,234,138.00	$988,679.00	(20%)	($245,459.00)
	Salary and Benefits Totals	$3,843,765.00	$3,998,700.00	$3,860,502.00	$3,850,429.00	(4%)	($148,271.00)
	Division **17 - Uniformed Patrol** Totals	$3,843,765.00	$3,998,700.00	$3,860,502.00	$3,850,429.00	(4%)	($148,271.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **18 - Special Detail**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.18-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **18 - Special Detail** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **26 - Police** Totals	$7,675,484.00	$7,907,431.00	$7,497,483.00	$7,572,831.00	(4%)	($334,600.00)

DEPARTMENT NARRATIVE

FIRE DEPARTMENT

Mission Statement/Purpose

As an "All-Hazards Response Department," the Fire Department provides the community with a quality life safety and property conservation program in a comprehensive and efficient manner implemented through fire prevention, public education, fire suppression, emergency medical and rescue services.

Current Year Department Accomplishments

- Completed renovation of the apparatus bay floor.
- Completed installation of new station alerting system.
- Placed a new frontline ambulance into service.
- Completed the promotional process for Captains and Lieutenants.
- Completed a new hiring list for Firefighter/Paramedics.
- Coordinated the Village's COVID-19 Response.
- Completed the purchase of new SCBA air cylinders.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **27.0**

FY 2020 FTEs: **27.0**
FY 2019 FTEs: **27.0**
FY 2018 FTEs: **26.5**

Proposed FY 2021 Cost of Salaries and Benefits: **$5,369,374**
Projected FY 2020 Cost of Salaries and Benefits: **$5,772,347**
Budgeted FY 2020 Cost of Salaries and Benefits: **$5,770,994**
Actual FY 2019 Cost of Salaries and Benefits: **$5,378,327**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-6.83%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$586,259**
Projected FY 2020 Cost of Services and Supplies: **$611,534**
Budgeted FY 2020 Cost of Services and Supplies: **$584,534**
Actual FY 2019 Cost of Services and Supplies: **$606,070**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-0.89%**

Fiscal Year 2021 Proposed Department Objectives

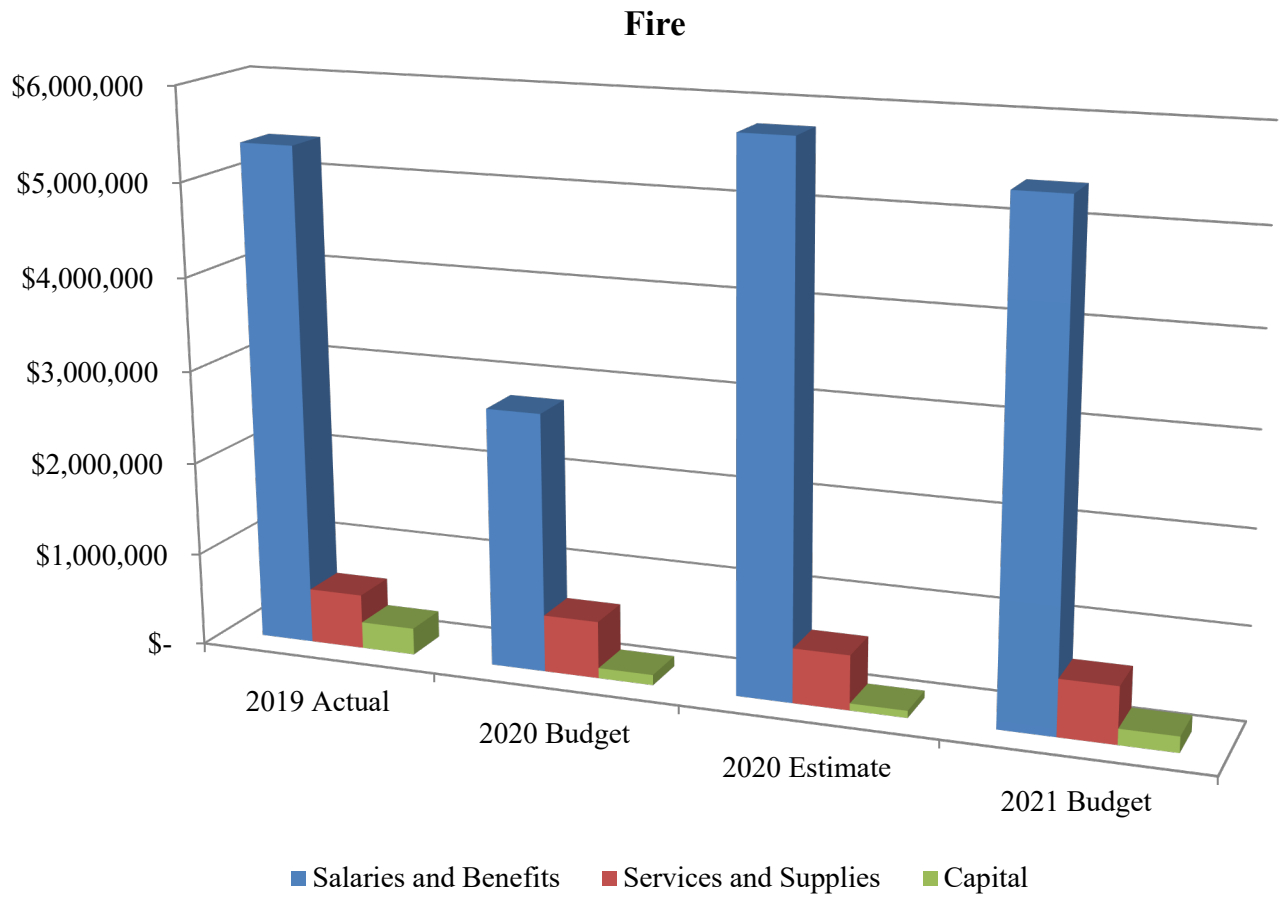
Objective	Action Steps	Timeframe
Replace 22 Fire Department Self Contained Breathing Apparatus (SCBA) Air Packs	• Select vendor and procure air packs • Train Department members on use and capabilities • Place new air packs in service on front-line apparatus	December 2021
Administer updated American Heart Association First-Aid and CPR/AED training to all Village employees	• Work with Department Heads to schedule training for their employees • Conduct training and certification using the American Heart Association curriculum.	June 2021
Add 2 members to MABAS Division 3 Special Rescue Team and 1 member to the MABAS Dive Team	• Send selected members to required State Certification classes • Apply for membership to MABAS Division 3 Team	September 2021
Implement a new Fire incident reporting and records management software.	• Identify qualified vendors • Evaluate product offerings for functionality and value • Select a vendor and develop implementation plan	June 2021

Fiscal Year 2020 Department Objectives Review

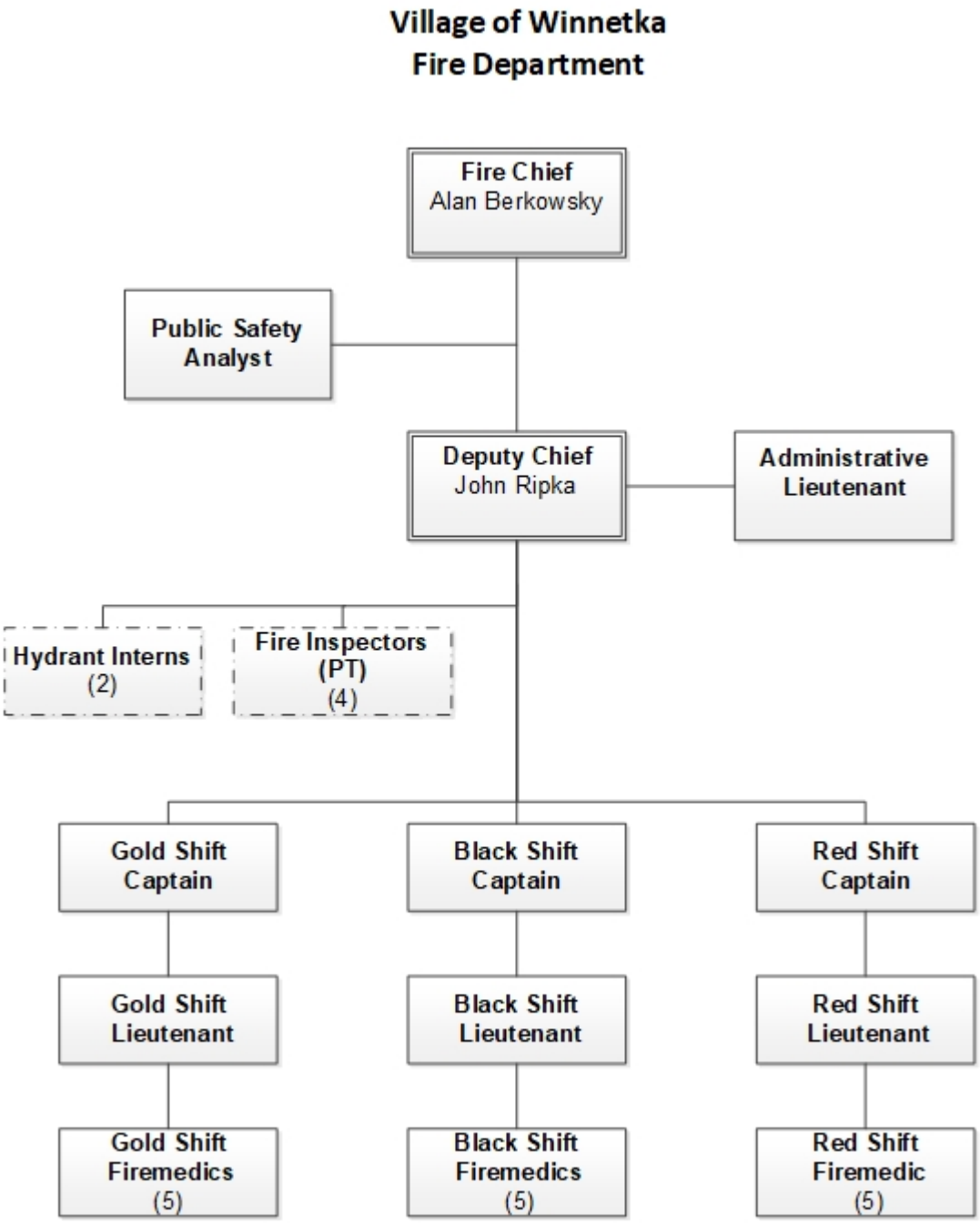
Objective	December 31st, 2020 Anticipated Completion Status
Develop a new in-house pre-plan program that would capture information from the Firehouse Incident Report Program and provide pertinent emergency information in the field.	Completed
Participate in a joint RFP for ambulance billing services to obtain the lowest service fee and highest return.	Completed with a negotiated lower fee
In conjunction with Human Resources, create a new Firemedic hiring list by October 22, 2020.	Completed in October
In conjunction with Human Resources, create a new Lieutenant and Captain promotion list by September 17, 2020.	Completed in September

Financial Summary

Fire	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 5,369,374	$ 5,772,347	$ 5,770,994	$ 5,378,327	-6.8%	-6.8%
Services and Supplies	$ 586,259	$ 611,534	$ 584,534	$ 606,070	-0.9%	3.7%
Total Operating Exp.	$ 5,955,633	$ 6,383,881	$ 6,355,528	$ 5,984,397	-6.3%	-5.8%
Capital Outlay	$ 285,997	$ 110,000	$ 75,867	$ 170,000	100.0%	0.0%
Total Department	$ 6,241,630	$ 6,493,881	$ 6,431,395	$ 6,154,397	-5.2%	-4.3%



Organizational Chart



Department Metrics

Emergency Response by Situation Type	Actual 2017	Actual 2018	Actual 2019	Projected 2020
Fire / Explosion (NFIRS 100-170)	34	15	32	27
Rescue Call (NFIRS 300-381)	731	695	696	707
Hazardous Condition (NFIRS 400-480)	83	124	107	105
Service Call (NFIRS 500-571)	264	273	268	269
Good Intent Call (NFIRS 600-672)	535	633	604	590
False Call (NFIRS 700-751)	522	482	502	502
	2,169	2,222	2,209	2,200
Fire Prevention*				
Inspections	889	1,012	1,102	600
Plan Reviews	220	112	107	93
Consultations	220	196	181	150
Complaint/Legal/Other	17	165	238	208
	1,346	1,485	1,628	1,051
Training Hours*	8,844	6,000	6,420	5,500
Hydrant Inspections(includes Kenilworth)	688	743	744	777

*Activities impacted by COVID-19.

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Benefits							
100.28.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.01-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
100.28.01-555	GIS & Aerial Mapping	7,379.00	7,744.00	7,744.00	7,744.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $85,000 X 9.11%	1.0000	7,744.00	7,744.00
			Manager Totals	$7,744.00

100.28.01-556	Village Data Processing / Network Charge	32,083.00	32,083.00	32,083.00	32,083.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
100.28.01-568	Utilities	27,300.00	27,300.00	27,300.00	27,300.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Station 28 utilities	1.0000	27,000.00	27,000.00
Manager	Training tower utilities	1.0000	300.00	300.00
			Manager Totals	$27,300.00

100.28.01-570	Repair & Maintenance - Buildings	63,830.00	53,830.00	48,830.00	63,830.00	19	10,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Building systems testing and maintenance	1.0000	14,500.00	14,500.00
Manager	Exterior repairs and maintenance	1.0000	9,500.00	9,500.00
Manager	Fitness equipment and preventative maintenance	1.0000	2,500.00	2,500.00
Manager	Interior repairs and maintenance	1.0000	13,830.00	13,830.00
Manager	Remove and replace bathroom floors	1.0000	10,000.00	10,000.00
Manager	Station and household supplies	1.0000	8,500.00	8,500.00
Manager	Training tower	1.0000	5,000.00	5,000.00
			Manager Totals	$63,830.00

100.28.01-574	Vehicle Maint Service Charge	56,760.00	63,816.00	63,816.00	63,816.00		.00
	Services & Charges Totals	$187,352.00	$184,773.00	$179,773.00	$194,773.00	5%	$10,000.00
Supplies							
100.28.01-533	Medical Supplies	.00	.00	.00	.00		.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
	Services and Supplies Totals	$187,352.00	$184,773.00	$179,773.00	$194,773.00	5%	$10,000.00
Capital Outlay							
100.28.01-615	Buildings & Structures	25,000.00	110,000.00	75,867.00	50,000.00	(55)	(60,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Training tower repairs	1.0000	50,000.00	50,000.00
			Manager Totals	$50,000.00

100.28.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00
100.28.01-625	Heavy Machinery	.00	.00	.00	.00		.00
100.28.01-630	Motor Vehicles	285,000.00	.00	.00	60,000.00		60,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Utility truck replacement	1.0000	60,000.00	60,000.00
			Manager Totals	$60,000.00

100.28.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.28.01-640	Office and Other Equipment	.00	.00	.00	60,000.00		60,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	SCBA air packs	1.0000	60,000.00	60,000.00
			Manager Totals	$60,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
100.28.01-645	Technology	.00	.00	.00	.00		.00
	Capital Outlay Totals	$310,000.00	$110,000.00	$75,867.00	$170,000.00	55%	$60,000.00
Insurance and Other Chargebacks							
100.28.01-530	Liability Insurance	10,000.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$10,000.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$507,352.00	$294,773.00	$255,640.00	$364,773.00	24%	$70,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.10-511	Regular Salaries	384,658.00	403,369.00	403,369.00	416,424.00	3	13,055.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280101 - Fire Chief	Earnings		186,377.00
Manager	280201 - Deputy Fire Chief	Earnings		161,337.00
Manager	280602 - Public Safety Analyst	Earnings		68,710.00
			Manager Totals	$416,424.00

100.28.10-513	Part Time Salaries	10,000.00	10,000.00	10,000.00	10,400.00	4	400.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280703 - Hydrant Intern	Earnings		5,200.00
Manager	280705 - Hydrant Intern	Earnings		5,200.00
			Manager Totals	$10,400.00

100.28.10-515	Sick Cashed In	3,177.00	7,527.00	7,527.00	3,258.00	(57)	(4,269.00)
100.28.10-518	Other Compensation	2,900.00	800.00	2,500.00	800.00		.00
	Employee Pay Totals	$400,735.00	$421,696.00	$423,396.00	$430,882.00	2%	$9,186.00
Benefits							
100.28.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.10-522	Fringe Benefits - Medical / Dental Insurance	43,597.00	35,482.00	35,482.00	36,675.00	3	1,193.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **10 - Administration**							
EXPENSE							
100.28.10-528	Fringe Benefits - Life Insurance	417.00	428.00	428.00	443.00	4	15.00
	Benefits Totals	$44,014.00	$35,910.00	$35,910.00	$37,118.00	3%	$1,208.00
Pensions							
100.28.10-523	Fringe Benefits - Medicare	5,813.00	6,115.00	6,115.00	6,246.00	2	131.00
100.28.10-524	Fringe Benefits - Social Security	4,199.00	4,568.00	4,568.00	4,904.00	7	336.00
100.28.10-525	Fringe Benefits - IMRF Pension Er Contribution	6,782.00	8,947.00	8,947.00	9,207.00	3	260.00
100.28.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.10-527	Fringe Benefits - Fire Pension Er Contribution	221,402.00	236,442.00	236,442.00	173,335.00	(27)	(63,107.00)
	Pensions Totals	$238,196.00	$256,072.00	$256,072.00	$193,692.00	(24%)	($62,380.00)
	Salary and Benefits Totals	$682,945.00	$713,678.00	$715,378.00	$661,692.00	(7%)	($51,986.00)
Services and Supplies							
Services & Charges							
100.28.10-553	Legal Services	.00	.00	.00	.00		.00
100.28.10-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
100.28.10-557	Technology Licensing & Maintenance	12,250.00	11,700.00	11,700.00	16,644.00	42	4,944.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual ESO licensing - CAD Integration	1.0000	1,495.00	1,495.00
Manager	Annual ESO licensing - EMS	1.0000	3,795.00	3,795.00
Manager	Annual ESO licensing - FIRE	1.0000	5,024.00	5,024.00
Manager	ESO FIRE setup	1.0000	3,330.00	3,330.00
Manager	Target Solutions	1.0000	3,000.00	3,000.00
			Manager Totals	$16,644.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **10 - Administration**							
EXPENSE							
100.28.10-564	Cell Phones & Radios	.00	.00	.00	.00		.00
100.28.10-575	Rental - Office Equipment	3,660.00	3,360.00	3,360.00	3,360.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Copier rental	12.0000	280.00	3,360.00
			Manager Totals	$3,360.00

100.28.10-580	Memberships & Publications	6,617.00	6,575.00	6,575.00	6,575.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Illinois Fire Chiefs Association membership	1.0000	450.00	450.00
Manager	International Association of Fire Chiefs membership	2.0000	215.00	430.00
Manager	MABAS Dues - Division 3 and Illinois	1.0000	5,350.00	5,350.00
Manager	Metropolitan Fire Chiefs Association membership	2.0000	80.00	160.00
Manager	NFPA membership	1.0000	185.00	185.00
			Manager Totals	$6,575.00

	Services & Charges Totals	$22,527.00	$21,635.00	$21,635.00	$26,579.00	23%	$4,944.00
Supplies							
100.28.10-531	Office Supplies - General	5,750.00	5,750.00	5,750.00	5,750.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual report printing	1.0000	750.00	750.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **10 - Administration**								
EXPENSE								
Manager	Office supplies and miscellaneous					1.0000	4,000.00	4,000.00
Manager	Postage					1.0000	1,000.00	1,000.00
							Manager Totals	$5,750.00
100.28.10-532	Computer Equipment	3,600.00	2,900.00	2,900.00	2,900.00		.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Miscellaneous computer equipment					1.0000	2,900.00	2,900.00
							Manager Totals	$2,900.00
100.28.10-542	Vehicles, Parts and Equipment	39,500.00	1,500.00	1,500.00	1,500.00		.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Staff administration vehicle maintenance					1.0000	1,500.00	1,500.00
							Manager Totals	$1,500.00
	Supplies Totals	$48,850.00	$10,150.00	$10,150.00	$10,150.00	0%	$0.00	
	Services and Supplies Totals	$71,377.00	$31,785.00	$31,785.00	$36,729.00	16%	$4,944.00	
	Division **10 - Administration** Totals	$754,322.00	$745,463.00	$747,163.00	$698,421.00	(6%)	($47,042.00)	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **12 - Training**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.12-512	Overtime Salaries	40,000.00	40,000.00	30,000.00	40,000.00		.00
100.28.12-514	Sick Salaries	.00	.00	.00	.00		.00
100.28.12-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$40,000.00	$40,000.00	$30,000.00	$40,000.00	0%	$0.00
Benefits							
100.28.12-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.12-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.12-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.12-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.12-523	Fringe Benefits - Medicare	580.00	580.00	580.00	580.00		.00
100.28.12-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.12-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.12-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.12-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$580.00	$580.00	$580.00	$580.00	0%	$0.00
	Salary and Benefits Totals	$40,580.00	$40,580.00	$30,580.00	$40,580.00	0%	$0.00
Services and Supplies							
Services & Charges							
100.28.12-581	Training & Travel	33,134.00	30,134.00	25,134.00	30,134.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **12 - Training**							
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Blue Card incident command	1.0000	1,000.00	1,000.00
Manager	Fire academy	2.0000	4,000.00	8,000.00
Manager	Fire apparatus engineer class	2.0000	1,000.00	2,000.00
Manager	Fire investigations	1.0000	1,000.00	1,000.00
Manager	MABAS / NIPSTA spring and fall drills	1.0000	2,700.00	2,700.00
Manager	NIPSTA annual dues	24.0000	166.00	3,984.00
Manager	Officer development	1.0000	2,000.00	2,000.00
Manager	Public education	1.0000	1,000.00	1,000.00
Manager	SCUBA class	1.0000	2,000.00	2,000.00
Manager	Technical rescue	1.0000	2,000.00	2,000.00
Manager	Textbooks and audio/visual materials	1.0000	1,000.00	1,000.00
Manager	Training supplies	1.0000	2,450.00	2,450.00
Manager	Water rescue	1.0000	1,000.00	1,000.00
			Manager Totals	$30,134.00

Services & Charges Totals	$33,134.00	$30,134.00	$25,134.00	$30,134.00	0%	$0.00
Services and Supplies Totals	$33,134.00	$30,134.00	$25,134.00	$30,134.00	0%	$0.00
Division **12 - Training** Totals	$73,714.00	$70,714.00	$55,714.00	$70,714.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **15 - Communications**							
EXPENSE							
Salary and Benefits							
Benefits							
100.28.15-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.15-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.15-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.15-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.15-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.15-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.15-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.15-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.15-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
100.28.15-562	Dispatch Services	181,320.00	184,644.00	184,644.00	179,736.00	(3)	(4,908.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Emergency 24 subscriber fees	160.0000	72.00	11,520.00
Manager	Radio alarm network billing fees	160.0000	12.00	1,920.00
Manager	Radio alarm network radios and install costs	6.0000	1,140.00	6,840.00
Manager	Radio network maintenance	160.0000	66.00	10,560.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **15 - Communications**								
EXPENSE								
	Manager RED Center monthly fees					12.0000	12,408.00	148,896.00
							Manager Totals	$179,736.00
100.28.15-563	Telephone Service	10,504.00	10,983.00	10,983.00	10,983.00		.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	847-***-0774 (CallOne POTS) Radio alarm backup	12.0000	60.00	720.00
Manager	847-***-6030 (CallOne POTS) EOC line	12.0000	60.00	720.00
Manager	847-***-6031 (CallOne POTS) EOC line	12.0000	60.00	720.00
Manager	847-***-6032 (CallOne POTS) EOC line	12.0000	60.00	720.00
Manager	847-***-6033 (CallOne POTS) EOC line	12.0000	60.00	720.00
Manager	847-***-7989 (CallOne POTS) FD/EOC fax line	12.0000	60.00	720.00
Manager	HCFD.686***..LB (FirstComm T1) RED Center circuits	12.0000	440.00	5,280.00
Manager	Monthly PRI share (Comcast)	12.0000	115.29	1,383.00
			Manager Totals	$10,983.00

100.28.15-564	Cell Phones & Radios	10,300.00	10,300.00	10,300.00	27,300.00	165	17,000.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cellular phones	1.0000	3,900.00	3,900.00
Manager	MDC cellular service	12.0000	200.00	2,400.00
Manager	New mobile radios and control station	1.0000	17,000.00	17,000.00
Manager	Portable radio batteries and maintenance	1.0000	3,000.00	3,000.00
Manager	Radio repair parts	1.0000	1,000.00	1,000.00

Village of Winnetka
Budget Detail
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Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **15 - Communications**							
EXPENSE							
					Manager Totals		$27,300.00
	Services & Charges Totals	$202,124.00	$205,927.00	$205,927.00	$218,019.00	6%	$12,092.00
	Services and Supplies Totals	$202,124.00	$205,927.00	$205,927.00	$218,019.00	6%	$12,092.00
	Division **15 - Communications** Totals	$202,124.00	$205,927.00	$205,927.00	$218,019.00	6%	$12,092.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division **19 - Life Safety**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.19-511	Regular Salaries	.00	.00	.00	.00		.00
100.28.19-512	Overtime Salaries	10,000.00	10,000.00	5,000.00	10,000.00		.00
100.28.19-513	Part Time Salaries	67,500.00	107,062.00	107,062.00	109,747.00	3	2,685.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280701 - Fire Inspector - Part-Time	Earnings		31,775.00
Manager	280702 - Fire Inspector - Part-Time	Earnings		27,880.00
Manager	280704 - Fire Inspector - Part-Time	Earnings		25,912.00
Manager	280706 - Fire Inspector - Part-Time	Earnings		24,180.00
			Manager Totals	$109,747.00

100.28.19-517	Special Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$77,500.00	$117,062.00	$112,062.00	$119,747.00	2%	$2,685.00
Benefits							
100.28.19-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.19-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.19-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.19-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.19-523	Fringe Benefits - Medicare	1,123.00	1,697.00	1,697.00	1,737.00	2	40.00
100.28.19-524	Fringe Benefits - Social Security	4,185.00	6,638.00	6,638.00	6,805.00	3	167.00
100.28.19-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division **19 - Life Safety**							
EXPENSE							
100.28.19-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.19-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$5,308.00	$8,335.00	$8,335.00	$8,542.00	2%	$207.00
	Salary and Benefits Totals	$82,808.00	$125,397.00	$120,397.00	$128,289.00	2%	$2,892.00
Services and Supplies							
Services & Charges							
100.28.19-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Supplies							
100.28.19-540	Other Operating Supplies	9,510.00	9,500.00	5,500.00	9,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CPR / first aid training	1.0000	1,200.00	1,200.00
Manager	Fire prevention supplies	1.0000	1,000.00	1,000.00
Manager	NFPA Code maintenance	1.0000	1,800.00	1,800.00
Manager	Public education supplies / open house	1.0000	5,500.00	5,500.00
			Manager Totals	$9,500.00

Supplies Totals	$9,510.00	$9,500.00	$5,500.00	$9,500.00	0%	$0.00
Services and Supplies Totals	$9,510.00	$9,500.00	$5,500.00	$9,500.00	0%	$0.00
Division **19 - Life Safety** Totals	$92,318.00	$134,897.00	$125,897.00	$137,789.00	2%	$2,892.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.20-511	Regular Salaries	1,910,436.00	1,968,114.00	1,968,114.00	2,029,101.00	3	60,987.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280301 - Firefighter	Earnings		84,881.00
Manager	280302 - Firefighter	Earnings		90,118.00
Manager	280304 - Firefighter	Earnings		83,090.00
Manager	280305 - Firefighter	Earnings		86,112.00
Manager	280309 - Firefighter	Earnings		84,657.00
Manager	280310 - Firefighter	Earnings		105,857.00
Manager	280311 - Firefighter	Earnings		105,857.00
Manager	280312 - Firefighter	Earnings		105,857.00
Manager	280313 - Firefighter	Earnings		104,363.00
Manager	280314 - Firefighter	Earnings		103,559.00
Manager	280315 - Firefighter	Earnings		102,870.00
Manager	280316 - Firefighter	Earnings		77,538.00
Manager	280401 - Captain	Earnings		134,810.00
Manager	280402 - Captain	Earnings		134,810.00
Manager	280403 - Captain	Earnings		134,810.00
Manager	280501 - Lieutenant	Earnings		122,478.00
Manager	280502 - Lieutenant	Earnings		122,478.00
Manager	280503 - Lieutenant	Earnings		122,478.00
Manager	280504 - Lieutenant	Earnings		122,478.00
			Manager Totals	$2,029,101.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
100.28.20-512	Overtime Salaries	32,000.00	32,000.00	32,000.00	32,000.00		.00
100.28.20-514	Sick Salaries	160,000.00	160,000.00	180,000.00	160,000.00		.00
100.28.20-515	Sick Cashed In	12,815.00	18,358.00	17,699.00	20,444.00	11	2,086.00
100.28.20-516	Holiday Salaries	65,334.00	73,944.00	66,895.00	71,050.00	(4)	(2,894.00)
100.28.20-517	Special Compensation	.00	.00	.00	.00		.00
100.28.20-518	Other Compensation	9,975.00	13,375.00	13,375.00	13,775.00	3	400.00
	Employee Pay Totals	$2,190,560.00	$2,265,791.00	$2,278,083.00	$2,326,370.00	3%	$60,579.00
Benefits							
100.28.20-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.20-521	Fringe Benefits - Worker's Compensation	48,000.00	48,000.00	48,000.00	48,000.00		.00
100.28.20-522	Fringe Benefits - Medical / Dental Insurance	368,262.00	357,874.00	357,874.00	405,581.00	13	47,707.00
100.28.20-528	Fringe Benefits - Life Insurance	2,080.00	2,145.00	2,145.00	2,265.00	6	120.00
	Benefits Totals	$418,342.00	$408,019.00	$408,019.00	$455,846.00	12%	$47,827.00
Pensions							
100.28.20-523	Fringe Benefits - Medicare	31,865.00	33,027.00	33,027.00	33,805.00	2	778.00
100.28.20-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.20-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.20-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.20-527	Fringe Benefits - Fire Pension Er Contribution	1,392,170.00	1,495,935.00	1,495,935.00	1,106,153.00	(26)	(389,782.00)
	Pensions Totals	$1,424,035.00	$1,528,962.00	$1,528,962.00	$1,139,958.00	(25%)	($389,004.00)
	Salary and Benefits Totals	$4,032,937.00	$4,202,772.00	$4,215,064.00	$3,922,174.00	(7%)	($280,598.00)
Services and Supplies							
Services & Charges							
100.28.20-566	Other Operating Services	10,750.00	10,000.00	10,000.00	10,000.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **20 - Firefighting**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	FF annual medical/physical exams	1.0000	10,000.00	10,000.00
			Manager Totals	$10,000.00

	Services & Charges Totals	$10,750.00	$10,000.00	$10,000.00	$10,000.00	0%	$0.00
Supplies							
100.28.20-542	Vehicles, Parts and Equipment	5,000.00	5,000.00	5,000.00	5,000.00		.00
100.28.20-546	Firefighting Equipment and Supplies	88,200.00	85,700.00	72,700.00	85,700.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual air pack flow test and inspection	1.0000	2,000.00	2,000.00
Manager	Breathing air compressor test and repairs	1.0000	2,000.00	2,000.00
Manager	Diving equipment	1.0000	3,500.00	3,500.00
Manager	Engine pump test	1.0000	4,500.00	4,500.00
Manager	Equipment preventative maintenance	1.0000	4,500.00	4,500.00
Manager	Fire extinguisher service	1.0000	2,000.00	2,000.00
Manager	Fire hose replacement	1.0000	3,000.00	3,000.00
Manager	Firefighter tools and equipment	1.0000	5,500.00	5,500.00
Manager	Hydrant testing supplies	1.0000	2,500.00	2,500.00
Manager	Ladder safety test	1.0000	2,500.00	2,500.00
Manager	Mechanical tools and equipment	1.0000	2,000.00	2,000.00
Manager	Power equipment maintenance and repairs	1.0000	3,200.00	3,200.00
Manager	SCBA fit tests, hydro, and flow tests	1.0000	3,000.00	3,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **20 - Firefighting**								
EXPENSE								
Manager	SCUBA equipment and repairs					1.0000	2,500.00	2,500.00
Manager	Turnout gear					4.0000	2,500.00	10,000.00
Manager	Uniforms					1.0000	10,000.00	10,000.00
Manager	Vehicle contractual maintenance					1.0000	23,000.00	23,000.00
							Manager Totals	$85,700.00
	Supplies Totals	$93,200.00	$90,700.00	$77,700.00	$90,700.00	0%	$0.00	
	Services and Supplies Totals	$103,950.00	$100,700.00	$87,700.00	$100,700.00	0%	$0.00	
	Division **20 - Firefighting** Totals	$4,136,887.00	$4,303,472.00	$4,302,764.00	$4,022,874.00	(7%)	($280,598.00)	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **60 - Public Relations**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.60-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
100.28.60-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.60-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.60-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.28.60-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.60-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.28.60-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.60-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.60-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.60-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
100.28.60-581	Training & Travel	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **60 - Public Relations** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.62-511	Regular Salaries	310,040.00	318,221.00	318,221.00	326,177.00	3	7,956.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280303 - Firefighter	Earnings		105,857.00
Manager	280306 - Firefighter	Earnings		105,857.00
Manager	280307 - Firefighter	Earnings		105,857.00
Manager	289999 - FD Budget Only	Earnings		8,606.00
			Manager Totals	$326,177.00

100.28.62-512	Overtime Salaries	6,000.00	6,000.00	6,000.00	6,000.00		.00
100.28.62-514	Sick Salaries	30,000.00	30,000.00	30,000.00	30,000.00		.00
100.28.62-515	Sick Cashed In	4,548.00	4,290.00	4,289.00	3,247.00	(24)	(1,043.00)
100.28.62-516	Holiday Salaries	10,404.00	10,902.00	10,903.00	11,175.00	3	273.00
100.28.62-518	Other Compensation	1,575.00	2,175.00	2,175.00	2,175.00		.00
	Employee Pay Totals	$362,567.00	$371,588.00	$371,588.00	$378,774.00	2%	$7,186.00
Benefits							
100.28.62-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.28.62-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.28.62-522	Fringe Benefits - Medical / Dental Insurance	75,300.00	76,407.00	76,407.00	67,824.00	(11)	(8,583.00)
100.28.62-528	Fringe Benefits - Life Insurance	330.00	345.00	.00	351.00	2	6.00
	Benefits Totals	$75,630.00	$76,752.00	$76,407.00	$68,175.00	(11%)	($8,577.00)
Pensions							
100.28.62-523	Fringe Benefits - Medicare	5,257.00	5,388.00	5,388.00	5,492.00	2	104.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
100.28.62-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.28.62-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.28.62-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.28.62-527	Fringe Benefits - Fire Pension Er Contribution	221,189.00	236,192.00	236,192.00	173,151.00	(27)	(63,041.00)
	Pensions Totals	$226,446.00	$241,580.00	$241,580.00	$178,643.00	(26%)	($62,937.00)
	Salary and Benefits Totals	$664,643.00	$689,920.00	$689,575.00	$625,592.00	(9%)	($64,328.00)
Services and Supplies							
Services & Charges							
100.28.62-566	Other Operating Services	1,500.00	1,500.00	1,500.00	1,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Vehicle parts and supplies	1.0000	1,500.00	1,500.00
			Manager Totals	$1,500.00

100.28.62-581	Training & Travel	9,465.00	7,965.00	7,965.00	7,965.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	EMS equipment repairs	1.0000	1,000.00	1,000.00
Manager	EMS training courses	1.0000	1,900.00	1,900.00
Manager	Paramedic continuing education annual fee	1.0000	5,065.00	5,065.00
			Manager Totals	$7,965.00

	Services & Charges Totals	$10,965.00	$9,465.00	$9,465.00	$9,465.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
Supplies							
100.28.62-533	Medical Supplies	11,850.00	39,250.00	39,250.00	6,750.00	(83)	(32,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Ambulance cot maintenance	1.0000	2,000.00	2,000.00
Manager	Disposable supplies (oxygen, medications)	1.0000	2,000.00	2,000.00
Manager	Medical supplies	1.0000	1,500.00	1,500.00
Manager	Medical training equipment	1.0000	1,250.00	1,250.00
			Manager Totals	$6,750.00

Supplies Totals	$11,850.00	$39,250.00	$39,250.00	$6,750.00	(83%)	($32,500.00)
Services and Supplies Totals	$22,815.00	$48,715.00	$48,715.00	$16,215.00	(67%)	($32,500.00)
Insurance and Other Chargebacks						
100.28.62-530 Liability Insurance	.00	.00	.00	.00		.00
Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **62 - Ambulance** Totals	$687,458.00	$738,635.00	$738,290.00	$641,807.00	(13%)	($96,828.00)
Department **28 - Fire** Totals	$6,454,175.00	$6,493,881.00	$6,431,395.00	$6,154,397.00	(5%)	($339,484.00)

DEPARTMENT NARRATIVE

COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Assisted Winnetka restaurants and other businesses with their response to the COVID-19 pandemic.
- Assisted the Village Council and Public Works Department with the implementation of Phase 1 & 2 streetscape improvements.
- Facilitated the first planned development project through the Village's new planned development review process.
- Assisted the Village Council with its review and adoption of display case signs for food-related businesses.
- Guided the finalization of the streetscape graphic identity and streetscape signage design.
- Renewed contract with Health Inspection Professionals for the provision of food service plan reviews and inspections.
- Assisted the Village Manager's office with economic development activities.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **7.0**

FY 2020 FTEs: **7.0**
FY 2019 FTEs: 7.**0**
FY 2018 FTEs: **6.7**

Proposed FY 2021 Cost of Salaries and Benefits: **$985,958**
Projected FY 2020 Cost of Salaries and Benefits: **$949,550**
Budgeted FY 2020 Cost of Salaries and Benefits: **$954,250**
Actual FY 2019 Cost of Salaries and Benefits: **$905,842**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **3.3%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$728,531**
Projected FY 2020 Cost of Services and Supplies: **$611,071**
Budgeted FY 2020 Cost of Services and Supplies: **$784,131**
Actual FY 2019 Cost of Services and Supplies: **$532,595**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-7.09%**

Fiscal Year 2021 Proposed Department Objectives

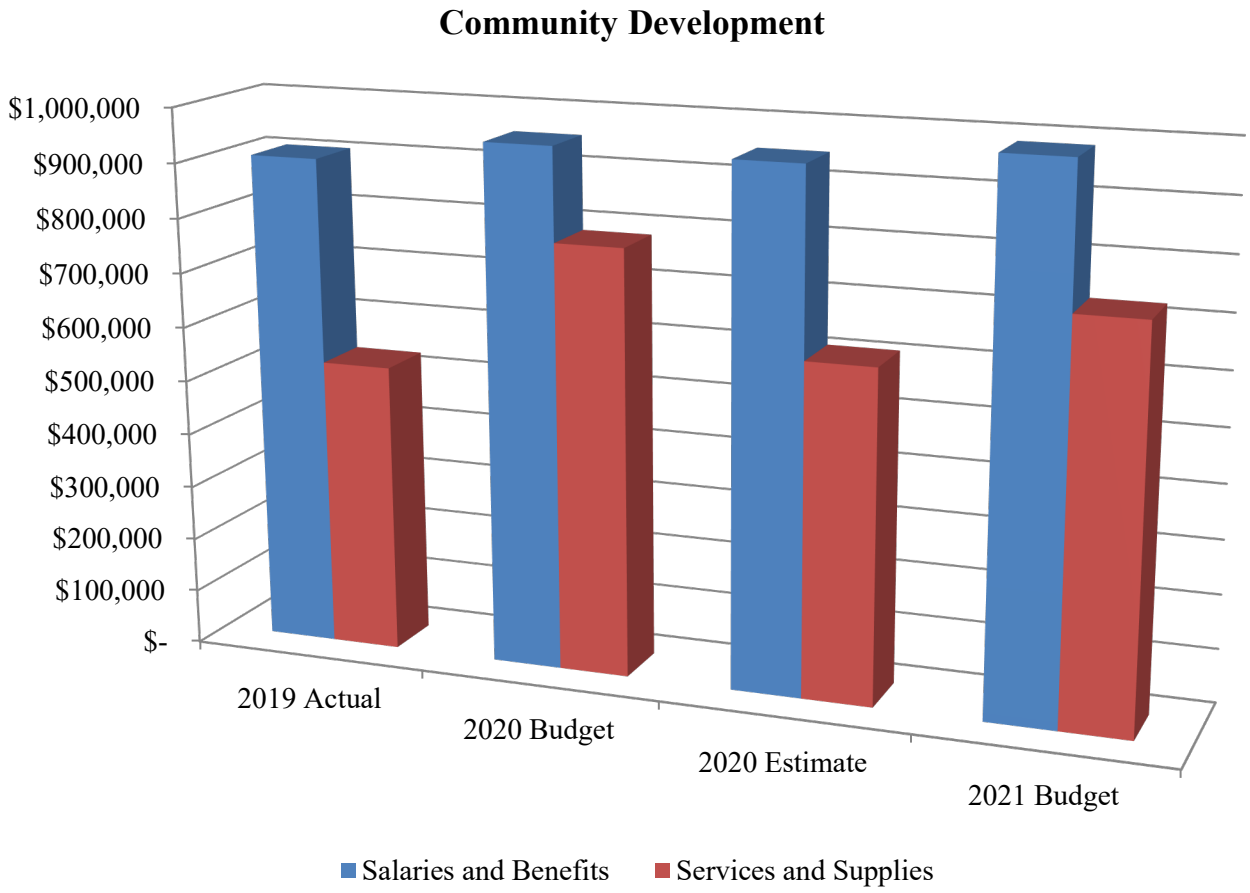
Objective	Action Steps	Timeframe
Provide assistance to the Village Council in the implementation of the Downtown Master Plan	• Assist the Village's planning and engineering consultants with implementation of the Downtown Streetscape and Signage Master Plan. • Assist the Village Council with consideration of redevelopment options for Village-owned property.	12/31/21
Update the Winnetka 2020 Comprehensive Plan	• Based upon direction from the Village Council and Plan Commission and with the assistance of a planning consultant, prepare a new Village Comprehensive Plan for adoption in late 2021.	12/31/21
Facilitate the redevelopment of the former One Winnetka site	• Assist the future owner of the former One Winnetka site through any necessary Village development review processes.	12/31/21
Adopt amendments to the Village's local building & development regulations (Phase II).	• In cooperation with other Village Departments, provide assistance to the Village Council with the adoption of amendments to local building & development regulations.	6/30/21
Assist Manager's Office in furthering economic development activities	• Coordinate building related activities in commercial districts with Economic Development Coordinator. • Participate in weekly economic development coordination meetings.	12/31/21
Continue to process building permits and all associated activities, in a timely and customer service friendly manner.	• Provide initial plan reviews within 7 to 10 working days from date of submittal. • Conduct building inspections within 48 hours of request.	12/31/21
Continue to process subdivision and zoning relief applications in a timely and customer service friendly manner.	• Provide staff support to advisory boards/commissions/committees and the Village Council.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Provide continued assistance to the Village Council in the implementation of the Downtown Master Plan, in particular Phase 2 Streetscape Improvements	Completed
Update the Winnetka 2020 Comprehensive Plan	Delayed to 2021 due to COVID-19
Adopt amendments to the Village's local building & development regulations (Phase II)	Ongoing
Assist Manager's Office in furthering economic development activities	Ongoing
Establish an electronic document retention system	Delayed to 2022
Continue to process building permits and all associated activities, in a timely and customer service friendly manner.	Ongoing
Continue to process subdivision and zoning relief applications in a timely and customer service friendly manner.	Ongoing

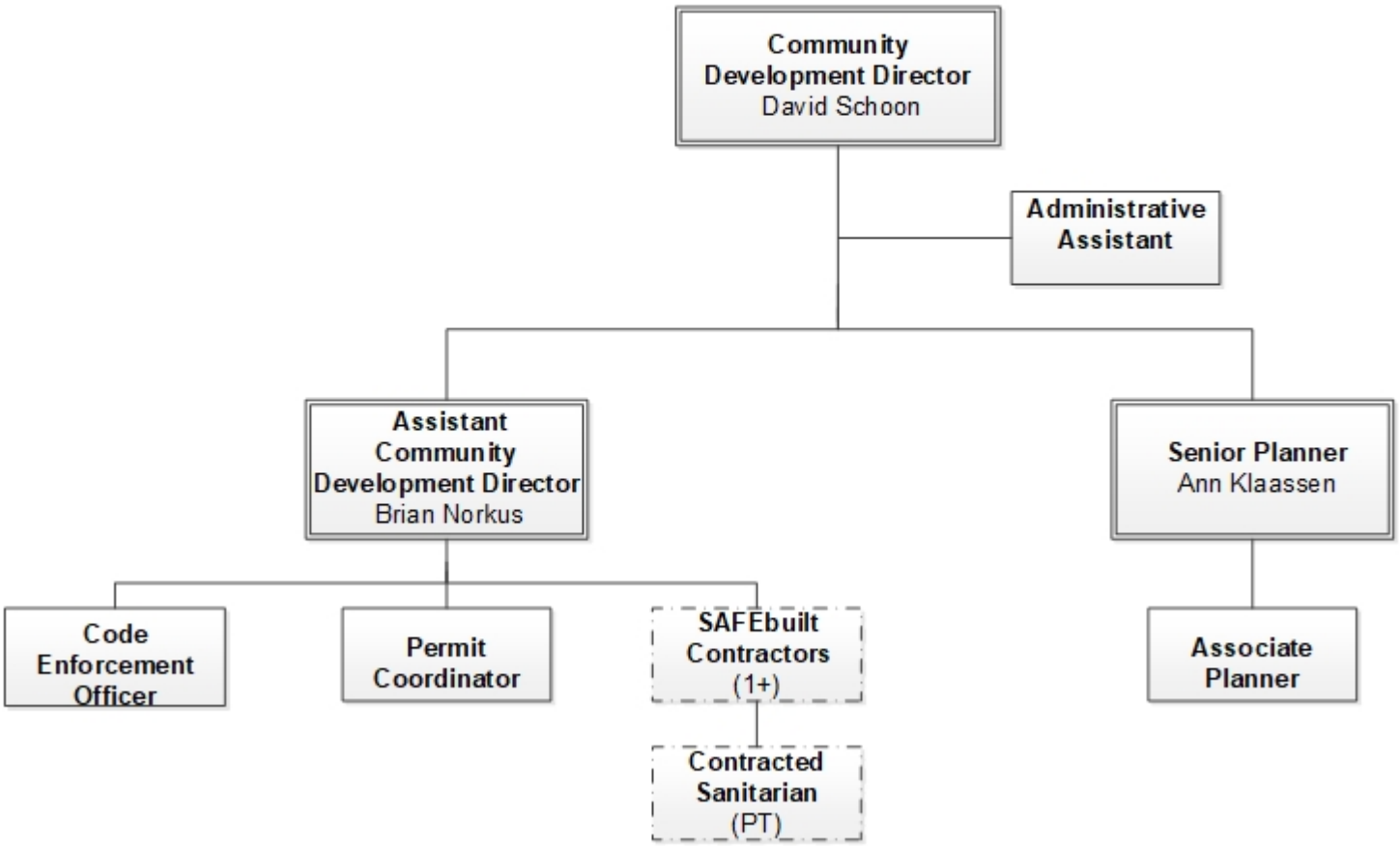
Financial Summary

Community Development	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 905,842	$ 954,250	$ 949,550	$ 985,958	3.3%	3.8%
Services and Supplies	$ 532,595	$ 784,131	$ 611,071	$ 728,531	-7.1%	19.2%
Total Operating Exp.	$ 1,438,437	$ 1,738,381	$ 1,560,621	$ 1,714,489	-1.4%	9.9%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Department	$ 1,438,437	$ 1,738,381	$ 1,560,621	$ 1,714,489	-1.4%	9.9%



Organizational Chart

Village of Winnetka
Community Development Department



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.29.01-511	Regular Salaries	654,458.00	683,131.00	683,131.00	709,240.00	4	26,109.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	290101 - Community Development Director	Earnings		160,166.00
Manager	290201 - Assistant Comm. Dev. Director	Earnings		135,771.00
Manager	290701 - Permit Coordinator	Earnings		79,306.00
Manager	290801 - Administrative Assistant	Earnings		78,328.00
Manager	291001 - Senior Planner	Earnings		113,546.00
Manager	291101 - Associate Planner	Earnings		73,931.00
Manager	291201 - Code Enforcement Officer	Earnings		68,192.00
			Manager Totals	$709,240.00

100.29.01-512	Overtime Salaries	7,612.00	8,000.00	3,300.00	8,425.00	5	425.00
100.29.01-513	Part Time Salaries	.00	.00	.00	.00		.00
100.29.01-515	Sick Cashed In	.00	.00	.00	.00		.00
100.29.01-518	Other Compensation	12,220.00	5,740.00	5,740.00	5,470.00	(5)	(270.00)
	Employee Pay Totals	$674,290.00	$696,871.00	$692,171.00	$723,135.00	4%	$26,264.00
Benefits							
100.29.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.29.01-521	Fringe Benefits - Worker's Compensation	12,000.00	12,000.00	12,000.00	12,000.00		.00
100.29.01-522	Fringe Benefits - Medical / Dental Insurance	95,887.00	97,362.00	97,362.00	100,956.00	4	3,594.00
100.29.01-528	Fringe Benefits - Life Insurance	715.00	763.00	763.00	786.00	3	23.00
100.29.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division **01 - Department Wide**							
EXPENSE							
100.29.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	Benefits Totals	$108,602.00	$110,125.00	$110,125.00	$113,742.00	3%	$3,617.00
Pensions							
100.29.01-523	Fringe Benefits - Medicare	9,778.00	9,989.00	9,989.00	10,486.00	5	497.00
100.29.01-524	Fringe Benefits - Social Security	40,786.00	40,933.00	40,933.00	43,221.00	6	2,288.00
100.29.01-525	Fringe Benefits - IMRF Pension Er Contribution	78,087.00	96,332.00	96,332.00	95,374.00	(1)	(958.00)
	Pensions Totals	$128,651.00	$147,254.00	$147,254.00	$149,081.00	1%	$1,827.00
	Salary and Benefits Totals	$911,543.00	$954,250.00	$949,550.00	$985,958.00	3%	$31,708.00
Services and Supplies							
Services & Charges							
100.29.01-551	Consulting Services	587,500.00	459,500.00	287,400.00	406,750.00	(11)	(52,750.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cell tower plan review	2.0000	3,000.00	6,000.00
Manager	Comprehensive Plan - New/update	1.0000	100,000.00	100,000.00
Manager	Fire Safety Consultants (Pass-through)	1.0000	22,500.00	22,500.00
Manager	General Planning Assistance	1.0000	35,350.00	35,350.00
Manager	Health Inspections Professionals	1.0000	15,900.00	15,900.00
Manager	Recording Secretary	1.0000	11,000.00	11,000.00
Manager	SAFEbuilt plan review/inspectional services	1.0000	200,000.00	200,000.00
Manager	Winnetka Historical Society - Prelim Hist/Architectural Review	1.0000	16,000.00	16,000.00
			Manager Totals	$406,750.00

100.29.01-553	Legal Services	202,150.00	226,110.00	232,150.00	226,360.00		250.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Elrod Friedman - Non-Retainer Legal Matters	1.0000	20,000.00	20,000.00
Manager	Elrod Friedman - Village Wide Annual Retainer	12.0000	16,780.00	201,360.00
Manager	Legal notices	1.0000	4,000.00	4,000.00
Manager	Recording fees	1.0000	1,000.00	1,000.00
			Manager Totals	$226,360.00

100.29.01-555	GIS & Aerial Mapping	2,592.00	2,720.00	2,720.00	2,720.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $85,000 X 3.20%	1.0000	2,720.00	2,720.00
			Manager Totals	$2,720.00

100.29.01-556	Village Data Processing / Network Charge	35,280.00	35,280.00	35,280.00	35,280.00		.00
100.29.01-563	Telephone Service	416.00	415.00	415.00	415.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Monthly PRI share (Comcast)	12.0000	34.59	415.00
			Manager Totals	$415.00

100.29.01-564	Cell Phones & Radios	1,500.00	1,500.00	1,500.00	1,500.00		.00
100.29.01-574	Vehicle Maint Service Charge	1,404.00	1,656.00	1,656.00	3,656.00	121	2,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division **01 - Department Wide**							
EXPENSE							
100.29.01-575	Rental - Office Equipment	8,000.00	8,000.00	7,500.00	8,000.00		.00
100.29.01-580	Memberships & Publications	3,750.00	3,750.00	3,750.00	3,750.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AA of Code Enforcement (Permit Coord., Admin.)	4.0000	25.00	100.00
Manager	APA/AICP (Dir., Asst. Dir., Planning)	4.0000	588.75	2,355.00
Manager	IACE Officers (Permit Coord.)	3.0000	85.00	255.00
Manager	International Code Council (Dir., Permit Coord.)	2.0000	100.00	200.00
Manager	Lambda Alpha (Dir.)	1.0000	340.00	340.00
Manager	Landmark Illinois (Senior Planner)	1.0000	40.00	40.00
Manager	NW Building Officials and Code Admin	1.0000	60.00	60.00
Manager	Publications - Non-Memberships	1.0000	400.00	400.00
			Manager Totals	$3,750.00

100.29.01-581	Training & Travel	10,500.00	10,500.00	4,000.00	5,400.00	(49)	(5,100.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	EduCode Building Code Conference	1.0000	800.00	800.00
Manager	National Planning Conference	2.0000	800.00	1,600.00
Manager	Staff Training/Local seminar	1.0000	3,000.00	3,000.00
			Manager Totals	$5,400.00

100.29.01-591	Rebates	10,000.00	10,000.00	10,000.00	10,000.00		.00
100.29.01-592	Credit Card Service Fees	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division **01 - Department Wide**							
EXPENSE							
	Services & Charges Totals	$863,092.00	$759,431.00	$586,371.00	$703,831.00	(7%)	($55,600.00)
Supplies							
100.29.01-531	Office Supplies - General	11,000.00	11,000.00	11,000.00	11,000.00		.00
100.29.01-532	Computer Equipment	.00	.00	.00	.00		.00
100.29.01-540	Other Operating Supplies	13,700.00	13,700.00	13,700.00	13,700.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Additional ICC code training manuals	1.0000	2,000.00	2,000.00
Manager	General operating supplies	1.0000	11,700.00	11,700.00
			Manager Totals	$13,700.00

Supplies Totals	$24,700.00	$24,700.00	$24,700.00	$24,700.00	0%	$0.00
Services and Supplies Totals	$887,792.00	$784,131.00	$611,071.00	$728,531.00	(7%)	($55,600.00)
Insurance and Other Chargebacks						
100.29.01-530 Liability Insurance	.00	.00	.00	.00		.00
Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **01 - Department Wide** Totals	$1,799,335.00	$1,738,381.00	$1,560,621.00	$1,714,489.00	(1%)	($23,892.00)
Department **29 - Community Development** Totals	$1,799,335.00	$1,738,381.00	$1,560,621.00	$1,714,489.00	(1%)	($23,892.00)

DEPARTMENT NARRATIVE

PUBLIC WORKS DEPARTMENT

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Completed the rehabilitation and reconstruction of residential roadways and public sidewalks, as part of the annual street rehabilitation program.
- Completed Village-wide pavement rejuvenation of recently surfaced asphalt pavements.
- Completed replacement of various curbs and sidewalks as part of the annual sidewalk and curb replacement program.
- Reconstructed Birch/Spruce Parking Lot.
- Managed continuous field operations through COVID-19 Pandemic.
- Constructed the Elm Street Streetscape Improvements.
- Continued enhancement and maintenance of trees and landscaping throughout the Village.
- Purchased replacement sidewalk tractor
- Continued to perform Engineering permit review, design, and code enforcement investigations.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **11.95**

FY 2020 FTEs: **16.35**
FY 2019 FTEs: **17.35**
FY 2018 FTEs: **16.85**

Proposed FY 2021 Cost of Salaries and Benefits: **$1,825,257**
Projected FY 2020 Cost of Salaries and Benefits: **$2,499,839**
Budgeted FY 2020 Cost of Salaries and Benefits: **$2,611,421**
Actual FY 2019 Cost of Salaries and Benefits: **$2,457,052**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-30.1%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$1,385,535**
Projected FY 2020 Cost of Services and Supplies: **$1,739,146**
Budgeted FY 2020 Cost of Services and Supplies: **$1,788,871**
Actual FY 2019 Cost of Services and Supplies: **$1,666,584**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-22.66%**

Fiscal Year 2021 Proposed Department Objectives

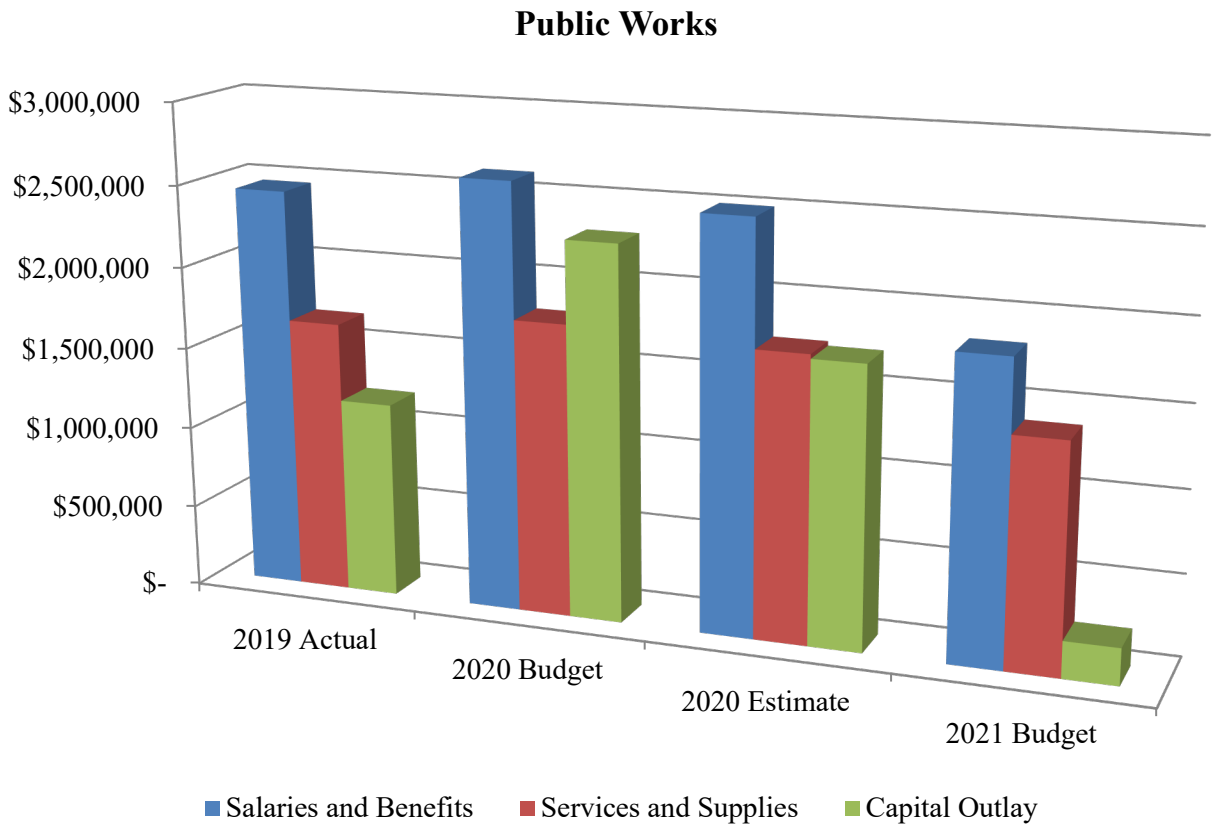
Objective	Action Steps	Timeframe
Implement the fiscal year 2021 capital improvement program to maintain and enhance the Village's infrastructure.	• Design and construct 2021 Street Rehabilitation Program • Continue Commercial District brick paver replacement. • Complete Birch/Pine Parking Lot Rehabilitation project	12/31/21
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	• Replace approximately 11,300 lineal feet of deteriorated curbs throughout the Village. • Replace approximately 20,000 square feet of deteriorated and/or hazardous sidewalks throughout the Village.	9/30/21
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Replace PW 41 Sidewalk Tractor. • Replace one leaf vacuum machine.	12/31/21
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	• Continue to enhance and include the addition of perennial landscaping improvements in Commercial Districts and Village-owned open spaces and parkways. • Remove and replace approximately 175 diseased, dying and or hazardous trees and prune to standard another 1,500 to maintain cycle. • Perform annual tree fertilization, and preventative disease treatments.	9/30/21
Provide Engineering permit review, design, and code enforcement investigations.	• Perform 500 development plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes.	12/31/21

Fiscal Year 2020 Department Objectives Review

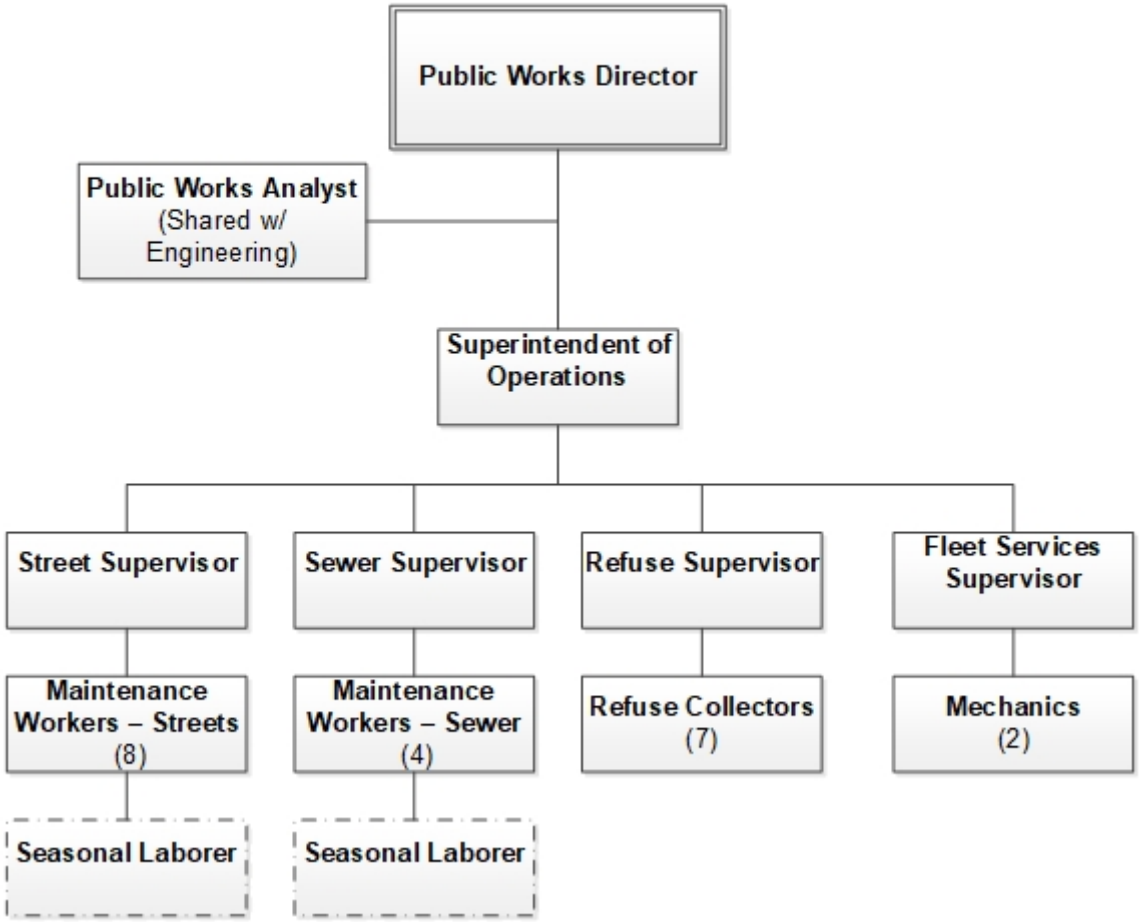
Objective	December 31st, 2020 Anticipated Completion Status
Implement the fiscal year 2020 capital improvement program to maintain and enhance the Village's infrastructure.	Partially complete. Portions of the project were deferred due to Covid-19 impacts
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	Replacement of curbs complete. Sidewalk replacement projects reduced due to Covid-19 impacts.
Ensure that equipment and vehicles are maintained for reliability and operational needs.	One tractor purchased. Second tractor purchase deferred due to Covid-19 impacts.
Implement alternative de-icing approaches to reduce chloride runoff.	Complete
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	Ongoing
Provide Engineering permit review, design, and code enforcement investigations.	Ongoing

Financial Summary

Public Works	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 2,457,052	$ 2,611,421	$ 2,499,839	$ 1,825,257	-30.1%	-27.0%
Services and Supplies	$ 1,666,584	$ 1,788,871	$ 1,739,146	$ 1,383,535	-22.7%	-20.4%
Total Operating Exp.	$ 4,123,636	$ 4,400,292	$ 4,238,985	$ 3,208,792	-27.1%	-24.3%
Capital Outlay	$ 1,194,854	$ 2,290,000	$ 1,712,600	$ 225,000	-90.2%	-86.9%
Total Department	$ 5,318,490	$ 6,690,292	$ 5,951,585	$ 3,433,792	-48.7%	-42.3%



Public Works Department



Department Metrics

- Completed design and construction of the annual Street Reconstruction program under which 9,977 lineal feet or 1.89 miles were reconstructed or resurfaced.
- Replaced approximately 4,660 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 21,995 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 240 development plan reviews and 215 forestry plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 150 trees, planted 166 trees, and trimmed 1,750 trees.
- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed 562 sign replacement and repairs from traffic damage, vandalism, or age.
- Responded to approximately 43 individual snow and ice events with a total accumulation to date of approximately 28.27 inches.

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Benefits							
100.30.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.01-582	Tuition Assistance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.30.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.30.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.30.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
100.30.01-551	Consulting Services	.00	.00	.00	.00		.00
100.30.01-552	Engineering Services	.00	.00	20,700.00	.00		.00
100.30.01-553	Legal Services	.00	.00	.00	.00		.00
100.30.01-555	GIS & Aerial Mapping	28,000.00	26,427.00	26,427.00	13,991.00	(47)	(12,436.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $90,000 X 15.545%	1.0000	13,991.00	13,991.00
			Manager Totals	$13,991.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **01 - Department Wide**							
EXPENSE							
100.30.01-556	Village Data Processing / Network Charge	23,153.00	23,153.00	23,153.00	23,153.00		.00
100.30.01-557	Technology Licensing & Maintenance	4,500.00	6,300.00	6,300.00	3,000.00	(52)	(3,300.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CFA software annual fee	1.0000	3,000.00	3,000.00
			Manager Totals	$3,000.00

100.30.01-559	Drainage	.00	.00	.00	.00		.00
100.30.01-562	Dispatch Services	5,500.00	5,500.00	5,500.00	5,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	M&T weather notification service	1.0000	5,500.00	5,500.00
			Manager Totals	$5,500.00

100.30.01-563	Telephone Service	1,384.00	1,383.00	1,383.00	1,383.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Monthly PRI share (Comcast)	12.0000	115.29	1,383.00
			Manager Totals	$1,383.00

100.30.01-564	Cell Phones & Radios	5,000.00	3,000.00	6,200.00	3,000.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Radios and supplies - replacement	1.0000	3,000.00	3,000.00
			Manager Totals	$3,000.00

100.30.01-567	Operations & Maintenance	.00	.00	.00	.00		.00
100.30.01-568	Utilities	143,520.00	155,520.00	170,526.00	173,520.00	12	18,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Stormwater utility	12.0000	2,960.00	35,520.00
Manager	Utilities	1.0000	138,000.00	138,000.00
			Manager Totals	$173,520.00

100.30.01-570	Repair & Maintenance - Buildings	102,000.00	90,000.00	90,000.00	119,500.00	33	29,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	PW Yards HVAC Duct Cleaning	1.0000	5,000.00	5,000.00
Manager	PW Yards HVAC Ionized Modifications - Air filtration	1.0000	17,500.00	17,500.00
Manager	Service Yards backflow testing	1.0000	3,000.00	3,000.00
Manager	Service Yards commodities	1.0000	11,000.00	11,000.00
Manager	Service Yards contractual repairs	1.0000	20,000.00	20,000.00
Manager	Service Yards fire alarm	1.0000	2,000.00	2,000.00
Manager	Service Yards fire extinguisher	1.0000	2,000.00	2,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 100 - General Fund								
Department 30 - Public Works								
Division **01 - Department Wide**								
EXPENSE								

Manager	Service Yards HVAC maintenance	1.0000	25,000.00	25,000.00
Manager	Service Yards janitorial contract and supplies year 4 of 5	1.0000	22,000.00	22,000.00
Manager	Service Yards landscape	1.0000	7,000.00	7,000.00
Manager	Service Yards mat cleaning	1.0000	1,500.00	1,500.00
Manager	Service Yards pest control	1.0000	1,500.00	1,500.00
Manager	Service Yards sprinkler annual testing	1.0000	2,000.00	2,000.00
			Manager Totals	$119,500.00

100.30.01-574	Vehicle Maint Service Charge	220,488.00	231,588.00	231,588.00	231,588.00		.00	
100.30.01-575	Rental - Office Equipment	6,000.00	6,000.00	2,000.00	2,000.00	(67)	(4,000.00)	
100.30.01-580	Memberships & Publications	1,500.00	1,500.00	1,000.00	1,500.00		.00	
100.30.01-581	Training & Travel	25,200.00	25,200.00	12,000.00	14,800.00	(41)	(10,400.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	APWA training classes / conference	1.0000	1,250.00	1,250.00
Manager	CDL training	1.0000	1,000.00	1,000.00
Manager	MAPSI Training - 1 employee	1.0000	1,300.00	1,300.00
Manager	MWRD required I/I training	1.0000	2,000.00	2,000.00
Manager	NIPSTA training and dues	1.0000	2,000.00	2,000.00
Manager	NSC program training	1.0000	2,500.00	2,500.00
Manager	Professional training & dues	1.0000	2,750.00	2,750.00
Manager	Safety training	1.0000	2,000.00	2,000.00
			Manager Totals	$14,800.00

100.30.01-583	Property Insurance	19,550.00	.00	.00	.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **01 - Department Wide**							
EXPENSE							
	Services & Charges Totals	$585,795.00	$575,571.00	$596,777.00	$592,935.00	3%	$17,364.00
Supplies							
100.30.01-531	Office Supplies - General	15,000.00	15,000.00	15,000.00	16,000.00	7	1,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	COVID 19 - supplies	1.0000	1,000.00	1,000.00
Manager	First aid kit supplies	1.0000	1,200.00	1,200.00
Manager	PW meeting supplies	1.0000	1,800.00	1,800.00
Manager	Various office items (office supplies, meeting refreshments)	1.0000	12,000.00	12,000.00
			Manager Totals	$16,000.00

100.30.01-532	Computer Equipment	.00	.00	269.00	600.00		600.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Replacement Computer Monitors and Components	1.0000	600.00	600.00
			Manager Totals	$600.00

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

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety/PPE Gear (Street, Forestry, Admin., Engineering)	1.0000	6,500.00	6,500.00
Manager	Uniforms (year 1 of 5) (Street, Forestry, Admin, Engineering)	1.0000	10,000.00	10,000.00
			Manager Totals	$16,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **01 - Department Wide**							
EXPENSE							
100.30.01-540	Other Operating Supplies	5,500.00	5,500.00	600.00	5,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CDL testing	1.0000	3,000.00	3,000.00
Manager	Safety glasses - prescription	1.0000	2,500.00	2,500.00
			Manager Totals	$5,500.00

100.30.01-543	Public Property Maintenance	386,000.00	402,000.00	388,000.00	371,000.00	(8)	(31,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Additional landscaping services - restoration/beautification	1.0000	25,000.00	25,000.00
Manager	Brick paver repairs	1.0000	25,000.00	25,000.00
Manager	Cenotaph maintenance/repairs - postponed from 2020	1.0000	14,000.00	14,000.00
Manager	Fencing repairs	1.0000	25,000.00	25,000.00
Manager	Holiday lighting - year 3 of 5	1.0000	35,000.00	35,000.00
Manager	Install rapid rectangular flashing beacons	3.0000	7,000.00	21,000.00
Manager	Irrigation public properties	1.0000	8,000.00	8,000.00
Manager	Parking structure maintenance and repair	1.0000	5,000.00	5,000.00
Manager	Post office maintenance repair and service	1.0000	4,000.00	4,000.00
Manager	Property leases	1.0000	12,000.00	12,000.00
Manager	Public property commodities	1.0000	17,000.00	17,000.00
Manager	Public property contractual	1.0000	8,000.00	8,000.00
Manager	Train station maintenance repair and service	1.0000	14,500.00	14,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 100 - General Fund								
Department 30 - Public Works								
Division **01 - Department Wide**								
EXPENSE								

Manager	Village Hall maintenance repair and service	1.0000	22,500.00	22,500.00
Manager	Village-wide landscaping contract - Public properties yr 1 of 5	1.0000	135,000.00	135,000.00
			Manager Totals	$371,000.00

100.30.01-544	Street Maintenance	25,000.00	25,000.00	25,000.00	25,000.00		.00	

Budget Transactions

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

100.30.01-549	Fuel	.00	.00	.00	.00		.00	
	Supplies Totals	$447,500.00	$464,000.00	$445,369.00	$434,600.00	(6%)	($29,400.00)	
	Services and Supplies Totals	$1,033,295.00	$1,039,571.00	$1,042,146.00	$1,027,535.00	(1%)	($12,036.00)	
Capital Outlay								
100.30.01-615	Buildings & Structures	65,000.00	.00	.00	.00		.00	
100.30.01-620	Improvements Other Than Buildings	.00	.00	.00	.00		.00	
100.30.01-625	Heavy Machinery	345,000.00	210,000.00	125,000.00	225,000.00	7	15,000.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Replace leaf vactors	1.0000	95,000.00	95,000.00
Manager	Replace PW-40 (2005) - Holder tractor	1.0000	130,000.00	130,000.00
			Manager Totals	$225,000.00

100.30.01-630	Motor Vehicles	.00	.00	.00	.00		.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **01 - Department Wide**							
EXPENSE							
100.30.01-635	Furniture & Fixtures	.00	.00	.00	.00		.00
100.30.01-640	Office and Other Equipment	.00	.00	.00	.00		.00
100.30.01-645	Technology	.00	.00	.00	.00		.00
100.30.01-650	Infrastructure	150,000.00	150,000.00	85,000.00	.00	(100)	(150,000.00)
	Capital Outlay Totals	$560,000.00	$360,000.00	$210,000.00	$225,000.00	(38%)	($135,000.00)
Insurance and Other Chargebacks							
100.30.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
100.30.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,593,295.00	$1,399,571.00	$1,252,146.00	$1,252,535.00	(11%)	($147,036.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.10-511	Regular Salaries	505,890.00	528,334.00	498,000.00	346,999.00	(34)	(181,335.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		123,000.00
Manager	300301 - Superintendent of Operations	Earnings		139,552.00
Manager	301702 - Public Works Analyst	Earnings		72,227.00
Manager	309999 - PW Budget Only	Earnings		12,220.00
			Manager Totals	$346,999.00

100.30.10-512	Overtime Salaries	2,500.00	3,000.00	1,800.00	3,000.00		.00
100.30.10-515	Sick Cashed In	13,452.00	10,338.00	7,250.00	.00	(100)	(10,338.00)
100.30.10-518	Other Compensation	12,368.00	12,368.00	12,368.00	5,184.00	(58)	(7,184.00)
	Employee Pay Totals	$534,210.00	$554,040.00	$519,418.00	$355,183.00	(36%)	($198,857.00)
Benefits							
100.30.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.10-521	Fringe Benefits - Worker's Compensation	100,000.00	100,000.00	100,000.00	100,000.00		.00
100.30.10-522	Fringe Benefits - Medical / Dental Insurance	78,207.00	88,028.00	75,000.00	49,625.00	(44)	(38,403.00)
100.30.10-528	Fringe Benefits - Life Insurance	544.00	554.00	.00	300.00	(46)	(254.00)
	Benefits Totals	$178,751.00	$188,582.00	$175,000.00	$149,925.00	(20%)	($38,657.00)
Pensions							
100.30.10-523	Fringe Benefits - Medicare	7,750.00	8,036.00	7,000.00	5,151.00	(36)	(2,885.00)
100.30.10-524	Fringe Benefits - Social Security	27,939.00	28,701.00	26,000.00	20,699.00	(28)	(8,002.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **10 - Administration**							
EXPENSE							
100.30.10-525	Fringe Benefits - IMRF Pension Er Contribution	61,574.00	105,404.00	85,000.00	69,592.00	(34)	(35,812.00)
100.30.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$97,263.00	$142,141.00	$118,000.00	$95,442.00	(33%)	($46,699.00)
	Salary and Benefits Totals	$810,224.00	$884,763.00	$812,418.00	$600,550.00	(32%)	($284,213.00)
	Division **10 - Administration** Totals	$810,224.00	$884,763.00	$812,418.00	$600,550.00	(32%)	($284,213.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **21 - Engineering**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.21-511	Regular Salaries	202,256.00	223,508.00	165,000.00	.00	(100)	(223,508.00)
100.30.21-512	Overtime Salaries	2,000.00	2,000.00	500.00	.00	(100)	(2,000.00)
100.30.21-513	Part Time Salaries	5,250.00	7,995.00	.00	.00	(100)	(7,995.00)
100.30.21-515	Sick Cashed In	8,385.00	2,415.00	3,420.00	.00	(100)	(2,415.00)
100.30.21-518	Other Compensation	2,592.00	2,592.00	864.00	.00	(100)	(2,592.00)
	Employee Pay Totals	$220,483.00	$238,510.00	$169,784.00	$0.00	(100%)	($238,510.00)
Benefits							
100.30.21-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.21-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.21-522	Fringe Benefits - Medical / Dental Insurance	27,478.00	27,917.00	12,000.00	.00	(100)	(27,917.00)
100.30.21-528	Fringe Benefits - Life Insurance	212.00	222.00	200.00	.00	(100)	(222.00)
	Benefits Totals	$27,690.00	$28,139.00	$12,200.00	$0.00	(100%)	($28,139.00)
Pensions							
100.30.21-523	Fringe Benefits - Medicare	3,197.00	3,459.00	2,400.00	.00	(100)	(3,459.00)
100.30.21-524	Fringe Benefits - Social Security	13,068.00	14,495.00	11,000.00	.00	(100)	(14,495.00)
100.30.21-525	Fringe Benefits - IMRF Pension Er Contribution	42,981.00	92,021.00	72,000.00	.00	(100)	(92,021.00)
100.30.21-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.21-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$59,246.00	$109,975.00	$85,400.00	$0.00	(100%)	($109,975.00)
	Salary and Benefits Totals	$307,419.00	$376,624.00	$267,384.00	$0.00	(100%)	($376,624.00)
Services and Supplies							
Services & Charges							
100.30.21-552	Engineering Services	80,000.00	42,000.00	27,000.00	.00	(100)	(42,000.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **21 - Engineering**							
EXPENSE							
100.30.21-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
100.30.21-580	Memberships & Publications	500.00	3,000.00	3,000.00	.00	(100)	(3,000.00)
	Services & Charges Totals	$80,500.00	$45,000.00	$30,000.00	$0.00	(100%)	($45,000.00)
Supplies							
100.30.21-540	Other Operating Supplies	3,000.00	3,000.00	3,000.00	.00	(100)	(3,000.00)
	Supplies Totals	$3,000.00	$3,000.00	$3,000.00	$0.00	(100%)	($3,000.00)
	Services and Supplies Totals	$83,500.00	$48,000.00	$33,000.00	$0.00	(100%)	($48,000.00)
	Division **21 - Engineering** Totals	$390,919.00	$424,624.00	$300,384.00	$0.00	(100%)	($424,624.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **22 - Street Maintenance**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.22-511	Regular Salaries	714,767.00	714,043.00	710,000.00	727,246.00	2	13,203.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300901 - Street Supervisor	Earnings		120,894.00
Manager	301401 - Maintenance Worker	Earnings		70,624.00
Manager	301402 - Maintenance Worker	Earnings		64,501.00
Manager	301403 - Maintenance Worker	Earnings		68,702.00
Manager	301406 - Maintenance Worker	Earnings		89,203.00
Manager	301407 - Maintenance Worker	Earnings		89,203.00
Manager	301408 - Maintenance Worker	Earnings		89,203.00
Manager	301409 - Maintenance Worker	Earnings		62,031.00
Manager	301412 - Maintenance Worker	Earnings		67,310.00
Manager	309999 - PW Budget Only	Earnings		5,575.00
			Manager Totals	$727,246.00

100.30.22-512	Overtime Salaries	38,000.00	39,000.00	39,000.00	39,000.00		.00
100.30.22-513	Part Time Salaries	6,760.00	6,929.00	4,500.00	6,760.00	(2)	(169.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301414 - Street Department - Seasonal	Earnings		6,760.00
			Manager Totals	$6,760.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **22 - Street Maintenance**							
EXPENSE							
100.30.22-515	Sick Cashed In	8,726.00	2,026.00	2,026.00	14,007.00	591	11,981.00
100.30.22-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$768,253.00	$761,998.00	$755,526.00	$787,013.00	3%	$25,015.00
Benefits							
100.30.22-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.22-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.22-522	Fringe Benefits - Medical / Dental Insurance	136,197.00	148,621.00	148,621.00	157,906.00	6	9,285.00
100.30.22-528	Fringe Benefits - Life Insurance	776.00	732.00	732.00	805.00	10	73.00
	Benefits Totals	$136,973.00	$149,353.00	$149,353.00	$158,711.00	6%	$9,358.00
Pensions							
100.30.22-523	Fringe Benefits - Medicare	11,352.00	11,190.00	11,000.00	11,484.00	3	294.00
100.30.22-524	Fringe Benefits - Social Security	46,443.00	46,184.00	46,000.00	47,949.00	4	1,765.00
100.30.22-525	Fringe Benefits - IMRF Pension Er Contribution	108,694.00	107,473.00	105,000.00	122,738.00	14	15,265.00
100.30.22-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.22-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$166,489.00	$164,847.00	$162,000.00	$182,171.00	11%	$17,324.00
	Salary and Benefits Totals	$1,071,715.00	$1,076,198.00	$1,066,879.00	$1,127,895.00	5%	$51,697.00
Services and Supplies							
Services & Charges							
100.30.22-571	Repair & Maintenance - Streets	199,000.00	199,000.00	180,000.00	159,000.00	(20)	(40,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Asphalt for road repairs	1.0000	25,000.00	25,000.00
Manager	Excavation debris	1.0000	12,000.00	12,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description		2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 100 - General Fund									
Department 30 - Public Works									
Division **22 - Street Maintenance**									
EXPENSE									
	Manager	Graffiti removal					1.0000	2,000.00	2,000.00
	Manager	Miscellaneous landscaping repairs					1.0000	5,000.00	5,000.00
	Manager	Miscellaneous street maintenance					1.0000	18,000.00	18,000.00
	Manager	Sign materials					1.0000	27,000.00	27,000.00
	Manager	Street sweeping debris (M60)					1.0000	21,000.00	21,000.00
	Manager	Striping contingency					1.0000	6,000.00	6,000.00
	Manager	Temporary help - leaf collection / other					1.0000	30,000.00	30,000.00
	Manager	Tool replacement (shovels, chainsaws, hand tools, etc.)					1.0000	6,000.00	6,000.00
	Manager	Traffic control contingency					1.0000	2,000.00	2,000.00
	Manager	Traffic paint					1.0000	5,000.00	5,000.00
								Manager Totals	$159,000.00
		Services & Charges Totals	$199,000.00	$199,000.00	$180,000.00	$159,000.00	(20%)	($40,000.00)	
		Services and Supplies Totals	$199,000.00	$199,000.00	$180,000.00	$159,000.00	(20%)	($40,000.00)	
Capital Outlay									
100.30.22-650	Infrastructure		.00	.00	.00	.00		.00	
		Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
		Division **22 - Street Maintenance** Totals	$1,270,715.00	$1,275,198.00	$1,246,879.00	$1,286,895.00	1%	$11,697.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **23 - Pavement Reconstruction**							
EXPENSE							
Salary and Benefits							
Benefits							
100.30.23-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.23-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.23-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.23-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.30.23-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.30.23-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.30.23-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
100.30.23-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.23-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Capital Outlay							
100.30.23-650	Infrastructure	1,500,000.00	1,930,000.00	1,502,600.00	.00	(100)	(1,930,000.00)
	Capital Outlay Totals	$1,500,000.00	$1,930,000.00	$1,502,600.00	$0.00	(100%)	($1,930,000.00)
Division **23 - Pavement Reconstruction** Totals		$1,500,000.00	$1,930,000.00	$1,502,600.00	$0.00	(100%)	($1,930,000.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **25 - Snow Removal**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.25-511	Regular Salaries	.00	.00	.00	.00		.00
100.30.25-512	Overtime Salaries	80,000.00	82,000.00	82,000.00	82,000.00		.00
100.30.25-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$80,000.00	$82,000.00	$82,000.00	$82,000.00	0%	$0.00
Benefits							
100.30.25-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.25-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.25-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.30.25-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.30.25-523	Fringe Benefits - Medicare	1,160.00	1,189.00	1,189.00	1,189.00		.00
100.30.25-524	Fringe Benefits - Social Security	2,139.00	1,568.00	4,500.00	2,636.00	68	1,068.00
100.30.25-525	Fringe Benefits - IMRF Pension Er Contribution	9,397.00	11,519.00	11,519.00	10,987.00	(5)	(532.00)
100.30.25-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.25-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$12,696.00	$14,276.00	$17,208.00	$14,812.00	4%	$536.00
	Salary and Benefits Totals	$92,696.00	$96,276.00	$99,208.00	$96,812.00	1%	$536.00
Services and Supplies							
Services & Charges							
100.30.25-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division **25 - Snow Removal**							
EXPENSE							
Supplies							
100.30.25-536	Salt and Snow Removal Supplies and Equipment	162,000.00	162,000.00	159,000.00	197,000.00	22	35,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Alternative deicers and equipment	1.0000	25,000.00	25,000.00
Manager	Bag deicing products	1.0000	2,000.00	2,000.00
Manager	Contract hauling	1.0000	10,000.00	10,000.00
Manager	Plow parts	1.0000	10,000.00	10,000.00
Manager	Plow replacement	1.0000	10,000.00	10,000.00
Manager	Road salt	1.0000	85,000.00	85,000.00
Manager	Severe weather contingency	1.0000	20,000.00	20,000.00
Manager	Snow Removal Sidewalk Tractor	1.0000	35,000.00	35,000.00
			Manager Totals	$197,000.00

Supplies Totals	$162,000.00	$162,000.00	$159,000.00	$197,000.00	22%	$35,000.00
Services and Supplies Totals	$162,000.00	$162,000.00	$159,000.00	$197,000.00	22%	$35,000.00
Division **25 - Snow Removal** Totals	$254,696.00	$258,276.00	$258,208.00	$293,812.00	14%	$35,536.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **26 - Forestry**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.26-511	Regular Salaries	188,416.00	116,801.00	195,000.00	.00	(100)	(116,801.00)
100.30.26-512	Overtime Salaries	5,000.00	5,000.00	350.00	.00	(100)	(5,000.00)
100.30.26-513	Part Time Salaries	.00	.00	.00	.00		.00
100.30.26-515	Sick Cashed In	2,378.00	.00	.00	.00		.00
100.30.26-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$195,794.00	$121,801.00	$195,350.00	$0.00	(100%)	($121,801.00)
Benefits							
100.30.26-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
100.30.26-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.30.26-522	Fringe Benefits - Medical / Dental Insurance	27,192.00	9,425.00	14,500.00	.00	(100)	(9,425.00)
100.30.26-528	Fringe Benefits - Life Insurance	199.00	120.00	.00	.00	(100)	(120.00)
	Benefits Totals	$27,391.00	$9,545.00	$14,500.00	$0.00	(100%)	($9,545.00)
Pensions							
100.30.26-523	Fringe Benefits - Medicare	2,839.00	1,766.00	2,600.00	.00	(100)	(1,766.00)
100.30.26-524	Fringe Benefits - Social Security	11,602.00	7,337.00	11,500.00	.00	(100)	(7,337.00)
100.30.26-525	Fringe Benefits - IMRF Pension Er Contribution	43,002.00	37,111.00	30,000.00	.00	(100)	(37,111.00)
100.30.26-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
100.30.26-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$57,443.00	$46,214.00	$44,100.00	$0.00	(100%)	($46,214.00)
	Salary and Benefits Totals	$280,628.00	$177,560.00	$253,950.00	$0.00	(100%)	($177,560.00)
Services and Supplies							
Supplies							
100.30.26-545	Forestry	340,300.00	340,300.00	325,000.00	.00	(100)	(340,300.00)
	Supplies Totals	$340,300.00	$340,300.00	$325,000.00	$0.00	(100%)	($340,300.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **26 - Forestry**							
EXPENSE							
	Services and Supplies Totals	$340,300.00	$340,300.00	$325,000.00	$0.00	(100%)	($340,300.00)
	Division **26 - Forestry** Totals	$620,928.00	$517,860.00	$578,950.00	$0.00	(100%)	($517,860.00)
	Department **30 - Public Works** Totals	$6,440,777.00	$6,690,292.00	$5,951,585.00	$3,433,792.00	(49%)	($3,256,500.00)

DEPARTMENT NARRATIVE

ENGINEERING DEPARTMENT

Mission Statement/Purpose

The mission of the Engineering Department carried out under the General Fund includes the design, construction and maintenance of all roadway pavements, sidewalks, parking lots, administration of Village codes relating to forestry programs, flood plain management and storm water runoff from building developments.

Current Year Department Accomplishments

- Completed the rehabilitation and reconstruction of residential roadways and public sidewalks, as part of the annual street rehabilitation program.
- Completed Village-wide pavement rejuvenation of recently surfaced asphalt pavements.
- Completed replacement of various curbs and sidewalks as part of the annual sidewalk and curb replacement program.
- Reconstructed Birch/Spruce Parking Lot.
- Constructed the Elm Street Streetscape Improvements.
- Continued enhancement and maintenance of trees and landscaping throughout the Village.
- Continued to perform Engineering permit review, design, and code enforcement investigations.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **3.6**

FY 2020 FTEs: **n/a**
FY 2019 FTEs: **n/a**
FY 2018 FTEs: **n/a**

Proposed FY 2021 Cost of Salaries and Benefits: **$508,462**
Projected FY 2020 Cost of Salaries and Benefits: **n/a**
Budgeted FY 2020 Cost of Salaries and Benefits: **n/a**
Actual FY 2019 Cost of Salaries and Benefits: **n/a**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **n/a**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$547,090**
Projected FY 2020 Cost of Services and Supplies: **n/a**
Budgeted FY 2020 Cost of Services and Supplies: **n/a**
Actual FY 2019 Cost of Services and Supplies: **n/a**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **n/a**

Note: The Engineering Department is a new department in budget year 2021. Prior to 2021, expenses related to this department were part of the Public Works Department.

Fiscal Year 2021 Proposed Department Objectives

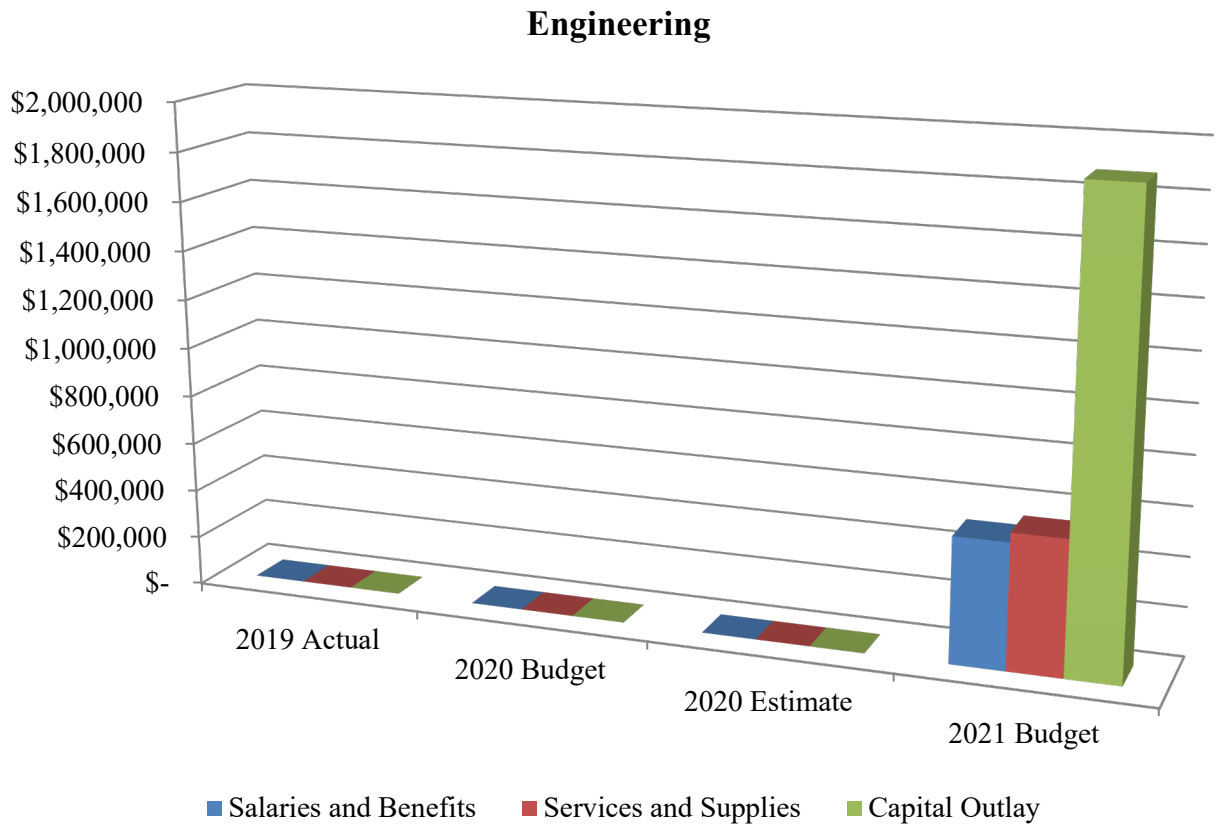
Objective	Action Steps	Timeframe
Implement the fiscal year 2021 capital improvement program to maintain and enhance the Village's infrastructure.	• Design and construct 2021 Street Rehabilitation and MFT Street Resurfacing Programs. • Complete Birch/Pine Parking Lot Rehabilitation project • Construct the Lincoln Avenue Streetscape Improvements - Phase III.	12/31/21
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	• Replace approximately 11,300 lineal feet of deteriorated curbs throughout the Village. • Replace approximately 20,000 square feet of deteriorated and/or hazardous sidewalks throughout the Village.	10/30/21
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	• Continue to enhance and include the addition of perennial landscaping improvements in Commercial Districts and Village-owned open spaces and parkways. • Remove and replace approximately 175 diseased, dying and or hazardous trees and prune to standard another 1,500 to maintain cycle. • Perform annual tree fertilization, and preventative disease treatments.	10/31/21
Provide Engineering permit review, design, and code enforcement investigations.	• Perform 500 development plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Implement the fiscal year 2020 capital improvement program to maintain and enhance the Village's infrastructure.	Partially complete. Portions of the project were deferred due to Covid-19 impacts
Improve traffic circulation and Village roadway infrastructure, including regular street maintenance activities.	Replacement of curbs complete. Sidewalk replacement projects reduced due to Covid-19 impacts.
Continue to enhance and improve Forestry and landscaping initiatives throughout the Village.	Ongoing
Provide Engineering permit review, design, and code enforcement investigations.	Ongoing

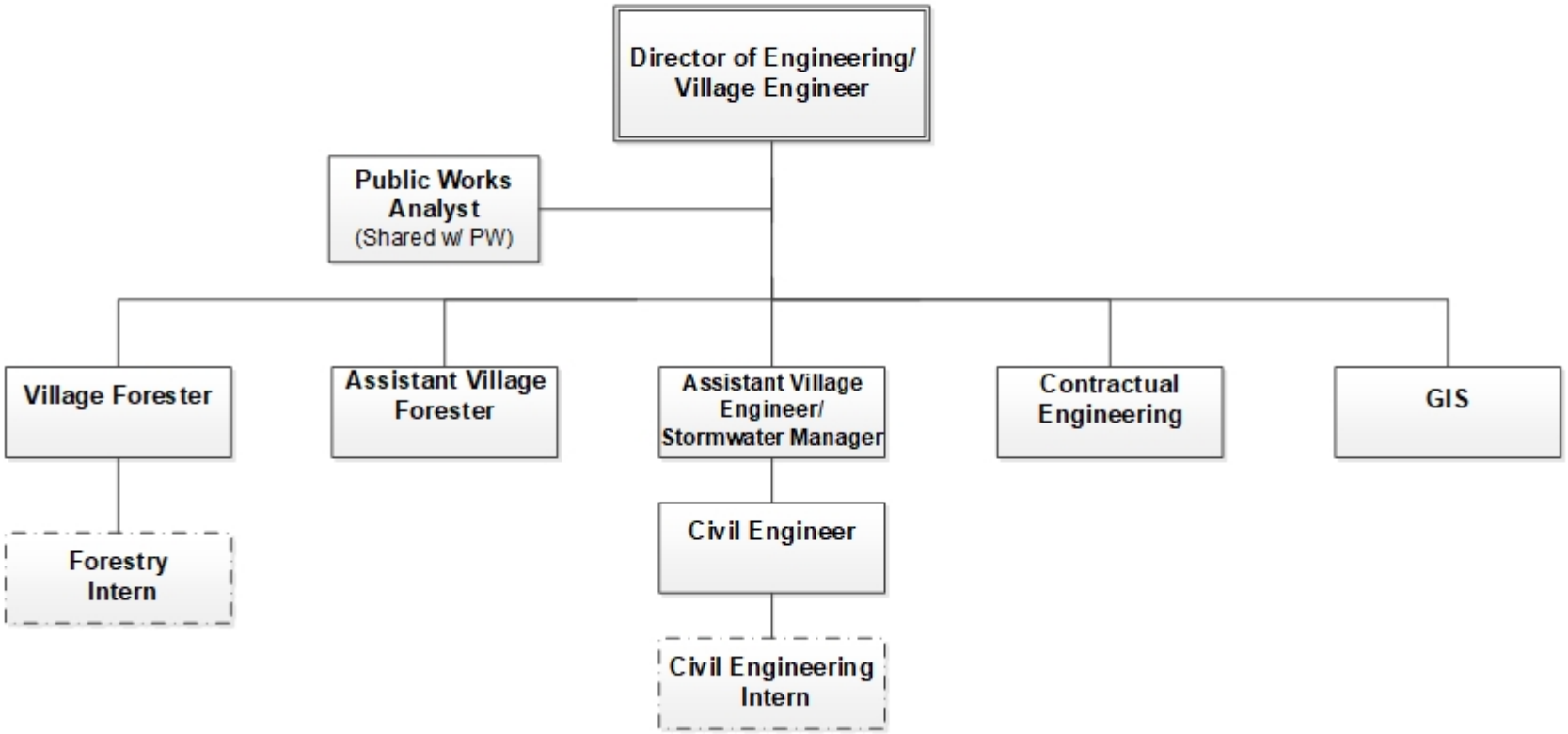
Financial Summary

Public Works	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Salaries and Benefits	$ -	$ -	$ -	$ 508,462	NA	NA
Services and Supplies	$ -	$ -	$ -	$ 547,090	NA	NA
Insurance	$ -	$ -	$ -	$ -	NA	NA
Total Operating Exp.	$ -	$ -	$ -	$ 1,055,552	NA	NA
Capital Outlay	$ -	$ -	$ -	$ 1,880,000	NA	NA
Total Department	$ -	$ -	$ -	$ 2,935,552	NA	NA



Organizational Chart

Engineering Department



Department Metrics

- Completed design and construction of the annual Street Reconstruction program under which 9,977 lineal feet or 1.89 miles were reconstructed or resurfaced.
- Replaced approximately 4,660 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 21,995 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 240 development plan reviews and 215 forestry plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 150 trees, planted 166 trees, and trimmed 1,750 trees.

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
100.35.01-552	Engineering Services	.00	.00	.00	45,000.00		45,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CRS, RLAA, NPDES, MWRD I/I, Sewer Relining, CAD/Surveying	1.0000	45,000.00	45,000.00
			Manager Totals	$45,000.00

100.35.01-555	GIS & Aerial Mapping	.00	.00	.00	13,990.00		13,990.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $90,000 x .15545	1.0000	13,990.00	13,990.00
			Manager Totals	$13,990.00

100.35.01-557	Technology Licensing & Maintenance	.00	.00	.00	3,300.00		3,300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	DLT subscription renewal - Autocad	1.0000	2,400.00	2,400.00
Manager	Lucity annual renewal - PW work order program	1.0000	900.00	900.00
			Manager Totals	$3,300.00

100.35.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
100.35.01-581	Training & Travel	.00	.00	.00	10,400.00		10,400.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	APWA national conference	1.0000	1,500.00	1,500.00
Manager	APWA training classes/conference	1.0000	1,250.00	1,250.00
Manager	IAFSM annual conference (3 employees)	1.0000	3,600.00	3,600.00
Manager	MAPSI training (1 employee)	1.0000	1,300.00	1,300.00
Manager	Professional training and dues	1.0000	2,750.00	2,750.00
			Manager Totals	$10,400.00

Services & Charges Totals	$0.00	$0.00	$0.00	$72,690.00	+++	$72,690.00
Services and Supplies Totals	$0.00	$0.00	$0.00	$72,690.00	+++	$72,690.00

Capital Outlay

100.35.01-615	Buildings & Structures	.00	.00	.00	50,000.00		50,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Hubbard Woods train station (village portion)	1.0000	50,000.00	50,000.00
			Manager Totals	$50,000.00

100.35.01-620	Improvements Other Than Buildings	.00	.00	.00	75,000.00		75,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Hubbard Woods wall and sidewalks	1.0000	75,000.00	75,000.00
			Manager Totals	$75,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **01 - Department Wide**							
EXPENSE							
100.35.01-650	Infrastructure	.00	.00	.00	150,000.00		150,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	New sidewalk construction	1.0000	30,000.00	30,000.00
Manager	Sidewalk replacement	1.0000	120,000.00	120,000.00
			Manager Totals	$150,000.00

Capital Outlay Totals	$0.00	$0.00	$0.00	$275,000.00	+++	$275,000.00
Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$347,690.00	+++	$347,690.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.10-511	Regular Salaries	.00	.00	.00	.00		.00
100.35.10-512	Overtime Salaries	.00	.00	.00	.00		.00
100.35.10-515	Sick Cashed In	.00	.00	.00	.00		.00
100.35.10-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
100.35.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
100.35.10-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
100.35.10-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.35.10-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
100.35.10-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
100.35.10-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **10 - Administration** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.21-511	Regular Salaries	.00	.00	.00	240,956.00		240,956.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300201 - Director of Engineering	Earnings		135,701.00
Manager	300501 - Civil Engineer	Earnings		97,341.00
Manager	309999 - PW Budget Only	Earnings		7,914.00
			Manager Totals	$240,956.00

100.35.21-512	Overtime Salaries	.00	.00	.00	2,000.00		2,000.00
100.35.21-513	Part Time Salaries	.00	.00	.00	7,800.00		7,800.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301801 - Civil Engineering Intern	Earnings		7,800.00
			Manager Totals	$7,800.00

100.35.21-515	Sick Cashed In	.00	.00	.00	.00		.00
100.35.21-518	Other Compensation	.00	.00	.00	5,184.00		5,184.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$255,940.00	+++	$255,940.00
Benefits							
100.35.21-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	27,419.00		27,419.00
100.35.21-528	Fringe Benefits - Life Insurance	.00	.00	.00	260.00		260.00
	Benefits Totals	$0.00	$0.00	$0.00	$27,679.00	+++	$27,679.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
Pensions							
100.35.21-523	Fringe Benefits - Medicare	.00	.00	.00	3,796.00		3,796.00
100.35.21-524	Fringe Benefits - Social Security	.00	.00	.00	14,266.00		14,266.00
100.35.21-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	53,338.00		53,338.00
	Pensions Totals	$0.00	$0.00	$0.00	$71,400.00	+++	$71,400.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$355,019.00	+++	$355,019.00
Services and Supplies							
Services & Charges							
100.35.21-552	Engineering Services	.00	.00	.00	42,000.00		42,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Benchmark replacement	1.0000	500.00	500.00
Manager	Contractual engineering - green bay trail	1.0000	15,000.00	15,000.00
Manager	Required bridge inspections	1.0000	1,500.00	1,500.00
Manager	Soil/material testing - year 4 of 5 contract	1.0000	24,500.00	24,500.00
Manager	Surveying and drafting supplies	1.0000	500.00	500.00
			Manager Totals	$42,000.00

100.35.21-580	Memberships & Publications	.00	.00	.00	3,100.00		3,100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CFM License - 3 employees	3.0000	100.00	300.00
Manager	North Branch Watershed Work group (NBWW) annual dues	1.0000	2,500.00	2,500.00
Manager	PE License - 3 employees	3.0000	100.00	300.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
						Manager Totals	$3,100.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$45,100.00	+++	$45,100.00
Supplies							
100.35.21-540	Other Operating Supplies	.00	.00	.00	3,000.00		3,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Traffic counting devices	1.0000	3,000.00	3,000.00
			Manager Totals	$3,000.00

Supplies Totals	$0.00	$0.00	$0.00	$3,000.00	+++	$3,000.00
Services and Supplies Totals	$0.00	$0.00	$0.00	$48,100.00	+++	$48,100.00
Division **21 - Engineering** Totals	$0.00	$0.00	$0.00	$403,119.00	+++	$403,119.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **23 - Pavement Reconstruction**							
EXPENSE							
Services and Supplies							
Services & Charges							
100.35.23-571	Repair & Maintenance - Streets	.00	.00	.00	25,000.00		25,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Crack sealing / pavement rejuvenation	1.0000	25,000.00	25,000.00
			Manager Totals	$25,000.00

Services & Charges Totals	$0.00	$0.00	$0.00	$25,000.00	+++	$25,000.00
Services and Supplies Totals	$0.00	$0.00	$0.00	$25,000.00	+++	$25,000.00
Capital Outlay						
100.35.23-650 Infrastructure	.00	.00	.00	1,605,000.00		1,605,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Lincoln Avenue Parking Lot Erosion Repairs	1.0000	75,000.00	75,000.00
Manager	Public Parking Lot Replacement - Pine & Birch	1.0000	275,000.00	275,000.00
Manager	Street & alley reconstruction/rehabilitation	1.0000	1,225,000.00	1,225,000.00
Manager	Supplemental roadway patching	1.0000	30,000.00	30,000.00
			Manager Totals	$1,605,000.00

Capital Outlay Totals	$0.00	$0.00	$0.00	$1,605,000.00	+++	$1,605,000.00
Division **23 - Pavement Reconstruction** Totals	$0.00	$0.00	$0.00	$1,630,000.00	+++	$1,630,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 35 - Engineering							
Division **26 - Forestry**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.26-511	Regular Salaries	.00	.00	.00	92,988.00		92,988.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301004 - Village Forester	Earnings		83,986.00
Manager	309999 - PW Budget Only	Earnings		9,002.00
			Manager Totals	$92,988.00

100.35.26-512	Overtime Salaries	.00	.00	.00	2,000.00		2,000.00
100.35.26-513	Part Time Salaries	.00	.00	.00	6,600.00		6,600.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301002 - Forestry Intern	Earnings		6,600.00
			Manager Totals	$6,600.00

100.35.26-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$101,588.00	+++	$101,588.00
Benefits							
100.35.26-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	5,230.00		5,230.00
100.35.26-528	Fringe Benefits - Life Insurance	.00	.00	.00	94.00		94.00
	Benefits Totals	$0.00	$0.00	$0.00	$5,324.00	+++	$5,324.00
Pensions							
100.35.26-523	Fringe Benefits - Medicare	.00	.00	.00	1,549.00		1,549.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 100 - General Fund							
Department 35 - Engineering							
Division **26 - Forestry**							
EXPENSE							
100.35.26-524	Fringe Benefits - Social Security	.00	.00	.00	6,558.00		6,558.00
100.35.26-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	38,424.00		38,424.00
	Pensions Totals	$0.00	$0.00	$0.00	$46,531.00	+++	$46,531.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$153,443.00	+++	$153,443.00
Services and Supplies							
Supplies							
100.35.26-532	Computer Equipment	.00	.00	.00	1,000.00		1,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Forestry new ipad	1.0000	1,000.00	1,000.00
			Manager Totals	$1,000.00

100.35.26-545	Forestry	.00	.00	.00	400,300.00		400,300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Consulting	1.0000	1,500.00	1,500.00
Manager	Dutch Elm testing and injections	1.0000	25,000.00	25,000.00
Manager	Emerald Ash Borer treatment	1.0000	17,000.00	17,000.00
Manager	Floral program (hanging baskets / ground planters) - year 2 of 5	1.0000	60,000.00	60,000.00
Manager	Forestry supplies	1.0000	1,800.00	1,800.00
Manager	Supplemental tree maintenance (Year 2 of 3) - 220-2022	1.0000	45,000.00	45,000.00
Manager	Tree and stump removals (Year 2 of 3) 2020-2022	1.0000	75,000.00	75,000.00
Manager	Tree planting (Year 3 of 3) 2019-2021	1.0000	60,000.00	60,000.00
Manager	Tree trimming program (Year 2 of 3)	1.0000	115,000.00	115,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund	**100 - General Fund**						
Department	**35 - Engineering**						
Division	**26 - Forestry**						
EXPENSE							
					Manager Totals		$400,300.00
	Supplies Totals	$0.00	$0.00	$0.00	$401,300.00	+++	$401,300.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$401,300.00	+++	$401,300.00
	Division **26 - Forestry** Totals	$0.00	$0.00	$0.00	$554,743.00	+++	$554,743.00
	Department **35 - Engineering** Totals	$0.00	$0.00	$0.00	$2,935,552.00	+++	$2,935,552.00

DEPARTMENT NARRATIVE

MOTOR FUEL

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Resurfaced various residential roadways as part of Street Rehabilitation Program.

Fiscal Year 2021 Proposed Department Objectives

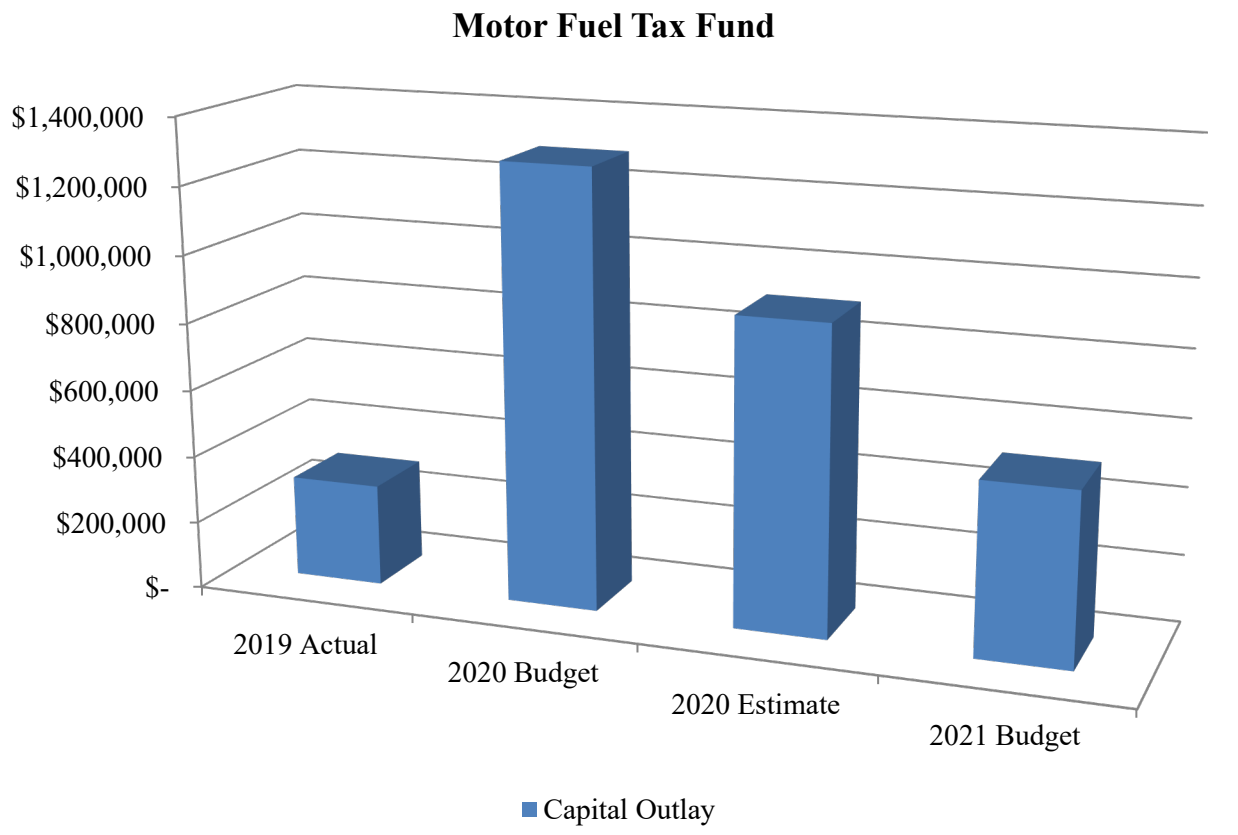
Objective	Action Steps	Timeframe
Improve roadways, bridges, and sidewalks within the village.	• Resurface residential roadways as part of the 2021 Street Rehabilitation Program • Begin design of the Willow Rd. roadway improvements in coordination with IDOT	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Improve roadways, bridges, and sidewalks within the Village.	Willow Rd. roadway improvements project deferred to coordinate with timing of stormwater improvement

Financial Summary

Motor Fuel Tax Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$631,648	$ 878,000	$ 990,094	$ 1,065,724	21.3%	7.64%
Expenses	$ -	$ -	$ -	$ -	0.0%	0.0%
Net Operating Income (loss)	$631,648	$ 878,000	$ 990,094	$ 1,065,724	21.3%	7.64%
Capital Outlay / Transfers	$300,819	$1,292,000	$ 907,000	$ 911,586	-29.4%	.5%
Total Fund Expense	$300,819	$1,292,000	$ 907,000	$ 911,586	-29.4%	.5%
Net Fund Income (loss)	$330,829	$ (414,000)	$ 83,094	$ 154,138	137.3%	85.5%



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 200 - Motor Fuel Tax							
REVENUE							
Intergovernmental Revenue							
200-430.35	Shared Revenue Motor Fuel Tax	310,000.00	300,000.00	262,392.00	275,000.00	(8)	(25,000.00)
200-430.36	Shared Revenue MFT Transportation Renewal Allmt	.00	240,000.00	179,702.00	185,000.00	(23)	(55,000.00)
200-430.45	Shared Revenue Grants	320,000.00	332,000.00	541,500.00	599,724.00	81	267,724.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Federal reimbursement - Oak and Cherry bridge engineering @ 80%	1.0000	332,000.00	332,000.00
Manager	Rebuild Illinois Grant	1.0000	267,724.00	267,724.00
			Manager Totals	$599,724.00

Intergovernmental Revenue Totals	$630,000.00	$872,000.00	$983,594.00	$1,059,724.00	22%	$187,724.00
Transfers						
200-490.10 Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income						
200-460.05 Interest Interest on Investments	8,000.00	6,000.00	6,500.00	6,000.00		.00
Interest Income Totals	$8,000.00	$6,000.00	$6,500.00	$6,000.00	0%	$0.00
REVENUE TOTALS	$638,000.00	$878,000.00	$990,094.00	$1,065,724.00	21%	$187,724.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 200 - Motor Fuel Tax							
Department 12 - Special Revenue							
Division **01 - Department Wide**							
EXPENSE							
Capital Outlay							
200.12.01-650	Infrastructure	912,000.00	1,292,000.00	907,000.00	510,000.00	(61)	(782,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cherry & Oak Bridge construction (20% Village share)	1.0000	200,000.00	200,000.00
Manager	Cherry and Oak bridge PH III engineering - (20% Village share)	1.0000	10,000.00	10,000.00
Manager	MFT Street Resurfacing Program	1.0000	300,000.00	300,000.00
			Manager Totals	$510,000.00

Capital Outlay Totals	$912,000.00	$1,292,000.00	$907,000.00	$510,000.00	(61%)	($782,000.00)
Transfers						
200.12.01-901 Interfund Transfers - Other Operating Transfers	.00	.00	.00	401,586.00		401,586.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Stormwater - Rebuild IL Funds	1.0000	401,586.00	401,586.00
			Manager Totals	$401,586.00

Transfers Totals	$0.00	$0.00	$0.00	$401,586.00	+++	$401,586.00
Division **01 - Department Wide** Totals	$912,000.00	$1,292,000.00	$907,000.00	$911,586.00	(29%)	($380,414.00)
Department **12 - Special Revenue** Totals	$912,000.00	$1,292,000.00	$907,000.00	$911,586.00	(29%)	($380,414.00)
EXPENSE TOTALS	$912,000.00	$1,292,000.00	$907,000.00	$911,586.00	(29%)	($380,414.00)
Fund **200 - Motor Fuel Tax** Totals						
REVENUE TOTALS	$638,000.00	$878,000.00	$990,094.00	$1,065,724.00	21%	$187,724.00
EXPENSE TOTALS	$912,000.00	$1,292,000.00	$907,000.00	$911,586.00	(29%)	($380,414.00)
Fund **200 - Motor Fuel Tax** Totals	($274,000.00)	($414,000.00)	$83,094.00	$154,138.00	(137%)	$568,138.00

DEPARTMENT NARRATIVE

FOREIGN FIRE INSURANCE

Mission Statement/Purpose

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

Current Year Department Accomplishments

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

Fiscal Year 2021 Proposed Department Objectives

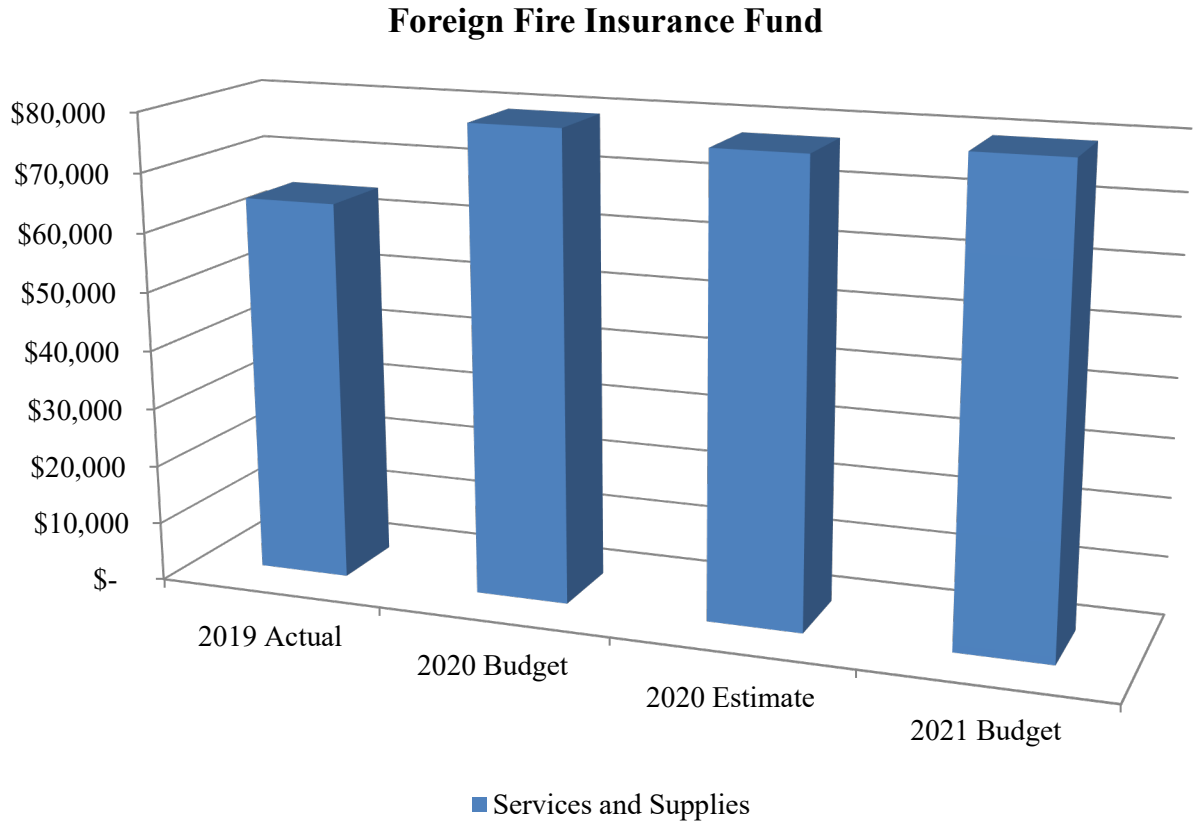
Objective	Action Steps	Timeframe
Provide funding for the replacement of various Firefighting equipment and supplies.	• Select a vendor based upon service, price and availability • Secure a PO for the items	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Provide funding for the replacement of the Department's SCBA bottles, cardiac monitor defibrillators, turnout gear, and technical rescue gear.	Complete

Financial Summary

Foreign Fire Insurance Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 83,524	$ 79,000	$ 101,110	$ 85,150	7.8%	-15.8%
Expenses	$ (64,491)	$ (79,250)	$ (77,500)	$ (79,250)	0.0%	2.3%
Net Operating Income (loss)	$ 19,033	$ (250)	$ 23,610	$ 5,900	-2460.0%	-75.0%
Operating Expense Detail						
Services and Supplies	$ (64,491)	$ (79,250)	$ (77,500)	$ (79,250)	$ -	2.3%
	$ (64,491)	$ (79,250)	$ (77,500)	$ (79,250)		



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **220 - Foreign Fire Tax**							
REVENUE							
Intergovernmental Revenue							
220-430.40	Shared Revenue Foreign Fire Insurance	78,000.00	78,000.00	100,425.00	85,000.00	9	7,000.00
	Intergovernmental Revenue Totals	$78,000.00	$78,000.00	$100,425.00	$85,000.00	9%	$7,000.00
Interest Income							
220-460.05	Interest Interest on Investments	1,250.00	1,000.00	685.00	150.00	(85)	(850.00)
	Interest Income Totals	$1,250.00	$1,000.00	$685.00	$150.00	(85%)	($850.00)
	REVENUE TOTALS	$79,250.00	$79,000.00	$101,110.00	$85,150.00	8%	$6,150.00
EXPENSE							
Department **12 - Special Revenue**							
Division **01 - Department Wide**							
Services and Supplies							
Supplies							
220.12.01-540	Other Operating Supplies	34,250.00	34,250.00	35,000.00	34,250.00		.00
220.12.01-546	Firefighting Equipment and Supplies	45,000.00	45,000.00	42,500.00	45,000.00		.00
	Supplies Totals	$79,250.00	$79,250.00	$77,500.00	$79,250.00	0%	$0.00
	Services and Supplies Totals	$79,250.00	$79,250.00	$77,500.00	$79,250.00	0%	$0.00
	Division **01 - Department Wide** Totals	$79,250.00	$79,250.00	$77,500.00	$79,250.00	0%	$0.00
	Department **12 - Special Revenue** Totals	$79,250.00	$79,250.00	$77,500.00	$79,250.00	0%	$0.00
	EXPENSE TOTALS	$79,250.00	$79,250.00	$77,500.00	$79,250.00	0%	$0.00
	Fund **220 - Foreign Fire Tax** Totals						
	REVENUE TOTALS	$79,250.00	$79,000.00	$101,110.00	$85,150.00	8%	$6,150.00
	EXPENSE TOTALS	$79,250.00	$79,250.00	$77,500.00	$79,250.00	0%	$0.00
	Fund **220 - Foreign Fire Tax** Totals	$0.00	($250.00)	$23,610.00	$5,900.00	(2460%)	$6,150.00

DEPARTMENT NARRATIVE

SPECIAL SERVICE AREAS

Mission Statement/Purpose

The Village currently has one special service area within its boundaries. The purpose of this special taxing district is to provide improvements to neighborhoods as prescribed by resident demand and/or Village analysis. As improvement activity in the existing special service area has been previously completed, there is no projected spending activity for fiscal year 2021.

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

Financial Summary

Special Service Area Funds SSA #3	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 28,968	$ 27,540	$ 27,540	$ 26,520	-3.7%	-3.7%
Expenses	$ -	$ -	$ -	$ -	0.0%	0.0%
Net Operating Income (loss)	$ 28,968	$ 27,540	$ 27,540	$ 26,520	-3.7%	-3.7%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Fund Expense	$ -	$ -	$ -	$ -	0.0%	0.0%
Net Fund Income (loss)	$ 28,968	$ 27,540	$ 27,540	$ 26,520	-3.7%	-3.7%

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **310 - S.S.A. #3**							
REVENUE							
Property Tax							
310-401.25	Property Tax Debt Service	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Licenses, Permits & Fees							
Licenses							
310-401.40	Property Tax Special Assessment	28,560.00	27,540.00	27,540.00	26,520.00	(4)	(1,020.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Year 10 of 10 interest	1.0000	1,020.00	1,020.00
Manager	Year 10 of 10 principal	1.0000	25,500.00	25,500.00
			Manager Totals	$26,520.00

Licenses Totals	$28,560.00	$27,540.00	$27,540.00	$26,520.00	(4%)	($1,020.00)
Licenses, Permits & Fees Totals	$28,560.00	$27,540.00	$27,540.00	$26,520.00	(4%)	($1,020.00)
Transfers						
310-490.10 Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income						
310-460.05 Interest Interest on Investments	.00	.00	.00	.00		.00
Interest Income Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
REVENUE TOTALS	$28,560.00	$27,540.00	$27,540.00	$26,520.00	(4%)	($1,020.00)

DEPARTMENT NARRATIVE

VILLAGE FACILITIES

Mission Statement/Purpose

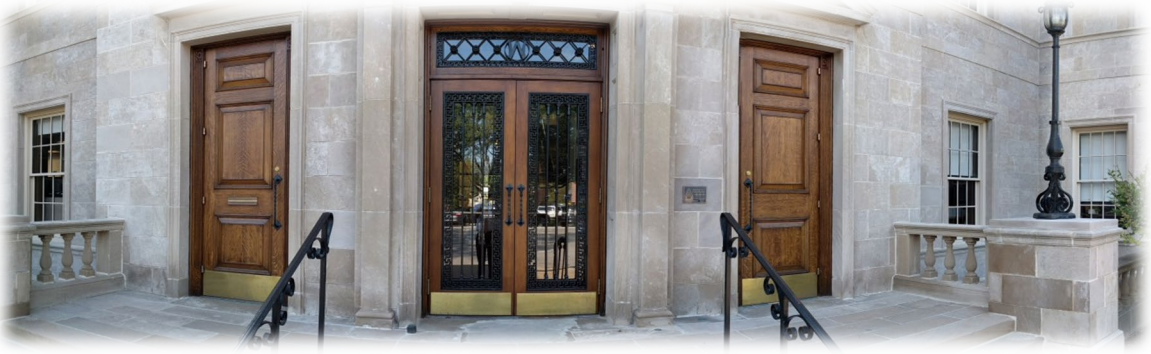
The Public Facilities Fund is used to budget for improvements to Village buildings and property. Projects are generally funded through transfers from the General Fund. In FY 2021, the Village will be evaluating a schedule for future improvement projects.

Fiscal Year 2021 Proposed Department Objectives

Objective	Action Steps	Timeframe
Coordinate ongoing improvements of Village facilities.	• Various projects as necessary. • Develop an HVAC, plumbing, and electrical replacement schedule for major systems.	12/31/21

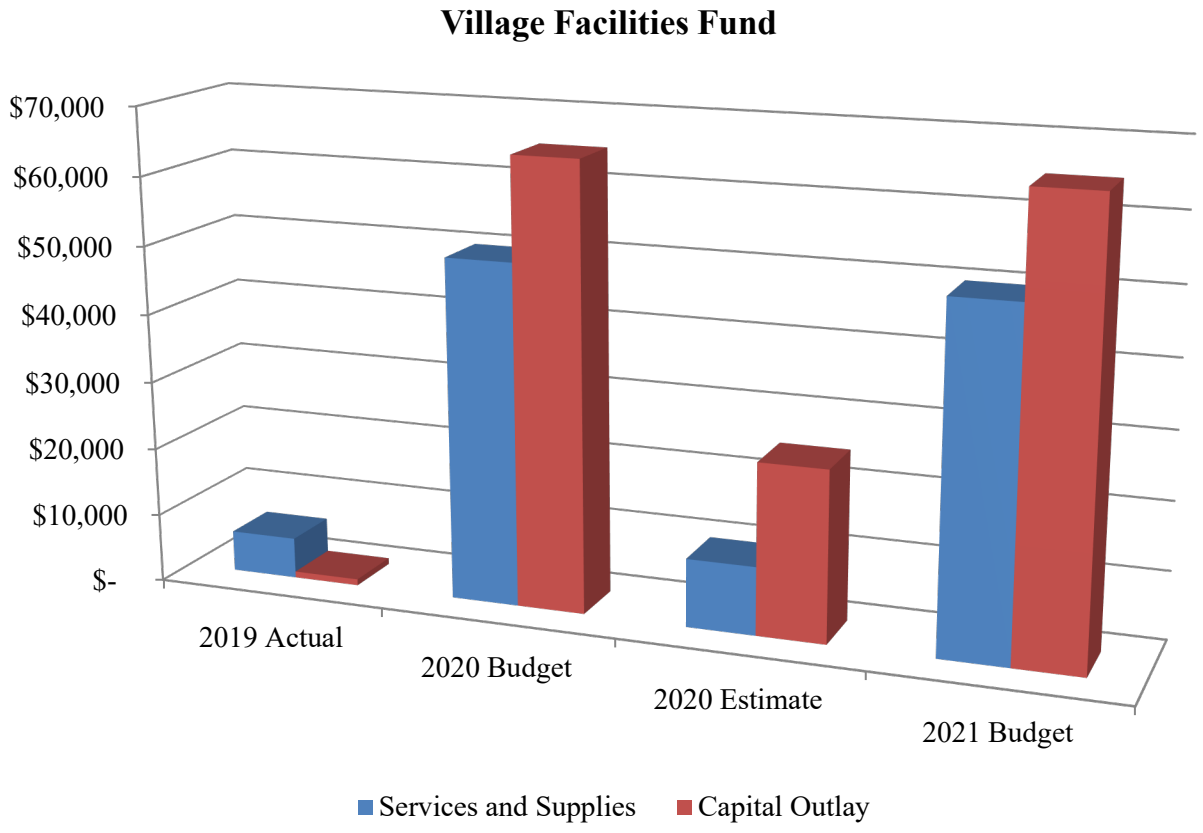
Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2019 Anticipated Completion Status
Coordinate ongoing improvements of Village facilities.	Ongoing



Financial Summary

Village Facilities Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 4,940	$ 2,448	$ 1,000	$ 1,500	-38.7%	50.0%
Expenses	$ (5,985)	$ (50,000)	$ (10,000)	$ (50,000)	0.0%	400.0%
Net Operating Income (loss)	$ (1,045)	$ (47,552)	$ (9,000)	$ (48,500)	2.0%	438.9%
Operating Expense Detail						
Services and Supplies	$ 5,985	$ 50,000	$ 10,000	$ 50,000	0.0%	400.0%
	$ 5,985	$ 50,000	$ 10,000	$ 50,000		
Capital Outlay	$ 899	$ 65,000	$ 25,000	$ 65,000	0.0%	160.0%
Total Fund Expense	$ 6,884	$ 115,000	$ 35,000	$ 115,000	0.0%	228.6%
Net Fund Income (loss)	$ (1,944)	$ (112,552)	$ (34,000)	$ (113,500)	0.8%	233.8%



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **410 - Village Facilities Fund**							
REVENUE							
Transfers							
410-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
410-460.05	Interest Interest on Investments	1,756.00	2,448.00	1,000.00	1,500.00	(39)	(948.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Interest income ($195,793) * 1.25%	1.0000	2,448.00	2,448.00
			Manager Totals	$2,448.00

Interest Income Totals	$1,756.00	$2,448.00	$1,000.00	$1,500.00	(39%)	($948.00)
REVENUE TOTALS	$1,756.00	$2,448.00	$1,000.00	$1,500.00	(39%)	($948.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **410 - Village Facilities Fund**							
EXPENSE							
Department **15 - Capital Project**							
Division **01 - Department Wide**							
Services and Supplies							
Services & Charges							
410.15.01-558	Construction Services	55,000.00	50,000.00	10,000.00	50,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Council Chambers AV accessibility upgrade	1.0000	35,000.00	35,000.00
Manager	Village Hall Improvements	1.0000	15,000.00	15,000.00
			Manager Totals	$50,000.00

Services & Charges Totals	$55,000.00	$50,000.00	$10,000.00	$50,000.00	0%	$0.00
Services and Supplies Totals	$55,000.00	$50,000.00	$10,000.00	$50,000.00	0%	$0.00
Capital Outlay						
410.15.01-615 Buildings & Structures	65,000.00	65,000.00	25,000.00	65,000.00		.00
Capital Outlay Totals	$65,000.00	$65,000.00	$25,000.00	$65,000.00	0%	$0.00
Division **01 - Department Wide** Totals	$120,000.00	$115,000.00	$35,000.00	$115,000.00	0%	$0.00
Department **15 - Capital Project** Totals	$120,000.00	$115,000.00	$35,000.00	$115,000.00	0%	$0.00
EXPENSE TOTALS	$120,000.00	$115,000.00	$35,000.00	$115,000.00	0%	$0.00
Fund **410 - Village Facilities Fund** Totals						
REVENUE TOTALS	$1,756.00	$2,448.00	$1,000.00	$1,500.00	(39%)	($948.00)
EXPENSE TOTALS	$120,000.00	$115,000.00	$35,000.00	$115,000.00	0%	$0.00
Fund **410 - Village Facilities Fund** Totals	($118,244.00)	($112,552.00)	($34,000.00)	($113,500.00)	1%	($948.00)

DEPARTMENT NARRATIVE

BUSINESS DISTRICT REVITALIZATION

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Completed construction of Phase 1 & Phase 2 Elm Street Business District streetscape improvements (Spruce/Chestnut Streets gateway project and Elm Street between Green Bay Road & Birch Street).
- Began design of Phase 3 Elm Street Business District Streetscape Improvements (Lincoln Avenue, north of Elm Street).
- As part of an RFP process, the Village Council considered additional private redevelopment proposals for 93 Green Bay Road.
- Removed and/or replaced aging infrastructure in the business districts, such as sidewalk portions, tree grates, and crosswalk/sidewalk pavers.

Fiscal Year 2021 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement targeted Streetscape projects within the Village's three business districts.	• Construct Phase 3 streetscape project (Lincoln Avenue, north of Elm Street). • Work with Village Council regarding developing streetscape design concepts for Hubbard Woods Business District. • Implement gateway/wayfinding signage in the Elm Street Business District. • Install additional EV charging stations in the Village's business districts. • Continue to engage in necessary repairs to existing streetscape elements (e.g. sidewalks, pavers, etc.) within the three business districts. • Establish a Village banner program in the Elm Street business district.	11/30/21
Explore Indian Hill Gateway Development Opportunities	• Assist the Village Council with identifying redevelopment opportunities for the Village-owned parcel on the southeast corner of Green Bay Road and Winnetka Avenue.	12/31/21

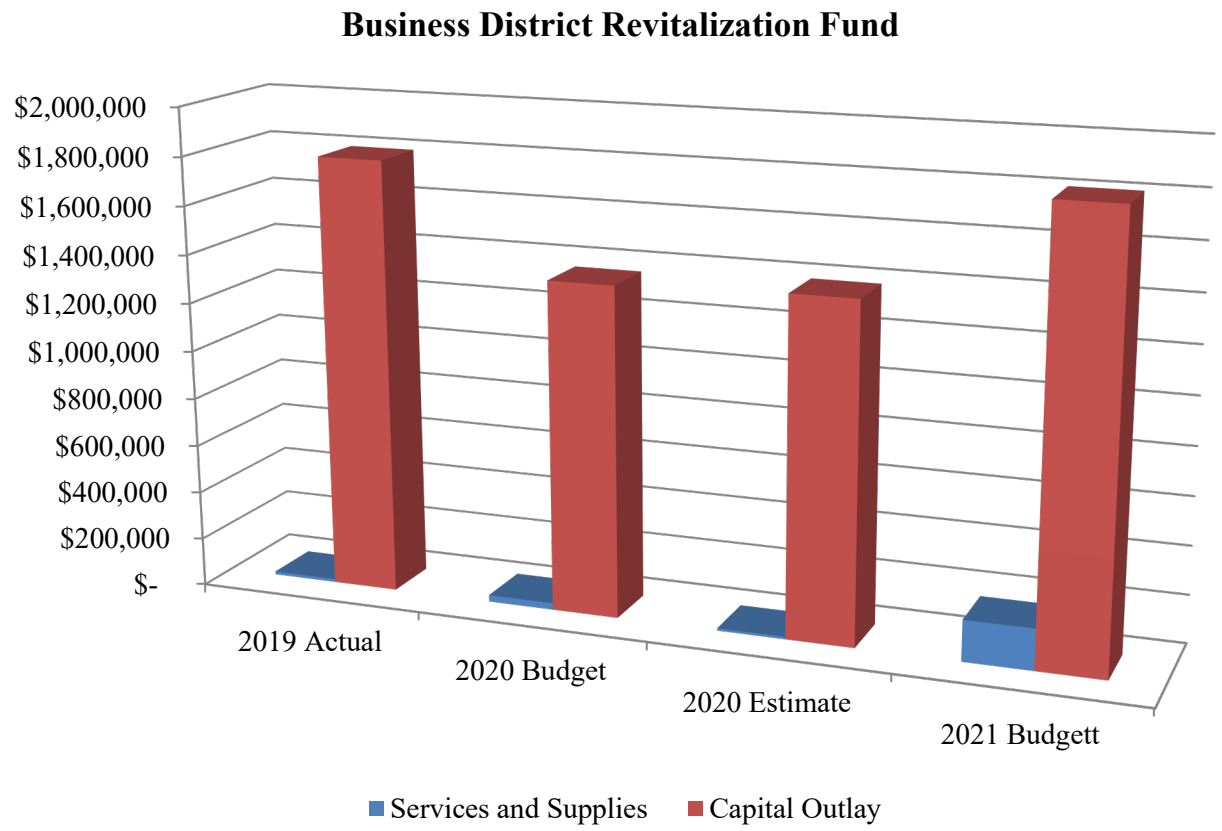
Improve Parking Signage throughout the Village's Business Districts.	• Implement parking recommendations resulting from engagement meetings with East Elm Business District businesses.	10/31/21

Fiscal Year 2020 Department Objectives Review

Objective	**December 31st, 2020 Anticipated Completion Status**
Implemented Phase 1 and Phase 2 Elm Street Business District streetscape projects.	Completed
Explore Indian Hill Gateway Development Opportunities.	In Progress
Improve Parking Signage throughout the Village's Business Districts.	Ongoing

Financial Summary

Business District Revitalization Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$1,680,138	$1,661,751	$1,667,500	$1,961,751	18.1%	17.64%
Expenses	$ (12,095)	$ (27,500)	$ (10,000)	$ (170,500)	520.0%	1605.0%
Net Operating Income (loss)	$1,668,043	$1,634,251	$1,657,500	$1,791,251	9.6%	8.1%
Operating Expense Detail						
Services and Supplies	$ 12,095	$ 27,500	$ 10,000	$ 170,500	520.0%	1605.0%
	$ 12,095	$ 27,500	$ 10,000	$ 170,500		
Capital Outlay	$1,795,761	$1,363,000	$1,387,435	$1,809,600	32.8%	30.4%
Total Fund Expense	$1,807,856	$1,390,500	$1,397,435	$1,980,100	42.4%	41.7%
Net Fund Income (loss)	$ (127,718)	$ 271,251	$ 270,065	$ (18,349)	-106.8%	-106.8%



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **420 - Downtown Revitalization Fund**							
REVENUE							
Property Tax							
420-401.01	Property Tax General	1,100,000.00	.00	.00	.00		.00
	Property Tax Totals	$1,100,000.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
420-430.45	Shared Revenue Grants	.00	.00	.00	300,000.00		300,000.00
	Budget Transactions						
	Level / *Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager / Rebuild Illinois Grant				1.0000	300,000.00	300,000.00
						Manager Totals	$300,000.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$300,000.00	+++	$300,000.00
Transfers							
420-490.10	Interfund Transfers In Other Transfers	550,000.00	1,650,000.00	1,650,000.00	1,650,000.00		.00
	Budget Transactions						
	Level / *Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager / General Fund transfer				1.0000	550,000.00	550,000.00
	Manager / Property Tax Levy				1.0000	1,100,000.00	1,100,000.00
						Manager Totals	$1,650,000.00
	Transfers Totals	$550,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	0%	$0.00
Interest Income							
420-460.05	Interest Interest on Investments	3,608.00	11,751.00	17,500.00	11,751.00		.00
	Budget Transactions						
	Level / *Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager / Interest income ($940,006) * 1.25%				.0125	940,006.00	11,750.00
						Manager Totals	$11,750.00
	Interest Income Totals	$3,608.00	$11,751.00	$17,500.00	$11,751.00	0%	$0.00
	REVENUE TOTALS	$1,653,608.00	$1,661,751.00	$1,667,500.00	$1,961,751.00	18%	$300,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **420 - Downtown Revitalization Fund**							
Department **15 - Capital Project**							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
420.15.01-558	Construction Services	60,000.00	27,500.00	10,000.00	170,500.00	520	143,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	93 Green Bay Road Redevelopment	1.0000	50,000.00	50,000.00
Manager	Elm District Banners - Phase 1, 2 & 3 - Banners & Brackets	1.0000	43,000.00	43,000.00
Manager	Hubbard Woods - Streetscape Concept Design & JT	1.0000	75,000.00	75,000.00
Manager	Parking signage	1.0000	2,500.00	2,500.00
			Manager Totals	$170,500.00

Services & Charges Totals	$60,000.00	$27,500.00	$10,000.00	$170,500.00	520%	$143,000.00
Services and Supplies Totals	$60,000.00	$27,500.00	$10,000.00	$170,500.00	520%	$143,000.00

Capital Outlay							
420.15.01-620	Improvements Other Than Buildings	132,200.00	195,000.00	45,000.00	50,000.00	(74)	(145,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2021 Streetscape engineering documents - Lincoln, N of Elm	1.0000	50,000.00	50,000.00
			Manager Totals	$50,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **420 - Downtown Revitalization Fund**							
Department **15 - Capital Project**							
Division **01 - Department Wide**							
EXPENSE							
420.15.01-650	Infrastructure	2,124,340.00	1,168,000.00	1,342,435.00	1,759,600.00	51	591,600.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	EV Charging Stations - Lincoln Ave Lot & Hubbard Woods Deck	1.0000	34,600.00	34,600.00
Manager	Gateway/Wayfinding Signage - East Elm District	1.0000	405,000.00	405,000.00
Manager	Lincoln Ave, North of Elm Street (Phase 3)	1.0000	1,270,000.00	1,270,000.00
Manager	PW Sidewalk, grate, and paver projects	1.0000	50,000.00	50,000.00
			Manager Totals	$1,759,600.00

Capital Outlay Totals	$2,256,540.00	$1,363,000.00	$1,387,435.00	$1,809,600.00	33%	$446,600.00
Division **01 - Department Wide** Totals	$2,316,540.00	$1,390,500.00	$1,397,435.00	$1,980,100.00	42%	$589,600.00
Department **15 - Capital Project** Totals	$2,316,540.00	$1,390,500.00	$1,397,435.00	$1,980,100.00	42%	$589,600.00
EXPENSE TOTALS	$2,316,540.00	$1,390,500.00	$1,397,435.00	$1,980,100.00	42%	$589,600.00
Fund **420 - Downtown Revitalization Fund** Totals						
REVENUE TOTALS	$1,653,608.00	$1,661,751.00	$1,667,500.00	$1,961,751.00	18%	$300,000.00
EXPENSE TOTALS	$2,316,540.00	$1,390,500.00	$1,397,435.00	$1,980,100.00	42%	$589,600.00
Fund **420 - Downtown Revitalization Fund** Totals	($662,932.00)	$271,251.00	$270,065.00	($18,349.00)	(107%)	($289,600.00)

DEPARTMENT NARRATIVE

ELECTRIC

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Performed preventative maintenance on the distribution system that included thermography assessments, line clearance, pole inspections and the installation of additional fault indicators.
- Performed preventative maintenance at the Electric Plant which included thermography assessments, breaker maintenance and oil sampling.
- Improved the department's energy efficiency by replacing additional street lights with energy efficient fixtures.
- Completed the replacement of aging 5kV and 15kV underground cable at various locations to maintain system reliability.
- Performed 3,514 JULIE requests.
- Responded to 13 dispatch events requiring Electric Plant generation.
- Purchased 15kV switchgear for Northfield Substation.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **25.8**

FY 2020 FTEs: **25.55**
FY 2019 FTEs: **25.55**
FY 2018 FTEs: **25.55**

Proposed FY 2021 Cost of Salaries and Benefits: **$3,320,916**
Projected FY 2020 Cost of Salaries and Benefits: **$2,301,770**
Budgeted FY 2020 Cost of Salaries and Benefits: **$3,393,351**
Actual FY 2019 Cost of Salaries and Benefits: $**3,171,982**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-2.13%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$11,573,388**
Projected FY 2020 Cost of Services and Supplies: **$10,630,456**
Budgeted FY 2020 Cost of Services and Supplies: **$11,239,846**
Actual FY 2019 Cost of Services and Supplies: **$10,629,807**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **2.97%**

Fiscal Year 2021 Proposed Department Objectives

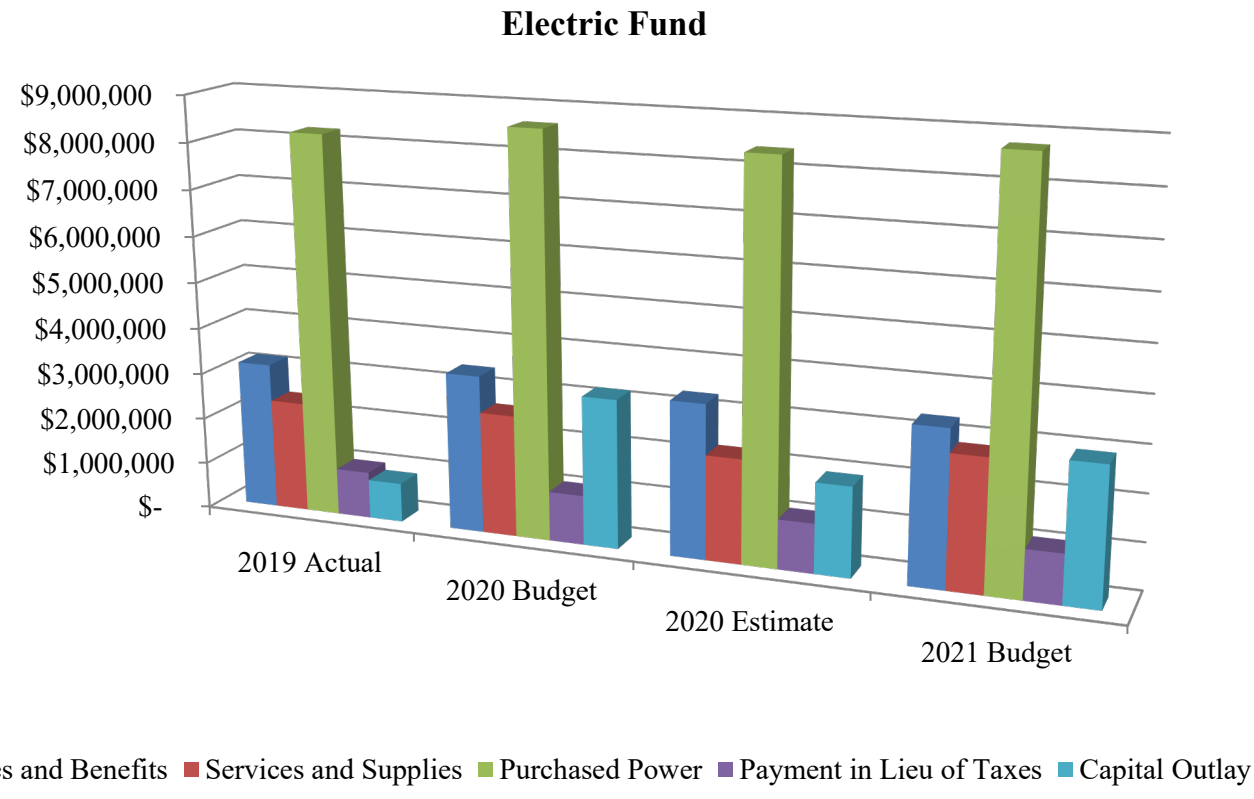
Objective	Action Steps	Timeframe
Install new service connections	• Install new electric services to the distribution system resulting from new construction and/or customer upgrades. • Install new electric meters resulting from new construction and/or customer upgrades.	12/31/21 12/31/21
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	• Perform thermography assessments • Inspect (200) poles • Perform line clearance (tree trimming) • Replace (400) electric meters • Replace approximately 4,500 feet of underground cable. • Replace (20) streetlight poles	9/01/21 10/15/21 11/15/21 12/31/21 12/31/21 12/31/21
Invest in maintenance and improvements at the Electric Plant	• Replace station power transformer • Replace 480 volt electric cabinet • Repair steam blow down line & tank • Repair storm damaged pier	12/31/21 12/31/21 12/31/21 12/31/21
Make improvements to the distribution system's substations to increase reliability and security	• Install 15kV substation switchgear for Northfield Substation. • Purchase new substation transformer • Install transformer fire wall • Replacement of select electromechanical relays with solid state relays. • Fire suppression system at South Load Center • Purchase replacement 15kV circuit breaker	12/31/21 3/15/21 3/15/21 12/31/21 12/31/21 12/31/21
Improve energy efficiency of street lighting	• Replace (40) existing high-pressure sodium street lights with LED lighting.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Install new service connections.	Ongoing
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	FY2020 Complete/On-going (Note: Cable replacement behind schedule. Cable delivery delayed due to COVID pandemic.)
Invest in maintenance and improvements at the Electric Plant.	Ongoing
Make improvements to the distribution system's substations to increase reliability and security.	Ongoing
Improve energy efficiency of street lighting.	Ongoing

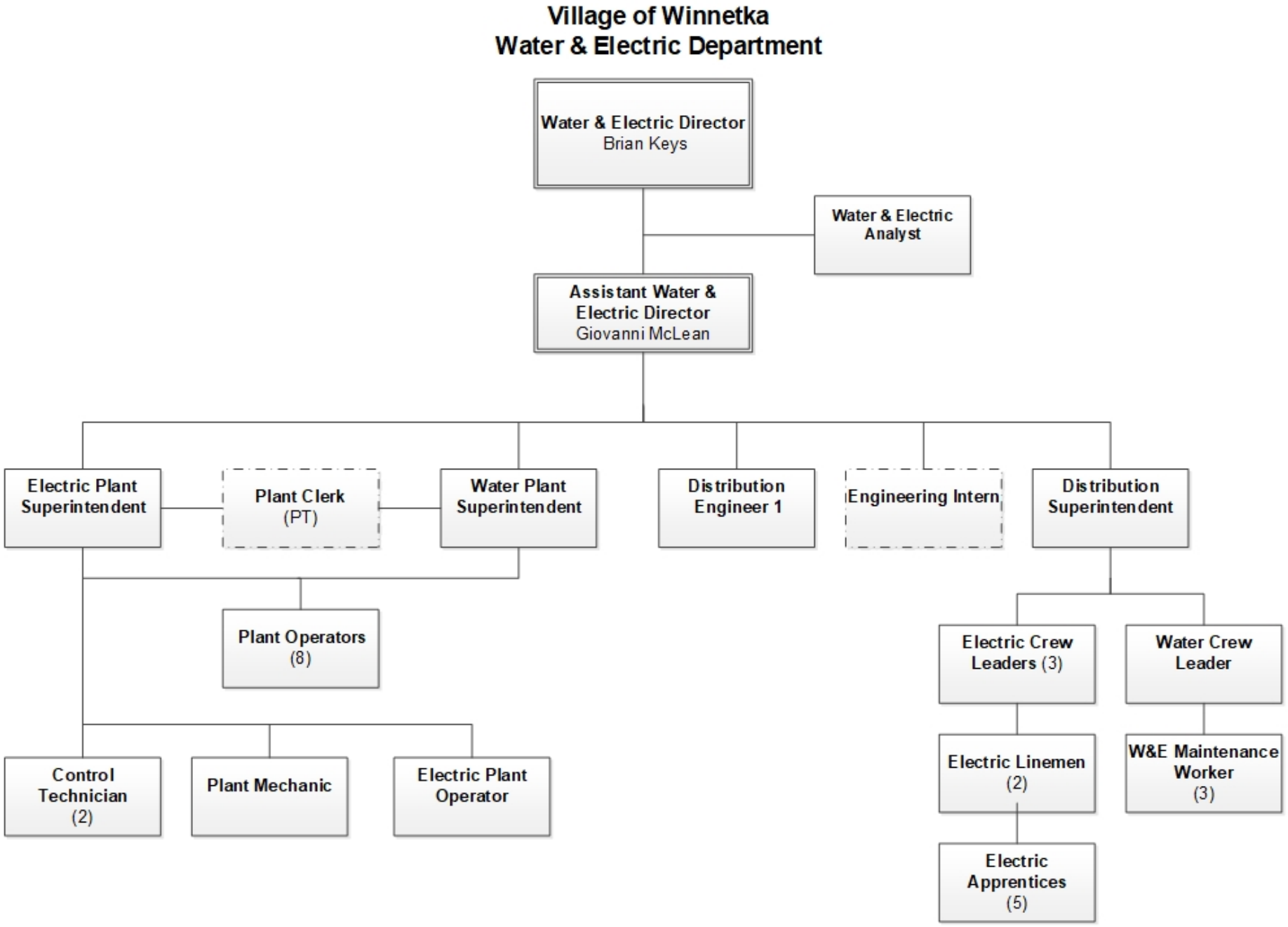
Financial Summary

Electric Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 16,427,903	$ 17,995,967	$ 17,451,742	$ 17,564,029	-2.4%	0.6%
Expenses	$ (14,805,727)	$(15,692,256)	$(14,991,285)	$(15,954,530)	1.7%	6.4%
Net Operating Income (loss)	$ 1,622,176	$ 2,303,711	$ 2,460,457	$ 1,609,499	-30.1%	-34.6%
Operating Expense Detail						
Salaries and Benefits	$ 3,171,982	$ 3,393,351	$ 3,301,770	$ 3,320,916	-2.1%	0.6%
Services and Supplies	$ 2,382,447	$ 2,612,183	$ 2,230,456	$ 2,819,838	7.9%	26.4%
Purchased Power	$ 8,247,360	$ 8,627,663	$ 8,400,000	$ 8,753,550	1.5%	4.2%
Payment in Lieu of Taxes	$ 1,003,938	$ 1,059,059	$ 1,059,059	$ 1,060,226	0.1%	0.1%
	$ 14,805,727	$ 15,692,256	$ 14,991,285	$ 15,954,530		
Capital Outlay	$ 841,278	$ 3,193,758	$ 1,921,189	$ 2,931,057	-8.2%	52.6%
Total Fund Expense	$ 15,647,005	$ 18,886,014	$ 16,912,474	$ 18,885,587	0.0%	11.7%
Net Fund Income (loss)	$ 780,898	$ (890,047)	$ 539,268	$ (1,321,558)	48.5%	-345.1%



Note: The 'Actual 2018' amount in the 'Salaries and Benefits' category figure above includes $117,004 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
500-445.01	Electric Service Residential Tax Exempt	.00	.00	.00	.00		.00
500-445.05	Electric Service Residential	10,587,663.00	11,138,300.00	10,829,623.00	10,759,719.00	(3)	(378,581.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 Sales 76,603,342 kWh's @ $0.1288	1.0000	9,866,511.00	9,866,511.00
Manager	Monthly 1-ph meter charge 4,290 @ $17.00	12.0000	72,930.00	875,160.00
Manager	Monthly 3-ph meter charge 64 @ $23.50	12.0000	1,504.00	18,048.00
			Manager Totals	$10,759,719.00

500-445.10	Electric Service Large Resident	155,846.00	139,839.00	347,313.00	236,082.00	69	96,243.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 kW demand sales 2,969 kW @ $12.40	1.0000	36,820.00	36,820.00
Manager	CY2021 Sales 2,073,132 kWh's @ $0.0953	1.0000	197,570.00	197,570.00
Manager	Monthly 3-ph meter charge 6 @ $23.50	12.0000	141.00	1,692.00
			Manager Totals	$236,082.00

500-445.15	Electric Service Space Heating	344,554.00	358,094.00	347,006.00	374,029.00	4	15,935.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 Sales 2,697,756 kWh's @ $0.1264	1.0000	340,861.00	340,861.00
Manager	Monthly 1-ph meter charge 133 @ $20.00	12.0000	2,660.00	31,920.00
Manager	Monthly 3-ph meter charge 4 @ $26.00	12.0000	104.00	1,248.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **500 - Electric Fund**								
REVENUE								
							Manager Totals	$374,029.00
500-445.20	Electric Service Commercial	2,650,413.00	2,686,067.00	2,655,640.00	2,727,837.00	2	41,770.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 kW demand sales 52,099 @ $14.91	1.0000	776,796.00	776,796.00
Manager	CY2021 Sales 18,161,393 kWh's	1.0000	1,741,545.00	1,741,545.00
Manager	Monthly 1-ph meter charge 295 @ $32.00	12.0000	9,440.00	113,280.00
Manager	Monthly 3-ph meter charge 211 @ $38.00	12.0000	8,018.00	96,216.00
			Manager Totals	$2,727,837.00

500-445.30	Electric Service School & Government	2,408,818.00	2,440,364.00	2,243,850.00	2,514,079.00	3	73,715.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 (<1000kW) 12,269,777 kWh sales	1.0000	875,297.00	875,297.00
Manager	CY2021 (<1000kW) kW demand 141,293kW @ $13.00	1.0000	536,809.00	536,809.00
Manager	Monthly 1-ph meter charge 25 @ $51.50 (<1000kW)	12.0000	1,275.00	15,300.00
Manager	Monthly 3-ph meter charge 42 @ $58.00 (<1000kW)	12.0000	2,436.00	29,232.00
Manager	NTHS CY2021 9,989,323 kWh sales	1.0000	715,894.00	715,894.00
Manager	NTHS CY2021 kW demand sales	1.0000	331,635.00	331,635.00
Manager	NTHS Monthly 3-ph meter charge 7 @ $92.80 (>1000kW)	12.0000	826.00	9,912.00
			Manager Totals	$2,514,079.00

500-445.40	Electric Service Water Heating	3,561.00	2,530.00	3,199.00	2,624.00	4	94.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 Sales 14,621 kWh's @ $0.1327	1.0000	1,940.00	1,940.00
Manager	Monthly 1-ph meter charge 6 @ $9.50	12.0000	57.00	684.00
			Manager Totals	$2,624.00

500-445.50	Electric Service Street Lighting	56,339.00	57,822.00	74,311.00	59,779.00	3	1,957.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 Sales 465,931 kWh's @ $0.1283	1.0000	59,779.00	59,779.00
			Manager Totals	$59,779.00

500-445.55	Electric Service Steam Sold to Water Plants	8,725.00	8,725.00	5,613.00	8,725.00		.00
500-445.60	Electric Service Penalties	58,687.00	58,687.00	29,100.00	58,687.00		.00
500-445.65	Electric Service Fees - Turn Off / Turn On	2,500.00	2,500.00	1,000.00	2,500.00		.00
500-445.70	Electric Service Miscellaneous	.00	.00	600.00	.00		.00
500-445.80	Electric Service Undergrounding	1,390,731.00	869,100.00	673,100.00	561,400.00	(35)	(307,700.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Service relocations	2.0000	8,700.00	17,400.00
Manager	Underground service, single phase 200 amp	20.0000	9,800.00	196,000.00
Manager	Underground service, single phase 400 amp	8.0000	21,000.00	168,000.00
Manager	Underground service, three phase	3.0000	60,000.00	180,000.00
			Manager Totals	$561,400.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							
	Utilities- Electric, Water, Sewer, Refuse Totals	$17,667,837.00	$17,762,028.00	$17,210,355.00	$17,305,461.00	(3%)	($456,567.00)
Other Charges for Service							
500-443.10	Rent Cell Towers	155,569.00	159,672.00	174,061.00	184,301.00	15	24,629.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Conduit rental - NTHS	1.0000	11,000.00	11,000.00
Manager	New Cingular	1.0000	77,342.00	77,342.00
Manager	Pole agreement - AT&T	1.0000	3,000.00	3,000.00
Manager	Pole agreement - CATV	1.0000	3,000.00	3,000.00
Manager	Small Cell sites in right-of-way	9.0000	200.00	1,800.00
Manager	Verizon	1.0000	88,159.00	88,159.00
			Manager Totals	$184,301.00

	Other Charges for Service Totals	$155,569.00	$159,672.00	$174,061.00	$184,301.00	15%	$24,629.00
	Charges For Service Totals	$17,823,406.00	$17,921,700.00	$17,384,416.00	$17,489,762.00	(2%)	($431,938.00)
Other Revenue							
500-470	Property Sales	10,000.00	10,000.00	.00	10,000.00		.00
500-474.90	Other Miscellaneous Income	.00	.00	.00	.00		.00
500-475	Disposal of Capital Assets	.00	.00	.00	.00		.00
	Other Revenue Totals	$10,000.00	$10,000.00	$0.00	$10,000.00	0%	$0.00
Interest Income							
500-460.05	Interest Interest on Investments	39,319.00	64,267.00	67,326.00	64,267.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Interest income ($5,141,296) * 1.25%	.0125	5,141,296.00	64,266.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **500 - Electric Fund**								
REVENUE								
							Manager Totals	$64,266.00
	Interest Income Totals	$39,319.00	$64,267.00	$67,326.00	$64,267.00	0%	$0.00	
	REVENUE TOTALS	$17,872,725.00	$17,995,967.00	$17,451,742.00	$17,564,029.00	(2%)	($431,938.00)	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.40.01-515	Sick Cashed In	.00	.00	.00	.00		.00
500.40.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
500.40.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.40.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.40.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
500.40.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
500.40.01-582	Tuition Assistance	10,000.00	.00	.00	.00		.00
	Benefits Totals	$10,000.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
500.40.01-523	Fringe Benefits - Medicare	69.00	.00	.00	.00		.00
500.40.01-524	Fringe Benefits - Social Security	294.00	.00	.00	.00		.00
500.40.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$363.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$10,363.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.40.01-550	Administrative Charges	855,600.00	855,600.00	855,600.00	855,600.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Management & financial services	12.0000	71,300.00	855,600.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
						Manager Totals	$855,600.00
500.40.01-551	Consulting Services	70,500.00	78,000.00	50,000.00	58,000.00	(26)	(20,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Professional services - engineering	1.0000	10,000.00	10,000.00
Manager	Professional services - environmental CAAPP permit	1.0000	10,000.00	10,000.00
Manager	Professional services - environmental NPDES permit	1.0000	30,000.00	30,000.00
Manager	Professional services - system protection & relaying	1.0000	8,000.00	8,000.00
			Manager Totals	$58,000.00

500.40.01-552	Engineering Services	1,800.00	2,500.00	2,500.00	2,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Drafting / Autocad services	1.0000	2,500.00	2,500.00
			Manager Totals	$2,500.00

500.40.01-553	Legal Services	.00	.00	.00	.00		.00
500.40.01-555	GIS & Aerial Mapping	11,766.00	12,346.00	12,346.00	12,346.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $85,000 X 14.525%	1.0000	12,346.00	12,346.00
			Manager Totals	$12,346.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
500.40.01-556	Village Data Processing / Network Charge	68,359.00	68,359.00	68,359.00	68,359.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Computer charges	12.0000	5,696.58	68,359.00
			Manager Totals	$68,359.00

500.40.01-557	Technology Licensing & Maintenance	8,400.00	7,675.00	7,675.00	7,675.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Adobe subscription (50%)	1.0000	100.00	100.00
Manager	AutoCAD subscription	1.0000	600.00	600.00
Manager	Drop Box cloud storage (50%)	1.0000	75.00	75.00
Manager	Emaint (maintenance management system 50%)	1.0000	1,700.00	1,700.00
Manager	Milsoft licensing	1.0000	5,200.00	5,200.00
			Manager Totals	$7,675.00

500.40.01-561	Safety	1,800.00	1,800.00	3,000.00	1,800.00		.00
500.40.01-563	Telephone Service	4,899.00	4,899.00	4,899.00	4,899.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	847-***-6012 (CallOne POTS) North Shore Gas Metering	12.0000	60.00	720.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								

Manager	847-***-6020 (CallOne POTS) South Load Center	12.0000	60.00	720.00
Manager	Monthly PRI share (Comcast)	12.0000	288.22	3,459.00
			Manager Totals	$4,899.00

500.40.01-568	Utilities	114,353.00	128,287.00	110,000.00	122,291.00	(5)	(5,996.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Plant	12.0000	2,250.00	27,000.00
Manager	Natural gas	1.0000	15,500.00	15,500.00
Manager	Northfield Subsation - ComEd	12.0000	50.00	600.00
Manager	Stormwater utility (1/2 split with Water)	12.0000	252.17	3,026.00
Manager	Water service for generating	1.0000	76,165.00	76,165.00
			Manager Totals	$122,291.00

500.40.01-570	Repair & Maintenance - Buildings	53,550.00	31,300.00	20,000.00	51,300.00	64	20,000.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual elevator inspection & certification (Yards)	1.0000	1,500.00	1,500.00
Manager	Annual fire extinguisher insection & service (Yards)	30.0000	20.00	600.00
Manager	Annual fire suppression servicing	1.0000	20,000.00	20,000.00
Manager	Garage door and gate maintenance	1.0000	2,000.00	2,000.00
Manager	HVAC maintenance Plant and PLC ($200/unit)	11.0000	200.00	2,200.00
Manager	Maintenance & repairs - buildings	1.0000	20,000.00	20,000.00
Manager	Tower Road gate repair (50%)	1.0000	5,000.00	5,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
						Manager Totals	$51,300.00
500.40.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
500.40.01-575	Rental - Office Equipment	7,000.00	7,000.00	7,000.00	7,000.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Xerox copiers, split with Public Works Dept.	12.0000	583.33	7,000.00
			Manager Totals	$7,000.00

500.40.01-580	Memberships & Publications	1,785.00	1,785.00	1,785.00	1,785.00		.00

Budget Transactions

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

500.40.01-581	Training & Travel	10,440.00	10,615.00	10,000.00	10,115.00	(5)	(500.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Emaint Xcelerate local conference and training	2.0000	400.00	800.00
Manager	IMEA meetings	12.0000	120.00	1,440.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								

Manager	IMUA safety meetings (75% of $6900)	1.0000	5,175.00	5,175.00	
Manager	Local conferences	1.0000	1,500.00	1,500.00	
Manager	SEL northern lakes interactive seminar	1.0000	1,200.00	1,200.00	
			Manager Totals	$10,115.00	

500.40.01-583	Property Insurance	103,360.00	103,360.00	103,360.00	103,360.00		.00	
	Services & Charges Totals	$1,313,612.00	$1,313,526.00	$1,256,524.00	$1,307,030.00	0%	($6,496.00)	
Supplies								
500.40.01-531	Office Supplies - General	5,000.00	5,000.00	6,000.00	5,000.00		.00	

Budget Transactions

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

500.40.01-532	Computer Equipment	850.00	200.00	500.00	600.00	200	400.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	iPad	1.0000	400.00	400.00
Manager	iPad miscellaneous parts	1.0000	200.00	200.00
			Manager Totals	$600.00

500.40.01-537	Uniforms	3,625.00	2,765.00	2,200.00	3,540.00	28	775.00	

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Flame resistant uniform (Dir., Asst. Dir., Eng. Analyst)	4.0000	400.00	1,600.00
Manager	Flame resistant winter clothing (Dir., Asst. Dir., Eng. Analyst)	4.0000	200.00	800.00
Manager	Safety glasses (Prescription)	4.0000	110.00	440.00
Manager	Safety shoes (Dir., Asst. Dir., Eng. Analyst)	4.0000	175.00	700.00
			Manager Totals	$3,540.00

500.40.01-540	Other Operating Supplies	4,000.00	5,000.00	4,000.00	5,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AED maintenance	1.0000	500.00	500.00
Manager	Freight and postage	1.0000	500.00	500.00
Manager	Supplies and misc. requirements	1.0000	4,000.00	4,000.00
			Manager Totals	$5,000.00

500.40.01-542	Vehicles, Parts and Equipment	19,000.00	.00	2,700.00	24,500.00		24,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Replace Vehicle	1.0000	24,500.00	24,500.00
			Manager Totals	$24,500.00

500.40.01-548	Other Small Tools & Equipment	5,000.00	5,000.00	.00	5,000.00		.00
	Supplies Totals	$37,475.00	$17,965.00	$15,400.00	$43,640.00	143%	$25,675.00
	Services and Supplies Totals	$1,351,087.00	$1,331,491.00	$1,271,924.00	$1,350,670.00	1%	$19,179.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
Capital Outlay							
500.40.01-615	Buildings & Structures	.00	.00	.00	.00		.00
500.40.01-625	Heavy Machinery	.00	.00	.00	.00		.00
500.40.01-630	Motor Vehicles	.00	46,356.00	46,356.00	46,356.00		.00
	Capital Outlay Totals	$0.00	$46,356.00	$46,356.00	$46,356.00	0%	$0.00
Insurance and Other Chargebacks							
500.40.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Depreciation Expense							
500.40.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
500.40.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
500.40.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,361,450.00	$1,377,847.00	$1,318,280.00	$1,397,026.00	1%	$19,179.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.40.10-511	Regular Salaries	298,899.00	314,082.00	317,000.00	331,417.00	6	17,335.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Earnings		125,881.00
Manager	500202 - Assistant W&E Director	Earnings		101,278.00
Manager	501302 - Distribution Engineer 1	Earnings		72,821.00
Manager	501304 - W&E ANALYST	Earnings		31,437.00
			Manager Totals	$331,417.00

500.40.10-512	Overtime Salaries	.00	.00	.00	.00		.00
500.40.10-513	Part Time Salaries	5,226.00	3,900.00	.00	.00	(100)	(3,900.00)
500.40.10-515	Sick Cashed In	2,218.00	4,154.00	4,154.00	2,453.00	(41)	(1,701.00)
500.40.10-518	Other Compensation	1,675.00	.00	.00	.00		.00
	Employee Pay Totals	$308,018.00	$322,136.00	$321,154.00	$333,870.00	4%	$11,734.00
Benefits							
500.40.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.40.10-521	Fringe Benefits - Worker's Compensation	125,000.00	125,000.00	123,500.00	125,000.00		.00
500.40.10-522	Fringe Benefits - Medical / Dental Insurance	48,709.00	49,401.00	46,200.00	47,342.00	(4)	(2,059.00)
500.40.10-528	Fringe Benefits - Life Insurance	322.00	329.00	337.00	332.00	1	3.00
	Benefits Totals	$174,031.00	$174,730.00	$170,037.00	$172,674.00	(1%)	($2,056.00)
Pensions							
500.40.10-523	Fringe Benefits - Medicare	4,530.00	4,741.00	4,600.00	4,874.00	3	133.00
500.40.10-524	Fringe Benefits - Social Security	16,885.00	17,381.00	18,000.00	17,902.00	3	521.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **10 - Administration**							
EXPENSE							
500.40.10-525	Fringe Benefits - IMRF Pension Er Contribution	35,572.00	50,481.00	87,111.00	41,987.00	(17)	(8,494.00)
500.40.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
500.40.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$56,987.00	$72,603.00	$109,711.00	$64,763.00	(11%)	($7,840.00)
	Salary and Benefits Totals	$539,036.00	$569,469.00	$600,902.00	$571,307.00	0%	$1,838.00
	Division **10 - Administration** Totals	$539,036.00	$569,469.00	$600,902.00	$571,307.00	0%	$1,838.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **21 - Engineering**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.40.21-511	Regular Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **21 - Engineering** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **60 - Public Relations**							
EXPENSE							
Services and Supplies							
Supplies							
500.40.60-540	Other Operating Supplies	250.00	250.00	1,200.00	250.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Flags	1.0000	125.00	125.00
Manager	Handouts	1.0000	125.00	125.00
			Manager Totals	$250.00

Supplies Totals	$250.00	$250.00	$1,200.00	$250.00	0%	$0.00
Services and Supplies Totals	$250.00	$250.00	$1,200.00	$250.00	0%	$0.00
Division **60 - Public Relations** Totals	$250.00	$250.00	$1,200.00	$250.00	0%	$0.00
Department **40 - Electric General** Totals	$1,900,736.00	$1,947,566.00	$1,920,382.00	$1,968,583.00	1%	$21,017.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.41.27-511	Regular Salaries	1,037,645.00	1,075,054.00	1,050,000.00	1,031,066.00	(4)	(43,988.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500302 - Electrical Plant Superintendent	Earnings		135,025.00
Manager	500702 - Mechanic 2	Earnings		122,110.00
Manager	501001 - E & W Plant Operator	Earnings		54,187.00
Manager	501002 - E & W Plant Operator	Earnings		53,437.00
Manager	501003 - E & W Plant Operator	Earnings		66,938.00
Manager	501004 - E & W Plant Operator	Earnings		66,938.00
Manager	501005 - E & W Plant Operator	Earnings		66,938.00
Manager	501006 - E & W Plant Operator	Earnings		66,938.00
Manager	501007 - E & W Plant Operator	Earnings		53,437.00
Manager	501008 - E & W Plant Operator	Earnings		54,573.00
Manager	501201 - Electrical Control Technician	Earnings		122,587.00
Manager	501202 - Electrical Control Technician	Earnings		99,030.00
Manager	501502 - Electric Plant Operator Only	Earnings		58,962.00
Manager	509999 - W&E Budget Only	Earnings		9,966.00
			Manager Totals	$1,031,066.00

500.41.27-512	Overtime Salaries	19,000.00	20,000.00	49,000.00	20,000.00		.00
500.41.27-513	Part Time Salaries	35,556.00	37,689.00	38,600.00	38,477.00	2	788.00
500.41.27-515	Sick Cashed In	2,996.00	4,610.00	3,600.00	7,286.00	58	2,676.00
500.41.27-518	Other Compensation	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
	Employee Pay Totals	$1,095,197.00	$1,137,353.00	$1,141,200.00	$1,096,829.00	(4%)	($40,524.00)
Benefits							
500.41.27-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.41.27-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.41.27-522	Fringe Benefits - Medical / Dental Insurance	205,884.00	204,580.00	180,000.00	196,264.00	(4)	(8,316.00)
500.41.27-528	Fringe Benefits - Life Insurance	1,112.00	1,137.00	1,114.00	1,097.00	(4)	(40.00)
	Benefits Totals	$206,996.00	$205,717.00	$181,114.00	$197,361.00	(4%)	($8,356.00)
Pensions							
500.41.27-523	Fringe Benefits - Medicare	15,883.00	16,491.00	16,000.00	15,947.00	(3)	(544.00)
500.41.27-524	Fringe Benefits - Social Security	66,125.00	69,838.00	58,000.00	67,572.00	(3)	(2,266.00)
500.41.27-525	Fringe Benefits - IMRF Pension Er Contribution	153,684.00	201,038.00	160,200.00	174,639.00	(13)	(26,399.00)
500.41.27-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
500.41.27-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$235,692.00	$287,367.00	$234,200.00	$258,158.00	(10%)	($29,209.00)
	Salary and Benefits Totals	$1,537,885.00	$1,630,437.00	$1,556,514.00	$1,552,348.00	(5%)	($78,089.00)
Services and Supplies							
Services & Charges							
500.41.27-560	Purchased Power	8,494,137.00	8,627,663.00	8,400,000.00	8,753,550.00	1	125,887.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 purchases 128,668,232 kWh's @ $0.06803/kWh	1.0000	8,753,550.00	8,753,550.00
			Manager Totals	$8,753,550.00

500.41.27-564	Cell Phones & Radios	2,400.00	2,400.00	2,000.00	1,200.00	(50)	(1,200.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	New radios	3.0000	400.00	1,200.00
			Manager Totals	$1,200.00

500.41.27-570	Repair & Maintenance - Buildings	61,300.00	111,800.00	60,000.00	175,300.00	57	63,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual fire extinguisher inspection & service (Plant)	65.0000	20.00	1,300.00
Manager	Deck plate/support beams replacement	1.0000	2,500.00	2,500.00
Manager	Other miscellaneous repairs	1.0000	16,500.00	16,500.00
Manager	Pier railings	1.0000	15,000.00	15,000.00
Manager	Repair pier	1.0000	90,000.00	90,000.00
Manager	Repair windows	1.0000	10,000.00	10,000.00
Manager	Replace building sewer pump	1.0000	15,000.00	15,000.00
Manager	Replacement of relay protection battery bank	1.0000	25,000.00	25,000.00
			Manager Totals	$175,300.00

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

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
500.41.27-581	Training & Travel	33,275.00	12,350.00	8,500.00	29,250.00	137	16,900.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Boiler control training	1.0000	5,000.00	5,000.00
Manager	Boiler training 2-day on-site	1.0000	6,000.00	6,000.00
Manager	CLMI online training	1.0000	1,500.00	1,500.00
Manager	Electric meter testing	1.0000	750.00	750.00
Manager	Plant operator training GPI learning	1.0000	5,000.00	5,000.00
Manager	SEL Training	1.0000	3,500.00	3,500.00
Manager	Survalent training	1.0000	7,500.00	7,500.00
			Manager Totals	$29,250.00

500.41.27-583	Property Insurance	.00	.00	.00	.00		.00
	Services & Charges Totals	$8,593,092.00	$8,756,193.00	$8,470,500.00	$8,961,280.00	2%	$205,087.00
Supplies							
500.41.27-537	Uniforms	14,295.00	12,475.00	11,600.00	12,475.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Flame resistant uniform (Supt.)	1.0000	400.00	400.00
Manager	Flame resistant uniform rental (13 persons/13 sets)	52.0000	140.00	7,280.00
Manager	FR winter outerwear	2.0000	130.00	260.00
Manager	Safety glasses (prescription)	6.0000	110.00	660.00
Manager	Safety shoes (13 persons)	13.0000	175.00	2,275.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
Manager	Winter flame resistant clothing (Supt., Mech, 2 x Tech, 1xmtest)					4.0000	400.00
						Manager Totals	1,600.00
							$12,475.00
500.41.27-540	Other Operating Supplies	2,000.00	2,000.00	2,000.00	2,000.00		.00
Budget Transactions							
Level	*Transaction*					*Number of Units*	*Cost Per Unit*
Manager	PPE - hard hats, safety glasses, hearing protection, respiratory					1.0000	2,000.00
							Total Amount
						Manager Totals	2,000.00
							$2,000.00
500.41.27-548	Other Small Tools & Equipment	.00	22,500.00	21,000.00	16,000.00	(29)	(6,500.00)
Budget Transactions							
Level	*Transaction*					*Number of Units*	*Cost Per Unit*
Manager	Bearing heater					1.0000	5,000.00
							Total Amount
							5,000.00
Manager	Gear puller					1.0000	6,000.00
							6,000.00
Manager	Tools					1.0000	5,000.00
							5,000.00
						Manager Totals	$16,000.00
	Supplies Totals	$16,295.00	$36,975.00	$34,600.00	$30,475.00	(18%)	($6,500.00)
	Services and Supplies Totals	$8,609,387.00	$8,793,168.00	$8,505,100.00	$8,991,755.00	2%	$198,587.00
Capital Outlay							
500.41.27-615	Buildings & Structures	105,000.00	.00	.00	.00		.00
500.41.27-625	Heavy Machinery	.00	.00	.00	.00		.00
	Capital Outlay Totals	$105,000.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **27 - Electric Plant** Totals	$10,252,272.00	$10,423,605.00	$10,061,614.00	$10,544,103.00	1%	$120,498.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **28 - Boilers & Turbines**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.41.28-511	Regular Salaries	.00	.00	.00	.00		.00
500.41.28-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.41.28-567	Operations & Maintenance	303,240.00	304,850.00	188,000.00	364,650.00	20	59,800.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	#4 Boiler ID fan bearing	1.0000	4,500.00	4,500.00
Manager	#4 FD fan Bearing	1.0000	4,500.00	4,500.00
Manager	#5 Boiler ID fan starter	1.0000	3,500.00	3,500.00
Manager	#7 Turbine jet house (reverse engineer)	1.0000	6,000.00	6,000.00
Manager	125 DC breaker panel	1.0000	2,500.00	2,500.00
Manager	480V East Cabinet	1.0000	14,000.00	14,000.00
Manager	Annual NPDES Permit	1.0000	10,000.00	10,000.00
Manager	Annual Title V CAAPP Permit (50% Permit Cost)	.5000	8,000.00	4,000.00
Manager	Boiler blow down line replacement	1.0000	70,000.00	70,000.00
Manager	Boiler blow down tank replacement	1.0000	35,000.00	35,000.00
Manager	Boiler bypass valves	1.0000	7,500.00	7,500.00
Manager	Boiler control boards	1.0000	4,350.00	4,350.00
Manager	Boiler relays	1.0000	4,000.00	4,000.00
Manager	Boiler safety valve testing	1.0000	12,500.00	12,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description		2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **500 - Electric Fund**									
Department **41 - Electric Plant**									
Division **28 - Boilers & Turbines**									
EXPENSE									
	Manager	Boiler tube repairs					8.0000	6,000.00	48,000.00
	Manager	Boiler Tunning					1.0000	12,000.00	12,000.00
	Manager	Combustion controls - service & instrumentation					1.0000	10,000.00	10,000.00
	Manager	Consumables					1.0000	25,000.00	25,000.00
	Manager	Fisher valve repairs					1.0000	20,000.00	20,000.00
	Manager	Generator protection relay					1.0000	4,800.00	4,800.00
	Manager	Insulation & refractory					1.0000	2,000.00	2,000.00
	Manager	Oil filters (turbines)					1.0000	1,000.00	1,000.00
	Manager	Parts washer service					2.0000	500.00	1,000.00
	Manager	Pump & compressor parts					1.0000	2,000.00	2,000.00
	Manager	Replace DB25 480V breakers					1.0000	4,000.00	4,000.00
	Manager	Turbine header valve replacement					1.0000	35,000.00	35,000.00
	Manager	Turbine replacement gauges					10.0000	250.00	2,500.00
	Manager	Valve repair, piping, & fittings					1.0000	10,000.00	10,000.00
	Manager	Valve replacement					1.0000	5,000.00	5,000.00
								Manager Totals	$364,650.00
		Services & Charges Totals	$303,240.00	$304,850.00	$188,000.00	$364,650.00	20%	$59,800.00	
		Services and Supplies Totals	$303,240.00	$304,850.00	$188,000.00	$364,650.00	20%	$59,800.00	
Capital Outlay									
500.41.28-625	Heavy Machinery		600,000.00	.00	.00	.00		.00	
		Capital Outlay Totals	$600,000.00	$0.00	$0.00	$0.00	+++	$0.00	
		Division **28 - Boilers & Turbines** Totals	$903,240.00	$304,850.00	$188,000.00	$364,650.00	20%	$59,800.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **29 - Diesels**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.41.29-511	Regular Salaries	.00	.00	.00	.00		.00
500.41.29-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.41.29-567	Operations & Maintenance	101,000.00	73,000.00	50,000.00	56,500.00	(23)	(16,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Title V CAAPP Permit (50% of permit cost)	.5000	8,000.00	4,000.00
Manager	Consumables (lube oil, filters)	1.0000	20,000.00	20,000.00
Manager	Dry Ice cleaning #8 and #9 generator	1.0000	5,000.00	5,000.00
Manager	Maintenance of raw water pumps	1.0000	1,500.00	1,500.00
Manager	Slip ring repair #8 & #9	2.0000	8,500.00	17,000.00
Manager	Stack testing	1.0000	9,000.00	9,000.00
			Manager Totals	$56,500.00

	Services & Charges Totals	$101,000.00	$73,000.00	$50,000.00	$56,500.00	(23%)	($16,500.00)
	Services and Supplies Totals	$101,000.00	$73,000.00	$50,000.00	$56,500.00	(23%)	($16,500.00)
Capital Outlay							
500.41.29-625	Heavy Machinery	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **29 - Diesels** Totals	$101,000.00	$73,000.00	$50,000.00	$56,500.00	(23%)	($16,500.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **29 - Diesels**							
EXPENSE							
Department **41 - Electric Plant** Totals		$11,256,512.00	$10,801,455.00	$10,299,614.00	$10,965,253.00	2%	$163,798.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.30-511	Regular Salaries	580,349.00	582,580.00	520,000.00	579,343.00	(1)	(3,237.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		44,119.00
Manager	500901 - Crew Leader	Earnings		51,628.00
Manager	500902 - Crew Leader	Earnings		53,224.00
Manager	500904 - Crew Leader	Earnings		54,768.00
Manager	501102 - Line Worker	Earnings		55,428.00
Manager	501103 - Line Worker	Earnings		53,957.00
Manager	501104 - Line Worker	Earnings		53,957.00
Manager	501702 - Apprentice	Earnings		38,039.00
Manager	501703 - Apprentice	Earnings		48,516.00
Manager	501704 - Apprentice	Earnings		41,345.00
Manager	501705 - Apprentice	Earnings		46,847.00
Manager	501707 - Apprentice	Earnings		37,515.00
			Manager Totals	$579,343.00

500.42.30-512	Overtime Salaries	73,000.00	80,000.00	72,000.00	80,000.00		.00
500.42.30-513	Part Time Salaries	.00	.00	.00	.00		.00
500.42.30-515	Sick Cashed In	4,264.00	978.00	978.00	901.00	(8)	(77.00)
500.42.30-516	Holiday Salaries	.00	.00	.00	.00		.00
500.42.30-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$657,613.00	$663,558.00	$592,978.00	$660,244.00	0%	($3,314.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
Benefits							
500.42.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.30-522	Fringe Benefits - Medical / Dental Insurance	120,935.00	104,692.00	101,000.00	114,313.00	9	9,621.00
500.42.30-528	Fringe Benefits - Life Insurance	615.00	607.00	607.00	614.00	1	7.00
	Benefits Totals	$121,550.00	$105,299.00	$101,607.00	$114,927.00	9%	$9,628.00
Pensions							
500.42.30-523	Fringe Benefits - Medicare	9,558.00	9,757.00	8,300.00	9,621.00	(1)	(136.00)
500.42.30-524	Fringe Benefits - Social Security	37,343.00	39,019.00	36,000.00	38,707.00	(1)	(312.00)
500.42.30-525	Fringe Benefits - IMRF Pension Er Contribution	77,263.00	94,553.00	84,000.00	88,902.00	(6)	(5,651.00)
	Pensions Totals	$124,164.00	$143,329.00	$128,300.00	$137,230.00	(4%)	($6,099.00)
	Salary and Benefits Totals	$903,327.00	$912,186.00	$822,885.00	$912,401.00	0%	$215.00
Services and Supplies							
Services & Charges							
500.42.30-564	Cell Phones & Radios	9,320.00	9,320.00	9,320.00	9,800.00	5	480.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Batteries & chargers	1.0000	500.00	500.00
Manager	Cells phones service costs	7.0000	300.00	2,100.00
Manager	Mobile data service costs (10 x $40/month)	12.0000	400.00	4,800.00
Manager	New radios	6.0000	400.00	2,400.00
			Manager Totals	$9,800.00

500.42.30-567	Operations & Maintenance	200,500.00	197,000.00	150,000.00	237,400.00	21	40,400.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual wood pole inspections	1.0000	8,000.00	8,000.00
Manager	Line clearance - contract tree trimming	1.0000	220,000.00	220,000.00
Manager	Thermography of overhead equipment	1.0000	4,200.00	4,200.00
Manager	Thermography of underground equipment	1.0000	5,200.00	5,200.00
			Manager Totals	$237,400.00

500.42.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00		.00
500.42.30-572	Repair & Maintenance - Landscape	.00	.00	.00	.00		.00
500.42.30-574	Vehicle Maint Service Charge	118,812.00	114,156.00	114,156.00	114,156.00		.00
500.42.30-577	Rental - Other	.00	.00	.00	.00		.00
500.42.30-578	Street Lights	123,865.00	124,862.00	105,000.00	114,319.00	(8)	(10,543.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2021 Street light kWh payment	1.0000	59,779.00	59,779.00
Manager	LED street light cobra head	80.0000	250.00	20,000.00
Manager	Replacement bulbs & parts	1.0000	3,500.00	3,500.00
Manager	Replacement street light footing covers	10.0000	54.00	540.00
Manager	Streetlight pole painting	1.0000	18,500.00	18,500.00
Manager	Valmont light poles	10.0000	1,200.00	12,000.00
			Manager Totals	$114,319.00

500.42.30-579	Traffic Signals	25,300.00	27,800.00	10,000.00	28,300.00	2	500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Contractor - troubleshooting & programming	4.0000	500.00	2,000.00
Manager	Controller - new	1.0000	3,000.00	3,000.00
Manager	Controller - repair	1.0000	1,300.00	1,300.00
Manager	Repair detection loops	1.0000	3,000.00	3,000.00
Manager	Replace obsolete strobecom	5.0000	1,000.00	5,000.00
Manager	Replacement LED bulbs, detectors, switches, Opticon	1.0000	6,000.00	6,000.00
Manager	Timers, school crossing lights	1.0000	500.00	500.00
Manager	Traffic signal painting	1.0000	7,500.00	7,500.00
			Manager Totals	$28,300.00

500.42.30-581	Training & Travel	44,305.00	44,305.00	25,000.00	36,644.00	(17)	(7,661.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Apprentice training (4 Apprentices)	12.0000	2,015.00	24,180.00
Manager	Apprentice training (modules)	4.0000	616.00	2,464.00
Manager	Apprentice training (program registration)	4.0000	1,000.00	4,000.00
Manager	Lineman training	3.0000	2,000.00	6,000.00
			Manager Totals	$36,644.00

500.42.30-583	Property Insurance	.00	.00	.00	.00		.00
	Services & Charges Totals	$522,102.00	$517,443.00	$413,476.00	$540,619.00	4%	$23,176.00
Supplies							
500.42.30-537	Uniforms	20,130.00	19,350.00	19,000.00	19,350.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cotton uniform shirts	13.0000	45.00	585.00
Manager	Flame resistant rainwear	13.0000	150.00	1,950.00
Manager	Flame resistant uniform	13.0000	60.00	780.00
Manager	Flame resistant uniform rental (13 persons with 11 sets)	52.0000	130.00	6,760.00
Manager	Lineman boots	12.0000	215.00	2,580.00
Manager	Safety boots	1.0000	175.00	175.00
Manager	Safety glasses	12.0000	110.00	1,320.00
Manager	Winter FR clothing	13.0000	400.00	5,200.00
			Manager Totals	$19,350.00

500.42.30-540	Other Operating Supplies	8,750.00	9,438.00	9,200.00	9,438.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Commercial Drivers Licenses (CDL)	5.0000	30.00	150.00
Manager	Inverted marking paint and marking flags	432.0000	2.75	1,188.00
Manager	JULIE annual assessment (50%)	1.0000	3,100.00	3,100.00
Manager	PPE - hard hats, safety glasses, hearing protection	1.0000	500.00	500.00
Manager	Supplies and misc. requirements	1.0000	4,000.00	4,000.00
Manager	Underground locator batteries	2.0000	250.00	500.00
			Manager Totals	$9,438.00

500.42.30-547	Distribution Material	21,656.00	21,656.00	21,656.00	21,656.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager High gloves, sleeves, hose guard, hot sticks					1.0000	21,656.00 21,656.00
							Manager Totals $21,656.00
500.42.30-548	Other Small Tools & Equipment	10,100.00	10,100.00	10,000.00	7,300.00	(28)	(2,800.00)
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager GasAlert detector calibration and repairs					11.0000	300.00 3,300.00
	Manager Hand tools					1.0000	4,000.00 4,000.00
							Manager Totals $7,300.00
500.42.30-590	Old M & J Account	.00	.00	.00	.00		.00
	Supplies Totals	$60,636.00	$60,544.00	$59,856.00	$57,744.00	(5%)	($2,800.00)
	Services and Supplies Totals	$582,738.00	$577,987.00	$473,332.00	$598,363.00	4%	$20,376.00
Capital Outlay							
500.42.30-615	Buildings & Structures	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **30 - General Distribution** Totals	$1,486,065.00	$1,490,173.00	$1,296,217.00	$1,510,764.00	1%	$20,591.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **31 - Underground System**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.31-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.31-512	Overtime Salaries	.00	.00	53,000.00	.00		.00
500.42.31-515	Sick Cashed In	4,999.00	949.00	949.00	875.00	(8)	(74.00)
	Employee Pay Totals	$4,999.00	$949.00	$53,949.00	$875.00	(8%)	($74.00)
Benefits							
500.42.31-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.31-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.31-522	Fringe Benefits - Medical / Dental Insurance	146,272.00	125,770.00	120,720.00	137,454.00	9	11,684.00
500.42.31-528	Fringe Benefits - Life Insurance	739.00	729.00	690.00	739.00	1	10.00
	Benefits Totals	$147,011.00	$126,499.00	$121,410.00	$138,193.00	9%	$11,694.00
Pensions							
500.42.31-523	Fringe Benefits - Medicare	9,732.00	10,277.00	9,510.00	10,043.00	(2)	(234.00)
500.42.31-524	Fringe Benefits - Social Security	41,579.00	43,948.00	40,600.00	42,942.00	(2)	(1,006.00)
500.42.31-525	Fringe Benefits - IMRF Pension Er Contribution	78,662.00	99,586.00	96,000.00	92,807.00	(7)	(6,779.00)
	Pensions Totals	$129,973.00	$153,811.00	$146,110.00	$145,792.00	(5%)	($8,019.00)
	Salary and Benefits Totals	$281,983.00	$281,259.00	$321,469.00	$284,860.00	1%	$3,601.00
Services and Supplies							
Supplies							
500.42.31-547	Distribution Material	102,211.00	94,520.00	91,000.00	94,520.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Asbestos removal	1.0000	10,000.00	10,000.00
Manager	Connectors for underground services	1.0000	22,500.00	22,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **31 - Underground System**								
EXPENSE								
Manager	Hardware for manholes					1.0000	5,000.00	5,000.00
Manager	Manholes					1.0000	4,000.00	4,000.00
Manager	Pulling compound, heat shrink, manhole hardware					1.0000	20,000.00	20,000.00
Manager	Splice boxes					30.0000	640.00	19,200.00
Manager	Tape, repair sleeves, connectors, tie wraps					1.0000	10,000.00	10,000.00
Manager	Transformer pads single phase					5.0000	364.00	1,820.00
Manager	Transformer pads three phase					5.0000	400.00	2,000.00
							Manager Totals	$94,520.00
	Supplies Totals	$102,211.00	$94,520.00	$91,000.00	$94,520.00	0%	$0.00	
	Services and Supplies Totals	$102,211.00	$94,520.00	$91,000.00	$94,520.00	0%	$0.00	
Capital Outlay								
500.42.31-610	Capital Salaries	664,442.00	696,204.00	620,000.00	687,642.00	(1)	(8,562.00)	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		45,456.00
Manager	500901 - Crew Leader	Earnings		63,100.00
Manager	500902 - Crew Leader	Earnings		65,051.00
Manager	500904 - Crew Leader	Earnings		66,939.00
Manager	501102 - Line Worker	Earnings		63,753.00
Manager	501103 - Line Worker	Earnings		61,955.00
Manager	501104 - Line Worker	Earnings		61,955.00
Manager	501702 - Apprentice	Earnings		46,493.00
Manager	501703 - Apprentice	Earnings		59,297.00
Manager	501704 - Apprentice	Earnings		50,533.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **31 - Underground System**							
EXPENSE							
Manager	501705 - Apprentice			Earnings			57,258.00
Manager	501707 - Apprentice			Earnings			45,852.00
						Manager Totals	$687,642.00
500.42.31-660	Distribution System	889,629.00	518,888.00	266,811.00	461,883.00	(11)	(57,005.00)
Budget Transactions							
Level	*Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
Manager	Cable devices					1.0000	24,888.00 / 24,888.00
Manager	Conduit installation - system reinforcement					1.0000	75,000.00 / 75,000.00
Manager	Underground conductors					1.0000	361,995.00 / 361,995.00
						Manager Totals	$461,883.00
	Capital Outlay Totals	$1,554,071.00	$1,215,092.00	$886,811.00	$1,149,525.00	(5%)	($65,567.00)
Division **31 - Underground System** Totals		$1,938,265.00	$1,590,871.00	$1,299,280.00	$1,528,905.00	(4%)	($61,966.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **33 - Overhead System**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.33-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.33-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Supplies							
500.42.33-547	Distribution Material	11,000.00	11,000.00	15,000.00	11,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Connectors, tape, service drop conductor	1.0000	5,000.00	5,000.00
Manager	Normal hardware replacements	1.0000	5,000.00	5,000.00
Manager	Recycling costs for wood poles	1.0000	1,000.00	1,000.00
			Manager Totals	$11,000.00

	Supplies Totals	$11,000.00	$11,000.00	$15,000.00	$11,000.00	0%	$0.00
	Services and Supplies Totals	$11,000.00	$11,000.00	$15,000.00	$11,000.00	0%	$0.00
Capital Outlay							
500.42.33-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.33-660	Distribution System	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **33 - Overhead System** Totals	$11,000.00	$11,000.00	$15,000.00	$11,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **34 - Line Transformers & Devices**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.34-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.34-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
500.42.34-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
500.42.34-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
500.42.34-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
500.42.34-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
500.42.34-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
500.42.34-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
500.42.34-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Supplies							
500.42.34-547	Distribution Material	4,500.00	9,400.00	9,900.00	4,500.00	(52)	(4,900.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fused cutouts	1.0000	2,500.00	2,500.00
Manager	Fuses, spade connectors, PCB testing	1.0000	2,000.00	2,000.00
			Manager Totals	$4,500.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **34 - Line Transformers & Devices**							
EXPENSE							
	Supplies Totals	$4,500.00	$9,400.00	$9,900.00	$4,500.00	(52%)	($4,900.00)
	Services and Supplies Totals	$4,500.00	$9,400.00	$9,900.00	$4,500.00	(52%)	($4,900.00)
Capital Outlay							
500.42.34-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.34-660	Distribution System	172,395.00	102,300.00	94,252.00	104,600.00	2	2,300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Overhead transformer - single phase (100 kVA)	4.0000	1,900.00	7,600.00
Manager	Pad mount transformer - delta bank (150 kVA)	2.0000	9,000.00	18,000.00
Manager	Pad mount transformer - three phase (150kVA)	1.0000	10,000.00	10,000.00
Manager	Pad mount transformer - three phase (75kVA)	2.0000	7,000.00	14,000.00
Manager	Pad mount transformer - three phase 750 kVA dual voltage	1.0000	20,000.00	20,000.00
Manager	Pad mount transformers - single phase	10.0000	3,000.00	30,000.00
Manager	Transformer refurbishment	1.0000	5,000.00	5,000.00
			Manager Totals	$104,600.00

	Capital Outlay Totals	$172,395.00	$102,300.00	$94,252.00	$104,600.00	2%	$2,300.00
Division **34 - Line Transformers & Devices** Totals		$176,895.00	$111,700.00	$104,152.00	$109,100.00	(2%)	($2,600.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **35 - Meters**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.35-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.35-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Supplies							
500.42.35-547	Distribution Material	18,500.00	18,500.00	7,000.00	18,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual Test bench - standards certification	1.0000	1,500.00	1,500.00
Manager	Electric meters - new & replacements	1.0000	15,000.00	15,000.00
Manager	Meter locks, rings, covers, seals	1.0000	2,000.00	2,000.00
			Manager Totals	$18,500.00

	Supplies Totals	$18,500.00	$18,500.00	$7,000.00	$18,500.00	0%	$0.00
	Services and Supplies Totals	$18,500.00	$18,500.00	$7,000.00	$18,500.00	0%	$0.00
Capital Outlay							
500.42.35-610	Capital Salaries	.00	.00	.00	.00		.00
500.42.35-660	Distribution System	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **35 - Meters** Totals	$18,500.00	$18,500.00	$7,000.00	$18,500.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **36 - Substation**							
EXPENSE							
Salary and Benefits							
Employee Pay							
500.42.36-511	Regular Salaries	.00	.00	.00	.00		.00
500.42.36-512	Overtime Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
500.42.36-572	Repair & Maintenance - Landscape	2,160.00	1,080.00	.00	1,080.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Landscaping for South Load Center	36.0000	30.00	1,080.00
			Manager Totals	$1,080.00

	Services & Charges Totals	$2,160.00	$1,080.00	$0.00	$1,080.00	0%	$0.00
Supplies							
500.42.36-547	Distribution Material	139,250.00	24,600.00	18,000.00	81,600.00	232	57,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Consumables	1.0000	7,500.00	7,500.00
Manager	Feeder protection relay	4.0000	2,700.00	10,800.00
Manager	LTC oil filters	2.0000	500.00	1,000.00
Manager	RTU communication wiring	1.0000	2,800.00	2,800.00
Manager	SCADA - Survalent software support (3 years)	1.0000	40,000.00	40,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **36 - Substation**								
EXPENSE								
Manager	Transformer oil testing					1.0000	4,500.00	4,500.00
Manager	Voltage regulator bushing repair					1.0000	15,000.00	15,000.00
							Manager Totals	$81,600.00
	Supplies Totals	$139,250.00	$24,600.00	$18,000.00	$81,600.00	232%	$57,000.00	
	Services and Supplies Totals	$141,410.00	$25,680.00	$18,000.00	$82,680.00	222%	$57,000.00	
Capital Outlay								
500.42.36-610	Capital Salaries	.00	.00	.00	.00		.00	
500.42.36-615	Buildings & Structures	.00	.00	.00	.00		.00	
500.42.36-660	Distribution System	690,000.00	1,430,010.00	574,770.00	1,230,576.00	(14)	(199,434.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Northfield Load Center - switchgear and breakers	1.0000	272,576.00	272,576.00
Manager	Northfield Load Center - transformer fire wall	1.0000	300,000.00	300,000.00
Manager	Northfield Substation Transformer #2	1.0000	658,000.00	658,000.00
			Manager Totals	$1,230,576.00

Capital Outlay Totals	$690,000.00	$1,430,010.00	$574,770.00	$1,230,576.00	(14%)	($199,434.00)	
Division **36 - Substation** Totals	$831,410.00	$1,455,690.00	$592,770.00	$1,313,256.00	(10%)	($142,434.00)	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **37 - New Bus-Cable Pulling & Conduit**							
EXPENSE							
Capital Outlay							
500.42.37-660	Distribution System	440,000.00	400,000.00	319,000.00	400,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Directional boring & conduit installation	1.0000	400,000.00	400,000.00
			Manager Totals	$400,000.00

Capital Outlay Totals	$440,000.00	$400,000.00	$319,000.00	$400,000.00	0%	$0.00
Division **37 - New Bus-Cable Pulling & Conduit** Totals	$440,000.00	$400,000.00	$319,000.00	$400,000.00	0%	$0.00
Department **42 - Electric Distribution** Totals	$4,902,135.00	$5,077,934.00	$3,633,419.00	$4,891,525.00	(4%)	($186,409.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **88 - Depreciation**							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
500.88.01-800	Depreciation	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Depreciation	1.0000	1,600,000.00	1,600,000.00
			Manager Totals	$1,600,000.00

Depreciation Expense Totals	$1,600,000.00	$1,600,000.00	$1,600,000.00	$1,600,000.00	0%	$0.00
Division **01 - Department Wide** Totals	$1,600,000.00	$1,600,000.00	$1,600,000.00	$1,600,000.00	0%	$0.00
Department **88 - Depreciation** Totals	$1,600,000.00	$1,600,000.00	$1,600,000.00	$1,600,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **99 - Transfers**							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
500.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	1,003,938.00	1,059,059.00	1,059,059.00	1,060,226.00		1,167.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Payment in lieu of taxes ($0.00824 x 128,668,232 kWh)	1.0000	1,060,226.00	1,060,226.00
			Manager Totals	$1,060,226.00

500.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$1,003,938.00	$1,059,059.00	$1,059,059.00	$1,060,226.00	0%	$1,167.00
Division **01 - Department Wide** Totals		$1,003,938.00	$1,059,059.00	$1,059,059.00	$1,060,226.00	0%	$1,167.00
Department **99 - Transfers** Totals		$1,003,938.00	$1,059,059.00	$1,059,059.00	$1,060,226.00	0%	$1,167.00
EXPENSE TOTALS		$20,663,321.00	$20,486,014.00	$18,512,474.00	$20,485,587.00	0%	($427.00)
Fund **500 - Electric Fund** Totals							
REVENUE TOTALS		$17,872,725.00	$17,995,967.00	$17,451,742.00	$17,564,029.00	(2%)	($431,938.00)
EXPENSE TOTALS		$20,663,321.00	$20,486,014.00	$18,512,474.00	$20,485,587.00	0%	($427.00)
Fund **500 - Electric Fund** Totals		($2,790,596.00)	($2,490,047.00)	($1,060,732.00)	($2,921,558.00)	17%	($431,511.00)

DEPARTMENT NARRATIVE

WATER

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Performed preventative maintenance on water distribution system which included valve maintenance, valve replacement, replacement of raw water meter, leak detection, hydrant replacement, hydrant maintenance and water meter replacement.
- Complete preventative maintenance work at Water Plant which included replacement dive inspection of raw water line, basin cleaning and vibration testing of pumps.
- Responded to (22) water main breaks year-to-date.
- Responded to (2) service line leaks year-to-date.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **9.45**

FY 2020 FTEs: **9.2**
FY 2019 FTEs: **9.2**
FY 2018 FTEs: **9.2**

Proposed FY 2021 Cost of Salaries and Benefits: $**1,613,990**
Projected FY 2020 Cost of Salaries and Benefits: **$1,408,023**
Budgeted FY 2020 Cost of Salaries and Benefits: **$1,481,724**
Actual FY 2019 Cost of Salaries and Benefits: **$1,659,497**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **8.93%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$1,920,186**
Projected FY 2020 Cost of Services and Supplies: **$1,408,265**
Budgeted FY 2020 Cost of Services and Supplies: **$1,896,170**
Actual FY 2019 Cost of Services and Supplies: **$1,480,199**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **1.27%**

Fiscal Year 2021 Proposed Department Objectives

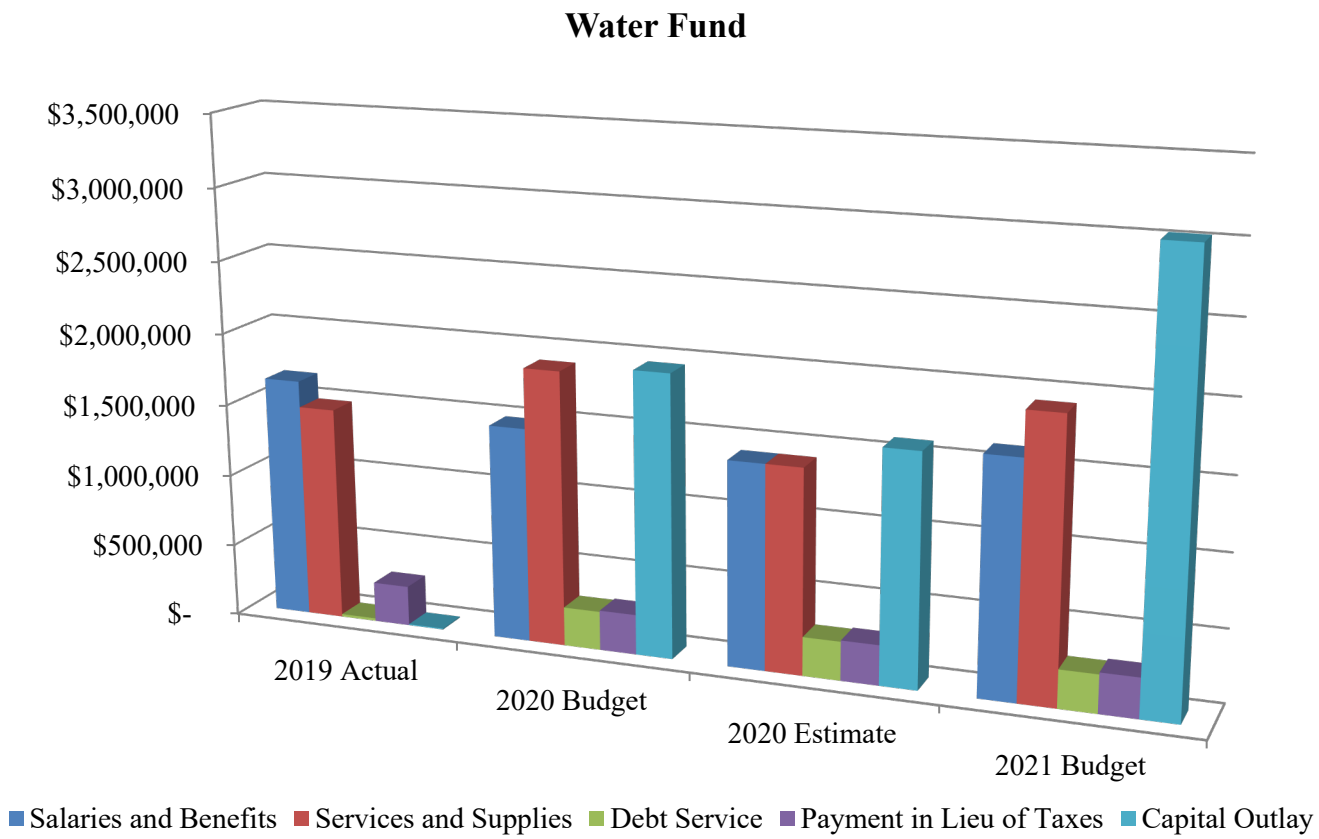
Objective	Action Steps	Timeframe
Install new service connections	• Tap new water services to the distribution system resulting from new construction and/or customer upgrades. • Install new water meters resulting from new construction and/or customer upgrades.	12/31/21 12/31/21
Perform preventative maintenance programs to maintain the reliability of water system	• Perform leak detection on the distribution system in Spring 2021. • Perform leak detection on the distribution system in Summer 2021. • Perform leak detection on the distribution system in Fall 2021. • Sandblast and paint approximately 160 fire hydrants. • Prepare fire hydrants for winter. • Perform valve maintenance on approximately 80 valves. • Replace ~200 water meters and test their as-found accuracy. • Perform vibration testing of pumps. • Perform inspection and cleaning of sedimentation basins in Spring 2021. • Perform inspection and cleaning of sedimentation basins in Fall 2021.	4/15/21 8/15/21 12/01/21 10/15/21 11/15/21 12/31/21 12/31/21 12/31/21 5/01/21 11/15/21
Implement long-term capital plan resulting from Water Fund Cost of Service Study and Water Main Replacement Plan	• Implement new water rates required to support water main replacement plan.	1/01/21
Invest in maintenance and improvements at the Water Plant and Reservoir	• Perform dive inspection and cleaning of raw water intake screen • Place stone on exposed areas of intake • Replace one section of roof • Install ~10kW solar system on roof	6/15/21 6/15/21 10/01/21 12/31/21
Perform service improvements to increase reliability in the water distribution system	• Replace approximately (8) valves at different locations on water distribution system • Replace (8) fire hydrants at different locations on system • Main replacement on Birch Street. • Main replacement on Gage Street. • Main replacement on Merrill Street • Main replacement on Warwick Road. • Transfer services on Elm Street and abandon small main. • Transfer services on Scott Avenue and abandon small main.	12/31/21 12/31/21 12/31/21 12/31/21 12/31/21 12/31/21 12/31/21 12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Adherence to regulatory requirements.	Ongoing
Install new service connections.	Ongoing
Perform preventative maintenance programs to maintain the reliability of water system.	FY2020 In Progress/Pending (Note: Due to impact of COVID, business plan was impacted. Three water main projects deferred, solar project was deferred, and limited water meter replacements were completed.)

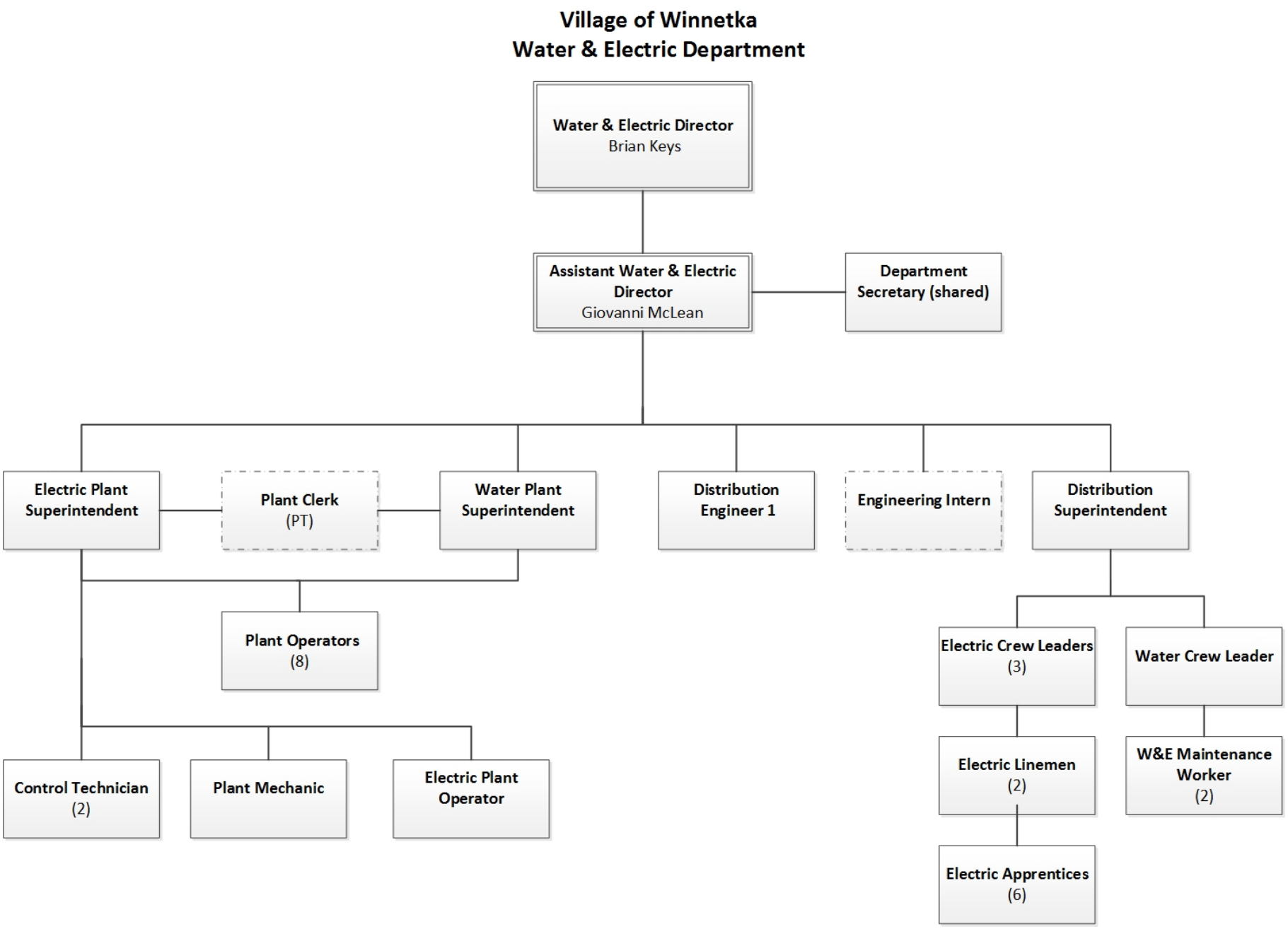
Financial Summary

Water Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 4,658,040	$ 5,168,484	$ 4,749,951	$ 5,309,158	2.7%	11.8%
Expenses	$ (3,433,856)	$ (3,922,054)	$ (3,360,447)	$ (4,073,936)	3.9%	21.2%
Net Operating Income (loss)	$ 1,224,184	$ 1,246,430	$ 1,389,504	$ 1,235,222	-0.9%	-11.1%
Operating Expense Detail						
Salaries and Benefits	$ 1,659,497	$ 1,481,724	$ 1,408,023	$ 1,613,990	8.9%	14.6%
Services and Supplies	$ 1,480,199	$ 1,896,170	$ 1,408,264	$ 1,920,186	1.3%	36.4%
Debt Service	$ 17,600	$ 267,600	$ 267,600	$ 263,200	100.0%	100.0%
Payment in Lieu of Taxes	$ 276,560	$ 276,560	$ 276,560	$ 276,560	0.0%	0.0%
	$ 3,433,856	$ 3,922,054	$ 3,360,447	$ 4,073,936		
Capital Outlay	$ 7,100	$ 1,949,284	$ 1,592,815	$ 3,027,054	55.3%	90.0%
Total Fund Expense	$ 3,440,956	$ 5,871,338	$ 4,953,262	$ 7,100,990	20.9%	43.4%
Net Fund Income (loss)	$ 1,217,084	$ (702,854)	$ (203,311)	$ (1,791,832)	154.9%	781.3%



Note: The 'Actual 2019' amount in the 'Salaries and Benefits' category figure above includes $348,113 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **520 - Water Fund**							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
520-446.05	Water Service Winnetka	3,165,021.00	3,481,621.00	3,104,806.00	3,582,093.00	3	100,472.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 Sales 70,997 kcu.ft @ $42.50	1.0000	3,017,373.00	3,017,373.00
Manager	Water meters =<1-inch (3,777 @ $10.50/meter)	12.0000	39,659.00	475,908.00
Manager	Water meters 1.5-inch (261 @ $15.15/meter)	12.0000	3,954.00	47,448.00
Manager	Water meters 2-inch (117 @ $21.55/meter)	12.0000	2,521.00	30,252.00
Manager	Water meters 3-inch (11 @ $68.55/meter)	12.0000	754.00	9,048.00
Manager	Water meters 4-inch (2 @ $86.00/meter)	12.0000	172.00	2,064.00
			Manager Totals	$3,582,093.00

520-446.10	Water Service Northfield	848,652.00	885,193.00	897,506.00	907,877.00	3	22,684.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 Sales 42,784kcu.ft @ $21.22	1.0000	907,877.00	907,877.00
			Manager Totals	$907,877.00

520-446.20	Water Service Unincorporated	557,795.00	584,509.00	466,742.00	617,963.00	6	33,454.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2021 Sales 7,632 kcu.ft @ $76.08	1.0000	580,643.00	580,643.00
Manager	Water meters =<1-inch (138 @ $10.50/meter)	12.0000	1,449.00	17,388.00
Manager	Water meters 1.5-inch (84 @ $15.15/meter)	12.0000	1,273.00	15,276.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description		2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund **520 - Water Fund**									
REVENUE									
	Manager	Water meters 2-inch (18 @ $21.55/meter)					12.0000	388.00	4,656.00
								Manager Totals	$617,963.00
520-446.30	Water Service Special		63,759.00	84,101.00	76,997.00	76,165.00	(9)	(7,936.00)	
	Budget Transactions								
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	CY2021 Sales 2,313 kcu.ft @ $31.86					1.0000	73,693.00	73,693.00
	Manager	Water meters 3-inch (3 @ $68.55/meter)					12.0000	206.00	2,472.00
								Manager Totals	$76,165.00
520-446.60	Water Service Penalties		17,225.00	17,225.00	7,000.00	17,225.00		.00	
520-446.65	Water Service Fees - Turn Off / Turn On		.00	.00	.00	.00		.00	
520-446.70	Water Service Miscellaneous		.00	.00	95,200.00	.00		.00	
520-446.81	Water Service Construction-Water Use		6,000.00	6,000.00	1,700.00	3,000.00	(50)	(3,000.00)	
520-446.82	Water Service Fees - Water Connection		65,000.00	65,000.00	45,000.00	60,000.00	(8)	(5,000.00)	
	Utilities- Electric, Water, Sewer, Refuse Totals		$4,723,452.00	$5,123,649.00	$4,694,951.00	$5,264,323.00	3%	$140,674.00	
	Charges For Service Totals		$4,723,452.00	$5,123,649.00	$4,694,951.00	$5,264,323.00	3%	$140,674.00	
Other Revenue									
520-470	Property Sales		.00	.00	.00	.00		.00	
520-474.10	Other Miscellaneous Donations		.00	.00	.00	.00		.00	
520-474.90	Other Miscellaneous Income		.00	.00	800.00	.00		.00	
	Other Revenue Totals		$0.00	$0.00	$800.00	$0.00	+++	$0.00	
Interest Income									
520-460.05	Interest Interest on Investments		18,834.00	44,835.00	54,200.00	44,835.00		.00	
	Budget Transactions								

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **520 - Water Fund**							
REVENUE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Interest income ($3,586,796) * 1.25%	.0125	3,586,796.00	44,835.00
			Manager Totals	$44,835.00

Interest Income Totals	$18,834.00	$44,835.00	$54,200.00	$44,835.00	0%	$0.00
REVENUE TOTALS	$4,742,286.00	$5,168,484.00	$4,749,951.00	$5,309,158.00	3%	$140,674.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.60.01-511	Regular Salaries	.00	.00	.00	.00		.00
520.60.01-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.01-513	Part Time Salaries	.00	.00	.00	.00		.00
520.60.01-515	Sick Cashed In	.00	.00	.00	.00		.00
520.60.01-516	Holiday Salaries	.00	.00	.00	.00		.00
520.60.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
520.60.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.60.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.60.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
520.60.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
520.60.01-582	Tuition Assistance	1,290.00	.00	.00	.00		.00
	Benefits Totals	$1,290.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
520.60.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
520.60.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
520.60.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$1,290.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.60.01-550	Administrative Charges	562,800.00	562,800.00	562,800.00	562,800.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Administrative charges	12.0000	46,900.00	562,800.00
			Manager Totals	$562,800.00

520.60.01-551	Consulting Services	157,500.00	110,000.00	40,000.00	115,000.00	5	5,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Professional services - high lift pump control system	1.0000	60,000.00	60,000.00
Manager	Professional services - interconnection study	1.0000	15,000.00	15,000.00
Manager	Professional services - regulatory reporting	1.0000	10,000.00	10,000.00
Manager	Professional services - Risk and Emergency response plan	1.0000	30,000.00	30,000.00
			Manager Totals	$115,000.00

520.60.01-552	Engineering Services	500.00	500.00	500.00	500.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Drafting / Autocad services	4.0000	125.00	500.00
			Manager Totals	$500.00

520.60.01-555	GIS & Aerial Mapping	11,766.00	12,346.00	12,346.00	12,346.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 520 - Water Fund								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
	Manager GIS Charge - $85,000 X 14.525%					1.0000	12,346.00	12,346.00
							Manager Totals	$12,346.00
520.60.01-556	Village Data Processing / Network Charge	9,380.00	9,380.00	9,380.00	9,380.00		.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Computer charges					12.0000	781.66	9,380.00
							Manager Totals	$9,380.00
520.60.01-557	Technology Licensing & Maintenance	4,000.00	3,075.00	3,075.00	3,075.00		.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Adobe subscription (50%)					1.0000	100.00	100.00
	Manager AutoCAD subscription					1.0000	600.00	600.00
	Manager Drop Box cloud storage (50%)					1.0000	75.00	75.00
	Manager Emaint (maintenance management system 50%)					1.0000	1,700.00	1,700.00
	Manager KYPipe model (annual fee)					1.0000	600.00	600.00
							Manager Totals	$3,075.00
520.60.01-559	Drainage	.00	.00	.00	.00		.00	
520.60.01-561	Safety	.00	.00	.00	.00		.00	
520.60.01-563	Telephone Service	14,744.00	14,744.00	14,744.00	14,744.00		.00	
	Budget Transactions							

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	831000**** (AT&T Fiber) Northfield	12.0000	325.00	3,900.00
Manager	831000**** (AT&T Fiber) Plant	12.0000	325.00	3,900.00
Manager	831000**** (AT&T Fiber) Wilmette	12.0000	325.00	3,900.00
Manager	Monthly PRI share (Comcast)	12.0000	253.64	3,044.00
			Manager Totals	$14,744.00

520.60.01-564	Cell Phones & Radios	800.00	3,800.00	3,800.00	3,800.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	New radios	2.0000	400.00	800.00
Manager	Replacement antenna	1.0000	3,000.00	3,000.00
			Manager Totals	$3,800.00

520.60.01-568	Utilities	184,710.00	180,858.00	192,000.00	186,614.00	3	5,756.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	High lift pumps electric	1.0000	98,000.00	98,000.00
Manager	Reservoir electric	1.0000	22,000.00	22,000.00
Manager	Reservoir natural gas	1.0000	7,450.00	7,450.00
Manager	Storm water utility (1/2 split with Electric)	12.0000	267.50	3,210.00
Manager	Water Plant electric	1.0000	36,050.00	36,050.00
Manager	Water Plant natural gas & heat	1.0000	17,900.00	17,900.00
Manager	Wilmette interconnect - ComEd electric	12.0000	167.00	2,004.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
						Manager Totals	$186,614.00
520.60.01-570	Repair & Maintenance - Buildings	153,900.00	137,900.00	35,000.00	112,900.00	(18)	(25,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	10 kW solar panels	1.0000	37,500.00	37,500.00
Manager	Building maintenance	1.0000	10,000.00	10,000.00
Manager	HVAC maintenance Water Plant ($200/unit)	2.0000	200.00	400.00
Manager	Misc. cleaning and maintenance supplies	1.0000	5,000.00	5,000.00
Manager	Painting	1.0000	5,000.00	5,000.00
Manager	Tower Road gate repair (50%)	1.0000	5,000.00	5,000.00
Manager	Tuck pointing	1.0000	5,000.00	5,000.00
Manager	Water Plant slope stability - inlets, pipe and plantings	1.0000	45,000.00	45,000.00
			Manager Totals	$112,900.00

520.60.01-572	Repair & Maintenance - Landscape	1,980.00	1,980.00	.00	1,980.00		.00

Budget Transactions

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

520.60.01-574	Vehicle Maint Service Charge	32,196.00	37,068.00	37,068.00	37,068.00		.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2020 Fleet maintenance	1.0000	37,068.00	37,068.00
			Manager Totals	$37,068.00

520.60.01-575	Rental - Office Equipment	.00	.00	.00	.00		.00
520.60.01-576	Rental - Machinery	.00	.00	.00	.00		.00
520.60.01-577	Rental - Other	.00	.00	.00	.00		.00
520.60.01-580	Memberships & Publications	350.00	350.00	350.00	350.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Bid/RFP notices	5.0000	70.00	350.00
			Manager Totals	$350.00

520.60.01-581	Training & Travel	4,300.00	3,025.00	2,700.00	2,225.00	(26)	(800.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	IMUA safety meetings (25% of $6900)	1.0000	1,725.00	1,725.00
Manager	WaterCon conference	2.0000	250.00	500.00
			Manager Totals	$2,225.00

520.60.01-583	Property Insurance	34,850.00	39,850.00	39,850.00	39,850.00		.00

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 520 - Water Fund								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
	Manager Property insurance					1.0000	39,850.00	39,850.00
							Manager Totals	$39,850.00
	Services & Charges Totals	$1,173,776.00	$1,117,676.00	$953,613.00	$1,102,632.00	(1%)	($15,044.00)	
Supplies								
520.60.01-531	Office Supplies - General	5,000.00	4,000.00	4,500.00	4,000.00		.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Office supplies and misc. requirements					1.0000	4,000.00	4,000.00
							Manager Totals	$4,000.00
520.60.01-532	Computer Equipment	.00	.00	.00	400.00		400.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager iPad					1.0000	400.00	400.00
							Manager Totals	$400.00
520.60.01-537	Uniforms	.00	.00	.00	.00		.00	
520.60.01-540	Other Operating Supplies	6,750.00	750.00	750.00	750.00		.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager AED maintenance					1.0000	250.00	250.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 520 - Water Fund								
Department 60 - Water General								
Division **01 - Department Wide**								
EXPENSE								
	Manager Freight and postage					1.0000	500.00	500.00
							Manager Totals	$750.00
520.60.01-542	Vehicles, Parts and Equipment	.00	.00	.00	73,500.00		73,500.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Replace Truck (100%)					1.0000	49,000.00	49,000.00
	Manager Replace Truck (50%)					1.0000	24,500.00	24,500.00
							Manager Totals	$73,500.00
	Supplies Totals	$11,750.00	$4,750.00	$5,250.00	$78,650.00	1556%	$73,900.00	
	Services and Supplies Totals	$1,185,526.00	$1,122,426.00	$958,863.00	$1,181,282.00	5%	$58,856.00	
Capital Outlay								
520.60.01-615	Buildings & Structures	100,000.00	.00	.00	.00		.00	
520.60.01-625	Heavy Machinery	.00	.00	.00	.00		.00	
520.60.01-630	Motor Vehicles	56,250.00	46,356.00	43,338.00	.00	(100)	(46,356.00)	
	Capital Outlay Totals	$156,250.00	$46,356.00	$43,338.00	$0.00	(100%)	($46,356.00)	
Insurance and Other Chargebacks								
520.60.01-530	Liability Insurance	.00	.00	.00	.00		.00	
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Depreciation Expense								
520.60.01-800	Depreciation	.00	.00	.00	.00		.00	
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
Debt Service								

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
520.60.01-705	Principal	.00	.00	.00	.00		.00
520.60.01-710	Interest	17,600.00	17,600.00	17,600.00	13,200.00	(25)	(4,400.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	FY2021 interest expense for $1,000,000 loan from General Fund	1.0000	13,200.00	13,200.00
			Manager Totals	$13,200.00

	Debt Service Totals	$17,600.00	$17,600.00	$17,600.00	$13,200.00	(25%)	($4,400.00)
Transfers							
520.60.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
520.60.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,360,666.00	$1,186,382.00	$1,019,801.00	$1,194,482.00	1%	$8,100.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.60.10-511	Regular Salaries	147,722.00	155,314.00	160,600.00	179,188.00	15	23,874.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Earnings		62,001.00
Manager	500202 - Assistant W&E Director	Earnings		49,883.00
Manager	501302 - Distribution Engineer 1	Earnings		35,867.00
Manager	501304 - W&E ANALYST	Earnings		31,437.00
			Manager Totals	$179,188.00

520.60.10-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.10-513	Part Time Salaries	2,574.00	3,900.00	.00	.00	(100)	(3,900.00)
520.60.10-515	Sick Cashed In	1,143.00	2,099.00	2,099.00	1,208.00	(42)	(891.00)
520.60.10-518	Other Compensation	825.00	.00	.00	.00		.00
	Employee Pay Totals	$152,264.00	$161,313.00	$162,699.00	$180,396.00	12%	$19,083.00
Benefits							
520.60.10-521	Fringe Benefits - Worker's Compensation	61,565.00	61,565.00	61,563.00	61,565.00		.00
520.60.10-522	Fringe Benefits - Medical / Dental Insurance	24,062.00	24,399.00	22,900.00	23,317.00	(4)	(1,082.00)
520.60.10-528	Fringe Benefits - Life Insurance	158.00	163.00	163.00	164.00	1	1.00
	Benefits Totals	$85,785.00	$86,127.00	$84,626.00	$85,046.00	(1%)	($1,081.00)
Pensions							
520.60.10-523	Fringe Benefits - Medicare	2,238.00	2,373.00	2,326.00	2,633.00	11	260.00
520.60.10-525	Fringe Benefits - IMRF Pension Er Contribution	17,588.00	25,095.00	23,163.00	22,821.00	(9)	(2,274.00)
	Pensions Totals	$19,826.00	$27,468.00	$25,489.00	$25,454.00	(7%)	($2,014.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **10 - Administration**							
EXPENSE							
	Salary and Benefits Totals	$257,875.00	$274,908.00	$272,814.00	$290,896.00	6%	$15,988.00
	Division **10 - Administration** Totals	$257,875.00	$274,908.00	$272,814.00	$290,896.00	6%	$15,988.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division **21 - Engineering**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.60.21-511	Regular Salaries	.00	.00	.00	.00		.00
520.60.21-512	Overtime Salaries	.00	.00	.00	.00		.00
520.60.21-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.60.21-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Supplies							
520.60.21-540	Other Operating Supplies	500.00	500.00	500.00	500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Other supplies	1.0000	500.00	500.00
			Manager Totals	$500.00

Supplies Totals	$500.00	$500.00	$500.00	$500.00	0%	$0.00
Services and Supplies Totals	$500.00	$500.00	$500.00	$500.00	0%	$0.00
Division **21 - Engineering** Totals	$500.00	$500.00	$500.00	$500.00	0%	$0.00
Department **60 - Water General** Totals	$1,619,041.00	$1,461,790.00	$1,293,115.00	$1,485,878.00	2%	$24,088.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.61.40-511	Regular Salaries	518,162.00	537,032.00	590,000.00	578,761.00	8	41,729.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500501 - Water Plant Superintendent	Earnings		135,025.00
Manager	501001 - E & W Plant Operator	Earnings		44,334.00
Manager	501002 - E & W Plant Operator	Earnings		43,721.00
Manager	501003 - E & W Plant Operator	Earnings		54,767.00
Manager	501004 - E & W Plant Operator	Earnings		54,767.00
Manager	501005 - E & W Plant Operator	Earnings		54,767.00
Manager	501006 - E & W Plant Operator	Earnings		54,767.00
Manager	501007 - E & W Plant Operator	Earnings		43,721.00
Manager	501008 - E & W Plant Operator	Earnings		44,651.00
Manager	501502 - Electric Plant Operator Only	Earnings		48,241.00
			Manager Totals	$578,761.00

520.61.40-512	Overtime Salaries	18,000.00	20,000.00	32,000.00	20,000.00		.00
520.61.40-515	Sick Cashed In	5,352.00	3,772.00	3,000.00	1,139.00	(70)	(2,633.00)
	Employee Pay Totals	$541,514.00	$560,804.00	$625,000.00	$599,900.00	7%	$39,096.00
Benefits							
520.61.40-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.61.40-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.61.40-522	Fringe Benefits - Medical / Dental Insurance	102,580.00	100,645.00	59,000.00	113,254.00	13	12,609.00
520.61.40-528	Fringe Benefits - Life Insurance	561.00	559.00	622.00	616.00	10	57.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
	Benefits Totals	$103,141.00	$101,204.00	$59,622.00	$113,870.00	13%	$12,666.00
Pensions							
520.61.40-523	Fringe Benefits - Medicare	7,852.00	8,132.00	8,700.00	8,733.00	7	601.00
520.61.40-524	Fringe Benefits - Social Security	32,565.00	34,094.00	37,500.00	36,732.00	8	2,638.00
520.61.40-525	Fringe Benefits - IMRF Pension Er Contribution	63,630.00	90,043.00	88,500.00	80,693.00	(10)	(9,350.00)
520.61.40-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
520.61.40-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$104,047.00	$132,269.00	$134,700.00	$126,158.00	(5%)	($6,111.00)
	Salary and Benefits Totals	$748,702.00	$794,277.00	$819,322.00	$839,928.00	6%	$45,651.00
Services and Supplies							
Services & Charges							
520.61.40-567	Operations & Maintenance	110,100.00	175,200.00	100,801.00	144,200.00	(18)	(31,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Bearings, couplings, grease, service	1.0000	2,000.00	2,000.00
Manager	Breaker inspection and testing	1.0000	7,000.00	7,000.00
Manager	Chemical feed pumps	2.0000	2,000.00	4,000.00
Manager	Chlorine safety equipment	1.0000	5,000.00	5,000.00
Manager	Intake inspection and cleaning	1.0000	10,000.00	10,000.00
Manager	Maintenance commodities	1.0000	25,000.00	25,000.00
Manager	Operations commodities	1.0000	24,000.00	24,000.00
Manager	QEI RTU maintenance	1.0000	3,200.00	3,200.00
Manager	SCADA - Survalent software agreement (3 years)	1.0000	36,000.00	36,000.00
Manager	Water Plant MWRD	1.0000	28,000.00	28,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
						Manager Totals	$144,200.00
520.61.40-581	Training & Travel	8,000.00	8,000.00	2,000.00	8,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Certification classes for Water Plant	1.0000	3,500.00	3,500.00
Manager	Chlorine safety training	1.0000	2,500.00	2,500.00
Manager	Water Plant Operator Training	1.0000	2,000.00	2,000.00
			Manager Totals	$8,000.00

	Services & Charges Totals	$118,100.00	$183,200.00	$102,801.00	$152,200.00	(17%)	($31,000.00)
Supplies							
520.61.40-535	Lab & Chemicals	161,815.00	159,250.00	144,630.00	164,030.00	3	4,780.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Lab supplies	1.0000	13,650.00	13,650.00
Manager	PDC labs	1.0000	6,180.00	6,180.00
Manager	Purification chemicals	1.0000	144,200.00	144,200.00
			Manager Totals	$164,030.00

520.61.40-537	Uniforms	825.00	650.00	650.00	650.00		.00

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 520 - Water Fund								
Department 61 - Water Plant								
Division **40 - Water Plant**								
EXPENSE								
Manager	Flame resistant uniform (Supt.)					1.0000	350.00	350.00
Manager	Safety shoes (Supt.)					1.0000	175.00	175.00
Manager	Winter flame resistant clothing (Supt.)					1.0000	125.00	125.00
							Manager Totals	$650.00
520.61.40-548	Other Small Tools & Equipment	.00	6,000.00	.00	6,500.00	8	500.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Ultrasound tester					1.0000	6,500.00	6,500.00
							Manager Totals	$6,500.00
	Supplies Totals	$162,640.00	$165,900.00	$145,280.00	$171,180.00	3%	$5,280.00	
	Services and Supplies Totals	$280,740.00	$349,100.00	$248,081.00	$323,380.00	(7%)	($25,720.00)	
Capital Outlay								
520.61.40-610	Capital Salaries	.00	.00	.00	.00		.00	
520.61.40-615	Buildings & Structures	.00	140,000.00	.00	150,000.00	7	10,000.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Roof replacement - mixing basin and chlorine room					1.0000	150,000.00	150,000.00
							Manager Totals	$150,000.00
520.61.40-620	Improvements Other Than Buildings	160,000.00	.00	.00	140,000.00		140,000.00	
Budget Transactions								

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Raw water intake maintenance	1.0000	140,000.00	140,000.00
			Manager Totals	$140,000.00

520.61.40-625	Heavy Machinery	.00	.00	.00	85,000.00		85,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Spare low lift pump	1.0000	85,000.00	85,000.00
			Manager Totals	$85,000.00

Capital Outlay Totals	$160,000.00	$140,000.00	$0.00	$375,000.00	168%	$235,000.00
Division **40 - Water Plant** Totals	$1,189,442.00	$1,283,377.00	$1,067,403.00	$1,538,308.00	20%	$254,931.00
Department **61 - Water Plant** Totals	$1,189,442.00	$1,283,377.00	$1,067,403.00	$1,538,308.00	20%	$254,931.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.30-511	Regular Salaries	136,610.00	139,690.00	145,200.00	175,473.00	26	35,783.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		44,119.00
Manager	501601 - Water Distribution Supervisor	Earnings		45,176.00
Manager	501706 - W & E Maintenance Worker	Earnings		27,028.00
Manager	502401 - W & E Maintenance Worker	Earnings		30,352.00
Manager	502402 - W & E Maintenance Worker	Earnings		28,798.00
			Manager Totals	$175,473.00

520.62.30-512	Overtime Salaries	122,000.00	130,000.00	40,000.00	130,000.00		.00
520.62.30-513	Part Time Salaries	4,000.00	.00	.00	.00		.00
520.62.30-515	Sick Cashed In	824.00	949.00	949.00	875.00	(8)	(74.00)
520.62.30-516	Holiday Salaries	.00	.00	.00	.00		.00
	Employee Pay Totals	$263,434.00	$270,639.00	$186,149.00	$306,348.00	13%	$35,709.00
Benefits							
520.62.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.62.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.62.30-522	Fringe Benefits - Medical / Dental Insurance	26,233.00	32,226.00	32,274.00	41,700.00	29	9,474.00
520.62.30-528	Fringe Benefits - Life Insurance	147.00	157.00	157.00	204.00	30	47.00
	Benefits Totals	$26,380.00	$32,383.00	$32,431.00	$41,904.00	29%	$9,521.00
Pensions							
520.62.30-523	Fringe Benefits - Medicare	3,845.00	3,925.00	2,600.00	4,444.00	13	519.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							
520.62.30-524	Fringe Benefits - Social Security	11,843.00	12,382.00	11,100.00	15,056.00	22	2,674.00
520.62.30-525	Fringe Benefits - IMRF Pension Er Contribution	30,496.00	38,037.00	26,100.00	41,061.00	8	3,024.00
	Pensions Totals	$46,184.00	$54,344.00	$39,800.00	$60,561.00	11%	$6,217.00
	Salary and Benefits Totals	$335,998.00	$357,366.00	$258,380.00	$408,813.00	14%	$51,447.00
Services and Supplies							
Services & Charges							
520.62.30-567	Operations & Maintenance	83,000.00	75,000.00	50,000.00	75,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Backfill material - sand and crushed stone	1.0000	29,000.00	29,000.00
Manager	Concrete, bricks, and mortar	1.0000	2,000.00	2,000.00
Manager	Landscaping	30.0000	300.00	9,000.00
Manager	Spoil removal & disposal	1.0000	35,000.00	35,000.00
			Manager Totals	$75,000.00

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

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Training water crews	1.0000	2,000.00	2,000.00
			Manager Totals	$2,000.00

	Services & Charges Totals	$85,000.00	$77,000.00	$52,000.00	$77,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							
Supplies							
520.62.30-537	Uniforms	4,366.00	3,820.00	3,820.00	3,820.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cotton uniform	3.0000	45.00	135.00
Manager	Flame resistant uniform	3.0000	60.00	180.00
Manager	Flame resistant uniform rental (3 persons with 11 sets)	52.0000	30.00	1,560.00
Manager	Safety glasses	2.0000	110.00	220.00
Manager	Safety shoes	3.0000	175.00	525.00
Manager	Winter flame resistant clothing	3.0000	400.00	1,200.00
			Manager Totals	$3,820.00

520.62.30-540	Other Operating Supplies	10,318.00	10,848.00	8,000.00	10,878.00		30.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial Drivers License s (CDL)	3.0000	30.00	90.00
Manager	Inverted marking paint and marking flags	432.0000	2.75	1,188.00
Manager	JULIE annual assessment (50%)	1.0000	3,100.00	3,100.00
Manager	Linen cleaning services	1.0000	500.00	500.00
Manager	PPE - hard hats, safety glasses, hearing protection	1.0000	500.00	500.00
Manager	Supplies and misc. requirements	1.0000	5,000.00	5,000.00
Manager	Underground locator batteries	2.0000	250.00	500.00
			Manager Totals	$10,878.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							
520.62.30-548	Other Small Tools & Equipment	21,500.00	7,500.00	8,000.00	7,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Misc. tools, replacement pumps, etc.	1.0000	7,500.00	7,500.00
			Manager Totals	$7,500.00

Supplies Totals	$36,184.00	$22,168.00	$19,820.00	$22,198.00	0%	$30.00
Services and Supplies Totals	$121,184.00	$99,168.00	$71,820.00	$99,198.00	0%	$30.00
Division **30 - General Distribution** Totals	$457,182.00	$456,534.00	$330,200.00	$508,011.00	11%	$51,477.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **35 - Meters**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.35-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.35-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.35-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.62.35-567	Operations & Maintenance	77,000.00	76,150.00	50,000.00	67,000.00	(12)	(9,150.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Water meter accuracy testing	200.0000	20.00	4,000.00
Manager	Water meter parts (touch pads, wire, couplings)	1.0000	3,000.00	3,000.00
Manager	Water meters - new & replacements	1.0000	60,000.00	60,000.00
			Manager Totals	$67,000.00

	Services & Charges Totals	$77,000.00	$76,150.00	$50,000.00	$67,000.00	(12%)	($9,150.00)
	Services and Supplies Totals	$77,000.00	$76,150.00	$50,000.00	$67,000.00	(12%)	($9,150.00)
Capital Outlay							
520.62.35-610	Capital Salaries	.00	.00	.00	.00		.00
520.62.35-660	Distribution System	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **35 - Meters** Totals	$77,000.00	$76,150.00	$50,000.00	$67,000.00	(12%)	($9,150.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **41 - Water Mains**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.41-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.41-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.41-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
520.62.41-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
520.62.41-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
520.62.41-522	Fringe Benefits - Medical / Dental Insurance	24,824.00	29,112.00	29,173.00	40,367.00	39	11,255.00
520.62.41-528	Fringe Benefits - Life Insurance	124.00	134.00	134.00	190.00	42	56.00
	Benefits Totals	$24,948.00	$29,246.00	$29,307.00	$40,557.00	39%	$11,311.00
Pensions							
520.62.41-523	Fringe Benefits - Medicare	1,606.00	1,732.00	1,800.00	2,328.00	34	596.00
520.62.41-524	Fringe Benefits - Social Security	6,866.00	7,408.00	7,800.00	9,954.00	34	2,546.00
520.62.41-525	Fringe Benefits - IMRF Pension Er Contribution	13,013.00	16,787.00	18,600.00	21,514.00	28	4,727.00
	Pensions Totals	$21,485.00	$25,927.00	$28,200.00	$33,796.00	30%	$7,869.00
	Salary and Benefits Totals	$46,433.00	$55,173.00	$57,507.00	$74,353.00	35%	$19,180.00
Services and Supplies							
Services & Charges							
520.62.41-567	Operations & Maintenance	192,819.00	184,326.00	55,000.00	184,326.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractor resources - maintenance (valves, main breaks)	1.0000	30,000.00	30,000.00
Manager	Fire hydrants	10.0000	2,400.00	24,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 520 - Water Fund								
Department 62 - Water Distribution								
Division **41 - Water Mains**								
EXPENSE								
Manager	Hydrant antifreeze					9.0000	550.00	4,950.00
Manager	Hydrant painting					171.0000	91.00	15,561.00
Manager	Hydrant parts					1.0000	2,500.00	2,500.00
Manager	Insertion valves					3.0000	4,940.00	14,820.00
Manager	Leak location services					9.0000	800.00	7,200.00
Manager	Manhole covers, frames, vaults					17.0000	850.00	14,450.00
Manager	Repair sleeves, fittings, pipe					1.0000	45,000.00	45,000.00
Manager	System leak detection inspection					3.0000	8,615.00	25,845.00
							Manager Totals	$184,326.00
	Services & Charges Totals	$192,819.00	$184,326.00	$55,000.00	$184,326.00	0%	$0.00	
	Services and Supplies Totals	$192,819.00	$184,326.00	$55,000.00	$184,326.00	0%	$0.00	
Capital Outlay								
520.62.41-610	Capital Salaries	110,746.00	119,477.00	119,477.00	160,543.00	34	41,066.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Earnings		55,215.00
Manager	501706 - W & E Maintenance Worker	Earnings		33,034.00
Manager	502401 - W & E Maintenance Worker	Earnings		37,096.00
Manager	502402 - W & E Maintenance Worker	Earnings		35,198.00
			Manager Totals	$160,543.00

520.62.41-660	Distribution System	714,521.00	1,643,451.00	1,430,000.00	2,491,511.00	52	848,060.00	

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **41 - Water Mains**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Main replacement Elm Street & Lincoln - Streetscape	1.0000	200,000.00	200,000.00
Manager	Main replacement on Birch Street (Elm to Willow)	1.0000	758,011.00	758,011.00
Manager	Main replacement on Gage (Gordon Ter/Green Bay)	1.0000	244,000.00	244,000.00
Manager	Main replacement on Merrill (Gordon Ter/Green Bay)	1.0000	180,000.00	180,000.00
Manager	Main replacement on Warwick (Winnetka/Essex)	1.0000	481,000.00	481,000.00
Manager	Professional services - design of 2022 water main projects	1.0000	110,500.00	110,500.00
Manager	Transfer Services - Elm Street (Provident / Birch)	1.0000	173,000.00	173,000.00
Manager	Transfer Services - Scott Ave (Randolph/Green Bay)	1.0000	145,000.00	145,000.00
Manager	Willow Road rail road crossing (extended carry over)	1.0000	200,000.00	200,000.00
			Manager Totals	$2,491,511.00

Capital Outlay Totals	$825,267.00	$1,762,928.00	$1,549,477.00	$2,652,054.00	50%	$889,126.00
Division **41 - Water Mains** Totals	$1,064,519.00	$2,002,427.00	$1,661,984.00	$2,910,733.00	45%	$908,306.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **42 - Water Reservoir**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.42-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.42-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.42-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.62.42-567	Operations & Maintenance	5,500.00	5,500.00	4,000.00	5,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Normal requirements	1.0000	4,000.00	4,000.00
Manager	QEI RTU maintenance	1.0000	1,500.00	1,500.00
			Manager Totals	$5,500.00

	Services & Charges Totals	$5,500.00	$5,500.00	$4,000.00	$5,500.00	0%	$0.00
	Services and Supplies Totals	$5,500.00	$5,500.00	$4,000.00	$5,500.00	0%	$0.00
Capital Outlay							
520.62.42-610	Capital Salaries	.00	.00	.00	.00		.00
520.62.42-660	Distribution System	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **42 - Water Reservoir** Totals	$5,500.00	$5,500.00	$4,000.00	$5,500.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division **43 - Water Services**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.43-511	Regular Salaries	.00	.00	.00	.00		.00
520.62.43-512	Overtime Salaries	.00	.00	.00	.00		.00
520.62.43-515	Sick Cashed In	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
520.62.43-567	Operations & Maintenance	64,000.00	59,000.00	20,000.00	59,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractor resources - repair of water services	1.0000	16,000.00	16,000.00
Manager	Repair fittings	1.0000	5,000.00	5,000.00
Manager	Tapped saddles, corp. stops, valves, curb boxes	1.0000	38,000.00	38,000.00
			Manager Totals	$59,000.00

Services & Charges Totals	$64,000.00	$59,000.00	$20,000.00	$59,000.00	0%	$0.00
Services and Supplies Totals	$64,000.00	$59,000.00	$20,000.00	$59,000.00	0%	$0.00
Division **43 - Water Services** Totals	$64,000.00	$59,000.00	$20,000.00	$59,000.00	0%	$0.00
Department **62 - Water Distribution** Totals	$1,668,201.00	$2,599,611.00	$2,066,184.00	$3,550,244.00	37%	$950,633.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 520 - Water Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
520.88.01-800	Depreciation	450,000.00	450,000.00	450,000.00	450,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Depreciation	1.0000	450,000.00	450,000.00
			Manager Totals	$450,000.00

Depreciation Expense Totals	$450,000.00	$450,000.00	$450,000.00	$450,000.00	0%	$0.00
Division **01 - Department Wide** Totals	$450,000.00	$450,000.00	$450,000.00	$450,000.00	0%	$0.00
Department **88 - Depreciation** Totals	$450,000.00	$450,000.00	$450,000.00	$450,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **520 - Water Fund**							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
520.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	276,560.00	276,560.00	276,560.00	276,560.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Payment in Lieu of Taxes (Frozen @ 2015)	1.0000	276,560.00	276,560.00
			Manager Totals	$276,560.00

520.99.01-901	Interfund Transfers - Other Operating Transfers	.00	250,000.00	250,000.00	250,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Principal payment 2 of 4 (General Fund)	1.0000	250,000.00	250,000.00
			Manager Totals	$250,000.00

Transfers Totals	$276,560.00	$526,560.00	$526,560.00	$526,560.00	0%	$0.00
Division **01 - Department Wide** Totals	$276,560.00	$526,560.00	$526,560.00	$526,560.00	0%	$0.00
Department **99 - Transfers** Totals	$276,560.00	$526,560.00	$526,560.00	$526,560.00	0%	$0.00
EXPENSE TOTALS	$5,203,244.00	$6,321,338.00	$5,403,262.00	$7,550,990.00	19%	$1,229,652.00
Fund **520 - Water Fund** Totals						
REVENUE TOTALS	$4,742,286.00	$5,168,484.00	$4,749,951.00	$5,309,158.00	3%	$140,674.00
EXPENSE TOTALS	$5,203,244.00	$6,321,338.00	$5,403,262.00	$7,550,990.00	19%	$1,229,652.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund **520 - Water Fund**							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Fund **520 - Water Fund** Totals		($460,958.00)	($1,152,854.00)	($653,311.00)	($2,241,832.00)	94%	($1,088,978.00)

DEPARTMENT NARRATIVE

SANITARY SEWER

Mission Statement/Purpose

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

The budget includes Infiltration/Inflow (I/I) monitoring funds and contingency funds for contracting out point repairs, to allow a greater focus of in-house staff on cleaning and maintenance activities. The continuation of rodent control and root foaming activities are included as normal cleaning and maintenance operations. Operating transfers to the General Fund to cover administrative expenses are expected to increase annually at the overall Village guidelines for cost control.

Current Year Department Accomplishments

- Continued to perform annual video and cleaning maintenance programs to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Continued to perform clearing and general maintenance of all drainage ditches.
- Performed detailed residential inspections for flood protection assistance and property protection advice. Staff identified numerous defects on private properties and provided homeowners with increased understanding on how homes connect to the Village's system.
- Continued to locate and eliminate cross connections that allow sewer cross-contamination to storm sewers.
- Installed trenchless liner to repair identified section of sewers which were identified in the 2018 sewer system study.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **2.85**

FY 2020 FTEs: **2.95**
FY 2019 FTEs: **2.95**
FY 2018 FTEs: **2.95**

Proposed FY 2021 Cost of Salaries and Benefits: **$398,962**
Projected FY 2020 Cost of Salaries and Benefits: **$421,717**
Budgeted FY 2020 Cost of Salaries and Benefits: **$430,623**
Actual FY 2019 Cost of Salaries and Benefits: **$452,616**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-7.35%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$501,501**
Projected FY 2020 Cost of Services and Supplies: **$484,101**
Budgeted FY 2020 Cost of Services and Supplies: **$517,501**
Actual FY 2019 Cost of Services and Supplies: **$386,891**

FY2019 Budget vs. FY2020 Proposed Budget % Change: **-3.59%**

Fiscal Year 2021 Proposed Department Objectives

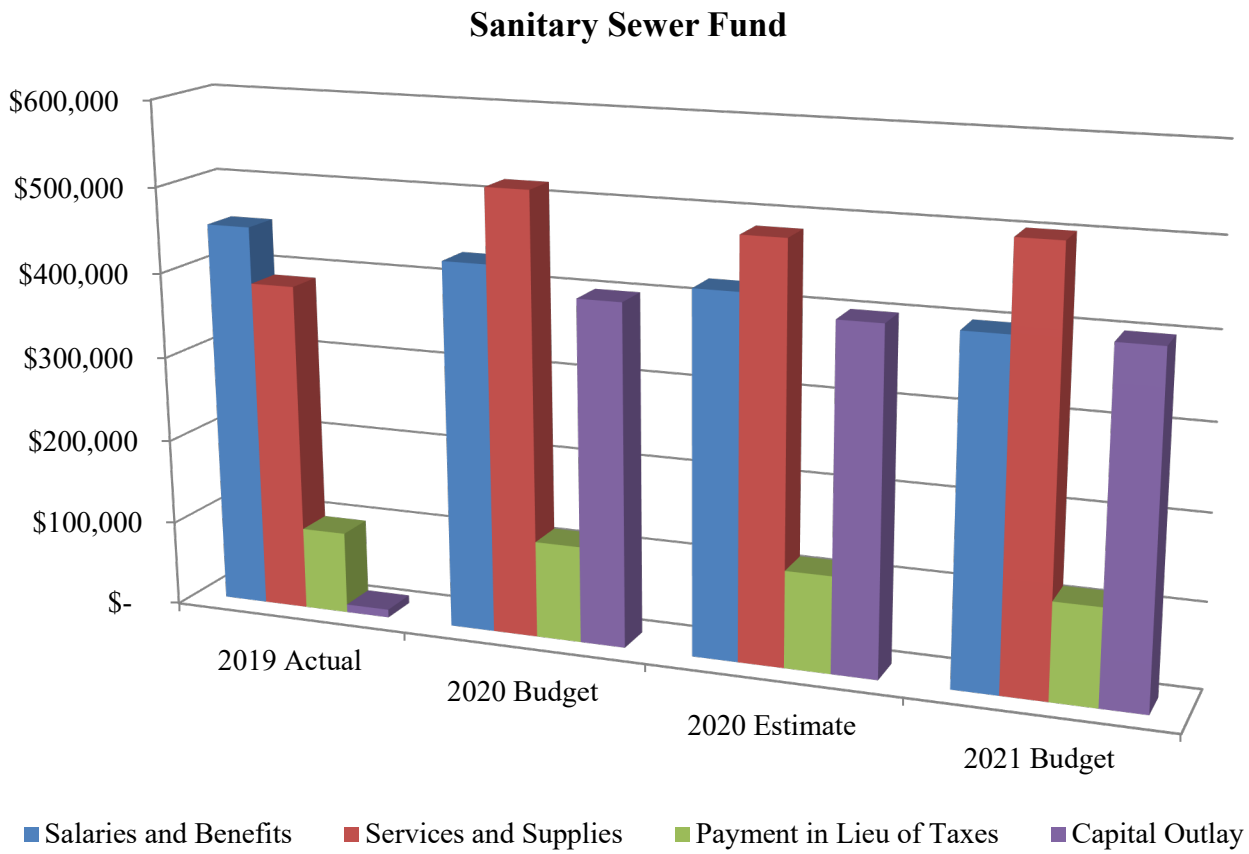
Objective	Action Steps	Timeframe
Implement annual maintenance and inspection programs to ensure functionality and reliability of sewer system.	• Perform annual cleaning and video inspection program to maintain a seven-year inspection cycle. • Perform root intrusion foaming program as needed. • Continue to locate and eliminate cross-connections that allow sanitary sewer contamination to storm sewers.	12/31/21
Implement programs to reduce sanitary sewer backups.	• Capital repairs and improvements • Assist with dye testing, cleaning and videoing specific to operational and inflow reduction studies. • Continue with the structure relining of existing sanitary manholes. • Perform trenchless relining as part of high and medium priorities as part of 2018 I/I study.	12/31/21
Ensure compliance with MWRD Inflow/Infiltration Control regulations.	• Provide assistance and guidance to property owners to reduce I/I. • Assist the Engineering Division with collection of data and annual reporting requirements. • Continue participation in the development of MWRD LTOP/PSP initiatives.	12/31/21
Perform High and Medium repairs to existing sanitary mains based on the 2018 Inflow and Infiltration Study.	• Efforts focusing on high and medium priority areas identified in latest I/I report.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Implement annual maintenance and inspection programs to ensure functionality and reliability of sewer system.	Complete
Implement programs to reduce sanitary sewer backups.	Ongoing
Ensure compliance with MWRD Inflow/Infiltration Control regulations.	Ongoing
Perform High and Medium repairs to existing sanitary mains based on the 2018 Inflow and Infiltration Study	Ongoing

Financial Summary

Sanitary Sewer Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,262,338	$ 1,426,291	$ 1,393,000	$ 1,421,193	-0.4%	2.0%
Expenses	$ (936,097)	$ (1,061,492)	$ (1,019,186)	$ (1,014,158)	-4.5%	-0.5%
Net Operating Income (loss)	$ 326,241	$ 364,799	$ 373,814	$ 407,035	11.6%	8.9%
Operating Expense Detail						
Salaries and Benefits	$ 452,616	$ 430,623	$ 421,717	$ 398,962	-7.4%	-5.4%
Services and Supplies	$ 386,891	$ 517,501	$ 484,101	$ 501,501	-3.1%	3.6%
Payment in Lieu of Taxes	$ 96,590	$ 113,368	$ 113,368	$ 113,695	0.3%	0.3%
	$ 936,097	$ 1,061,492	$ 1,019,186	$ 1,014,158		
Capital Outlay	$ 9,399	$ 400,000	$ 400,000	$ 400,000	0.0%	0.0%
Total Fund Expense	$ 945,496	$ 1,461,492	$ 1,419,186	$ 1,414,158	-3.2%	-0.4%
Net Fund Income (loss)	$ 316,842	$ (35,201)	$ (26,186)	$ 7,035	-120.0%	-126.9%



Note: The 'Actual 2019' amount in the 'Salaries and Benefits' category figure above includes $73,398 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

Department Metrics

- Video inspected 33,354 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Identified and repaired 8 sanitary sewer defects.
- Clean and maintained 63,145 lineal feet of sewer mains to maintain a seven-year cycle and preempt catastrophic failures.
- Installed 6,700 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.
- Root foamed 5,411 lineal feet of sanitary sewer main (root intrusion control)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
540-447	Sanitary Sewer Service	1,352,498.00	1,417,101.00	1,381,500.00	1,412,003.00		(5,098.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Sanitary Sewer customer charge ($2 per month)	4,077.0000	24.00	97,848.00
Manager	Winnetka service charge (5% rate increase)	70,997.0000	18.51	1,314,154.47
			Manager Totals	$1,412,002.47

540-447.60	Sanitary Sewer Service Penalties	.00	.00	1,500.00	.00		.00
540-447.70	Sanitary Sewer Service Miscellaneous	.00	.00	.00	.00		.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$1,352,498.00	$1,417,101.00	$1,383,000.00	$1,412,003.00	0%	($5,098.00)
	Charges For Service Totals	$1,352,498.00	$1,417,101.00	$1,383,000.00	$1,412,003.00	0%	($5,098.00)
Transfers							
540-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
540-470	Property Sales	.00	.00	.00	.00		.00
540-474.90	Other Miscellaneous Income	1,500.00	1,500.00	.00	1,500.00		.00
540-475	Disposal of Capital Assets	.00	.00	.00	.00		.00
	Other Revenue Totals	$1,500.00	$1,500.00	$0.00	$1,500.00	0%	$0.00
Interest Income							
540-460.05	Interest Interest on Investments	7,690.00	7,690.00	10,000.00	7,690.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Interest income ($1,025,333) * 0.75%	.0075	1,025,333.00	7,690.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
REVENUE								
							Manager Totals	$7,690.00
	Interest Income Totals	$7,690.00	$7,690.00	$10,000.00	$7,690.00	0%	$0.00	
	REVENUE TOTALS	$1,361,688.00	$1,426,291.00	$1,393,000.00	$1,421,193.00	0%	($5,098.00)	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
540.70.01-511	Regular Salaries	257,303.00	271,671.00	271,000.00	259,999.00	(4)	(11,672.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		15,375.00
Manager	300201 - Director of Engineering	Earnings		16,963.00
Manager	300501 - Civil Engineer	Earnings		12,168.00
Manager	300801 - Sewer Supervisor	Earnings		60,447.00
Manager	301404 - Maintenance Worker	Earnings		38,587.00
Manager	301405 - Maintenance Worker	Earnings		35,069.00
Manager	301410 - Maintenance Worker	Earnings		30,944.00
Manager	301411 - Maintenance Worker	Earnings		43,015.00
Manager	309999 - PW Budget Only	Earnings		7,431.00
			Manager Totals	$259,999.00

540.70.01-512	Overtime Salaries	16,000.00	3,000.00	3,000.00	3,000.00		.00
540.70.01-513	Part Time Salaries	6,760.00	6,929.00	.00	6,760.00	(2)	(169.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301413 - Sewer Department - Seasonal	Earnings		6,760.00
			Manager Totals	$6,760.00

540.70.01-515	Sick Cashed In	8,768.00	1,594.00	1,367.00	.00	(100)	(1,594.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
540.70.01-518	Other Compensation	1,870.00	1,870.00	1,150.00	1,296.00	(31)	(574.00)
	Employee Pay Totals	$290,701.00	$285,064.00	$276,517.00	$271,055.00	(5%)	($14,009.00)
Benefits							
540.70.01-521	Fringe Benefits - Worker's Compensation	12,500.00	12,500.00	12,500.00	12,500.00		.00
540.70.01-522	Fringe Benefits - Medical / Dental Insurance	47,028.00	49,311.00	49,000.00	41,634.00	(16)	(7,677.00)
540.70.01-528	Fringe Benefits - Life Insurance	283.00	299.00	300.00	274.00	(8)	(25.00)
	Benefits Totals	$59,811.00	$62,110.00	$61,800.00	$54,408.00	(12%)	($7,702.00)
Pensions							
540.70.01-523	Fringe Benefits - Medicare	4,266.00	4,131.00	4,100.00	3,942.00	(5)	(189.00)
540.70.01-524	Fringe Benefits - Social Security	16,845.00	16,851.00	16,800.00	16,383.00	(3)	(468.00)
540.70.01-525	Fringe Benefits - IMRF Pension Er Contribution	35,828.00	62,467.00	62,500.00	53,174.00	(15)	(9,293.00)
	Pensions Totals	$56,939.00	$83,449.00	$83,400.00	$73,499.00	(12%)	($9,950.00)
	Salary and Benefits Totals	$407,451.00	$430,623.00	$421,717.00	$398,962.00	(7%)	($31,661.00)
Services and Supplies							
Services & Charges							
540.70.01-550	Administrative Charges	140,040.00	140,040.00	140,040.00	140,040.00		.00
540.70.01-551	Consulting Services	25,000.00	25,000.00	.00	25,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Sewer design and inspection services	1.0000	25,000.00	25,000.00
			Manager Totals	$25,000.00

540.70.01-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
540.70.01-556	Village Data Processing / Network Charge	7,828.00	7,828.00	7,828.00	7,828.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
540.70.01-563	Telephone Service	277.00	277.00	277.00	277.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Monthly PRI share (Comcast)	12.0000	23.06	277.00
			Manager Totals	$277.00

540.70.01-567	Operations & Maintenance	325,400.00	248,400.00	240,000.00	232,400.00	(6)	(16,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual section video and cleaning program	1.0000	80,000.00	80,000.00
Manager	Commodities - pipes, fittings and manholes	1.0000	30,000.00	30,000.00
Manager	IPSI training (year 1 of 3)	1.0000	1,500.00	1,500.00
Manager	Misc contractual	1.0000	6,000.00	6,000.00
Manager	MWRD I/I control reporting	1.0000	10,000.00	10,000.00
Manager	NASSCO training - video inspection standards	2.0000	1,200.00	2,400.00
Manager	Point repair (contingency)	1.0000	15,000.00	15,000.00
Manager	Private service repair (contingency)	1.0000	15,000.00	15,000.00
Manager	Rodent control	1.0000	2,000.00	2,000.00
Manager	Sewer anti-backup program reimbursements	1.0000	3,500.00	3,500.00
Manager	Sewer Push Camera Replacement	1.0000	30,000.00	30,000.00
Manager	Temporary help	1.0000	22,000.00	22,000.00
Manager	Tree root intrusion foaming	1.0000	10,000.00	10,000.00
Manager	TV truck support & repairs	1.0000	5,000.00	5,000.00
			Manager Totals	$232,400.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
540.70.01-568	Utilities	7,500.00	7,500.00	7,500.00	7,500.00		.00
540.70.01-574	Vehicle Maint Service Charge	84,672.00	82,956.00	82,956.00	82,956.00		.00
	Services & Charges Totals	$590,717.00	$512,001.00	$478,601.00	$496,001.00	(3%)	($16,000.00)
Supplies							
540.70.01-537	Uniforms	5,500.00	5,500.00	5,500.00	5,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety/PPE Gear	1.0000	2,000.00	2,000.00
Manager	Uniforms	1.0000	3,500.00	3,500.00
			Manager Totals	$5,500.00

Supplies Totals	$5,500.00	$5,500.00	$5,500.00	$5,500.00	0%	$0.00
Services and Supplies Totals	$596,217.00	$517,501.00	$484,101.00	$501,501.00	(3%)	($16,000.00)
Capital Outlay						
540.70.01-625 Heavy Machinery	196,875.00	.00	.00	.00		.00
540.70.01-670 Sanitary Sewers	392,000.00	400,000.00	400,000.00	400,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	High- and medium-priority repairs identified in 2018 study	1.0000	400,000.00	400,000.00
			Manager Totals	$400,000.00

Capital Outlay Totals	$588,875.00	$400,000.00	$400,000.00	$400,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
Insurance and Other Chargebacks							
540.70.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Depreciation Expense							
540.70.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
540.70.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,592,543.00	$1,348,124.00	$1,305,818.00	$1,300,463.00	(4%)	($47,661.00)
	Department **70 - Sewers** Totals	$1,592,543.00	$1,348,124.00	$1,305,818.00	$1,300,463.00	(4%)	($47,661.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
540.88.01-800	Depreciation	110,000.00	110,000.00	110,000.00	110,000.00		.00
	Depreciation Expense Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0%	$0.00
	Division **01 - Department Wide** Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0%	$0.00
	Department **88 - Depreciation** Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
540.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	96,590.00	113,368.00	113,368.00	113,695.00		327.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Service Revenue x 8% (1,421,193 * .08)	1.0000	113,695.00	113,695.00
			Manager Totals	$113,695.00

540.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$96,590.00	$113,368.00	$113,368.00	$113,695.00	0%	$327.00
Division **01 - Department Wide** Totals		$96,590.00	$113,368.00	$113,368.00	$113,695.00	0%	$327.00
Department **99 - Transfers** Totals		$96,590.00	$113,368.00	$113,368.00	$113,695.00	0%	$327.00
EXPENSE TOTALS		$1,799,133.00	$1,571,492.00	$1,529,186.00	$1,524,158.00	(3%)	($47,334.00)
Fund **540 - Sanitary Sewer Fund** Totals							
REVENUE TOTALS		$1,361,688.00	$1,426,291.00	$1,393,000.00	$1,421,193.00	0%	($5,098.00)
EXPENSE TOTALS		$1,799,133.00	$1,571,492.00	$1,529,186.00	$1,524,158.00	(3%)	($47,334.00)
Fund **540 - Sanitary Sewer Fund** Totals		($437,445.00)	($145,201.00)	($136,186.00)	($102,965.00)	(29%)	$42,236.00

DEPARTMENT NARRATIVE

REFUSE

Mission Statement/Purpose

The mission of the Refuse Department is to provide refuse collection which includes weekly back-door residential garbage collection, weekly commercial refuse collection, weekly commercial recycling, twice-a-week residential yard waste collection, special refuse collections, an annual leaf collection program, an annual spring clean-up collection, a contractual weekly residential recycling collection and maintenance and monitoring of the landfill.

Current Year Department Accomplishments

- Continued back-door residential refuse pick-up service while maintaining the highest customer service level.
- Continued multiyear recycling collection contract with Lakeshore Recycling Systems for residential and commercial recycling pick-up.
- Worked closely with the Environmental & Forestry Commission to increase awareness and importance of recycling in our community.
- Continued to host a variety of recycling collection programs at the Public Works facility.
- Completed a pandemic-delayed spring (July) clean-up program.
- Continue to coordinate groundwater sampling for the closed landfill with environmental consulting firm.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **8.0**

FY 2020 FTEs: **8.0**
FY 2019 FTEs: **8.0**
FY 2018 FTEs: **7.75**

Proposed FY 2021 Cost of Salaries and Benefits: **$999,233**
Projected FY 2020 Cost of Salaries and Benefits: **$1,001,700**
Budgeted FY 2020 Cost of Salaries and Benefits: **$1,083,288**
Actual FY 2019 Cost of Salaries and Benefits: **$1,154,541**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-7.76%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$1,435,252**
Projected FY 2020 Cost of Services and Supplies: **$1,235,752**
Budgeted FY 2020 Cost of Services and Supplies: **$1,289,252**
Actual FY 2019 Cost of Services and Supplies: **$1,218,318**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **11.32%**

Fiscal Year 2021 Proposed Department Objectives

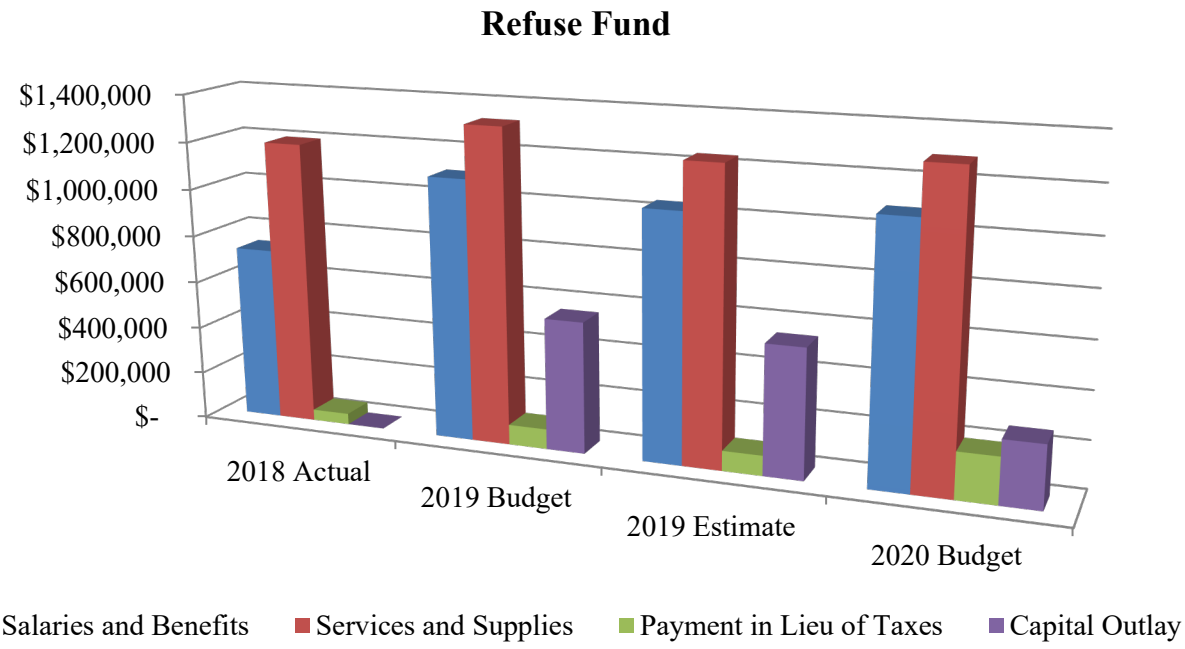
Objective	Action Steps	Timeframe
Maintain groundwater monitoring at the closed landfill. Work closely with federal, state, and county organizations to ensure permitting compliance.	• If needed, address potential problems indicated by groundwater monitoring at the closed landfill. • Monthly monitoring of landfill to stay in compliance with IEPA	12/31/21
Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.	• Provide educational opportunities for residents to learn more about recycling in the Village. • Continue cost sharing measures for special collection operations such as the spring clean-up and leaf collection programs. • Evaluate the fiscal impacts for increased commercial recycling. • Solicit new recycling contract	12/31/21
Maintain partnership with Solid Waste Agency of Northern Cook Country.	• Implement available resources through SWANCC to help educate residents on refuse and recycling. • Host annual pumpkin collection composting event. • Host annual document destruction shredding event. • Host weekly electronics recycling event.	12/31/21
Transition commercial refuse collection from Village-provided service to market-provided service.	• Communicate with refuse haulers to develop appropriate service levels • Implement hauler licensing requirements and procedures • Communicate with businesses to facilitate changes	3/31/21
Implement pay-as-you-throw/curbside collection option for residential refuse collection.	• Communicate with customers about service changes and to determine service preferences • Set up billing services • Purchase and deliver new refuse carts	6/30/21
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Purchase new refuse containers.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Maintain groundwater and air monitoring at the closed landfill. Work closely with federal, state, and county organizations to ensure permitting compliance.	Ongoing
Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.	Ongoing
Maintain partnership with Solid Waste Agency of Northern Cook Country.	Ongoing
Transition commercial refuse collection from Village-provided service to market-provided service.	Deferred due to Covid-19 impacts
Implement pay-as-you-throw/curbside collection option for residential refuse collection.	Deferred due to Covid-19 impacts
Ensure that equipment and vehicles are maintained for reliability and operational needs.	Ongoing

Financial Summary

Refuse Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 2,779,261	$ 2,714,777	$ 2,694,000	$ 2,646,500	-2.5%	-1.8%
Expenses	$ (2,457,667)	$ (2,568,440)	$ (2,433,352)	$ (2,618,951)	2.0%	7.6%
Net Operating Income (loss)	$ 321,594	$ 146,337	$ 260,648	$ 27,549	-81.2%	-89.4%
Operating Expense Detail						
Salaries and Benefits	$ 1,154,541	$ 1,083,288	$ 1,001,700	$ 999,233	-7.8%	-0.2%
Services and Supplies	$ 1,218,318	$ 1,289,252	$ 1,235,752	$ 1,435,252	11.3%	16.1%
Payment in Lieu of Taxes	$ 84,808	$ 195,900	$ 195,900	$ 184,466	-5.8%	-5.8%
	$ 2,457,667	$ 2,568,440	$ 2,433,352	$ 2,618,951		
Capital Outlay	$ 28,548	$ 265,000	$ -	$ 265,000	100.0%	100.0%
Total Fund Expense	$ 2,486,215	$ 2,833,440	$ 2,433,352	$ 2,883,951	1.8%	18.5%
Net Fund Income (loss)	$ 293,046	$ (118,663)	$ 260,648	$ (237,451)	100.1%	-191.1%



Note: The 'Actual 2019' amount in the 'Salaries and Benefits' category figure above includes ($211,885) of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund

Department Metrics

- Performed maintenance on landfill meters and pumps in compliance with the EPA required metering and reporting program.
- Collected 3,293 tons of residential refuse, 267 tons of commercial refuse, 2,357 tons of residential recycling, 264 tons of commercial recycling, 1,350 cubic yards of yard waste from Winnetka homes and businesses.

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
REVENUE							
Property Tax							
560-401.01	Property Tax General	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
560-448	Refuse Service	.00	.00	.00	.00		.00
560-448.10	Refuse Service Residential	2,328,750.00	2,328,750.00	2,283,000.00	2,165,000.00	(7)	(163,750.00)
560-448.20	Refuse Service Commercial	240,000.00	120,000.00	265,000.00	240,000.00	100	120,000.00
560-448.30	Refuse Service Special	75,000.00	150,000.00	41,000.00	150,000.00		.00
560-448.60	Refuse Service Penalties	.00	.00	.00	.00		.00
560-448.70	Refuse Service Miscellaneous	.00	.00	.00	.00		.00
560-448.85	Refuse Service Recycling	35,000.00	35,000.00	22,000.00	10,000.00	(71)	(25,000.00)
560-448.86	Refuse Service Composting	.00	.00	.00	.00		.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$2,678,750.00	$2,633,750.00	$2,611,000.00	$2,565,000.00	(3%)	($68,750.00)
Other Charges for Service							
560-448.75	Refuse Service Refuse Bags	.00	.00	.00	.00		.00
560-448.76	Refuse Service Refuse Stickers	75,000.00	75,000.00	75,000.00	75,000.00		.00
	Other Charges for Service Totals	$75,000.00	$75,000.00	$75,000.00	$75,000.00	0%	$0.00
	Charges For Service Totals	$2,753,750.00	$2,708,750.00	$2,686,000.00	$2,640,000.00	(3%)	($68,750.00)
Transfers							
560-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
560-470	Property Sales	.00	.00	.00	.00		.00
560-474.90	Other Miscellaneous Income	.00	.00	.00	.00		.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
560-460.05	Interest Interest on Investments	6,027.00	6,027.00	8,000.00	6,500.00	8	473.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
REVENUE							
	Interest Income Totals	$6,027.00	$6,027.00	$8,000.00	$6,500.00	8%	$473.00
	REVENUE TOTALS	$2,759,777.00	$2,714,777.00	$2,694,000.00	$2,646,500.00	(3%)	($68,277.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Benefits							
560.80.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
560.80.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
560.80.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00		.00
560.80.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
560.80.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
560.80.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
560.80.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
560.80.01-550	Administrative Charges	127,080.00	127,080.00	127,080.00	127,080.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Management and financial services	12.0000	10,590.00	127,080.00
			Manager Totals	$127,080.00

560.80.01-556	Village Data Processing / Network Charge	4,200.00	4,200.00	4,200.00	4,200.00		.00
560.80.01-567	Operations & Maintenance	29,800.00	24,400.00	24,400.00	24,400.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Dumpster replacement	9.0000	600.00	5,400.00
Manager	Operational materials & supplies	1.0000	15,000.00	15,000.00
Manager	Safety/PPE Gear	1.0000	2,000.00	2,000.00
Manager	Uniforms	1.0000	2,000.00	2,000.00
			Manager Totals	$24,400.00

560.80.01-574	Vehicle Maint Service Charge	274,764.00	249,672.00	249,672.00	249,672.00		.00
560.80.01-585	Disposal	308,500.00	308,500.00	280,000.00	308,500.00		.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Refuse disposal tipping fees	6,170.0000	50.00	308,500.00
			Manager Totals	$308,500.00

560.80.01-586	Recycling	275,400.00	275,400.00	275,400.00	421,400.00	53	146,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Additional commercial sidewalk containers - refuse / recycling	3.0000	2,800.00	8,400.00
Manager	Lakeshore Recycling Services commercial collection	1.0000	55,000.00	55,000.00
Manager	Lakeshore Recycling Services residential collection (3966 homes)	1.0000	336,000.00	336,000.00
Manager	Recycling containers - residential	1.0000	10,000.00	10,000.00
Manager	Replacement of commercial recycling containers	1.0000	12,000.00	12,000.00
			Manager Totals	$421,400.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							
560.80.01-587	Composting	110,000.00	110,000.00	110,000.00	110,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Landscape waste disposal fees	1.0000	110,000.00	110,000.00
			Manager Totals	$110,000.00

560.80.01-588	Landfill Monitoring	140,000.00	140,000.00	125,000.00	140,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractual services (contingency)	1.0000	4,500.00	4,500.00
Manager	Engineering services	1.0000	27,000.00	27,000.00
Manager	Groundwater monitoring	1.0000	73,000.00	73,000.00
Manager	Landfill fence maintenance / replacement	1.0000	20,000.00	20,000.00
Manager	Landfill maintenance	1.0000	11,500.00	11,500.00
Manager	Leachate disposal MWRD	1.0000	1,000.00	1,000.00
Manager	Legal fees (contingency)	1.0000	1,000.00	1,000.00
Manager	Monitoring commodities	1.0000	2,000.00	2,000.00
			Manager Totals	$140,000.00

Services & Charges Totals	$1,269,744.00	$1,239,252.00	$1,195,752.00	$1,385,252.00	12%	$146,000.00
Services and Supplies Totals	$1,269,744.00	$1,239,252.00	$1,195,752.00	$1,385,252.00	12%	$146,000.00
Capital Outlay						
560.80.01-625 Heavy Machinery	555,000.00	265,000.00	.00	265,000.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Refuse container purchase - RFID	1.0000	265,000.00	265,000.00
			Manager Totals	$265,000.00

	Capital Outlay Totals	$555,000.00	$265,000.00	$0.00	$265,000.00	0%	$0.00
Insurance and Other Chargebacks							
560.80.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Depreciation Expense							
560.80.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
560.80.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
560.80.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,824,744.00	$1,504,252.00	$1,195,752.00	$1,650,252.00	10%	$146,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **45 - Commercial**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.45-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.45-512	Overtime Salaries	.00	.00	18,000.00	.00		.00
560.80.45-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.45-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$18,000.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$18,000.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
560.80.45-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **45 - Commercial** Totals	$0.00	$0.00	$18,000.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.46-511	Regular Salaries	652,074.00	641,745.00	560,000.00	619,876.00	(3)	(21,869.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300701 - Refuse Supervisor	Earnings		81,517.00
Manager	301501 - Refuse Collector	Earnings		89,203.00
Manager	301502 - Refuse Collector	Earnings		61,600.00
Manager	301503 - Refuse Collector	Earnings		89,203.00
Manager	301504 - Refuse Collector	Earnings		89,267.00
Manager	301505 - Refuse Collector	Earnings		61,756.00
Manager	301506 - Refuse Collector	Earnings		84,868.00
Manager	301507 - Refuse Collector	Earnings		62,462.00
			Manager Totals	$619,876.00

560.80.46-512	Overtime Salaries	55,000.00	55,000.00	55,000.00	20,000.00	(64)	(35,000.00)
560.80.46-515	Sick Cashed In	8,802.00	.00	15,000.00	.00		.00
560.80.46-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$715,876.00	$696,745.00	$630,000.00	$639,876.00	(8%)	($56,869.00)
Benefits							
560.80.46-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00		.00
560.80.46-521	Fringe Benefits - Worker's Compensation	102,000.00	102,000.00	102,000.00	102,000.00		.00
560.80.46-522	Fringe Benefits - Medical / Dental Insurance	147,628.00	134,956.00	118,000.00	122,573.00	(9)	(12,383.00)
560.80.46-528	Fringe Benefits - Life Insurance	710.00	754.00	700.00	689.00	(9)	(65.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							
	Benefits Totals	$250,338.00	$237,710.00	$220,700.00	$225,262.00	(5%)	($12,448.00)
Pensions							
560.80.46-523	Fringe Benefits - Medicare	10,379.00	10,101.00	8,800.00	9,277.00	(8)	(824.00)
560.80.46-524	Fringe Benefits - Social Security	41,986.00	40,842.00	36,000.00	39,077.00	(4)	(1,765.00)
560.80.46-525	Fringe Benefits - IMRF Pension Er Contribution	84,115.00	97,890.00	88,000.00	85,741.00	(12)	(12,149.00)
560.80.46-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00		.00
560.80.46-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$136,480.00	$148,833.00	$132,800.00	$134,095.00	(10%)	($14,738.00)
	Salary and Benefits Totals	$1,102,694.00	$1,083,288.00	$983,500.00	$999,233.00	(8%)	($84,055.00)
Services and Supplies							
Services & Charges							
560.80.46-584	Refuse Collection	.00	.00	.00	.00		.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Services and Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **46 - Residential** Totals	$1,102,694.00	$1,083,288.00	$983,500.00	$999,233.00	(8%)	($84,055.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **47 - Special**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.47-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.47-512	Overtime Salaries	.00	.00	200.00	.00		.00
560.80.47-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.47-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$200.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$200.00	$0.00	+++	$0.00
	Division **47 - Special** Totals	$0.00	$0.00	$200.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **48 - Yard Waste**							
EXPENSE							
Salary and Benefits							
Employee Pay							
560.80.48-511	Regular Salaries	.00	.00	.00	.00		.00
560.80.48-512	Overtime Salaries	.00	.00	.00	.00		.00
560.80.48-515	Sick Cashed In	.00	.00	.00	.00		.00
560.80.48-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
560.80.48-584	Refuse Collection	55,000.00	50,000.00	40,000.00	50,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Leaf collection commodities and collection brooms	1.0000	10,000.00	10,000.00
Manager	Temporary services - LRS spring clean up	1.0000	30,000.00	30,000.00
Manager	Temporary services - other	1.0000	10,000.00	10,000.00
			Manager Totals	$50,000.00

Services & Charges Totals	$55,000.00	$50,000.00	$40,000.00	$50,000.00	0%	$0.00
Services and Supplies Totals	$55,000.00	$50,000.00	$40,000.00	$50,000.00	0%	$0.00
Division **48 - Yard Waste** Totals	$55,000.00	$50,000.00	$40,000.00	$50,000.00	0%	$0.00
Department **80 - Refuse** Totals	$2,982,438.00	$2,637,540.00	$2,237,452.00	$2,699,485.00	2%	$61,945.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
560.88.01-800	Depreciation	135,000.00	135,000.00	135,000.00	135,000.00		.00
	Depreciation Expense Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0%	$0.00
	Division **01 - Department Wide** Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0%	$0.00
	Department **88 - Depreciation** Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0%	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
Transfers							
560.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	84,808.00	195,900.00	195,900.00	184,466.00	(6)	(11,434.00)
560.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$84,808.00	$195,900.00	$195,900.00	$184,466.00	(6%)	($11,434.00)
	Division **01 - Department Wide** Totals	$84,808.00	$195,900.00	$195,900.00	$184,466.00	(6%)	($11,434.00)
	Department **99 - Transfers** Totals	$84,808.00	$195,900.00	$195,900.00	$184,466.00	(6%)	($11,434.00)
	EXPENSE TOTALS	$3,202,246.00	$2,968,440.00	$2,568,352.00	$3,018,951.00	2%	$50,511.00
	Fund **560 - Refuse Fund** Totals						
	REVENUE TOTALS	$2,759,777.00	$2,714,777.00	$2,694,000.00	$2,646,500.00	(3%)	($68,277.00)
	EXPENSE TOTALS	$3,202,246.00	$2,968,440.00	$2,568,352.00	$3,018,951.00	2%	$50,511.00
	Fund **560 - Refuse Fund** Totals	($442,469.00)	($253,663.00)	$125,648.00	($372,451.00)	47%	($118,788.00)

DEPARTMENT NARRATIVE

STORMWATER SEWER

Mission Statement/Purpose

The mission of the Stormwater fund is to provide for several significant capital projects and studies to develop and implement a Stormwater Master Plan that provides stormwater drainage relief to the Village. The program provides for engineering and capital construction improvements, as well as operation and maintenance activities for the stormwater system. Future revenues are expected to come from transfers from the General Fund, stormwater utility fees and bond issuance proceeds.

Current Year Department Accomplishments

- Completed Intergovernmental Agreements (IGA) with Winnetka Park District and School District 36 on IGA's for joint stormwater projects on the Par-3 and 18-hole golf course, Crow Island Park, and Crow Island School properties.
- Began detailed project engineering for Cook County Forest Preserve Stormwater Management Wetland project.
- Completed necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Completed construction of Boal Parkway stormwater pumping improvements.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **3.85**

FY 2020 FTEs: **2.95**
FY 2019 FTEs: **2.95**
FY 2018 FTEs: **2.95**

Proposed FY 2021 Cost of Salaries and Benefits: **$536,950**
Projected FY 2020 Cost of Salaries and Benefits: **$326,137**
Budgeted FY 2020 Cost of Salaries and Benefits: **$433,739**
Actual FY 2019 Cost of Salaries and Benefits: **$286,608**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **23.8%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$126,774**
Projected FY 2020 Cost of Services and Supplies: **$87,500**
Budgeted FY 2020 Cost of Services and Supplies: **$148,774**
Actual FY 2019 Cost of Services and Supplies: **$127,473**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-14.79%**

Fiscal Year 2021 Proposed Department Objectives

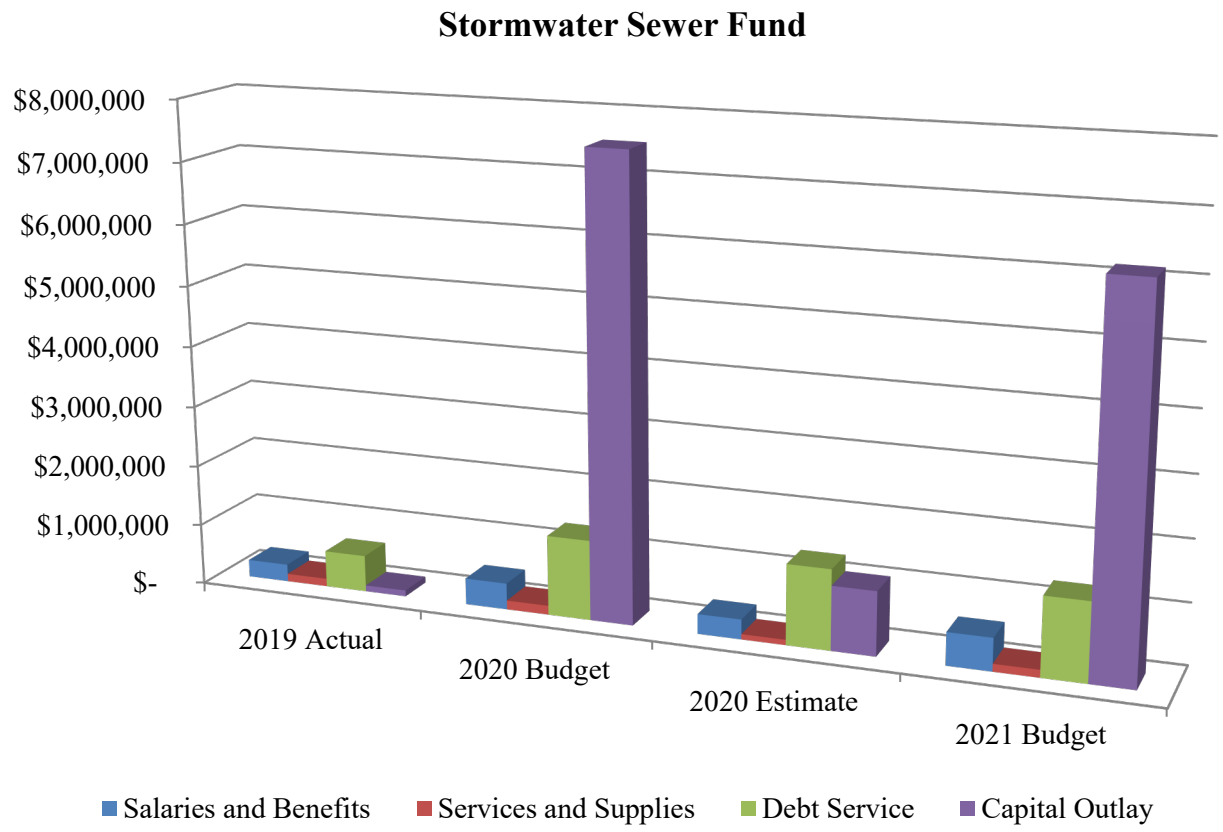
Objective	Action Steps	Timeframe
Provide long-term stormwater relief and conveyance improvements throughout the Village.	• Complete stormwater modeling and developing alternatives for East Winnetka. • Construct bluff protection/erosion control improvements at Willow Road lakefront street end. • Complete design engineering and permitting for Cook County Forest Preserve Project • Complete design engineering for Phase I Duke Childs Field/Skokie Playfield storage & conveyance projects.	12/31/21
Continue implementation of the Stormwater Master Plan to improve stormwater management.	• Complete necessary individual storm sewer system repairs identified via cleaning and video inspection. • Develop stormwater quality sampling/monitoring program to support Forest Preserve Memorandum of Understanding. • Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer, including 250 basins and inlets.	12/31/21
Implement annual maintenance and inspection programs to ensure sewer system is operational and reliable at all times.	• Perform annual cleaning and video investigation of sewer system. • Maintain 8 stormwater pump stations ensure reliability and capacity. • Perform regular ditch clearing and maintenance operations for critical ditches to ensure a reliable conveyance of stormwater.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Provide long-term stormwater relief and conveyance improvements throughout the Village.	Ongoing
Continue implementation of the Stormwater Master Plan to improve stormwater management.	Ongoing
Implement annual maintenance and inspection programs to ensure sewer system is operational and reliable at all times.	Ongoing

Financial Summary

Stormwater Sewer Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 2,306,185	$ 2,561,765	$ 2,291,195	$ 3,003,910	17.3%	31.1%
Expenses	$ (1,016,893)	$ (1,895,863)	$ (1,726,987)	$ (1,953,901)	3.1%	13.1%
Net Operating Income (loss)	$ 1,289,292	$ 665,902	$ 564,208	$ 1,050,009	57.7%	86.1%
Operating Expense Detail						
Salaries and Benefits	$ 286,608	$ 433,739	$ 326,137	$ 536,950	23.8%	64.6%
Services and Supplies	$ 127,473	$ 148,774	$ 87,500	$ 126,774	-14.8%	44.9%
Debt Service	$ 602,812	$ 1,313,350	$ 1,313,350	$ 1,290,177	-1.8%	-1.8%
	$ 1,016,893	$ 1,895,863	$ 1,726,987	$ 1,953,901		
Capital Outlay	$ 99,375	$ 7,530,000	$ 1,050,000	$ 6,167,000	-18.1%	487.3%
Total Fund Expense	$ 1,116,268	$ 9,425,863	$ 2,776,987	$ 8,120,901	-13.8%	192.4%
Net Fund Income (loss)	$ 1,189,917	$ (6,864,098)	$ (485,792)	$ (5,116,991)	25.45%	-953.3%



Note: The 'Actual 2018' amount in the 'Salaries and Benefits' category figure above includes $49,983 of unbudgeted GASB 68 IMRF net pension liability expense. This amount did not impact the cash position of the fund.

Department Metrics

- Cleaned 95 catch basins.
- Televised 11,876 feet of storm sewer lines
- 11,876 feet of storm sewers cleaned.
- Performed 20 storm sewer, basins and main line repairs.
- Performed regular inspection and clearing of ditch lines pre and post storm

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
Property Tax							
580-401.01	Property Tax General	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
580-430.45	Shared Revenue Grants	500,000.00	500,000.00	.00	500,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	MWRD stormwater funding (estimated amount pending IGA)	1.0000	500,000.00	500,000.00
			Manager Totals	$500,000.00

	Intergovernmental Revenue Totals	$500,000.00	$500,000.00	$0.00	$500,000.00	0%	$0.00
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
580-449.01	Stormwater Sewer Service Winnetka	1,944,040.00	1,944,040.00	1,966,195.00	2,004,824.00	3	60,784.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	7652 E.R.U. x $262/E.R.U.	7,652.0000	262.00	2,004,824.00
			Manager Totals	$2,004,824.00

580-449.60	Stormwater Sewer Service Penalties	.00	.00	.00	.00		.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$1,944,040.00	$1,944,040.00	$1,966,195.00	$2,004,824.00	3%	$60,784.00
	Charges For Service Totals	$1,944,040.00	$1,944,040.00	$1,966,195.00	$2,004,824.00	3%	$60,784.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
Transfers							
580-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	401,586.00		401,586.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer from MFT - Rebuild IL Funds	1.0000	401,586.00	401,586.00
			Manager Totals	$401,586.00

	Transfers Totals	$0.00	$0.00	$0.00	$401,586.00	+++	$401,586.00
Other Revenue							
580-470	Property Sales	.00	.00	.00	.00		.00
580-474.90	Other Miscellaneous Income	.00	.00	.00	.00		.00
580-475	Disposal of Capital Assets	.00	.00	.00	.00		.00
580-495	Bond Proceeds	.00	.00	.00	.00		.00
580-496	Capital Contributions	.00	.00	.00	.00		.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
580-460.05	Interest Interest on Investments	117,725.00	117,725.00	325,000.00	97,500.00	(17)	(20,225.00)
	Interest Income Totals	$117,725.00	$117,725.00	$325,000.00	$97,500.00	(17%)	($20,225.00)
	REVENUE TOTALS	$2,561,765.00	$2,561,765.00	$2,291,195.00	$3,003,910.00	17%	$442,145.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
580.75.01-511	Regular Salaries	257,167.00	271,671.00	220,000.00	367,407.00	35	95,736.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		15,375.00
Manager	300201 - Director of Engineering	Earnings		16,963.00
Manager	300401 - Assistant Village Engineer/Stormwater Manager	Earnings		107,408.00
Manager	300501 - Civil Engineer	Earnings		12,168.00
Manager	300801 - Sewer Supervisor	Earnings		60,447.00
Manager	301404 - Maintenance Worker	Earnings		38,587.00
Manager	301405 - Maintenance Worker	Earnings		35,069.00
Manager	301410 - Maintenance Worker	Earnings		30,944.00
Manager	301411 - Maintenance Worker	Earnings		43,015.00
Manager	309999 - PW Budget Only	Earnings		7,431.00
			Manager Totals	$367,407.00

580.75.01-512	Overtime Salaries	12,000.00	12,000.00	3,500.00	.00	(100)	(12,000.00)
580.75.01-515	Sick Cashed In	8,768.00	1,594.00	1,368.00	.00	(100)	(1,594.00)
580.75.01-518	Other Compensation	1,870.00	1,870.00	1,870.00	1,296.00	(31)	(574.00)
	Employee Pay Totals	$279,805.00	$287,135.00	$226,738.00	$368,703.00	28%	$81,568.00
Benefits							
580.75.01-521	Fringe Benefits - Worker's Compensation	12,500.00	12,500.00	12,000.00	12,500.00		.00
580.75.01-522	Fringe Benefits - Medical / Dental Insurance	47,029.00	49,305.00	35,000.00	60,342.00	22	11,037.00
580.75.01-528	Fringe Benefits - Life Insurance	283.00	299.00	299.00	358.00	20	59.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
	Benefits Totals	$59,812.00	$62,104.00	$47,299.00	$73,200.00	18%	$11,096.00
Pensions							
580.75.01-523	Fringe Benefits - Medicare	4,108.00	4,163.00	4,100.00	5,355.00	29	1,192.00
580.75.01-524	Fringe Benefits - Social Security	16,316.00	16,596.00	13,000.00	22,526.00	36	5,930.00
580.75.01-525	Fringe Benefits - IMRF Pension Er Contribution	35,346.00	63,741.00	35,000.00	67,166.00	5	3,425.00
	Pensions Totals	$55,770.00	$84,500.00	$52,100.00	$95,047.00	12%	$10,547.00
	Salary and Benefits Totals	$395,387.00	$433,739.00	$326,137.00	$536,950.00	24%	$103,211.00
Services and Supplies							
Services & Charges							
580.75.01-550	Administrative Charges	.00	.00	.00	.00		.00
580.75.01-552	Engineering Services	25,000.00	25,000.00	.00	25,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Stormwater quality sampling/monitoring	1.0000	20,000.00	20,000.00
Manager	Watershed planning for CRS program	1.0000	5,000.00	5,000.00
			Manager Totals	$25,000.00

580.75.01-553	Legal Services	40,000.00	10,000.00	.00	10,000.00		.00
580.75.01-555	GIS & Aerial Mapping	.00	.00	.00	.00		.00
580.75.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00		.00
580.75.01-563	Telephone Service	1,274.00	1,274.00	1,500.00	1,274.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	847-***-4184 (CallOne POTS) 1399 Winnetka Road vault	12.0000	60.00	720.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 580 - Storm Water Sewer Fund								
Department 75 - Stormwater								
Division **01 - Department Wide**								
EXPENSE								

Manager	Monthly PRI share (Comcast)			12.0000	46.12	553.00
					Manager Totals	$1,273.00

580.75.01-567	Operations & Maintenance	84,000.00	84,000.00	84,000.00	62,000.00	(26)	(22,000.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Contractual repairs	1.0000	18,000.00	18,000.00
Manager	Drainage channel maintenance	1.0000	3,000.00	3,000.00
Manager	Misc.	1.0000	2,000.00	2,000.00
Manager	NPDES permit fee	1.0000	1,000.00	1,000.00
Manager	NPDES Phase II compliance activities	1.0000	3,000.00	3,000.00
Manager	Repair materials (pipe, CB's, etc.)	1.0000	35,000.00	35,000.00
			Manager Totals	$62,000.00

580.75.01-568	Utilities	26,500.00	26,500.00	.00	26,500.00		.00	
580.75.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00		.00	
	Services & Charges Totals	$176,774.00	$146,774.00	$85,500.00	$124,774.00	(15%)	($22,000.00)	
Supplies								
580.75.01-537	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00		.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety/PPE Gear	1.0000	1,000.00	1,000.00
Manager	Uniforms	1.0000	1,000.00	1,000.00
			Manager Totals	$2,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
	Supplies Totals	$2,000.00	$2,000.00	$2,000.00	$2,000.00	0%	$0.00
	Services and Supplies Totals	$178,774.00	$148,774.00	$87,500.00	$126,774.00	(15%)	($22,000.00)
Capital Outlay							
580.75.01-625	Heavy Machinery	196,875.00	.00	.00	.00		.00
580.75.01-675	Stormwater Sewers	7,405,000.00	7,530,000.00	1,050,000.00	6,167,000.00	(18)	(1,363,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Boal Parkway Storm Sewer Relining	1.0000	100,000.00	100,000.00
Manager	East Winnetka Alternatives Analysis	1.0000	180,000.00	180,000.00
Manager	Mitigation zone improvements	1.0000	50,000.00	50,000.00
Manager	Stormwater construction - County wetland/landfill project	1.0000	3,113,000.00	3,113,000.00
Manager	Stormwater engineering - County wetland/landfill project	1.0000	490,000.00	490,000.00
Manager	Stormwater engineering - Park District storage projects	1.0000	967,000.00	967,000.00
Manager	Stormwater engineering- Duke Childs storage project	1.0000	667,000.00	667,000.00
Manager	Willow Road street end repairs	1.0000	600,000.00	600,000.00
			Manager Totals	$6,167,000.00

	Capital Outlay Totals	$7,601,875.00	$7,530,000.00	$1,050,000.00	$6,167,000.00	(18%)	($1,363,000.00)
Insurance and Other Chargebacks							
580.75.01-530	Liability Insurance	.00	.00	.00	.00		.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Depreciation Expense							
580.75.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
Debt Service							
580.75.01-705	Principal	705,000.00	720,000.00	720,000.00	1,049,400.00	46	329,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2014 stormwater bond principal (2013 issue has no principal pmt)	1.0000	764,400.00	764,400.00
Manager	2020 stormwater bond principal estimate	1.0000	285,000.00	285,000.00
			Manager Totals	$1,049,400.00

580.75.01-710	Interest	602,450.00	588,350.00	588,350.00	240,277.00	(59)	(348,073.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2020 Stormwater bonds - interest	1.0000	240,277.00	240,277.00
			Manager Totals	$240,277.00

580.75.01-715	Paying Agent Fees	5,000.00	5,000.00	5,000.00	500.00	(90)	(4,500.00)
580.75.01-720	Bond Issue Costs	.00	.00	.00	.00		.00
	Debt Service Totals	$1,312,450.00	$1,313,350.00	$1,313,350.00	$1,290,177.00	(2%)	($23,173.00)
Transfers							
580.75.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
580.75.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$9,488,486.00	$9,425,863.00	$2,776,987.00	$8,120,901.00	(14%)	($1,304,962.00)
	Department **75 - Stormwater** Totals	$9,488,486.00	$9,425,863.00	$2,776,987.00	$8,120,901.00	(14%)	($1,304,962.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
580.88.01-800	Depreciation	250,000.00	250,000.00	250,000.00	250,000.00		.00
	Depreciation Expense Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0%	$0.00
	Division **01 - Department Wide** Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0%	$0.00
	Department **88 - Depreciation** Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0%	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
Transfers							
580.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
580.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **99 - Transfers** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	EXPENSE TOTALS	$9,738,486.00	$9,675,863.00	$3,026,987.00	$8,370,901.00	(13%)	($1,304,962.00)
	Fund **580 - Storm Water Sewer Fund** Totals						
	REVENUE TOTALS	$2,561,765.00	$2,561,765.00	$2,291,195.00	$3,003,910.00	17%	$442,145.00
	EXPENSE TOTALS	$9,738,486.00	$9,675,863.00	$3,026,987.00	$8,370,901.00	(13%)	($1,304,962.00)
	Fund **580 - Storm Water Sewer Fund** Totals	($7,176,721.00)	($7,114,098.00)	($735,792.00)	($5,366,991.00)	(25%)	$1,747,107.00

DEPARTMENT NARRATIVE

WORKERS' COMPENSATION, LIABILITY, AND HEALTH INSURANCE

Mission Statement/Purpose

The Village of Winnetka is self-insured for workers' compensation and liability; starting in 2018, the Village's health insurance program is now pooled with the Intergovernmental Personnel Benefits Cooperative (IPBC). To account for these activities, these three funds are directly managed by Finance Department and Village Manager's Office personnel. Department charges fund the Workers' Compensation Fund and the Village uses a professional claims administrator to evaluate claims, coordinate appropriate medical care, and approve settlements.

The Village also self-funds its liability insurance fund. In general, The Village is self-insured for the first $100,000 of each general and automotive liability claims. Umbrella coverage for excess claims is secured through commercial policies.

For health insurance, the Village makes available to its full-time employees two PPO plans and one HMO plan. Within the IPBC, the Village retains its current health plan design in order to comply with collective bargaining agreements and also has the advantage of pooling with dozens of area communities. Additionally, the IPBC, due to its size, has a significant number of broker resources to help control costs which would not have otherwise been available to the Village on its own. In addition to health insurance, the Village's dental, vision, and life insurance programs are also pooled with IPBC.

Current Year Department Accomplishments

- In conjunction with the Village's professional liability defense team, successfully kept liability claims to a minimum and vigorously contested claims on their merits. **(Liability)**
- Transitioned liability insurance program to the Illinois Counties Risk Management Trust and lowered liability deductibles form $2,000,000 to $100,000.
- Hired a consultant to help the Village evaluate a transition from a self-insured liability model to the Intergovernmental Risk Management Agency (IRMA).
- Hosted supervisory training on workplace incidents and reporting.
- Continued the Village Wellness Committee and completed a second year of program requirements for IPBC. **(Health)**

Fiscal Year 2021 Proposed Department Objectives

Objective	Action Steps	Timeframe
Provide further enhancements to the management of the Village's liability health insurance program.	• Review, update and document standard operating procedures and forms for the Village's liability insurance program.	12/31/21
Maintain and adhere to rigorous claim evaluation procedures.	• Conduct additional supervisory training on risk management and workplace incident reporting.	12/31/21
Provide further enhancements to the management of the Village's health insurance benefits.	• Explore ways to increase workplace health and safety through the Wellness Committee.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Examine the feasibility of further pooling of the Village's self-insurance funds.	Complete
Maintain and adhere to rigorous claim evaluation procedures.	Ongoing
Provide further enhancements to the management of the Village's health insurance benefits.	Complete

Financial Summary

Worker's Compensation, Liability & Health Funds	2021 Budget Work Comp	2021 Budget Liability	2021 Budget Health	2021 WC, L, & H Budget Total A	2020 WC, L, & H Budget Total B	Percent Change A v B
Revenues:						
Premiums	$ 537,565	$ -	$ 3,827,443	$ 4,365,008	$ 4,310,728	1%
Other Revenue	$ -	$ 10,000	$ -	$ 10,000	$ 10,000	0%
Transfers In	$ -	$ -	$ -	$ -	$ -	
Interest Income	$ 13,549	$ 12,291	$ 7,124	$ 32,964	$ 59,169	-79%
	$ 551,114	$ 22,291	$ 3,834,567	$ 4,407,972	$ 4,379,897	1%
Expenses:						
Claims & Insurance	$ 770,800	$ 788,000	$ 3,930,100	$ 5,488,900	$ 4,964,912	10%
Transfers Out	$ -	$ -	$ -	$ -	$ -	
	$ 770,800	$ 788,000	$ 3,930,100	$ 5,488,900	$ 4,964,912	
Net Income (Loss)	$ (219,686)	$ (765,709)	$ (95,533)	$ (1,080,928)	$ (585,015)	46%

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
600-484.05	Insurance & Property Damage Loss Recovery	.00	.00	5,745.00	.00		.00
	Liability Insurance Totals	$0.00	$0.00	$5,745.00	$0.00	+++	$0.00
Workers' Compensation							
600-481.01	W.C. Insurance Premiums Dept Charges	537,565.00	537,565.00	537,565.00	537,565.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration	12.0000	2,000.00	24,000.00
Manager	Community Development	12.0000	1,000.00	12,000.00
Manager	Electric	12.0000	10,416.66	125,000.00
Manager	Fire	12.0000	4,000.00	48,000.00
Manager	Police	12.0000	3,333.34	40,000.00
Manager	Public Works	12.0000	8,333.34	100,000.00
Manager	Refuse	12.0000	8,500.00	102,000.00
Manager	Sanitary Sewer	12.0000	1,041.66	12,500.00
Manager	Stormwater Sewer	12.0000	1,041.66	12,500.00
Manager	Water	12.0000	5,130.42	61,565.00
			Manager Totals	$537,565.00

	Workers' Compensation Totals	$537,565.00	$537,565.00	$537,565.00	$537,565.00	0%	$0.00
	Interfund Services Totals	$537,565.00	$537,565.00	$543,310.00	$537,565.00	0%	$0.00
Transfers							
600-490.05	Interfund Transfers In Payment in Lieu of Taxes	.00	.00	.00	.00		.00
600-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
REVENUE							
Interest Income							
600-460.05	Interest Interest on Investments	13,868.00	26,612.00	28,500.00	13,549.00	(49)	(13,063.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Interest income ($1,806,430) *.75%	.0075	1,806,430.00	13,548.22
			Manager Totals	$13,548.22

600-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	Interest Income Totals	$13,868.00	$26,612.00	$28,500.00	$13,549.00	(49%)	($13,063.00)
	REVENUE TOTALS	$551,433.00	$564,177.00	$571,810.00	$551,114.00	(2%)	($13,063.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
600.90.01-551	Consulting Services	143,300.00	130,800.00	150,000.00	150,800.00	15	20,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Claim administration contract	4.0000	6,000.00	24,000.00
Manager	Return to work evaluations	1.0000	800.00	800.00
Manager	State 2nd injury fund	3.0000	2,000.00	6,000.00
Manager	Worker's compensation excess insurance	1.0000	120,000.00	120,000.00
			Manager Totals	$150,800.00

600.90.01-553	Legal Services	20,000.00	20,000.00	10,000.00	20,000.00		.00
	Services & Charges Totals	$163,300.00	$150,800.00	$160,000.00	$170,800.00	13%	$20,000.00
	Services and Supplies Totals	$163,300.00	$150,800.00	$160,000.00	$170,800.00	13%	$20,000.00
Insurance and Other Chargebacks							
600.90.01-501	Claims	600,000.00	600,000.00	350,000.00	600,000.00		.00
	Insurance and Other Chargebacks Totals	$600,000.00	$600,000.00	$350,000.00	$600,000.00	0%	$0.00
	Division **01 - Department Wide** Totals	$763,300.00	$750,800.00	$510,000.00	$770,800.00	3%	$20,000.00
	Department **90 - Insurance** Totals	$763,300.00	$750,800.00	$510,000.00	$770,800.00	3%	$20,000.00
	EXPENSE TOTALS	$763,300.00	$750,800.00	$510,000.00	$770,800.00	3%	$20,000.00
	Fund **600 - W.C. Insurance Fund** Totals						
	REVENUE TOTALS	$551,433.00	$564,177.00	$571,810.00	$551,114.00	(2%)	($13,063.00)
	EXPENSE TOTALS	$763,300.00	$750,800.00	$510,000.00	$770,800.00	3%	$20,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Fund **600 - W.C. Insurance Fund** Totals		($211,867.00)	($186,623.00)	$61,810.00	($219,686.00)	18%	($33,063.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
610-480.01	Liability Insurance Premiums Dept Charges	.00	.00	.00	.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration	12.0000	667.00	8,004.00
Manager	Community Development	12.0000	583.00	6,996.00
Manager	Electric	12.0000	3,750.00	45,000.00
Manager	Fire	12.0000	1,500.00	18,000.00
Manager	Police	12.0000	3,750.00	45,000.00
Manager	Public Works	12.0000	1,500.00	18,000.00
Manager	Refuse	12.0000	1,417.00	17,004.00
Manager	Sewer	12.0000	667.00	8,004.00
Manager	Suspended contributions for 2021	12.0000	(15,334.00)	(184,008.00)
Manager	Water	12.0000	1,500.00	18,000.00
			Manager Totals	$0.00

Liability Insurance Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interfund Services Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers						
610-490.10 Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue						
610-432.30 Reimbursements Reimbursements	10,000.00	10,000.00	20,000.00	10,000.00		.00
Other Revenue Totals	$10,000.00	$10,000.00	$20,000.00	$10,000.00	0%	$0.00
Interest Income						
610-460.05 Interest Interest on Investments	14,449.00	22,557.00	26,775.00	12,291.00	(46)	(10,266.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
REVENUE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Interest income ($1,638,753) *.75%	.0075	1,638,753.00	12,290.65
			Manager Totals	$12,290.65

Interest Income Totals	$14,449.00	$22,557.00	$26,775.00	$12,291.00	(46%)	($10,266.00)
REVENUE TOTALS	$24,449.00	$32,557.00	$46,775.00	$22,291.00	(32%)	($10,266.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
610.90.01-553	Legal Services	24,200.00	24,200.00	2,500.00	2,500.00	(90)	(21,700.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Estimated costs for outside legal counsel for claims	1.0000	2,500.00	2,500.00
			Manager Totals	$2,500.00

Services & Charges Totals	$24,200.00	$24,200.00	$2,500.00	$2,500.00	(90%)	($21,700.00)
Services and Supplies Totals	$24,200.00	$24,200.00	$2,500.00	$2,500.00	(90%)	($21,700.00)

Insurance and Other Chargebacks

610.90.01-501	Claims	150,000.00	150,000.00	255,000.00	150,000.00		.00
610.90.01-503	Unemployment Claims	50,000.00	50,000.00	25,000.00	35,000.00	(30)	(15,000.00)
610.90.01-530	Liability Insurance	153,500.00	193,000.00	283,582.00	300,500.00	56	107,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Auto liability	1.0000	39,500.00	39,500.00
Manager	Crime	1.0000	2,500.00	2,500.00
Manager	Cyber insurance	1.0000	17,500.00	17,500.00
Manager	Employment and public official liability	1.0000	32,500.00	32,500.00
Manager	Excess liability	1.0000	105,000.00	105,000.00
Manager	General Liability	1.0000	25,000.00	25,000.00
Manager	Inland marine	1.0000	3,500.00	3,500.00
Manager	Law enforcement / EMT liability	1.0000	25,000.00	25,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Manager	Property / equipment insurance (non-utility)					1.0000	50,000.00
						Manager Totals	$300,500.00
	Insurance and Other Chargebacks Totals	$353,500.00	$393,000.00	$563,582.00	$485,500.00	24%	$92,500.00
Transfers							
610.90.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	300,000.00		300,000.00
Budget Transactions							
Level	*Transaction*					*Number of Units*	*Cost Per Unit*
Manager	Transfer to Information Technology Fund					1.0000	300,000.00
						Manager Totals	$300,000.00
	Transfers Totals	$0.00	$0.00	$0.00	$300,000.00	+++	$300,000.00
	Division **01 - Department Wide** Totals	$377,700.00	$417,200.00	$566,082.00	$788,000.00	89%	$370,800.00
	Department **90 - Insurance** Totals	$377,700.00	$417,200.00	$566,082.00	$788,000.00	89%	$370,800.00
	EXPENSE TOTALS	$377,700.00	$417,200.00	$566,082.00	$788,000.00	89%	$370,800.00
	Fund **610 - Liability Insurance Fund** Totals						
	REVENUE TOTALS	$24,449.00	$32,557.00	$46,775.00	$22,291.00	(32%)	($10,266.00)
	EXPENSE TOTALS	$377,700.00	$417,200.00	$566,082.00	$788,000.00	89%	$370,800.00
	Fund **610 - Liability Insurance Fund** Totals	($353,251.00)	($384,643.00)	($519,307.00)	($765,709.00)	99%	($381,066.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 620 - Health Insurance Fund							
REVENUE							
Interfund Services							
Health/Life Insurance							
620-482.01	Health Insurance Premiums Dept Charges	2,589,362.00	2,388,275.00	2,299,775.00	2,395,275.00		7,000.00
620-482.02	Health Insurance Premiums Retirees	659,327.00	659,680.00	625,000.00	650,000.00	(1)	(9,680.00)
620-482.03	Health Insurance Premiums Employee Contributions	341,665.00	328,990.00	309,125.00	335,000.00	2	6,010.00
620-482.04	Health Insurance Premiums Library	136,842.00	142,025.00	203,115.00	205,000.00	44	62,975.00
620-482.05	Health Insurance Premiums Other Dept Charges	52,243.00	52,243.00	71,265.00	52,243.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Life - Library (12 months)	1.0000	2,000.00	2,000.00
Manager	Life - Village (12 months)	1.0000	12,871.00	12,871.00
Manager	Vision - Family (12 months)	1.0000	24,291.96	24,292.00
Manager	Vision - Library (12 months)	1.0000	1,582.56	1,583.00
Manager	Vision - Single (12 months)	1.0000	4,408.56	4,409.00
Manager	Vision - Single +1 (12 months)	1.0000	7,088.40	7,088.00
			Manager Totals	$52,243.00

620-483.11	Dental Premiums Department Charges	79,612.00	77,675.00	77,105.00	77,675.00		.00
620-483.12	Dental Premiums Retirees	20,503.00	20,500.00	17,250.00	17,250.00	(16)	(3,250.00)
620-483.13	Dental Premiums Employee Contributions	97,529.00	103,775.00	92,250.00	95,000.00	(8)	(8,775.00)
620-483.14	Dental Premiums Library	.00	.00	.00	.00		.00
620-484.15	Insurance & Property Damage Health Excess Loss Ins	.00	.00	.00	.00		.00
	Health/Life Insurance Totals	$3,977,083.00	$3,773,163.00	$3,694,885.00	$3,827,443.00	1%	$54,280.00
	Interfund Services Totals	$3,977,083.00	$3,773,163.00	$3,694,885.00	$3,827,443.00	1%	$54,280.00
Transfers							
620-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 620 - Health Insurance Fund							
REVENUE							
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income							
620-460.05	Interest Interest on Investments	3,750.00	10,000.00	8,500.00	7,124.00	(29)	(2,876.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Interest income ($949,838) *.0075%	.0075	949,838.00	7,123.78
			Manager Totals	$7,123.78

Interest Income Totals	$3,750.00	$10,000.00	$8,500.00	$7,124.00	(29%)	($2,876.00)
REVENUE TOTALS	$3,980,833.00	$3,783,163.00	$3,703,385.00	$3,834,567.00	1%	$51,404.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
620.90.01-551	Consulting Services	5,000.00	5,000.00	5,000.00	5,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Legal assistance	1.0000	5,000.00	5,000.00
			Manager Totals	$5,000.00

Services & Charges Totals	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0%	$0.00
Services and Supplies Totals	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0%	$0.00

Insurance and Other Chargebacks							
620.90.01-501	Claims	3,727,200.00	3,534,570.00	3,428,560.00	3,660,000.00	4	125,430.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	IBPC Health	12.0000	305,000.00	3,660,000.00
			Manager Totals	$3,660,000.00

620.90.01-502	Premiums - Dental	197,640.00	192,600.00	185,000.00	192,600.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	MetLife dental	12.0000	16,050.00	192,600.00
			Manager Totals	$192,600.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
620.90.01-503	Unemployment Claims	.00	.00	.00	.00		.00
620.90.01-504	Other Insurance	64,742.00	64,742.00	75,000.00	72,500.00	12	7,758.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Flex administrative fees	1.0000	10,000.00	10,000.00
Manager	Flu clinics/Wellness	1.0000	10,000.00	10,000.00
Manager	Life insurance - The Standard	12.0000	1,250.00	15,000.00
Manager	Vision - EyeMed	12.0000	3,125.00	37,500.00
			Manager Totals	$72,500.00

Insurance and Other Chargebacks Totals	$3,989,582.00	$3,791,912.00	$3,688,560.00	$3,925,100.00	4%	$133,188.00
Transfers						
620.90.01-901 Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **01 - Department Wide** Totals	$3,994,582.00	$3,796,912.00	$3,693,560.00	$3,930,100.00	4%	$133,188.00
Department **90 - Insurance** Totals	$3,994,582.00	$3,796,912.00	$3,693,560.00	$3,930,100.00	4%	$133,188.00
EXPENSE TOTALS	$3,994,582.00	$3,796,912.00	$3,693,560.00	$3,930,100.00	4%	$133,188.00
Fund **620 - Health Insurance Fund** Totals						
REVENUE TOTALS	$3,980,833.00	$3,783,163.00	$3,703,385.00	$3,834,567.00	1%	$51,404.00
EXPENSE TOTALS	$3,994,582.00	$3,796,912.00	$3,693,560.00	$3,930,100.00	4%	$133,188.00
Fund **620 - Health Insurance Fund** Totals	($13,749.00)	($13,749.00)	$9,825.00	($95,533.00)	595%	($81,784.00)

DEPARTMENT NARRATIVE

INFORMATION TEHCNOLOGY

Mission Statement/Purpose

The mission of the Information Technology Fund is to provide robust support to all Village departments in the administration of the organization's technology needs. Information Technology staff is responsible for improving and maintaining organization-wide technology infrastructure including servers, communication cabling, and the Village phone system. In addition to routine system administration, Information Technology personnel also compile and maintain the Village's technology infrastructure replacement plan.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **1.0**

FY 2020 FTEs: **1.0**
FY 2019 FTEs: **1.0**
FY 2018 FTEs: **1.0**

Proposed FY 2021 Cost of Salaries and Benefits: **$227,702**
Projected FY 2020 Cost of Salaries and Benefits: **$223,440**
Budgeted FY 2020 Cost of Salaries and Benefits: **$223,440**
Actual FY 2019 Cost of Salaries and Benefits: **$210,399**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **1.91%**

Services and Supplies (Non-Capital) Expenditures

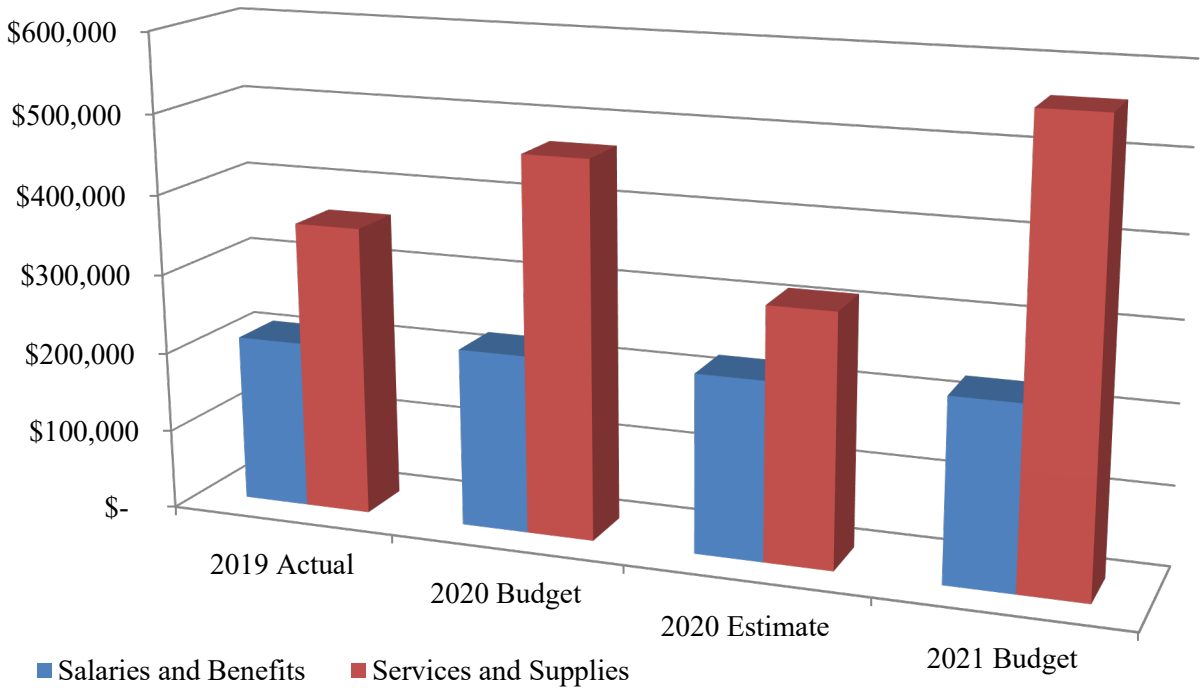
Proposed FY 2021 Cost of Services and Supplies: **$560,653**
Projected FY 2020 Cost of Services and Supplies: **$313,812**
Budgeted FY 2020 Cost of Services and Supplies: **$469,428**
Actual FY 2019 Cost of Services and Supplies: **$362,530**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **19.43%**

Financial Summary

Data Processing Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 386,906	$ 378,451	$ 378,452	$ 674,117	78.1%	78.1%
Expenses	$ (572,929)	$ (692,868)	$ (537,252)	$ (788,355)	13.8%	46.7%
Net Operating Income (loss)	$ (186,023)	$ (314,417)	$ (158,800)	$ (114,238)	-63.7%	-28.1%
Operating Expense Detail						
Salaries and Benefits	$ 210,399	$ 223,440	$ 223,440	$ 227,702	1.9%	1.9%
Services and Supplies	$ 362,530	$ 469,428	$ 313,812	$ 560,653	19.4%	78.7%
	$ 572,929	$ 692,868	$ 537,252	$ 788,355		
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Fund Expense	$ 572,929	$ 692,868	$ 537,252	$ 788,355	13.8%	46.7%
Net Fund Income (loss)	$ (186,023)	$ (314,417)	$ (158,800)	$ (114,238)	-63.7%	-28.1%

Information Technology Fund



DEPARTMENT NARRATIVE

FLEET SERVICES

Mission Statement/Purpose

The mission of the Fleet Services Department, carried out through the Fleet Services Fund, is to maintain motorized equipment owned by the Village, including all routine preventative maintenance as well as most repairs.

Current Year Department Accomplishments

- Fleet staff successfully continues to implement the new updated CFA Software for management of part's inventory.
- Reviewed all repair and maintenance services with emphasis on minimizing vehicle downtime and reduced emergency repairs.
- Purchased new 2020 Multihog CX 75 multi-purpose tractor and accompanying straight- and v-blade plows to replace one multi-purpose tractor PW-41.

Staffing and Services Levels

Proposed FY 2021 Full-Time Equivalent (FTE) Employees: **3.0**

FY 2020 FTEs: **3.0**
FY 2019 FTEs: **3.0**
FY 2018 FTEs: **3.0**

Proposed FY 2021 Cost of Salaries and Benefits: **$424,737**
Projected FY 2020 Cost of Salaries and Benefits: **$309,000**
Budgeted FY 2020 Cost of Salaries and Benefits: **$385,235**
Actual FY 2019 Cost of Salaries and Benefits: **$346,955**

FY2020 Budget vs. FY2021 Proposed Budget % Change:**10.25%**

Services and Supplies (Non-Capital) Expenditures

Proposed FY 2021 Cost of Services and Supplies: **$569,100**
Projected FY 2020 Cost of Services and Supplies: **$532,500**
Budgeted FY 2020 Cost of Services and Supplies: **$570,100**
Actual FY 2019 Cost of Services and Supplies: **$474,687**

FY2020 Budget vs. FY2021 Proposed Budget % Change: **-0.18%**

Fiscal Year 2021 Proposed Department Objectives

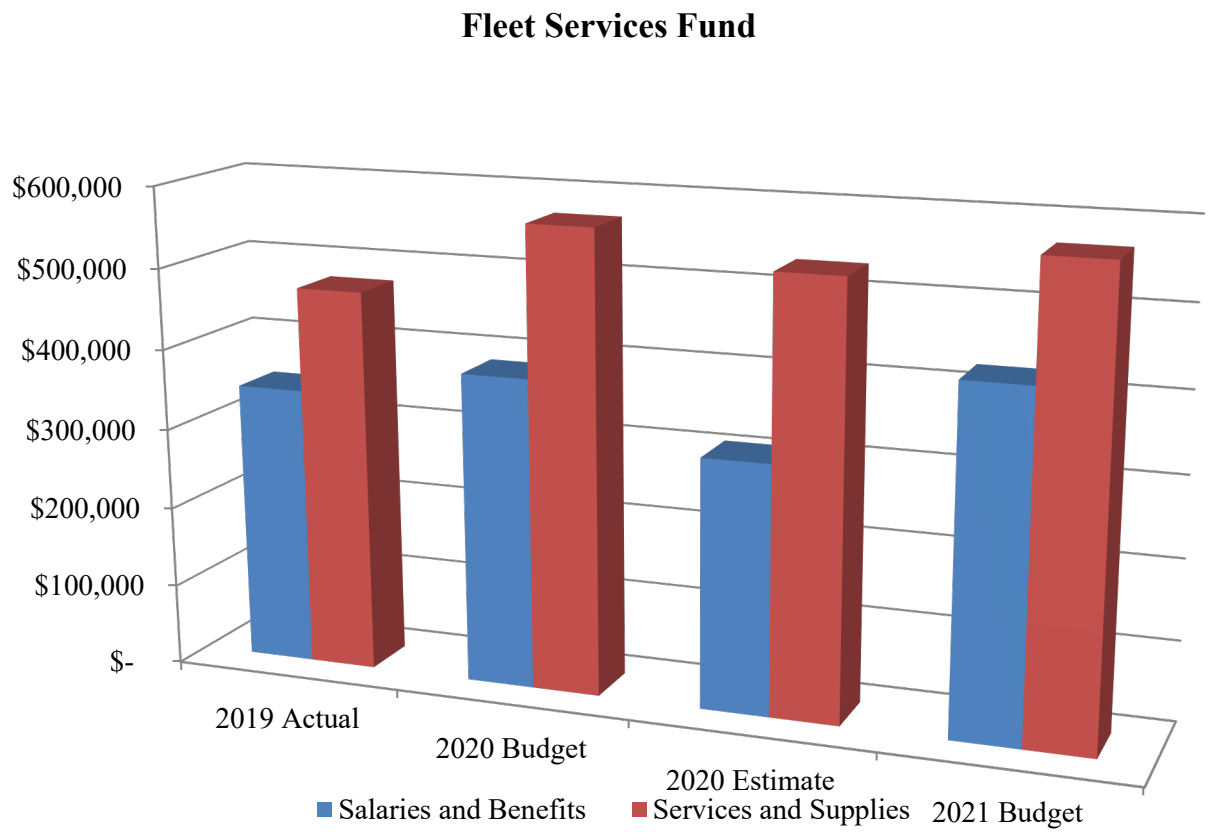
Objective	Action Steps	Timeframe
Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.	• Keep service log updated for each vehicle and piece of equipment utilizing CFA software. • Anticipate preventative maintenance and communicate to scheduled repairs to departments. • Maintain historical budgetary repair totals to evaluate annually useful life of equipment.	12/31/21
Maintain a high level of technical knowledge and searchable history for village vehicles.	• Seek educational opportunities to improve staff's knowledge of technical inventory advances.	12/31/21
Reduce emergency service repairs though continued preventative maintenance.	• Maintain detailed service histories and maintenance costs for each vehicle and piece of equipment as well as a schedule of future preventative maintenance.	12/31/21
Maintain a fiscally conservative inventory on all vehicle parts.	• Perform an annual detailed inventory of parts and equipment currently in stock room. • Keep a log of current parts, and purchase needed parts to prevent down-time in emergency repair situations. • Continue to purge parts that are not required as vehicles are retired or discharged.	12/31/21
Evaluate alternatives and develop specifications and bidding documents for the procurement of Village vehicles.	• Prepare bidding specifications for replacement of vehicle(s) PW 40 (Sidewalk tractors), one leaf vacuum.	8/01/21
Continue to enhance educational and technical knowledge of fleet staff.	• Fleet staff to complete courses to achieve ASE and EVT certification. • Staff member participation in IPSI educational classes (Year 2). • Continue to provide educational opportunities through NIPSTA, MAPSI, APWA, etc.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.	Ongoing
Maintain a high level of technical knowledge and searchable history for village vehicles.	Ongoing
Reduce emergency service repairs though continued preventative maintenance.	Ongoing
Maintain a fiscally conservative inventory on all vehicle parts.	Ongoing
Evaluate alternatives and develop specifications and bidding documents for the procurement of village vehicles.	Purchased one sidewalk tractor. Remaining two purchases deferred due to COVID-19
Continue to enhance educational and technical knowledge of fleet staff	Ongoing

Financial Summary

Fleet Services Fund	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 965,854	$ 954,425	$ 729,000	$ 954,425	0.0%	30.9%
Expenses	$ (821,642)	$ (955,335)	$ (841,500)	$ (993,837)	4.0%	18.1%
Net Operating Income (loss)	$ 144,212	$ (910)	$ (112,500)	$ (39,412)	4231.0%	-65.0%
Operating Expense Detail						
Salaries and Benefits	$ 346,955	$ 385,235	$ 309,000	$ 424,737	10.3%	37.5%
Services and Supplies	$ 474,687	$ 570,100	$ 532,500	$ 569,100	-0.2%	6.9%
	$ 821,642	$ 955,335	$ 841,500	$ 993,837		
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Fund Expense	$ 821,642	$ 955,335	$ 841,500	$ 993,837	4.0%	18.1%
Net Fund Income (loss)	$ 144,212	$ (910)	$ (112,500)	$ (39,412)	4231.0%	-65.0%



Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
REVENUE							
Charges For Service							
Other Charges for Service							
640-452	Internal Service Charges	945,000.00	945,000.00	.00	945,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Community Development	1.0000	1,656.00	1,656.00
Manager	Electric	1.0000	114,156.00	114,156.00
Manager	Finance	1.0000	9,336.00	9,336.00
Manager	Fire	1.0000	63,816.00	63,816.00
Manager	Police	1.0000	154,752.00	154,752.00
Manager	Public Works	1.0000	231,588.00	231,588.00
Manager	Refuse	1.0000	249,672.00	249,672.00
Manager	Sewer	1.0000	82,956.00	82,956.00
Manager	Water	1.0000	37,068.00	37,068.00
			Manager Totals	$945,000.00

Other Charges for Service Totals	$945,000.00	$945,000.00	$0.00	$945,000.00	0%	$0.00
Charges For Service Totals	$945,000.00	$945,000.00	$0.00	$945,000.00	0%	$0.00
Transfers						
640-490.10 Interfund Transfers In Other Transfers	.00	.00	.00	.00		.00
Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Interest Income						
640-460.05 Interest Interest on Investments	4,860.00	9,425.00	.00	9,425.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Interest income ($753,924) * 1.25%	.0125	753,924.00	9,424.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
REVENUE								
							Manager Totals	$9,424.00
	Interest Income Totals	$4,860.00	$9,425.00	$0.00	$9,425.00	0%	$0.00	
	REVENUE TOTALS	$949,860.00	$954,425.00	$0.00	$954,425.00	0%	$0.00	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.01-511	Regular Salaries	281,191.00	277,546.00	230,000.00	293,489.00	6	15,943.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300601 - Fleet Services Supervisor	Earnings		120,894.00
Manager	301101 - Fleet Mechanic	Earnings		67,428.00
Manager	301102 - Fleet Mechanic	Earnings		95,338.00
Manager	309999 - PW Budget Only	Earnings		9,829.00
			Manager Totals	$293,489.00

640.86.01-512	Overtime Salaries	7,000.00	5,000.00	3,000.00	.00	(100)	(5,000.00)
640.86.01-515	Sick Cashed In	.00	.00	.00	.00		.00
640.86.01-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$288,191.00	$282,546.00	$233,000.00	$293,489.00	4%	$10,943.00
Benefits							
640.86.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00		.00
640.86.01-522	Fringe Benefits - Medical / Dental Insurance	41,875.00	40,524.00	30,000.00	45,432.00	12	4,908.00
	Benefits Totals	$41,875.00	$40,524.00	$30,000.00	$45,432.00	12%	$4,908.00
Pensions							
640.86.01-523	Fringe Benefits - Medicare	4,279.00	4,168.00	3,000.00	4,361.00	5	193.00
640.86.01-524	Fringe Benefits - Social Security	17,858.00	17,609.00	13,000.00	18,649.00	6	1,040.00
640.86.01-525	Fringe Benefits - IMRF Pension Er Contribution	34,679.00	40,388.00	30,000.00	62,806.00	56	22,418.00
	Pensions Totals	$56,816.00	$62,165.00	$46,000.00	$85,816.00	38%	$23,651.00
	Salary and Benefits Totals	$386,882.00	$385,235.00	$309,000.00	$424,737.00	10%	$39,502.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
Services and Supplies							
Services & Charges							
640.86.01-550	Administrative Charges	44,000.00	44,000.00	44,000.00	44,000.00		.00
640.86.01-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
640.86.01-581	Training & Travel	4,500.00	4,500.00	2,000.00	4,500.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	IPSI training (Andy year 2 of 3)	1.0000	1,500.00	1,500.00
Manager	Various mechanic training classes	1.0000	3,000.00	3,000.00
			Manager Totals	$4,500.00

	Services & Charges Totals	$53,500.00	$53,500.00	$51,000.00	$53,500.00	0%	$0.00
Supplies							
640.86.01-538	Shop Materials	21,500.00	18,500.00	18,500.00	12,500.00	(32)	(6,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CFA scanner - parts inventory	1.0000	1,500.00	1,500.00
Manager	Fleet department maintenance repair and service	1.0000	4,500.00	4,500.00
Manager	Fleet vehicle scanner updates (shop key, OTC & Bosch)	3.0000	1,500.00	4,500.00
Manager	Safety/PPE Gear	1.0000	1,000.00	1,000.00
Manager	Uniforms/Mats	1.0000	1,000.00	1,000.00
			Manager Totals	$12,500.00

640.86.01-542	Vehicles, Parts and Equipment	40,000.00	40,000.00	40,000.00	40,000.00		.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
Budget Transactions							
Level	*Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
Manager	AVL technology					1.0000	15,000.00 / 15,000.00
Manager	General parts and equipment					1.0000	25,000.00 / 25,000.00
						Manager Totals	$40,000.00
640.86.01-549	Fuel	255,100.00	255,100.00	210,000.00	255,100.00		.00
Budget Transactions							
Level	*Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
Manager	Fuel purchase					1.0000	254,000.00 / 254,000.00
Manager	Fuel tank certification					1.0000	1,100.00 / 1,100.00
						Manager Totals	$255,100.00
	Supplies Totals	$316,600.00	$313,600.00	$268,500.00	$307,600.00	(2%)	($6,000.00)
	Services and Supplies Totals	$370,100.00	$367,100.00	$319,500.00	$361,100.00	(2%)	($6,000.00)
Capital Outlay							
640.86.01-630	Motor Vehicles	.00	.00	.00	.00		.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Depreciation Expense							
640.86.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
640.86.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**01 - Department Wide**						
EXPENSE							
Division	**01 - Department Wide** Totals	$756,982.00	$752,335.00	$628,500.00	$785,837.00	4%	$33,502.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **50 - Finance Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.50-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.50-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.50-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.50-573	Outside Repair & Maintenance - Vehicles	500.00	500.00	500.00	500.00		.00
	Services & Charges Totals	$500.00	$500.00	$500.00	$500.00	0%	$0.00
Supplies							
640.86.50-542	Vehicles, Parts and Equipment	2,000.00	2,000.00	2,000.00	2,000.00		.00
	Supplies Totals	$2,000.00	$2,000.00	$2,000.00	$2,000.00	0%	$0.00
	Services and Supplies Totals	$2,500.00	$2,500.00	$2,500.00	$2,500.00	0%	$0.00
	Division **50 - Finance Vehicles** Totals	$2,500.00	$2,500.00	$2,500.00	$2,500.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **51 - Police Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.51-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.51-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.51-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.51-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
	Services & Charges Totals	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0%	$0.00
Supplies							
640.86.51-542	Vehicles, Parts and Equipment	15,000.00	15,000.00	15,000.00	15,000.00		.00
	Supplies Totals	$15,000.00	$15,000.00	$15,000.00	$15,000.00	0%	$0.00
	Services and Supplies Totals	$20,000.00	$20,000.00	$20,000.00	$20,000.00	0%	$0.00
	Division **51 - Police Vehicles** Totals	$20,000.00	$20,000.00	$20,000.00	$20,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **52 - Fire Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.52-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.52-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.52-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.52-573	Outside Repair & Maintenance - Vehicles	7,000.00	7,000.00	7,000.00	7,000.00		.00
	Services & Charges Totals	$7,000.00	$7,000.00	$7,000.00	$7,000.00	0%	$0.00
Supplies							
640.86.52-542	Vehicles, Parts and Equipment	10,000.00	10,000.00	10,000.00	10,000.00		.00
	Supplies Totals	$10,000.00	$10,000.00	$10,000.00	$10,000.00	0%	$0.00
	Services and Supplies Totals	$17,000.00	$17,000.00	$17,000.00	$17,000.00	0%	$0.00
	Division **52 - Fire Vehicles** Totals	$17,000.00	$17,000.00	$17,000.00	$17,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **53 - Community Development Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.53-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.53-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.53-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.53-573	Outside Repair & Maintenance - Vehicles	500.00	500.00	500.00	500.00		.00
	Services & Charges Totals	$500.00	$500.00	$500.00	$500.00	0%	$0.00
Supplies							
640.86.53-542	Vehicles, Parts and Equipment	2,000.00	2,000.00	2,000.00	2,000.00		.00
	Supplies Totals	$2,000.00	$2,000.00	$2,000.00	$2,000.00	0%	$0.00
	Services and Supplies Totals	$2,500.00	$2,500.00	$2,500.00	$2,500.00	0%	$0.00
Division **53 - Community Development Vehicles** Totals		$2,500.00	$2,500.00	$2,500.00	$2,500.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **54 - Public Works Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.54-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.54-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.54-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.54-573	Outside Repair & Maintenance - Vehicles	20,000.00	20,000.00	20,000.00	20,000.00		.00
	Services & Charges Totals	$20,000.00	$20,000.00	$20,000.00	$20,000.00	0%	$0.00
Supplies							
640.86.54-542	Vehicles, Parts and Equipment	36,000.00	36,000.00	36,000.00	36,000.00		.00
	Supplies Totals	$36,000.00	$36,000.00	$36,000.00	$36,000.00	0%	$0.00
	Services and Supplies Totals	$56,000.00	$56,000.00	$56,000.00	$56,000.00	0%	$0.00
	Division **54 - Public Works Vehicles** Totals	$56,000.00	$56,000.00	$56,000.00	$56,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **55 - Electric Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.55-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.55-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.55-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
640.86.55-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00		.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
640.86.55-523	Fringe Benefits - Medicare	.00	.00	.00	.00		.00
640.86.55-524	Fringe Benefits - Social Security	.00	.00	.00	.00		.00
640.86.55-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00		.00
	Pensions Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.55-573	Outside Repair & Maintenance - Vehicles	15,000.00	15,000.00	15,000.00	15,000.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Additional boom repairs	1.0000	5,000.00	5,000.00
Manager	Annual inspections	1.0000	10,000.00	10,000.00
			Manager Totals	$15,000.00

Services & Charges Totals	$15,000.00	$15,000.00	$15,000.00	$15,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **55 - Electric Vehicles**							
EXPENSE							
Supplies							
640.86.55-542	Vehicles, Parts and Equipment	20,000.00	20,000.00	20,000.00	20,000.00		.00
	Supplies Totals	$20,000.00	$20,000.00	$20,000.00	$20,000.00	0%	$0.00
	Services and Supplies Totals	$35,000.00	$35,000.00	$35,000.00	$35,000.00	0%	$0.00
	Division **55 - Electric Vehicles** Totals	$35,000.00	$35,000.00	$35,000.00	$35,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **56 - Water Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.56-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.56-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.56-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.56-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
	Services & Charges Totals	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0%	$0.00
Supplies							
640.86.56-542	Vehicles, Parts and Equipment	10,000.00	10,000.00	10,000.00	10,000.00		.00
	Supplies Totals	$10,000.00	$10,000.00	$10,000.00	$10,000.00	0%	$0.00
	Services and Supplies Totals	$15,000.00	$15,000.00	$15,000.00	$15,000.00	0%	$0.00
	Division **56 - Water Vehicles** Totals	$15,000.00	$15,000.00	$15,000.00	$15,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **57 - Sewer Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.57-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.57-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.57-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.57-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	5,000.00	5,000.00		.00
	Services & Charges Totals	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0%	$0.00
Supplies							
640.86.57-542	Vehicles, Parts and Equipment	20,000.00	20,000.00	20,000.00	20,000.00		.00
	Supplies Totals	$20,000.00	$20,000.00	$20,000.00	$20,000.00	0%	$0.00
	Services and Supplies Totals	$25,000.00	$25,000.00	$25,000.00	$25,000.00	0%	$0.00
	Division **57 - Sewer Vehicles** Totals	$25,000.00	$25,000.00	$25,000.00	$25,000.00	0%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **58 - Refuse Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.58-511	Regular Salaries	.00	.00	.00	.00		.00
640.86.58-512	Overtime Salaries	.00	.00	.00	.00		.00
640.86.58-518	Other Compensation	.00	.00	.00	.00		.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Salary and Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Services and Supplies							
Services & Charges							
640.86.58-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	15,000.00	10,000.00	100	5,000.00
	Services & Charges Totals	$5,000.00	$5,000.00	$15,000.00	$10,000.00	100%	$5,000.00
Supplies							
640.86.58-542	Vehicles, Parts and Equipment	30,000.00	25,000.00	25,000.00	25,000.00		.00
	Supplies Totals	$30,000.00	$25,000.00	$25,000.00	$25,000.00	0%	$0.00
	Services and Supplies Totals	$35,000.00	$30,000.00	$40,000.00	$35,000.00	17%	$5,000.00
	Division **58 - Refuse Vehicles** Totals	$35,000.00	$30,000.00	$40,000.00	$35,000.00	17%	$5,000.00
	Department **86 - Fleet Services** Totals	$964,982.00	$955,335.00	$841,500.00	$993,837.00	4%	$38,502.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
640.88.01-800	Depreciation	.00	.00	.00	.00		.00
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **88 - Depreciation** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
Transfers							
640.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00		.00
640.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00		.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Department **99 - Transfers** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	EXPENSE TOTALS	$964,982.00	$955,335.00	$841,500.00	$993,837.00	4%	$38,502.00
	Fund **640 - Fleet Services Fund** Totals						
	REVENUE TOTALS	$949,860.00	$954,425.00	$0.00	$954,425.00	0%	$0.00
	EXPENSE TOTALS	$964,982.00	$955,335.00	$841,500.00	$993,837.00	4%	$38,502.00
	Fund **640 - Fleet Services Fund** Totals	($15,122.00)	($910.00)	($841,500.00)	($39,412.00)	4231%	($38,502.00)

DEPARTMENT NARRATIVE

POLICE, FIRE, AND IMRF PENSION PLANS

Mission Statement/Purpose

The Village of Winnetka offers three pension plans to eligible employees based on State statute. Sworn police and fire personnel participate in the Police and Fire Pension Funds, respectively, while all other full-time and certain part-time municipal workers participate in the Illinois Municipal Retirement Fund (IMRF). While the Police and Fire Pension Funds have their assets held by the Village, IMRF's assets are held in a statewide trust comprising most municipalities, park districts, library boards, and forest preserve districts. IMRF is a legally separate and distinct entity from the much maligned State Employees Retirement System (SERS).

The required contributions for the Police and Fire pension funds are determined annual by an enrolled actuary at the Village level, while the annual Village contribution rate to IMRF is determined once a year by IMRF personnel. All three plans require employees to contribute a certain percentage of their earnings. Pension fund assets are invested so they grow over time and reduce the unfunded pension liabilities of each plan. The Police and Fire pension funds are managed by two lower Village boards in conjunction with an investment advisor. The current discount investment rate of return for those two plans is assumed at 6.25%. IMRF assets are invested by IMRF with an assumed rate of return of 7.25%.

Current Year Department Accomplishments

- Maintained funding targets in accordance with actuarial recommendations.
- Provided annual update to the Village Council on the funding status and investment performance of the Fire and Police pension funds.

Fiscal Year 2021 Proposed Department Objectives

Objective	Action Steps	Timeframe
Monitor legislative options to promote the funding status and investment earning potential of the Village's public safety pension funds.	• Continue to monitor the possibility of an intergovernmental investment cooperative for Police and Fire pension funds.	12/31/21
Coordinate an annual pension fund update to the Village Council.	• Provide an update to Council on the status of the pension funds including performance, funding and consolidation updates.	8/30/21
Establish and revise public safety pension board rules.	• Evaluate current rules for both the Police and Fire pension boards. • Work with the Boards' professional consultants to revise rules in full compliance with the changing legislative landscape.	12/31/21

Fiscal Year 2020 Department Objectives Review

Objective	December 31st, 2020 Anticipated Completion Status
Explore legislative options to promote the funding status and investment earning potential of the Village's public safety pension funds.	Complete
Coordinate an annual or semi-annual pension fund update to the Village Council.	Complete
Establish and revise public safety pension board rules.	Deferred

Financial Summary

Police and Fire Pension Funds Note: IMRF assets are held by IMRF	Actual 2019	Budget 2020 A	Estimate 2020 B	Budget 2021 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 9,645,109	$ 7,932,817	$ 7,932,817	$ 7,244,774	-8.7%	-8.7%
Expenses	$ (4,700,039)	$(5,035,926)	$(4,989,676)	$ (5,179,087)	2.8%	3.8%
Net Operating Income (loss)	$ 4,945,070	$ 2,896,891	$ 2,943,141	$ 2,065,687	-28.7%	-29.8%
Operating Expense Detail						
Pensions	$ 4,412,204	$ 4,872,026	$ 4,847,026	$ 5,015,187	2.9%	3.5%
Services and Supplies	$ 287,835	$ 163,900	$ 142,650	$ 163,900	0.0%	14.9%
	$ 4,700,039	$ 5,035,926	$ 4,989,676	$ 5,179,087		
Net Fund Income (loss)	$ 4,945,070	$ 2,896,891	$ 2,943,141	$ 2,065,687	-28.7%	-29.8%

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 800 - Police Pension Fund							
REVENUE							
Property Tax							
800-401.30	Property Tax Police Pension	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
800-430.10	Shared Revenue Replacement Tax	5,000.00	5,000.00	5,000.00	5,000.00		.00
	Intergovernmental Revenue Totals	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0%	$0.00
Other Revenue							
800-485.05	Pension Contributions Employer Contributions	1,519,805.00	1,720,195.00	1,720,195.00	1,291,013.00	(25)	(429,182.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2020 Tax Levy	1.0000	1,291,013.00	1,291,013.00
			Manager Totals	$1,291,013.00

800-485.10	Pension Contributions Employee Contributions	289,974.00	299,975.00	299,975.00	283,197.00	(6)	(16,778.00)
	Other Revenue Totals	$1,809,779.00	$2,020,170.00	$2,020,170.00	$1,574,210.00	(22%)	($445,960.00)
Interest Income							
800-460.05	Interest Interest on Investments	1,883,496.00	1,865,365.00	1,865,365.00	2,034,500.00	9	169,135.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	$32,551,979 @ 6.25% (2019 CAFR)	1.0000	2,034,500.00	2,034,500.00
			Manager Totals	$2,034,500.00

800-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00		.00
800-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	Interest Income Totals	$1,883,496.00	$1,865,365.00	$1,865,365.00	$2,034,500.00	9%	$169,135.00
	REVENUE TOTALS	$3,698,275.00	$3,890,535.00	$3,890,535.00	$3,613,710.00	(7%)	($276,825.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 800 - Police Pension Fund							
Department 95 - Police Pension							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Pensions							
800.95.01-519	Pensions	2,248,836.00	2,316,301.00	2,316,301.00	2,385,790.00	3	69,489.00

Position Transactions

Level	*Position*	*Type*	*Code*		*Total Amount*
Manager	959999 - Police Pension Budget Only	Earnings			2,385,790.00
				Manager Totals	$2,385,790.00

800.95.01-595	Pension Contribution Refunds	50,000.00	50,000.00	50,000.00	50,000.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*		*Total Amount*
Manager	959999 - Police Pension Budget Only	Earnings			50,000.00
				Manager Totals	$50,000.00

Pensions Totals	$2,298,836.00	$2,366,301.00	$2,366,301.00	$2,435,790.00	3%	$69,489.00
Salary and Benefits Totals	$2,298,836.00	$2,366,301.00	$2,366,301.00	$2,435,790.00	3%	$69,489.00
Services and Supplies						
Services & Charges						
800.95.01-551 Consulting Services	59,450.00	59,450.00	59,450.00	59,450.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Actuarial fees	1.0000	6,200.00	6,200.00
Manager	Administrative services	1.0000	5,000.00	5,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 800 - Police Pension Fund								
Department 95 - Police Pension								
Division **01 - Department Wide**								
EXPENSE								
Manager	AndCo investment advisor services					4.0000	6,000.00	24,000.00
Manager	Benefit calculations					1.0000	1,000.00	1,000.00
Manager	Fiduciary liability insurance					1.0000	7,500.00	7,500.00
Manager	Pension services administration contract					1.0000	10,000.00	10,000.00
Manager	State compliance fee					1.0000	5,750.00	5,750.00
							Manager Totals	$59,450.00
800.95.01-553	Legal Services	20,000.00	20,000.00	10,000.00	20,000.00		.00	
800.95.01-581	Training & Travel	2,500.00	2,500.00	2,500.00	2,500.00		.00	
	Services & Charges Totals	$81,950.00	$81,950.00	$71,950.00	$81,950.00	0%	$0.00	
	Services and Supplies Totals	$81,950.00	$81,950.00	$71,950.00	$81,950.00	0%	$0.00	
	Division **01 - Department Wide** Totals	$2,380,786.00	$2,448,251.00	$2,438,251.00	$2,517,740.00	3%	$69,489.00	
	Department **95 - Police Pension** Totals	$2,380,786.00	$2,448,251.00	$2,438,251.00	$2,517,740.00	3%	$69,489.00	
	EXPENSE TOTALS	$2,380,786.00	$2,448,251.00	$2,438,251.00	$2,517,740.00	3%	$69,489.00	
	Fund **800 - Police Pension Fund** Totals							
	REVENUE TOTALS	$3,698,275.00	$3,890,535.00	$3,890,535.00	$3,613,710.00	(7%)	($276,825.00)	
	EXPENSE TOTALS	$2,380,786.00	$2,448,251.00	$2,438,251.00	$2,517,740.00	3%	$69,489.00	
	Fund **800 - Police Pension Fund** Totals	$1,317,489.00	$1,442,284.00	$1,452,284.00	$1,095,970.00	(24%)	($346,314.00)	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
Property Tax							
810-401.35	Property Tax Fire Pension	.00	.00	.00	.00		.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
810-430.10	Shared Revenue Replacement Tax	5,000.00	.00	.00	.00		.00
	Intergovernmental Revenue Totals	$5,000.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
810-485.05	Pension Contributions Employer Contributions	1,819,236.00	1,968,569.00	1,968,569.00	1,425,539.00	(28)	(543,030.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2020 Tax Levy	1.0000	1,425,539.00	1,425,539.00
			Manager Totals	$1,425,539.00

810-485.10	Pension Contributions Employee Contributions	256,318.00	247,995.00	247,995.00	239,815.00	(3)	(8,180.00)
	Other Revenue Totals	$2,075,554.00	$2,216,564.00	$2,216,564.00	$1,665,354.00	(25%)	($551,210.00)
Interest Income							
810-460.05	Interest Interest on Investments	1,783,289.00	1,825,718.00	1,825,718.00	1,965,710.00	8	139,992.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	$31,451,348 @ 6.25% (2019 CAFR)	1.0000	1,965,710.00	1,965,710.00
			Manager Totals	$1,965,710.00

810-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00		.00
810-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00		.00
	Interest Income Totals	$1,783,289.00	$1,825,718.00	$1,825,718.00	$1,965,710.00	8%	$139,992.00
	REVENUE TOTALS	$3,863,843.00	$4,042,282.00	$4,042,282.00	$3,631,064.00	(10%)	($411,218.00)

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund 810 - Fire Pension Fund							
Department 96 - Fire Pension							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Pensions							
810.96.01-519	Pensions	2,384,199.00	2,455,725.00	2,455,725.00	2,529,397.00	3	73,672.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	969999 - Fire Pension Budget	Earnings		2,529,397.00
			Manager Totals	$2,529,397.00

810.96.01-595	Pension Contribution Refunds	50,000.00	50,000.00	25,000.00	50,000.00		.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	969999 - Fire Pension Budget	Earnings		50,000.00
			Manager Totals	$50,000.00

Pensions Totals	$2,434,199.00	$2,505,725.00	$2,480,725.00	$2,579,397.00	3%	$73,672.00
Salary and Benefits Totals	$2,434,199.00	$2,505,725.00	$2,480,725.00	$2,579,397.00	3%	$73,672.00

Services and Supplies

Services & Charges

810.96.01-551	Consulting Services	59,450.00	59,450.00	59,450.00	59,450.00		.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Actuarial fees	1.0000	6,200.00	6,200.00
Manager	Administrative services	1.0000	5,000.00	5,000.00

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change	
Fund 810 - Fire Pension Fund								
Department 96 - Fire Pension								
Division **01 - Department Wide**								
EXPENSE								
Manager	AndCo investment advisor services					4.0000	6,000.00	24,000.00
Manager	Benefit calculations					1.0000	1,000.00	1,000.00
Manager	Fiduciary liability insurance					1.0000	7,500.00	7,500.00
Manager	Pension services administration contract					1.0000	10,000.00	10,000.00
Manager	State compliance fee					1.0000	5,750.00	5,750.00
							Manager Totals	$59,450.00
810.96.01-553	Legal Services	20,000.00	20,000.00	10,000.00	20,000.00		.00	
810.96.01-581	Training & Travel	2,500.00	2,500.00	1,250.00	2,500.00		.00	
	Services & Charges Totals	$81,950.00	$81,950.00	$70,700.00	$81,950.00	0%	$0.00	
	Services and Supplies Totals	$81,950.00	$81,950.00	$70,700.00	$81,950.00	0%	$0.00	
	Division **01 - Department Wide** Totals	$2,516,149.00	$2,587,675.00	$2,551,425.00	$2,661,347.00	3%	$73,672.00	
	Department **96 - Fire Pension** Totals	$2,516,149.00	$2,587,675.00	$2,551,425.00	$2,661,347.00	3%	$73,672.00	
	EXPENSE TOTALS	$2,516,149.00	$2,587,675.00	$2,551,425.00	$2,661,347.00	3%	$73,672.00	
	Fund **810 - Fire Pension Fund** Totals							
	REVENUE TOTALS	$3,863,843.00	$4,042,282.00	$4,042,282.00	$3,631,064.00	(10%)	($411,218.00)	
	EXPENSE TOTALS	$2,516,149.00	$2,587,675.00	$2,551,425.00	$2,661,347.00	3%	$73,672.00	
	Fund **810 - Fire Pension Fund** Totals	$1,347,694.00	$1,454,607.00	$1,490,857.00	$969,717.00	(33%)	($484,890.00)	
	Net Grand Totals							
	REVENUE GRAND TOTALS	$71,000,969.00	$73,690,008.00	$70,138,381.00	$72,396,406.00	(2%)	($1,293,602.00)	
	EXPENSE GRAND TOTALS	$82,125,873.00	$83,463,468.00	$70,018,860.00	$83,025,081.00	(1%)	($438,387.00)	

Village of Winnetka
Budget Detail
Budget Year 2021

Account Number	Description	2019 Adopted Budget	2020 Adopted Budget	2020 Estimated Amount	2021 Manager	FY 2020 to FY 2021 Budget % Change	FYE 2020 to FY 2021 Budget Dollar Change
Fund	**810 - Fire Pension Fund**						
Department	**96 - Fire Pension**						
Division	**01 - Department Wide**						
EXPENSE							
	Net Grand Totals	($11,124,904.00)	($9,773,460.00)	$119,521.00	($10,628,675.00)	9%	($855,215.00)

FINANCIAL AND FUND BALANCE POLICIES

Core Financial Policy

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

Revenue Polices

Ideal revenue sources have the following characteristics:

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

Tax Levy Policy Statement

Background:

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

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

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

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

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

Tax Levy Recommendations:

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

1. Continue to tightly control increases in operating expenses.

2. Continue to explore ways to diversify General Fund revenue sources.

3. Carefully plan the Village's Five-Year Capital Improvement Program.

4. Continue to calculate potential property tax revenues from new development to determine if the Village needs these additional revenues to balance its budget.

5. Review the following information to prepare for setting the property tax levy amount in December as required by State law.

    a) Determine if the State Legislature has increased Police or Fire pension benefits in the last year and whether the Village must increase the property tax levy in order to keep these pension funds actuarially sound.

    b) Update all General Fund revenue estimates and assess any adverse, major expense developments during the first six months of the current fiscal year.

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

Fees:

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

Utility Rates:

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

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

Policies for Operating Expenses

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

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. In order to preserve a stable workforce the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages. However, the Village must continue to improve productivity in order to continue to perform the same, or more, work at a lesser cost. Without decreasing the level of Village services, the Village has reduced its total number of full time employees from 166 FTEs in 2000 to 155.5 FTEs in the proposed 2021 budget.

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

State law requires a contribution based on 90% funding under the Projected Unit Credit Method, which can be back-weighted in terms of Village contributions.

Capital Improvement Policies

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

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

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

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

General Fund:	From $2.5 to $3.5 million per year
Electric Fund:	Annual depreciation rate
Water Fund:	$2.465 million a year (100 yr replacement) – per 2017 rate study
Sewer Fund:	Annual depreciation rate

Debt Policies

Village residents call for quality infrastructure. Consequently, staff budget capital and infrastructure expenditures for facilities, roadways, sidewalks, equipment, vehicles, electric, water, sewer, and refuse. The costs associated with acquiring and improving many long-term capital assets are met primarily with fund balance, but occasionally the Village will elect to issue debt. The Village reviews existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new debt.

The only current outstanding Village debt is related to stormwater improvements, which consists of a 2013 General Obligation (GO) issue totaling $9,000,000 and a 2014 General Obligation (GO) issue totaling $7,500,000. Because the principal and interest payments on this debt are covered by stormwater utility fee revenues, the property tax component of the repayment has been abated annually.

The Village has consistently retained a Aaa bond rating with a "Stable Outlook". Rating agencies cite the following credit strengths as factors in determining past ratings:

- Very affluent tax base located north of Chicago.
- Significant financial flexibility afforded by the village's status as a home rule unit.
- History of positive financial operations and maintenance of very strong reserve levels.
- Modest direct debt burden with all debt being paid from self-supporting enterprises.

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property…(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:…indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum…shall not be included in the foregoing percentage amounts." To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

General Budgeting Policies and Procedures

1. Target and maintain an appropriate fund balance in each fund.
2. Maintain a balanced operational budget, which is defined as avoiding drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures. The Village does not rely on one-time or non-recurring revenue sources in its definition of a balanced budget.
3. Maintain an open, well-communicated budget process.
   a) The budget documents are filed with the Library for public use. All meetings are open to the public. A summary of the budget is posted on the Village's website.
4. The proposed budget is presented using Generally Accepted Accounting Principles, (GAAP). Historical information is restated, when necessary, to aid in meaningful comparisons.
5. The budgetary basis for each fund will match the basis used in audited financial statements. Modified accrual is used for government funds and accrual is used for all other funds.

Budget Process/Calendar

The Village's budget planning cycle consists of a number of distinct steps. The budget process is coordinated annually by the Finance Department in conjunction with the Village Manager's Office. The process normally starts in late summer and concludes with the approval of the budget and tax levy by the Village Council in December. Major milestones in the budget process include:

June-July:	Finance/Village Manager kickoff meeting to discuss budget overview and policy goals.
July:	Village-wide training on the organization's ERP budgeting platform.
August:	Budget data entry is opened to all departments.
August:	Five-year Capital Plan revisions received by Finance.
August:	Finance Department calculates payroll budget based on data provided by Departments.
September:	Budget data entry is closed to departments. Draft budget numbers finalized by the Finance Department.
September:	Village Manager's Office and Finance Department meets with individual departments to discuss proposed budgets.
September:	Proposed budget numbers finalized by the Village Manager.
October:	Finance Department prepares budget document.
November:	Village Council holds budget review sessions with staff and residents of the Village.
December:	Village Council formally introduces budget resolution and tax levy ordinance.
December:	Village Council adopts the budget for the fiscal year beginning on January 1st and the tax levy for the upcoming year.
December:	Village Staff files the approved budget and tax levy with Cook County, Illinois.

Budget Amendments

It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the regular budget process. To that end, each year the budget includes a contingency expense that is approved by the Village Council as part of the budget process. The contingency expense can be used to pay for unforeseen items, salary adjustments resulting from collective bargaining agreements, or ongoing projects that may have been advanced or delayed from a previous fiscal year. The Village Council has significant strategic input as to when the contingency is employed.

In the event a budget amendment is required, however, the Council would direct Staff to prepare a resolution authorizing the budget changes by fund, line item, and dollar amount. Such resolution would be adopted by the Village Council in an open meeting.

Fund Balance / Net Assets Policy

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

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

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

Purpose

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

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

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

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

1) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, deposits, land held for resale and endowments).

2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

3) Unrestricted Fund Balance – is made up of three components:

   A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Council action. The same action is required to remove the commitment of fund balance.

   B) Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Council action.

   C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of a tentative management plan.

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

Proprietary Funds

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

1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.

2) Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

3) Unrestricted Net Assets – portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Authority

Governmental Funds

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

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

Minimum Unrestricted Fund Balance Levels

General Fund

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

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

Special Revenue Fund

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

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

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

Debt Service Fund

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

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

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

Capital Projects Fund

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

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

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

Proprietary Funds

Enterprise Funds

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

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

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

Current Assets minus Current Liabilities should represent no less than four months of budgeted operating expenses.

Internal Service Funds

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

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

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

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

Unrestricted net asset targets should represent no less than four months of budgeted operating expenses. Unrestricted net assets for the health insurance fund should equal two months of IPBC invoices.

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

Worker's Compensation – Four months of operating expenses plus 100% of one self-insured $600,000 loss.

Liability Fund – Four months of operating expenses plus 100% of one self-insured $100,000 loss.

Health Insurance – no additional amount needed.

Other Considerations

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

- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)

- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)

- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)

- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)

- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

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

Fund Balance Comparison

Below is a comparison of fund balances in each Village fund. Funds that change more than 10% from the 12/31/20 estimated balance to the 12/31/21 budgeted balanced are noted below:

Special Service Areas Fund: Budgeted addition to fund balance for repayment to the General Fund.

Village Facilities Fund: Budgeted drawdown of fund balance for capital projects associated with Village facilities.

Downtown Revitalization Fund: Budgeted drawdown of fund balance for capital projects associated with the Downtown Master Plan.

Electric Fund: Budgeted drawdown of fund balance for capital projects. Fund balance will likely be within policy limits at 12/31/21.

Water Fund: Budgeted drawdown of fund balance for capital projects and operations. Fund balance at 12/31/21 will be within policy limits.

Refuse Fund: Budgeted drawdown of fund balance due to capital investment. Fund balance at 12/31/21 will be within policy limits.

Stormwater Sewer Fund: Budgeted drawdown of fund balance for capital projects. Fund balance remains within policy limits. As this is still an active area of policy development, it is likely this fund will require additional sources of funding for 2022 and onward.

Workers' Compensation Insurance Fund: Budgeted drawdown due to claims expected to be paid out in 2021. The Village budgets conservatively in this fund, and many times our claims experience is far less than what was budgeted. The Village is currently evaluating long-term strategies and insurance options for this fund.

Liability Insurance Fund: Budgeted drawdown due to potential claims expected to be paid out in 2021 along with a transfer of accumulated fund balance to the Information Technology fund. The Village budgets conservatively in this fund, and many times our claims experience is far less than what was budgeted. If budgeted claim experience is realized, the fund balance at 12/31/21 will still be in-line with policy limits. In 2020, the Village lowered its deductible on liability claims from $2,000,000 to $100,000 by securing insurance through the Illinois Counties Risk Management Trust (ICRMT).

Information Technology Fund: Budgeted drawdown for operations and projects associated with enhancing the Village's cyber security infrastructure.

SUPPLEMENTAL BUDGET INFORMATION

Exhibits:

A . Property Tax Levy Calculations

B . History of Tax Levy by Use

C. Tax Levy History and Projections

D. Pension Funding Levels and Policies

E. Glossary

Exhibit A

Village of Winnetka
Schedule of Property Tax Levy Calculations

Tax Levy Category	2019 Actual Tax Levy	2020 Proposed Tax Levy	$ - Change	% - Change
General Fund:				
Corporate	$10,258,709	$11,345,282	$1,086,573	10.592%
Business District Revitalization	$1,100,000	$1,100,000	$0	0.000%
Other Funds:				
Police Pension	$1,720,195	$1,291,013	($429,182)	-24.950%
Fire Pension	$1,968,569	$1,425,539	($543,030)	-27.585%
Total Village-wide Tax Levy	$15,047,473	$15,161,834	$114,361	**0.760%**
Less: New Development @ .76%		($114,361)	($114,361)	-0.760%
Existing Tax Payer Increase	$15,047,473	$15,047,473	$0	**0.000%**

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.41%	Village 12.59%	0.0% Change / Village
$10,000	$8,741	$1,259	$0
$15,000	$13,111	$1,889	$0
$20,000	$17,482	$2,518	$0
$25,000	$21,852	$3,148	$0
$30,000	$26,223	$3,777	$0
$35,000	$30,593	$4,407	$0
$40,000	$34,964	$5,036	$0
$50,000	$43,705	$6,295	$0
$60,000	$52,446	$7,554	$0

Exhibit B

Village of Winnetka
History of Tax Levy By Use

Tax Levy Year	Total Levy	% Change	Corporate (See Note 1)	% Change	Police Pension	% Change	Fire Pension	% Change	Refuse	% Change	Debt & BDR	% Change
2021 Projected	$15,313,452	1.0%	$11,415,403	0.6%	$1,329,743	3.0%	$1,468,305	3.0%	$0		$1,100,000	0.0%
2020 Budget	$15,161,834	0.8%	$11,345,282	10.6%	$1,291,013	-24.9%	$1,425,539	-27.6%	$0		$1,100,000	0.0%
2019 Actual	$15,047,473	2.3%	$10,258,709	-1.4%	$1,720,195	13.2%	$1,968,569	8.2%	$0		$1,100,000	0.0%
2018	$14,838,985	1.7%	$10,399,944	0.8%	$1,519,805	5.1%	$1,819,236	5.6%	$0	-100.0%	$1,100,000	100.0%
2017	$14,706,625	0.8%	$10,341,506	0.2%	$1,488,956	2.9%	$1,776,163	3.1%	$1,100,000	0.0%	$0	
2016	$14,589,906	1.2%	$10,320,066	-2.2%	$1,446,664	10.6%	$1,723,176	18.7%	$1,100,000	0.0%	$0	
2015	$14,416,903	0.8%	$10,557,155	-1.1%	$1,308,146	14.2%	$1,451,602	5.0%	$1,100,000	0.0%	$0	
2014	$14,302,483	0.6%	$10,675,483	0.9%	$1,145,000	5.0%	$1,382,000	5.0%	$1,100,000	0.0%	$0	-100.0%
2013	$14,222,477	2.5%	$10,578,861	1.4%	$1,090,000	8.0%	$1,316,000	10.5%	$1,100,000	0.0%	$137,616	-0.6%
2012	$13,875,587	3.0%	$10,436,990	3.0%	$1,009,152	1.7%	$1,191,031	7.4%	$1,100,000	0.0%	$138,414	-0.3%
2011	$13,472,400	2.8%	$10,132,173	1.7%	$992,534	3.5%	$1,108,794	17.9%	$1,100,000	0.0%	$138,899	-0.1%
2010	$13,105,359	2.8%	$9,966,820	4.2%	$959,387	-4.7%	$940,074	0.4%	$1,100,000	0.0%	$139,078	0.1%
2009	$12,748,404	1.7%	$9,566,301	0.6%	$1,006,480	37.7%	$936,668	12.2%	$1,100,000	-17.0%	$138,955	0.3%
2008	$12,535,305	4.7%	$9,505,770	3.8%	$731,000	8.3%	$835,000	14.4%	$1,325,000	3.9%	$138,535	0.5%
2007	$11,972,591		$9,154,768		$675,000		$730,000		$1,275,000		$137,823	

Note:
Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.

Exhibit C

Village of Winnetka
Tax Levy History and Projections

	Non-Home Rule Calculations				Actual Levy		$'s Less Than NHR Limit	
	CPI Increase	New Develop.	Total	**Max. Levy** Possible (Excludes SSA's)	**Actual** Levy	% From PY	$'s Under Max. This Year	$'s Under Max. Cumulative
2005 Actual *	3.3%	*1.8%*	5.1%	$11,031,772	$10,969,000	4.5%	$62,772	$62,772
2006 Actual	3.4%	*1.9%*	5.3%	$11,616,456	$11,435,181	4.2%	$181,275	$244,047
2007 Actual	2.5%	*1.8%*	4.3%	$12,115,964	$11,972,591	4.7%	$143,373	$387,420
2008 Actual	4.1%	*1.9%*	6.0%	$12,842,922	$12,535,303	4.7%	$307,619	$695,039
2009 Actual	0.1%	*1.2%*	1.3%	$13,009,880	$12,748,403	1.7%	$261,477	$956,516
2010 Actual	2.7%	*0.9%*	3.6%	$13,478,236	$13,105,359	2.8%	$372,877	$1,329,393
2011 Actual	1.5%	*0.9%*	2.4%	$13,801,714	$13,472,400	2.8%	$329,314	$1,658,707
2012 Actual	3.0%	*0.8%*	3.8%	$14,326,179	$13,875,587	3.0%	$450,592	$2,109,299
2013 Actual	1.7%	*0.7%*	2.4%	$14,670,007	$14,222,477	2.5%	$447,530	$2,556,829
2014 Acutal	1.5%	*1.3%*	2.8%	$15,080,767	$14,302,483	0.6%	$778,284	$3,335,113
2015 Actual	0.8%	*0.8%*	1.6%	$15,322,059	$14,416,903	0.8%	$905,156	$4,240,269
2016 Actual	0.7%	*1.2%*	1.9%	$15,613,178	$14,589,906	1.2%	$1,023,272	$5,263,541
2017 Actual	2.1%	*0.8%*	2.9%	$16,065,960	$14,706,625	0.8%	$1,359,335	$6,622,876
2018 Actual	2.1%	*0.9%*	3.0%	$16,547,939	$14,838,985	1.7%	$1,708,954	$8,331,830
2019 Actual	1.7%	*1.4%*	3.1%	$17,061,753	$15,047,473	1.4%	$2,014,280	$10,346,110
2020 Proposed **	***2.3%***	***0.8%***	***3.1%***	***$17,583,843***	***$15,161,834***	***0.8%***	***$2,422,009***	***$10,753,839***
(2021 budget)					Less: Develop.	-0.8%		
					Net Increase	0.0%		
2021 Projected	***2.0%***	***1.0%***	***3.0%***	*$18,111,358*	$15,313,452	1.0%	$2,797,906	$13,551,745
(2022 budget)					Less: Develop.	-1.0%		
					Net Increase	0.0%		

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

** The 2020 non-home rule tax levy increase based on the December, 2019 annual change in the CPI-U of 2.3%

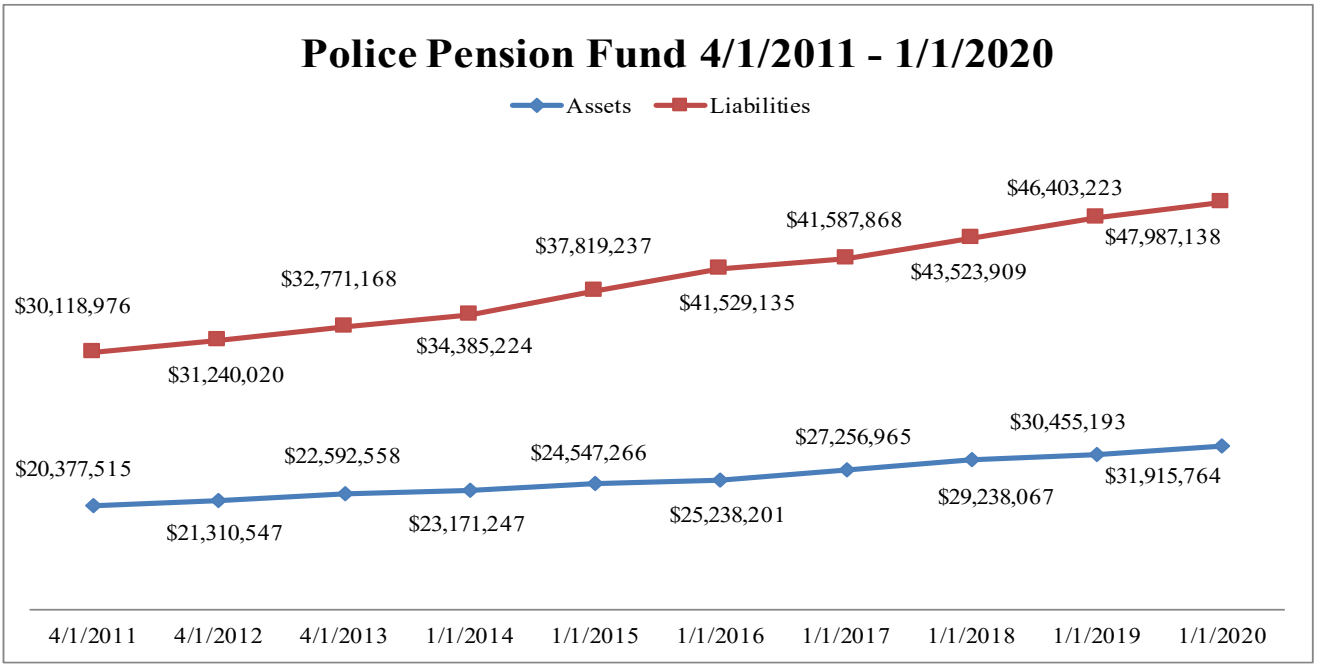
The above chart compares the Village's actual property tax levies from 2005 to 2020. The amount that could have been levied as a non-home rule community is also listed as the Council expressed a desire not to exceed that amount unless there were exceptional circumstances requiring such a move. The proposed 2020 Village property tax levy is $2,014,280 below the property tax cap limit.

Exhibit D

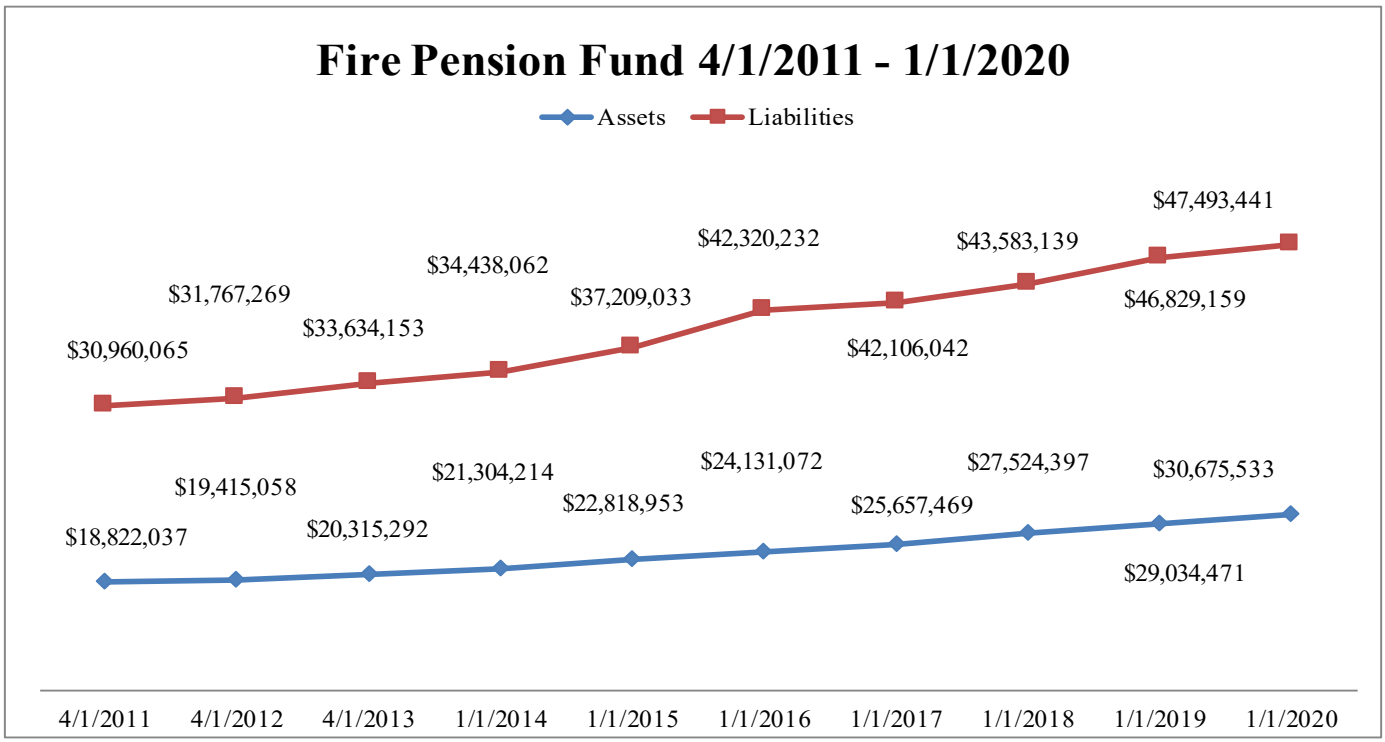
Pension Funding Levels and Policies

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

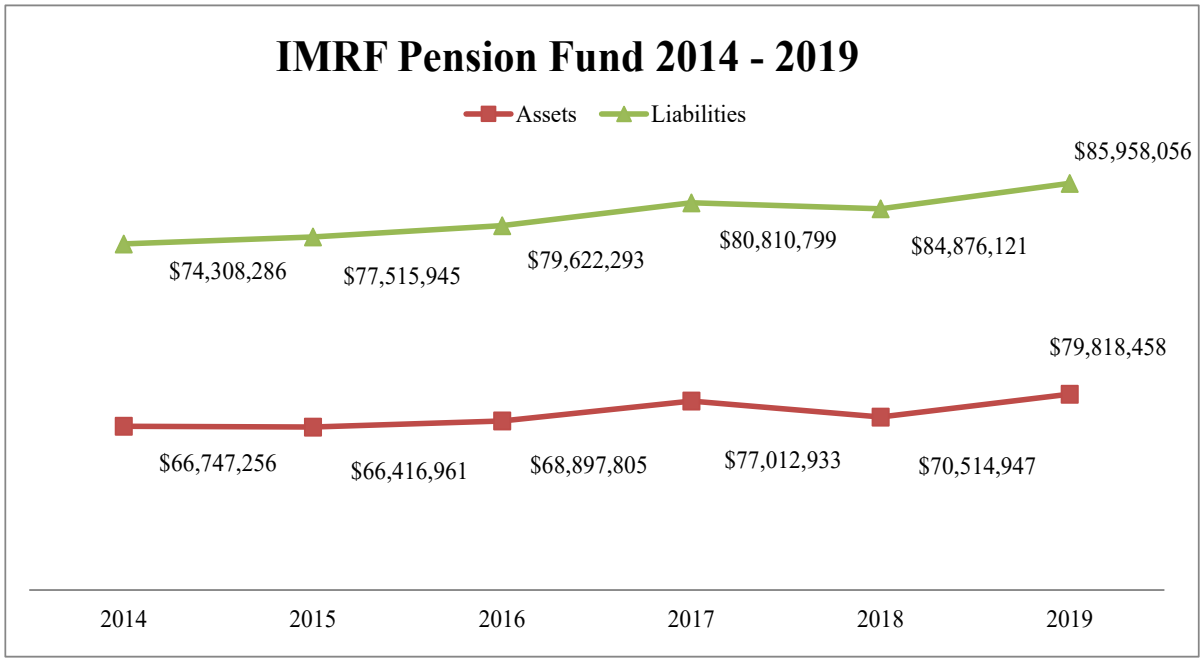
While the Village's contributions to all three pension plans has met or exceeded the amount calculated by an independent actuary since 1993, the funds continue to have a funding shortfall. The funding shortfall is attributable to investment market corrections, enhanced benefits approved in the public safety pensions, and updated mortality assumptions. Below are separate presentations of the assets and liabilities of the Police, Firefighters' and IMRF Pension Plans.



Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/19-12/31/19	1/1/2020	$ 31,915,764	$ 47,987,138	$ 16,071,374	66.5%
1/1/18-12/31/18	1/1/2019	$ 30,455,193	$ 46,403,223	$ 15,948,030	65.6%
1/1/17-12/31/17	1/1/2018	$ 29,238,067	$ 43,523,909	$ 14,285,842	67.2%
1/1/16-12/31/16	1/1/2017	$ 27,256,965	$ 41,587,868	$ 14,330,903	65.5%
1/1/15-12/31/15	1/1/2016	$ 25,238,201	$ 41,529,135	$ 16,290,934	60.8%
1/1/14-12/31/14	1/1/2015	$ 24,547,266	$ 37,819,237	$ 13,271,971	64.9%
1/1/13-12/31/13	1/1/2014	$ 23,171,247	$ 34,385,224	$ 11,213,977	67.4%
4/1/12-3/31/13	4/1/2013	$ 22,592,558	$ 32,771,168	$ 10,178,610	68.9%
4/1/11-3/31/12	4/1/2012	$ 21,310,547	$ 31,240,020	$ 9,929,473	68.2%
4/1/10-3/31/11	4/1/2011	$ 20,377,515	$ 30,118,976	$ 9,741,461	67.7%



Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/19 -12/31/19	1/1/2020	$ 30,675,533	$ 47,493,441	$ 16,817,908	64.6%
1/1/18-12/31/18	1/1/2019	$ 29,034,471	$ 46,829,159	$ 17,794,688	62.0%
1/1/17-12/31/17	1/1/2018	$ 27,524,397	$ 43,583,139	$ 16,058,742	63.2%
1/1/16-12/31/16	1/1/2017	$ 25,657,469	$ 42,106,042	$ 16,448,573	60.9%
1/1/15-12/31/15	1/1/2016	$ 24,131,072	$ 42,320,232	$ 18,189,160	57.0%
1/1/14-12/31/14	1/1/2015	$ 22,818,953	$ 37,209,033	$ 14,390,080	61.3%
1/1/13-12/31/13	1/1/2014	$ 21,304,214	$ 34,438,062	$ 13,133,848	61.9%
4/1/12-3/31/13	4/1/2013	$ 20,315,292	$ 33,634,153	$ 13,318,861	60.4%
4/1/11-3/31/12	4/1/2012	$ 19,415,058	$ 31,767,269	$ 12,352,211	61.1%
4/1/10-3/31/11	4/1/2011	$ 18,822,037	$ 30,960,065	$ 12,138,028	60.8%



IMRF Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2014	$ 66,747,256	$ 74,308,286	$ 7,561,030	89.8%
2015	$ 66,416,961	$ 77,515,945	$ 11,098,984	85.7%
2016	$ 68,897,805	$ 79,622,293	$ 10,724,488	86.5%
2017	$ 77,012,933	$ 80,810,799	$ 3,797,866	95.3%
2018	$ 70,514,947	$ 84,876,121	$ 14,361,174	83.1%
2019	$ 79,818,458	$ 85,958,056	$ 6,139,598	92.9%

It is important to note that the IMRF amounts are reported somewhat differently than those for the Winnetka Police and Firefighters' Pensions. When an individual retires, IMRF annuitizes that expense (transfers 100% of the assets needed to pay that expense into a separate account). For 2019 this annuitized amount totaled $55,218,531 and is included in the Assets shown above.

For 2018, the decrease in IMRF's funding percentage is largely due to IMRF decreasing their assumed rate of return from 7.50% down to 7.25%.

While the Village IMRF contribution is calculated by IMRF and passed on to the Village in the form of a percentage (13.40% in FY 2021), the funding for the public safety pension plans is calculated by an actuary retained by the Village. The contribution requirement takes into consideration the following parameters:

- The assumed interest rate of return on the investable assets of the funds over their long-term existence.
- The current and projected salary increase for each member of the fund.
- A member's assumed date of departure (i.e. retirement).
- When an employee would begin to receive pension benefits as a retiree versus contributing to the pension fund as an employee.
- An assumed date of mortality for both the retiree and any dependent that may be associated with that retiree.

As of January 1, 2020 the current level of funding for the Winnetka Police Pension Fund is 67.7% and the Fire Pension Fund is 61.6%, both up from the previous year. The percent funded is the amount that the funds have on hand at that time to meet all current and future payments to qualifying members of the funds. As one can well imagine, this analysis is very important to be constantly updated as a variety of factors are changing annually including: the increased salaries of the participants, the amount of interest earnings that can help offset future costs to the funds, and a variety of other factors such as future benefit changes that may be imposed by the state legislature.

In 2016 the pension funding target was updated from 100% funded by 2033 to 100% funded by December 31, 2035. The change in target year was to help smooth out the significant tax levy effects from an update in mortality assumptions, while still maintaining a 100% funding target. On November 14th, 2019, the Illinois General Assembly passed pension legislation that mandated the consolidation of investments of more than 650 individual suburban and downstate public safety pension funds into two funds, one for Police and one for Fire. This legislation which was based on recommendations issued on October 10th by the Governor's Pension Consolidation Feasibility Task Force went into effect on January 1, 2020. The legislation calls for all local pension fund assets to be transferred to the new consolidated fund as soon as practicable "but not later than 30 months after the effective date of the legislation". Once funds are fully consolidated the pension funds will be adhering to funding targets set by state statute.

Staff has been asked how Winnetka's pension funding compares to other North Shore communities. The table on the next page compares Winnetka, Northbrook, Wilmette, Glencoe, Kenilworth, and Northfield pension funding levels. While not a perfect apples to apples comparison due to assumption differences, it is the opinion of Staff that the funding level of Winnetka's pension funds does not differ materially from other North Shore communities, once the differences in assumptions are taken into account. By and large, Winnetka tends to utilize more conservative assumptions which have helped it to weather economic downturns.

Village of Winnetka
Comparative Pension Statistics
Amounts in Millions of Dollars - 2019-2020

	Winnetka				Wilmette				Northbrook*			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	$ 79,818,458	$ 31,915,764	$ 30,675,533	$ 142,409,755	$ 68,936,217	$ 51,676,882	$51,359,782	$ 171,972,881	$ 74,358,605	$ 53,989,651	$ 53,390,501	$ 181,738,757
Liabilities	$ 85,958,056	$ 47,987,138	$ 47,493,441	$ 181,438,635	$ 72,531,332	$ 76,495,022	$79,413,633	$ 228,439,987	$ 79,310,851	$ 104,832,478	$ 103,324,329	$ 287,467,658
Unfunded	$ (6,139,598)	$ (16,071,374)	$ (16,817,908)	$ (39,028,880)	$ (3,595,115)	$ (24,818,140)	$ (28,053,851)	$ (56,467,106)	$ (4,952,246)	$ (50,842,827)	$ (49,933,828)	$ (105,728,901)
% Funded	93%	67%	65%	78%	95%	68%	65%	75%	94%	52%	52%	63%
Earnings Rate	7.25%	6.25%	6.25%		7.25%	7.25%	7.25%		7.25%	7.00%	7.00%	
Employer	15.93%	55.44%	66.71%		11.37%	46.84%	59.89%		12.44%	48.34%	41.31%	
Employee	4.50%	9.91%	9.455%		4.50%	9.91%	9.455%		4.50%	9.91%	9.455%	

	Glencoe*				Kenilworth				Northfield*			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
			Legacy									
Assets	$ 41,563,769	$ 36,514,860	$ 3,775	$ 78,082,404	$ 8,143,404	$ 8,575,531		$ 16,718,935	$23,891,825	$19,570,727		$43,462,552
Liabilities	$ 43,889,742	$ 64,006,876	$ 485,959	$ 108,382,577	$ 8,182,342	$ 16,576,942		$ 24,759,284	$28,723,077	$32,310,920		$61,033,997
Unfunded	$ (2,325,973)	$ (27,492,016)	$ (482,184)	$ (30,300,173)	$ (38,938)	$ (8,001,411)		$ (8,040,349)	($4,831,252)	($12,740,193)		($17,571,445)
% Funded	95%	57%	1%	72%	100%	52%		68%	83%	61%		71%
Earnings Rate	7.25%	6.50%	0.00%		7.25%	6.00%			7.25%	6.75%		
Employer	11.78%	48.10%			12.97%	119.28%			14.41%	54.92%		
Employee	4.50%	9.91%			4.50%	9.91%			4.50%	9.91%		

*Glencoe, Northbrook, Northfield run on a non-calendar fiscal year. Their most recent CAFRs do not reflect their 1/1/20 actuarial valuation.

GLOSSARY

Account Classification:	Refers to the numerical codes assigned to the Village's accounting system. For example, the 10 digit account number 100.26.17.511 would reference the General Fund (100), Police Department (26), Patrol Division (17), Regular Salaries (511) account.
Assessed Valuation:	A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.
Assets:	Property owned by a government of monetary value.
Audit:	An independent review of the accounting system and financial information to ensure that the financial statements prepared by the Village staff are accurate and proper. The annual audit becomes the official record of the revenues, expenditures and financial position of the Village for a given fiscal year.
Balanced Budget:	Avoiding drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures. The Village does not rely on one-time or non-recurring revenue sources in its definition of a balanced budget.
Bond:	A written promise to pay a specified sum of money (principal) at a specified future date (maturity date(s)). Also, periodic interest is paid at a specified percentage (interest rate) of the principal amount. Bonds are typically used to pay for expensive assets with a long useful life.
Budget:	A formal written financial plan for the Village for one fiscal year, which is approved by the Village Council. The budget includes a transmittal letter from the Village staff explaining the major budgetary issues. All planned revenues and expenditures and changes in financial position are included in the budget.
Capital Assets:	Assets generally worth more than $50,000 and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Improvement Plan:	A formal written financial plan for the Village's anticipated capital projects, generally over $50,000 each, for the next five years. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.

Debt Service: Payment of interest and principal to holders of the Village's outstanding debt instruments.

Deficit: Can be defined as either:
1) The excess of an entity's liabilities over its assets (see Fund Balance).
2) The excess of expenditures or expenses over revenues during a single accounting period.

Department: A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations.

Depreciation: Can be defined as either:
1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy or obsolescence.
2) A portion of the capital asset's cost charged as an expense during a particular period.

Estimated Amounts: The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.

Expenditure: This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a fire truck).

Expense: The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.

Fiscal Year: Effective 1/1/2014 the Village fiscal year became a calendar year. Prior to 1/1/2014, the Village operated with a March 31 fiscal year end.

Fund Balance: The excess of a particular fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund: The main operating fund for the Village. The General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other revenues. This fund includes most operating services, such as Police, Fire, Community Development, Public Works and Administrative departments.

General Obligation Bonds: Bonds backed by a Government's pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.

Grant: A contribution of assets, usually cash. Contributions are made to local governments from the State and Federal governments, usually for a specified purpose.

Interfund Transfer: Transfer of cash from one fund to another fund.

Intergovernmental: Revenue received by the Village from another government. This includes funds from Cook County and the State of Illinois.

Kilowatt Hour: A measure of electricity used. One kilowatt hour of electricity is equal to 10 - 100 watt bulbs being used for 1 hour.

Retained Earnings: A balance sheet account reflecting the accumulated earnings of funds the Village accounts for like a business. It is the difference between a fund's assets and liabilities.

Reserve: An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general use.

Revenue: Income received by the Village. Some of the larger revenues and the basis upon which the revenues are determined are as follows:

Property Tax - Amount determined by the Village when it requests a specific dollar amount for the County Clerk to collect. The Village is not subject to tax caps as prescribed by the Property Tax Extension Limitation Law (PTELL) due to its home rule status.

Sales Taxes - The Village revenue amount generated is 1.00% of all retail sales credited as originating in Winnetka. The total retail sales tax rate in Winnetka as of 1/1/2020 for general merchandise was 9.00%. Sales taxes for future budget years are projected based on tax receipts from the previous year and a general assessment of the state of the economy.

Income Tax – One-twelfth (1/12) of the statewide amount collected through personal and corporate State income taxes is returned to the Village based on its population as a percentage of the State's population as a whole. This amount is estimated from trends in previous years and budgeted carefully due to the attempts to reduce this revenue share by the State Legislature.

Refuse Service - Revenue generated through monthly charges to residents designed to offset the cost of Village refuse service, recycling and yard waste removal. Because the customer base in the Village rarely increases or decreases significantly, we anticipate stable revenue year over year, net of any rate increases.

Electric, Water, and Sewer Sales - Revenue generated from charges for electric service, water sales (in units consumed) and sewer services to offset the cost of electricity purchased by the Village and maintaining the water and sewer systems. The Village budgets for these services based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

Natural Gas Tax – Revenue generated from a 5% tax assessed on customer natural gas bills. The Village budgets for this tax based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

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

Telecommunications Tax: Revenue received by the Village from a 6% tax on telecommunication services in the community.

510 Green Bay Road | Winnetka, IL 60093
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THE VILLAGE OF

Winnetka

CAPITAL IMPROVEMENT PLAN

2021— 2025

2021

510 Green Bay Road | Winnetka, IL 60093
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VILLAGE OF WINNETKA

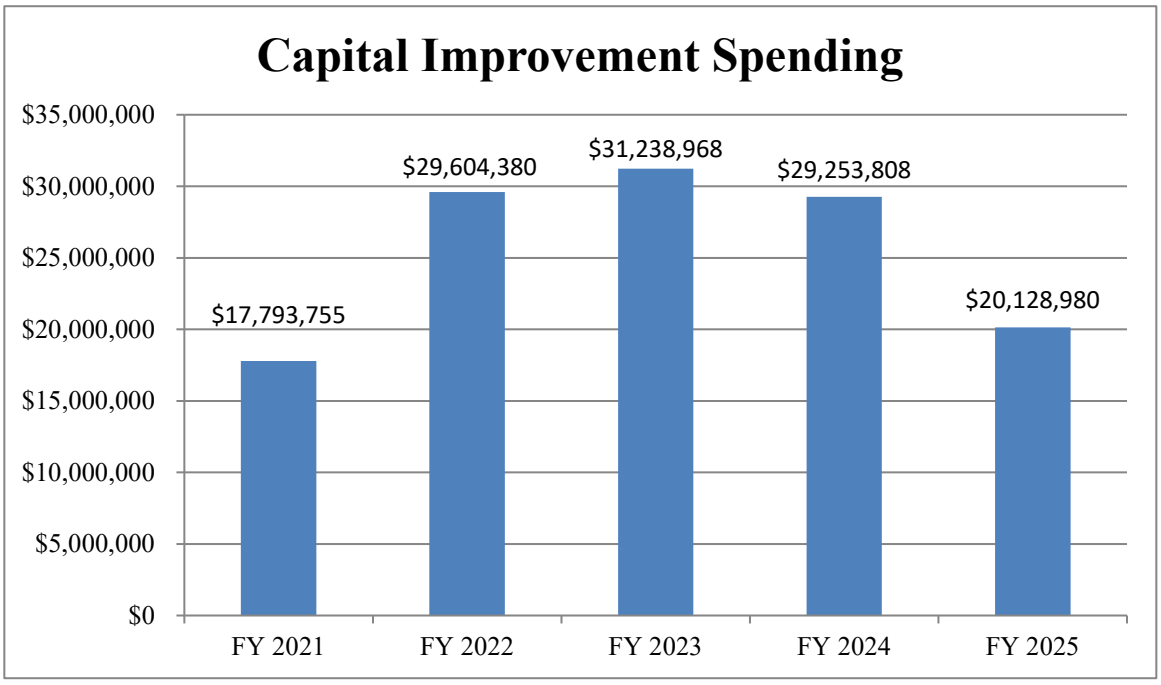
CAPITAL IMPROVEMENT PLAN

2021-2025

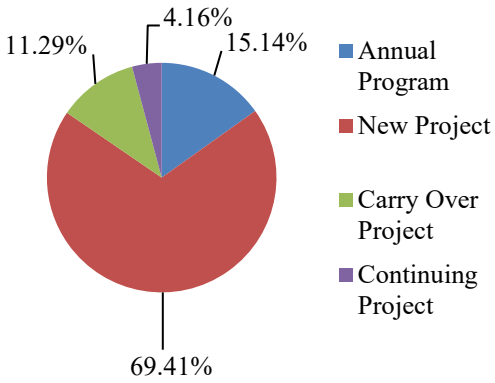
Introduction

The Capital Improvement Plan (CIP) is a multiyear plan covering a five year period that helps the Village budget for and schedule necessary capital improvement projects. This plan also sets the proposed capital expenditures for the FY 2021 Budget. The proposed CIP addresses repair and replacement of existing infrastructure as well as the development or acquisition of new facilities, property, improvements and major equipment to accommodate community and organizational needs. As a planning tool, it enables the Village to identify needed capital projects and coordinate scheduling, funding and construction. The CIP allows for the scheduling of improvement projects to ensure available funding while simultaneously funding the maintenance of the existing infrastructure to the community's expectations. The plan also fosters growth, development, and redevelopment in the Village of Winnetka. Without well-maintained infrastructure, the Village will struggle to maintain and attract businesses, residents, and visitors.

Capital improvements are considered major construction projects or major improvements to the Village's infrastructure that have a long useful life. Projects included in the CIP are typically greater than $50,000 and many projects are highly visible to the community. The total expenses over the next five years for all projects range from $17.7 million to $31.2 million and average approximately $25.6 million per year, as shown below.



The proposed projects programmed for FY 2021 through FY 2025 include new projects, carryover projects, continuing projects, and annual programs. Annual programs are programs that the Village has typically funded on an per annum basis, continuing projects are those projects that span over a two or three year period, and carryovers are projects that were not completed in the previous fiscal year, requiring funds to be moved into the following year.



New projects loaded into the capital plan make up a majority of the Village's capital expenditures at 69.41%. The current plan reflects an ambitious level of new improvements over the next several years. Most notably, the Village will continue to invest in the improvement of stormwater management infrastructure, rehabilitation of the electric and water infrastructure, and revitalization of the business districts.

Annual programs represent 15.14% of expenditures. These types of programs include street and sidewalk rehabilitation and scheduled improvements to the Village's water and electric distribution systems.

A smaller amount of funding is directed toward projects being continued (4.16%) or carried over (11.29%) from FY 2020 or prior. Under normal circumstances, the Village completes one-time improvements in the year in which they are scheduled. However, certain conditions such as weather or contractor availability may delay the planning or implementation process. In most instances, the Village attempts to schedule these carry over projects for the next year. Conversely, certain projects are specifically budgeted to cover a certain number of years based on complexity or cost. These continuing projects generally constitute significant improvements to the Village's existing infrastructure.

The percentage of spending per project category over the next five years is broken down in the chart below:

Expense	Dollars	Percentage	Expense	Dollars	Percentage
Bridges	$950,000	0.7%	Storm Sewer/Drainage	$76,901,000	60.1%
Buildings	$860,000	0.7%	Street Paving	$250,000	0.2%
Electric Distribution	$12,202,922	9.5%	Street Reconstruction	$12,649,300	9.9%
Electric Plant	$1,768,000	1.4%	Vehicles	$4,454,854	3.5%
Electric Substations	$2,788,438	2.2%	Wastewater	$1,475,000	1.2%
Equipment: Miscellaneous	$915,000	0.7%	Water Distribution	$10,790,377	8.4%
Planning	$480,000	0.4%	Water Plant	$1,535,000	1.2%

In the current iteration of the Village's capital plan, a majority of budgeted expenditures are being directed toward improving stormwater infrastructure, followed by street reconstruction, which includes business district streetscape programs. A considerable amount of expenditures are also being budgeted to improve the Village's water and electric distribution systems.

The Village of Winnetka plans its capital projects in a strategic manner. The Village is currently in the process of securing a permit with the Forest Preserve District of Cook County (FPDCC) to use the District's property on west side of the Village for stormwater runoff. Upon final approval, the Village plans to begin engineering and construction for these improvements next year. Further stormwater improvements include the storage of stormwater at New Trier High School, Winnetka School District 36, and Winnetka Park District properties. Each phase of the Strand Stormwater Vision has been loaded into the current version of the capital plan.

Also of significance in 2021 and beyond are the improvements to the Village's electric and water distribution systems. These improvements were previously identified in the water and electric rate studies that concluded four years ago.

It is the intention of the Village to include projects in the Capital Plan that are highly visible improvements within the community. Many of our ongoing programs such as the annual street rehabilitation and sidewalk improvement projects fit that profile. Indeed, many of the less obvious proposed infrastructure improvements to the water and electric distribution systems will have a profound impact over time as they will promote higher levels of reliability in our utility system.

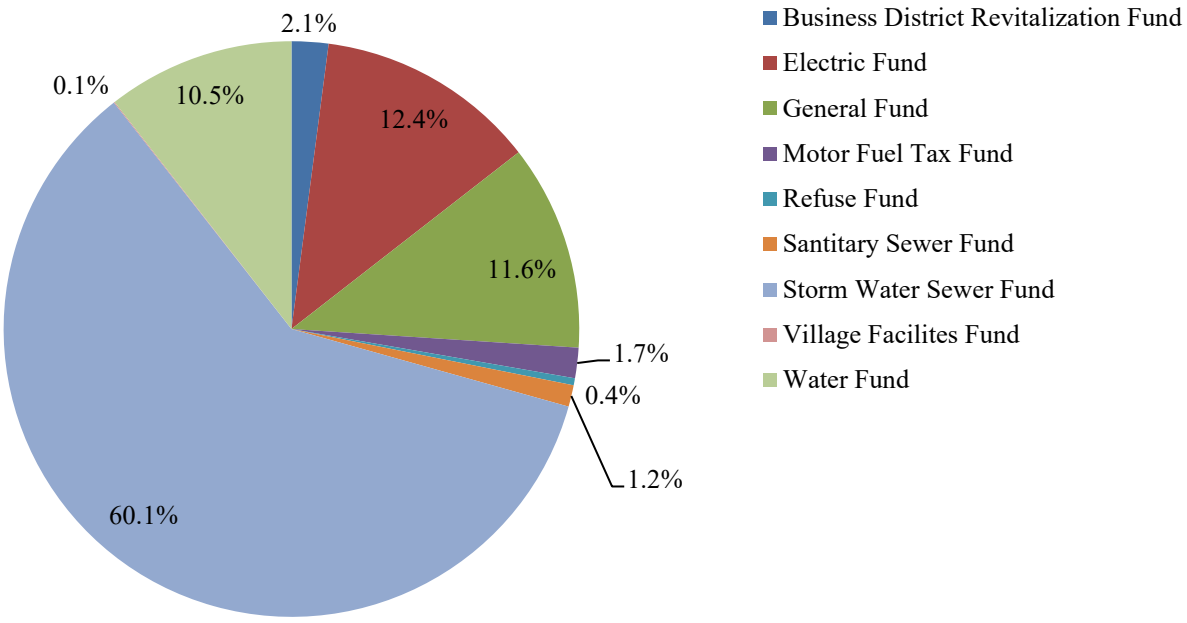
Funding

The Village utilizes fund based accounting of assets, liabilities, revenues, and expenditures. Each fund has a distinct purpose. Unlike other communities, the Village is unique in that it does not have a single dedicated capital improvement fund that drives the Capital Plan. Instead, each of the major operating funds includes capital expenditures as part of their overall budget. Since the Village currently has healthy reserves and minimal debt, this type of structure is advantageous because it clearly and transparently ties improvements directly to operating departments.

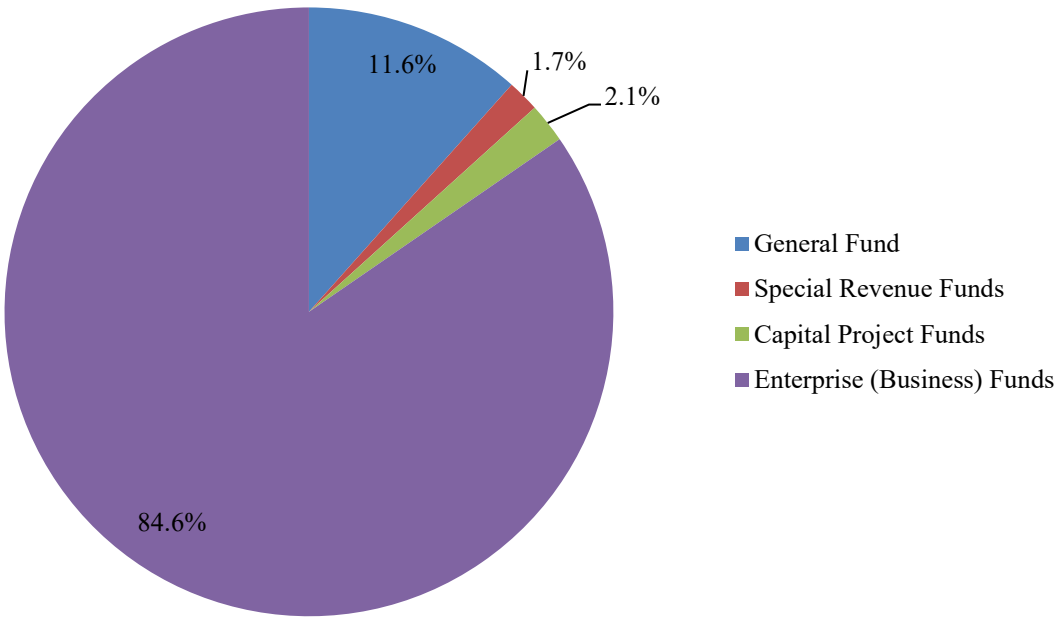
The nature of capital project funding depends on the fund in which the project originates. For governmental funds, funding sources include property taxes, cash reserves, transfers from enterprise funds, and a limited amount of grant revenue. Special revenue funds, such as the Motor Fuel Tax Fund, have a restricted revenue stream that must be used for a statutorily determined purpose (such as road improvements). Capital project funds have no property tax stream, so projects within those funds are generally funded by budgeted transfers from the General Fund. Enterprise funds include the Village utility systems such as electric, water, sanitary sewer, storm sewer, and refuse collection. The capital improvements in these funds are paid for by operating income. Since the Village works hard to keep its utility infrastructure modern and in top condition, the General Fund will occasionally loan funds or the Village will issue debt to the utilities in order to help fund a greater level of capital investment.

The funding sources for the Capital Plan are illustrated in the charts below:

Capital Project Funding by Fund



Capital Project Funding by Fund Type



Significant Projects in the FY2021 Capital Plan (Non-recurring)

Fiscal year 2021 is a pivotal year for the Village of Winnetka as it will be the culmination of a number of infrastructure studies that have been ongoing related to stormwater and business district revitalization. Some of those studies recommended extensive capital investment both Village-wide and in targeted neighborhoods. The most significant of these scheduled projects are listed below:

1. Stormwater Vision Engineering and Construction for the County, Duke Childs, Wetland and Park District storage projects ($5,237,000)
2. Lincoln Avenue (North of Elm) streetscape ($1,270,000 Construction)

Stormwater Engineering and Construction Project

As part of the Village's Stormwater Management Plan, the Village engaged Strand Associates to re-examine western alternatives for managing stormwater originating from western Winnetka. After an extensive evaluation of alternatives, Strand recommended a multi-phase approach that would provide significant flood risk reduction to over 400 homes against a 100-year flood event, and would also improve water quality. The lynchpin of the vision is a stormwater management wetlands project on land owned by the Forest Preserve District of Cook County (FPDCC), at the northwest corner of Hibbard Road and Winnetka Avenue.

After the approval of a memorandum of understanding between the Village and the FPDCC in mid-2017, the Village proceeded with engineering for Phase I of the Strand Vision. During 2021, the Village anticipates additional engineering work in preparation for formal permit consideration by the FPDCC. Once the permit approval is granted, construction will begin after final engineering and bidding. A significant portion of this stormwater management phase will take place in 2021.

While this work provides an indirect economic incentive to homeowners living in flood-prone areas, it is likely to increase the Village's operational costs. Once the construction of the new stormwater infrastructure contemplated for 2021 is completed, the Village will be responsible for maintaining it, which will result in a small increase in personnel and O&M costs.

Lincoln Avenue (North of Elm) Streetscape

The Village of Winnetka has three major business districts: Hubbard Woods to the north, Elm at the center of town, and Indian Hill to the south. In late 2015, the Village commissioned Teska Associates to complete a comprehensive Downtown Master Plan for the Village's business district. As part of this plan, various recommendations were made suggesting improvements that could be implemented to make the business districts more attractive to shopkeepers and consumers alike. One of the more significant recommendations is the streetscaping of Lincoln Avenue in the East Elm Business District. The proposed project consisted of streetscape improvements on Lincoln Avenue (North of Elm Street).

Projects that involve physically constructing new amenities for the business districts will result in increased operating costs for the Village's Public Works and utility departments due to ongoing maintenance of Village-owned assets. Nevertheless, one of the main driving factors in investing in the

business districts is to promote a hospitable environment for local businesses to grow and thrive. An increase in business in Winnetka will likely yield additional revenue for the Village in the form of sales taxes, permit revenue, and utility charges.

Capital Planning Process

Through the Capital Improvement Plan process, the Village has the opportunity to identify, evaluate and assign priorities to the proposed projects to avoid costly emergency replacement or repairs to aging infrastructure. The purpose of the CIP is to outline a schedule of capital expenditures over the next five years and to develop and assign the necessary resources to fund the program. It is prepared on a fiscal year basis. The Capital Improvement Plan dedicates significant funding for Village roadway, electric, water, and sewer projects. Investments in the development of infrastructure will continue to make Winnetka a highly desired residential and business community.

In July and August of each year, the Finance Department coordinates requests for capital project funding with the various Village departments. Departments submit their project requests based on the prior year's schedule and current-year direction from the Village Council. The Finance Department then reviews the projects for appropriateness and funding. Subsequent to the deadline for project submissions, the Finance Department programs the capital plan into a budget software application and creates the draft plan document, which is circulated to the Department Heads in September. The draft plan is marked-up and revised before the final version of the plan is presented to the Village Council and included in the final draft of the budget released in October.

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

General Fund

Description of Fund:

The General Fund is the general operating fund of the Village. Expenses for Administration, Police, Fire, Community Development, Engineering, and general Public Works are recorded in this fund. The General Fund also collects non-utility revenues such as building permits, vehicle stickers, parking passes, special public safety services, and property taxes. The intended use of fund reserves in the General Fund is toward capital improvements.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects, by General Fund department, for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Source			Estimated 2020	2021	2022	2023	2024	2025
General Fund								
Beginning Cash Balance (January 1st)			**$25,067,261**	**$26,391,948**	**$26,450,976**	**$27,010,976**	**$26,010,976**	**$16,270,976**
Revenues and Other Fund Sources								
Revenue								
Operational Income			*4,679,687*	*4,134,028*	*4,400,000*	*4,400,000*	*4,400,000*	*4,400,000*
		Total	4,679,687	4,134,028	4,400,000	4,400,000	4,400,000	4,400,000
Total Revenues and Other Fund Sources			4,679,687	4,134,028	4,400,000	4,400,000	4,400,000	4,400,000
Total Funds Available			**29,746,948**	**30,525,976**	**30,850,976**	**31,410,976**	**30,410,976**	**20,670,976**
Expenditures and Uses								
Capital Projects & Equipment								
Fire								
Batallion Command Vehicle	*F-04*		*0*	*0*	*0*	*(65,000)*	*0*	*0*
Utility Vehicle Replacement	*F-06*		*0*	*(60,000)*	*0*	*0*	*0*	*0*
Fire Station Alerting System	*F-07*		*(60,000)*	*0*	*0*	*0*	*0*	*0*
Training Tower Repairs	*F-08*		*0*	*(50,000)*	*(35,000)*	*(35,000)*	*0*	*0*
SCBA Air Packs Replacment	*F-10*		*0*	*(60,000)*	*(60,000)*	*0*	*0*	*0*
Ambulance	*F-11*		*0*	*0*	*0*	*0*	*(275,000)*	*0*
Engine	*F-12*		*0*	*0*	*0*	*0*	*0*	*(650,000)*
		Total	(60,000)	(170,000)	(95,000)	(100,000)	(275,000)	(650,000)
Police								
Office Space Rehab - Investigations	*PD-07*		*(60,000)*	*0*	*0*	*0*	*0*	*0*
Basement Renovation	*PD-08*		*0*	*0*	*0*	*0*	*0*	*(75,000)*
Lighting Enhancements	*PD-09*		*0*	*0*	*0*	*0*	*(50,000)*	*0*
HVAC System Replacement	*PD-10*		*0*	*(150,000)*	*0*	*0*	*0*	*0*
Detention Area Upgrades	*PD-11*		*0*	*0*	*0*	*(50,000)*	*0*	*0*
Use of Force Training System	*PD-12*		*0*	*0*	*(125,000)*	*0*	*0*	*0*
		Total	(60,000)	(150,000)	(125,000)	(50,000)	(50,000)	(75,000)
Public Works / Engineering								
Replace 2004 Roll Off Dump (PW 13)	*PW-04*		*0*	*0*	*(225,000)*	*0*	*0*	*0*
Replace 2006 John Deere Loader (PW 35)	*PW-06*		*0*	*0*	*0*	*(450,000)*	*0*	*0*
Street & Alley Reconstruction/Rehabilitation	*PW-07*		*(1,100,000)*	*(1,255,000)*	*(1,600,000)*	*(1,600,000)*	*(1,600,000)*	*(1,600,000)*
Sidewalks - Replacement & New	*PW-09*		*(85,000)*	*(150,000)*	*(150,000)*	*(150,000)*	*(150,000)*	*(150,000)*

Source		Estimated 2020	2021	2022	2023	2024	2025
General Fund							
Hubbard Woods Train Station - Village Contribution	PW-13	*0*	*(50,000)*	*0*	*0*	*0*	*0*
Replace Leaf Vactors	PW-14	*0*	*(95,000)*	*(95,000)*	*0*	*0*	*0*
HW Retaining Wall & Sidewalk Replacement	PW-18	*0*	*(75,000)*	*0*	*0*	*0*	*0*
Parking Lot - Pine/Birch	PW-21	*0*	*(275,000)*	*0*	*0*	*0*	*0*
Parking Lot - Spruce/Birch	PW-22	*(275,000)*	*0*	*0*	*0*	*0*	*0*
Parking Lot - Village Hall	PW-23	*0*	*0*	*(450,000)*	*0*	*0*	*0*
Replace 2008 Ford Dump Truck (PW 10)	PW-25	*0*	*0*	*0*	*(100,000)*	*0*	*0*
Replace 2008 Ford F-550 Dump Truck (PW 11)	PW-26	*0*	*0*	*0*	*(100,000)*	*0*	*0*
Replace 2013 Ford Truck (PW 7)	PW-27	*0*	*0*	*0*	*0*	*(70,000)*	*0*
Replace Sidewalk Tractor (PW 40)	PW-28	*0*	*(130,000)*	*0*	*0*	*0*	*0*
Replace Sidewalk Tractor (PW 41)	PW-29	*(125,000)*	*0*	*0*	*0*	*0*	*0*
Replace 2008 Roll-off Dump Truck (PW 25)	PW-30	*0*	*0*	*0*	*0*	*(300,000)*	*0*
Parking Lot - Village Yards	PW-31	*0*	*0*	*0*	*0*	*(550,000)*	*0*
Replace PW Yards HVAC Roof Units	PW-32	*0*	*0*	*0*	*0*	*(75,000)*	*(75,000)*
Parking Lot - Lincoln Ave	PW-33	*0*	*(75,000)*	*0*	*0*	*0*	*0*
Replace 2009 Freightliner (PW-15)	PW-34	*0*	*0*	*0*	*0*	*(220,000)*	*0*
Replace 2015 Ford F150 (PW 3)	PW-35	*0*	*0*	*0*	*0*	*0*	*(65,000)*
Replace 2015 Ford F450 (PW 8)	PW-36	*0*	*0*	*0*	*0*	*0*	*(90,000)*
Replace 2015 2.5 Ton Dump Truck (PW 20)	PW-37	*0*	*0*	*0*	*0*	*0*	*(200,000)*
Replace 2014 MB (PW 42)	PW-38	*0*	*0*	*0*	*0*	*0*	*(135,000)*
	Total	(1,585,000)	(2,105,000)	(2,520,000)	(2,400,000)	(2,965,000)	(2,315,000)
Water & Electric							
Advanced Metering Infrastructure	E-27	*0*	*0*	*0*	*(250,000)*	*(250,000)*	*(250,000)*
	Total	0	0	0	(250,000)	(250,000)	(250,000)
Other Uses							
Transfers Out - Business District Revitalization		*(1,650,000)*	*(1,650,000)*	*(1,100,000)*	*(1,100,000)*	*(1,100,000)*	*(1,100,000)*
Transfers Out - Storm Water		*0*	*0*	*0*	*(1,500,000)*	*(9,500,000)*	*0*
	Total	(1,650,000)	(1,650,000)	(1,100,000)	(2,600,000)	(10,600,000)	(1,100,000)
Total Expenditures and Uses		(3,355,000)	(4,075,000)	(3,840,000)	(5,400,000)	(14,140,000)	(4,390,000)
Change in Cash Balance		1,324,687	59,028	560,000	(1,000,000)	(9,740,000)	10,000
Ending Cash Balance		**26,391,948**	**26,450,976**	**27,010,976**	**26,010,976**	**16,270,976**	**16,280,976**

Village of Winnetka, Illinois

Capital Improvement Plan

2021 thru 2025

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Fire							
Batallion Command Vehicle	*F-04*			65,000			*65,000*
Utility Vehicle Replacement	*F-06*	60,000					*60,000*
Training Tower Repairs	*F-08*	50,000	35,000	35,000			*120,000*
SCBA Air Packs Replacment	*F-10*	60,000	60,000				*120,000*
Ambulance	*F-11*				275,000		*275,000*
Engine	*F-12*					650,000	*650,000*
Fire Total		**170,000**	**95,000**	**100,000**	**275,000**	**650,000**	***1,290,000***
Police							
Basement Renovation	*PD-08*					75,000	*75,000*
Lighting Enhancements	*PD-09*				50,000		*50,000*
HVAC System Replacement	*PD-10*	150,000					*150,000*
Detention Area Upgrades	*PD-11*			50,000			*50,000*
Use of Force Training System	*PD-12*		125,000				*125,000*
Police Total		**150,000**	**125,000**	**50,000**	**50,000**	**75,000**	***450,000***
Public Works / Engineering							
Replace 2004 Roll Off Dump (PW 13)	*PW-04*		225,000				*225,000*
Replace 2006 John Deere Loader (PW 35)	*PW-06*			450,000			*450,000*
Street & Alley Reconstruction/Rehabilitation	*PW-07*	1,255,000	1,600,000	1,600,000	1,600,000	1,600,000	*7,655,000*
Sidewalks - Replacement & New	*PW-09*	150,000	150,000	150,000	150,000	150,000	*750,000*
Hubbard Woods Train Station - Village Contribution	*PW-13*	50,000					*50,000*
Replace Leaf Vactors	*PW-14*	95,000	95,000				*190,000*
HW Retaining Wall & Sidewalk Replacement	*PW-18*	75,000					*75,000*
Parking Lot - Pine/Birch	*PW-21*	275,000					*275,000*
Parking Lot - Village Hall	*PW-23*		450,000				*450,000*
Replace 2008 Ford Dump Truck (PW 10)	*PW-25*			100,000			*100,000*
Replace 2008 Ford F-550 Dump Truck (PW 11)	*PW-26*			100,000			*100,000*
Replace 2013 Ford Truck (PW 7)	*PW-27*				70,000		*70,000*
Replace Sidewalk Tractor (PW 40)	*PW-28*	130,000					*130,000*
Replace 2008 Roll-off Dump Truck (PW 25)	*PW-30*				300,000		*300,000*
Parking Lot - Village Yards	*PW-31*				550,000		*550,000*
Replace PW Yards HVAC Roof Units	*PW-32*				75,000	75,000	*150,000*
Parking Lot - Lincoln Ave	*PW-33*	75,000					*75,000*
Replace 2009 Freightliner (PW-15)	*PW-34*				220,000		*220,000*
Replace 2015 Ford F150 (PW 3)	*PW-35*					65,000	*65,000*
Replace 2015 Ford F450 (PW 8)	*PW-36*					90,000	*90,000*
Replace 2015 2.5 Ton Dump Truck (PW 20)	*PW-37*					200,000	*200,000*
Replace 2014 MB (PW 42)	*PW-38*					135,000	*135,000*
Public Works / Engineering Total		**2,105,000**	**2,520,000**	**2,400,000**	**2,965,000**	**2,315,000**	***12,305,000***
GRAND TOTAL		**2,425,000**	**2,740,000**	**2,550,000**	**3,290,000**	**3,040,000**	***14,045,000***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # F-06

Project Name Utility Vehicle Replacement

Type Equipment
Category Vehicles
Type New Project

Department Fire
Contact Fire Chief

Total Project Cost: $60,000

Description

Utility 28 is used by the on-duty shift personnel for daily activities and special teams emergency responses. The Fire Prevention Bureau uses it occasionally for inspections, and the hydrant interns use it for flow testing. It is relied on for snow removal for the Public Safety Building as well as snow removal on emergency calls to clear paths of travel for response vehicles. It is capable of hauling lumber and other building materials needed for work around the fire station and training tower. The vehicle carries large amounts of contaminated hose and equipment back to quarters after a structure fire. Utility 28 is sometimes used when the shift commander vehicle is out for service.

Justification

Utility 28 is a 2007 Ford pickup truck. The vehicle has 32,000 miles, but spends many hours idling at emergency scenes, during hydrant testing, training, etc. When converting run time hours into mileage at the fleet services recommended ratio of 30:1, the vehicle has the equivalent of 120,000 miles on the drive train. The vehicle has recently been problematic and unreliable; with starting, electrical and suspension issues. The body of the truck is showing areas of corrosion. The plan is to replace the current truck with a similar style to function in the same manner. The approximate cost to replace Utility 28 is $60,000.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	60,000					60,000
Total	**60,000**					**60,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	60,000					60,000
Total	**60,000**					**60,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # F-08

Project Name Training Tower Repairs

Type Maintenance
Category Buildings
Type Carry Over Project

Department Fire
Contact Fire Chief

Total Project Cost: $120,000

Description

The Training Tower is a live-burn practice facility. The Tower provides opportunities for firefighters to practice hose line advancement, ladder placement, victim rescue, ventilation, etc. under live fire and smoke conditions. The Tower is also the location that we hold our multi-company drills with our neighboring departments.

Justification

The Tower consists of a four story building, built in the early 1970's and has been maintained on an as needed basis. It has sustained significant wear and tear due to extreme heat from training and exposure to the elements. Repairs needed for the tower include; replacing a lintel, repairing and installing new steel panels on the windows, stair repairs, and tuck-pointing/brick replacement on the corners of the building. These repairs will allow the Tower to continue to effectively function as a training facility and provide for the safety of department staff. The approximate cost for the repairs needed for the Tower is $120,000.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	50,000	35,000	35,000			120,000
Total	**50,000**	**35,000**	**35,000**			**120,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	50,000	35,000	35,000			120,000
Total	**50,000**	**35,000**	**35,000**			**120,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # F-10

Project Name SCBA Air Packs Replacment

Type Equipment
Category Equipment: Miscellaneous
Type New Project

Department Fire
Contact Fire Chief

Total Project Cost: $120,000

Description

The Fire Department has 22 Self-Contained Breathing Apparatus (SCBA), that are outdated and need to be replaced with a more current model. The SCBA holds compressed air that the firefighters use to breath when entering toxic environments. This is one of the most important tools firefighters depend upon when entering an Immediate Danger to Life & Health (IDLH) atmosphere. The department has two different SCBA models, both of which are out of date.

Justification

The Department pursued grant funding from FEMA for this purchase but has yet to hear back on the status of the application. It is important that this purchase not be divided across multiple years because models can change quickly. It would be problematic for the department to have different models of SCBAs in terms of training on proper utilization, repairing parts, and having the units serviced. This purchase would enhance the safety for Department personnel and bring the department into compliance with National Standards for firefighting and safety equipment. The approximate cost for the purchase of 22 SCBAs with the desired configurations is $120,000. The vendor will provide all of the the air packs upfront and allow the payment to be divided equally across two years.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	60,000	60,000				120,000
Total	**60,000**	**60,000**				**120,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	60,000	60,000				120,000
Total	**60,000**	**60,000**				**120,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PD-10

Project Name HVAC System Replacement

Type Improvement
Category Buildings
Type New Project

Department Police
Contact Police Chief

Total Project Cost: $150,000

Description

Over the last five years, the HVAC system for the police building has significantly deteriorated requiring several service calls and equipment replacements annually. Except for one HVAC unit which was replaced within the last ten years, all four remaining rooftop units (RTUs) are part of the original HVAC system from 1997. In preparation for the 2021 capital request, the police department reviewed the minimum needs of the existing system with the current contracted heating, ventilation, and air conditioning vendor. The vendor spent significant time evaluating the functionality of the current RTUs and the areas requiring immediate attention to improve the failing system. After their review, a plan was developed to replace aged equipment and address some design and functionality flaws proven to cause temperature control issues in the building.

The proposed plan is to remove and replace all five RTUs, disconnect all power, gas and low voltage wiring, crane fees, install curb adapters, set new units on curb adapters, install economizers, power exhausts, and reconnect all power gas and wiring. Additional attention would focus on areas of design and efficiency by replacing sections of the current zoning system, removal of all dampers, zone sensors and panels, installation of new dampers, zone sensors, and zoning systems, and a final evaluation of functionality of the entire system. Also included is a one-year parts and labor warranty and a five-year heat exchanger and compressor warranty.

Justification

The current HVAC system requires significant attention and costly maintenance throughout each year. The original HVAC system is over 23 years old. This system has met the end of its useful life. With the current system and the maintenance required, there are several times throughout the year where sections of the building are not producing regulated temperatures where employees can work comfortably. The additional renovations to the HVAC system will provide a more efficient system to manage temperatures throughout the building and reduce the costs associated with annual HVAC maintenance.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	150,000					150,000
Total	**150,000**					**150,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	150,000					150,000
Total	**150,000**					**150,000**

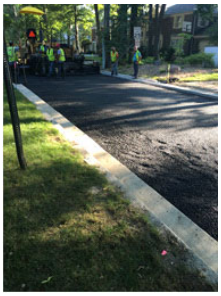
Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-07

Project Name Street & Alley Reconstruction/Rehabilitation



Type Improvement
Category Street Reconstruction
Type Annual Program

Department Public Works / Engineering
Contact Engineering Director

Total Project Cost: $8,755,000

Description

Rehabilitation of various streets and alleys whose pavement surfaces are distressed, but which require minimal or minor structural and curb repairs. Reconstruction of various Village streets requiring new curb and gutter or structural pavement replacement.

Justification

This project is part of the village's annual infrastructure maintenance program and is being performed to ensure the proper operations and reliability of the Village's infrastructure.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
1,100,000	Construction/Maintenance	1,255,000	1,600,000	1,600,000	1,600,000	1,600,000	7,655,000
Total	**Total**	**1,255,000**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**7,655,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
1,100,000	General Fund	1,255,000	1,600,000	1,600,000	1,600,000	1,600,000	7,655,000
Total	**Total**	**1,255,000**	**1,600,000**	**1,600,000**	**1,600,000**	**1,600,000**	**7,655,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-09

Project Name Sidewalks - Replacement & New

Type Improvement
Category Street Reconstruction
Type Annual Program

Department Public Works / Engineering
Contact Engineering Director

Total Project Cost: $835,000

Description

This program provides for replacement of deteriorated and/or dangerous sidewalks throughout the Village, and construction of new sidewalk sections to fill existing gaps in the Village's sidewalk network.

Justification

This project is part of the Village's commitment to maintaining and replacing as necessary the existing concrete walkway systems throughout the Village.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
85,000	Construction/Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Total	Total	150,000	150,000	150,000	150,000	150,000	750,000

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
85,000	General Fund	150,000	150,000	150,000	150,000	150,000	750,000
Total	Total	150,000	150,000	150,000	150,000	150,000	750,000

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-13

Project Name Hubbard Woods Train Station - Village Contribution

Type Improvement
Category Buildings
Type New Project

Department Public Works / Engineering
Contact Engineering Director

Total Project Cost: $50,000

Description

Village contribution towards programmed future Metra-funded improvements to station interior, platforms, stairways and pedestrian bridge.

Justification

This is the Village's fiscal contribution towards the maintenance and preservation of the Village's train stations.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	50,000					50,000
Total	**50,000**					**50,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	50,000					50,000
Total	**50,000**					**50,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-14

Project Name Replace Leaf Vactors

Type Equipment
Category Vehicles
Type Carry Over Project

Department Public Works / Engineering
Contact Public Works Director

Total Project Cost: $425,054

Description

Replace two leaf vactors (PW 104 2000 & PW-107 2004).

Justification

Two leaf vactors will be replaced due to age, hours, maintenance history, and useful life limitations.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
235,054	Equip/Vehicles/Furnishings	95,000	95,000				190,000
Total	Total	95,000	95,000				190,000

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
235,054	General Fund	95,000	95,000				190,000
Total	Total	95,000	95,000				190,000

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-18

Project Name HW Retaining Wall & Sidewalk Replacement

Type Improvement
Category Street Reconstruction
Type New Project

Department Public Works / Engineering
Contact Engineering Director

Total Project Cost: **$75,000**

Description

Replacement of the Hubbard Woods parking deck retaining wall.

Justification

This project will replace the deteriorating retaining wall along the West side of the Hubbard Woods parking structure.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	75,000					75,000
Total	**75,000**					**75,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	75,000					75,000
Total	**75,000**					**75,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-21

Project Name Parking Lot - Pine/Birch

Type Improvement
Category Street Reconstruction
Type New Project

Department Public Works / Engineering
Contact Engineering Director

Total Project Cost: $75,000

Description

Rehabilitation of the Pine/Brich parking Lot. As part of the Village's commitment to green infrastructure this project will look to add recommended BMP's to improve water quality and green infiltration practices.

Justification

This project is part of the Village's commitment to maintaining and repairing public owned parking lots.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	275,000					275,000
Total	**275,000**					**275,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	275,000					275,000
Total	**275,000**					**275,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-28

Project Name Replace Sidewalk Tractor (PW 40)

Type Equipment
Category Vehicles
Type New Project

Department Public Works / Engineering
Contact Public Works Director

Total Project Cost: $130,000

Description

Replace 2005 Sidewalk tractor.

Justification

The existing truck is planned for replacement in keeping with a 15-year estimated useful life.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	130,000					130,000
Total	**130,000**					**130,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	130,000					130,000
Total	**130,000**					**130,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # PW-33

Project Name Parking Lot - Lincoln Ave

Type Improvement
Category Street Reconstruction
Type New Project

Department Public Works / Engineering
Contact Engineering Director

Total Project Cost: $75,000

Description

Parking Lot - Lincoln Avenue (Erosion Repair)

Justification

This project is part of the Village's commitment to maintaining and repairing public owned parking lots.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	75,000					75,000
Total	**75,000**					**75,000**

Funding Sources	2021	2022	2023	2024	2025	Total
General Fund	75,000					75,000
Total	**75,000**					**75,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Motor Fuel Tax Fund

Description of Fund:

The Motor Fuel Tax Fund is a special revenue fund, meaning that its expenditures are statutorily restricted to a specific purpose, in this case, road and street improvements. Revenues from this fund are derived from State of Illinois Motor Fuel tax allotments and grants. Monies in this fund are held segregated from other funds and a Council resolution is approved before projects are undertaken in accordance with the law.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Source		Estimated 2020	2021	2022	2023	2024	2025
Motor Fuel Tax Fund							
Beginning Cash Balance (January 1st)		**$3,169,041**	**$3,252,135**	**$3,406,273**	**$3,566,273**	**$3,821,273**	**$2,026,273**
Revenues and Other Fund Sources							
Revenue							
Operational Income - Grants		*407,638*	*332,000*	*0*	*0*	*0*	*0*
Operational Income - State Disbursements		*442,094*	*460,000*	*480,000*	*500,000*	*500,000*	*500,000*
Other		*6,500*	*6,000*	*5,000*	*5,000*	*5,000*	*5,000*
Rebuild Illinois Funds		*133,862*	*267,724*	*267,724*	*133,862*	*0*	*0*
	Total	990,094	1,065,724	752,724	638,862	505,000	505,000
Other Fund Sources							
Transfer to Stormwater (Accum. Fund Bal)		*0*	*0*	*0*	*0*	*(1,400,000)*	*(1,400,000)*
Transfer to Stormwater (Rebuild IL Funds)		*0*	*(401,586)*	*(267,724)*	*(133,862)*	*0*	*0*
	Total	0	(401,586)	(267,724)	(133,862)	(1,400,000)	(1,400,000)
Total Revenues and Other Fund Sources		990,094	664,138	485,000	505,000	(895,000)	(895,000)
Total Funds Available		**4,159,135**	**3,916,273**	**3,891,273**	**4,071,273**	**2,926,273**	**1,131,273**
Expenditures and Uses							
Capital Projects & Equipment							
Motor Fuel							
Street Rehabilitation	*MFT-01*	*(273,000)*	*(300,000)*	*(200,000)*	*(200,000)*	*(200,000)*	*(200,000)*
Cherry & Oak Bridge Repair - VOW Share	*MFT-03*	*(582,000)*	*(200,000)*	*0*	*0*	*0*	*0*
Cherry & Oak Bridge Phase III Engineering	*MFT-04*	*(52,000)*	*(10,000)*	*0*	*0*	*0*	*0*
Willow Road Phase II Engineering (Local Match)	*MFT-05*	*0*	*0*	*(125,000)*	*0*	*0*	*0*
Elm Street Bridge Rehab - Design	*MFT-08*	*0*	*0*	*0*	*(50,000)*	*0*	*0*
Elm Street Bridge Rehab - Construction	*MFT-12*	*0*	*0*	*0*	*0*	*(700,000)*	*0*
	Total	(907,000)	(510,000)	(325,000)	(250,000)	(900,000)	(200,000)
Total Expenditures and Uses		(907,000)	(510,000)	(325,000)	(250,000)	(900,000)	(200,000)
Change in Cash Balance		83,094	154,138	160,000	255,000	(1,795,000)	(1,095,000)
Ending Cash Balance		**3,252,135**	**3,406,273**	**3,566,273**	**3,821,273**	**2,026,273**	**931,273**

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Motor Fuel							
Street Rehabilitation	*MFT-01*	300,000	200,000	200,000	200,000	200,000	*1,100,000*
Cherry & Oak Bridge Repair - VOW Share	*MFT-03*	200,000					*200,000*
Cherry & Oak Bridge Phase III Engineering	*MFT-04*	10,000					*10,000*
Willow Road Phase II Engineering (Local Match)	*MFT-05*		125,000				*125,000*
Elm Street Bridge Rehab - Design	*MFT-08*			50,000			*50,000*
Elm Street Bridge Rehab - Construction	*MFT-12*				700,000		*700,000*
Motor Fuel Total		**510,000**	**325,000**	**250,000**	**900,000**	**200,000**	***2,185,000***
GRAND TOTAL		**510,000**	**325,000**	**250,000**	**900,000**	**200,000**	***2,185,000***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # MFT-01

Project Name Street Rehabilitation

Type Improvement
Category Street Reconstruction
Type Annual Program

Department Motor Fuel
Contact Public Works Director

Total Project Cost: $1,373,000

Description

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.

Justification

This is the Village's authorization to utilize MFT dollars towards capital improvement projects.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
273,000	Construction/Maintenance	300,000	200,000	200,000	200,000	200,000	1,100,000
Total	Total	300,000	200,000	200,000	200,000	200,000	1,100,000

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
273,000	Motor Fuel Tax Fund	300,000	200,000	200,000	200,000	200,000	1,100,000
Total	Total	300,000	200,000	200,000	200,000	200,000	1,100,000

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # MFT-03

Project Name Cherry & Oak Bridge Repair - VOW Share

Type Maintenance
Category Bridges
Type Continuing Project

Department Motor Fuel
Contact Public Works Director

Total Project Cost: $782,000

Description

Consists of replacement of the superstructure for both the Oak St and Cherry St bridges. Rehabilitation work will also include necessary maintenance painting and aesthetic enhancements.

Justification

This is the Village's fiscal contribution towards federally funded bridge rehabilitation projects. Both bridges are being rehabilitated due to deficiency ratings as determined during regularly scheduled bridge inspections.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
582,000	Construction/Maintenance	200,000					200,000
Total	Total	200,000					200,000

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
582,000	Motor Fuel Tax Fund	200,000					200,000
Total	Total	200,000					200,000

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # MFT-04

Project Name Cherry & Oak Bridge Phase III Engineering

Type Maintenance
Category Planning
Type Continuing Project

Department Motor Fuel
Contact Public Works Director

Total Project Cost: $422,000

Description

Engineering for replacement of the superstructure for both the Oak St and Cherry St bridges. Rehabilitation work will also include necessary maintenance painting and aesthetic enhancements.

Justification

This is the Village's fiscal contribution towards federally funded bridge rehabilitation projects. Both bridges are being rehabilitated due to deficiency ratings as determined during regularly scheduled bridge inspections.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
412,000	Planning/Design	10,000					10,000
Total	Total	10,000					10,000

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
412,000	Motor Fuel Tax Fund	10,000					10,000
Total	Total	10,000					10,000

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Village Facilities Fund

Description of Fund:

The Village Facilities Fund is classified as a capital project fund. Its purpose is limited to funding capital improvements related to Village-owned property. The revenues in this fund consist primarily of transfers from the General Fund. Transfers are made strategically and only when capital investment is planned and budgeted. In the past, major expenditures from this fund included the renovation of the Village Hall offices and the rehabilitation of the Village Hall doors.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Source		Estimated 2020	2021	2022	2023	2024	2025
Village Facilities Fund							
Beginning Cash Balance (January 1st)		**$193,769**	**$209,769**	**$96,269**	**$96,269**	**$96,269**	**$96,269**
Revenues and Other Fund Sources							
Revenue							
Capital		*25,000*	*0*	*0*	*0*	*0*	*0*
Contribution from Operations		*(9,000)*	*(48,500)*	*0*	*0*	*0*	*0*
	Total	16,000	(48,500)	0	0	0	0
Total Revenues and Other Fund Sources		16,000	(48,500)	0	0	0	0
Total Funds Available		**209,769**	**161,269**	**96,269**	**96,269**	**96,269**	**96,269**
Expenditures and Uses							
Capital Projects & Equipment							
Village Facilities							
Village Hall Systems Rehabilitation	*VF-02*	*0*	*(65,000)*	*0*	*0*	*0*	*0*
	Total	0	(65,000)	0	0	0	0
Total Expenditures and Uses		0	(65,000)	0	0	0	0
Change in Cash Balance		16,000	(113,500)	0	0	0	0
Ending Cash Balance		**209,769**	**96,269**	**96,269**	**96,269**	**96,269**	**96,269**

Village of Winnetka, Illinois

Capital Improvement Plan

2021 thru 2025

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Village Facilities							
Village Hall Systems Rehabilitation	*VF-02*	65,000					*65,000*
Village Facilities Total		**65,000**					***65,000***
GRAND TOTAL		**65,000**					***65,000***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # VF-02

Project Name Village Hall Systems Rehabilitation

Type Maintenance
Category Buildings
Type New Project

Department Village Facilities
Contact Assistant Village Manager

Total Project Cost: $65,000

Description

Placeholder for rehabilitation of Village Hall HVAC, plumbing, and electrical systems.

Justification

Given the age of the Village Hall building, an annual allowance for emergent repairs for is fiscally and operationally prudent.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	65,000					65,000
Total	**65,000**					**65,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Village Facilities Fund	65,000					65,000
Total	**65,000**					**65,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Business District Revitalization Fund

Description of Fund:

The Business District Revitalization Fund is a capital projects fund that serves to fund improvement related to the downtown Winnetka business districts of Hubbard Woods, Elm, and Indian Hill. Like the Village Facilities Fund, it is also funded from budgeted General Fund transfers when improvements are identified. This fund has considerable investment activity in FY 2021 due to implementation of the adopted Downtown Streetscape and Signage Master Plan which resulted from the completion of the Downtown Master Plan. Implementation of the Streetscape Plan would be phased and would occur through a combination of public and private investment as well as cooperatively working with the Illinois Department of Transportation for improvements along Green Bay Road. The Fund also includes activities related to the potential redevelopment of Village-owned property

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Source		Estimated 2020	2021	2022	2023	2024	2025
Business District Revitalization Fund							
Beginning Cash Balance (January 1st)		**$1,388,900**	**$1,673,965**	**$1,655,616**	**$2,535,616**	**$3,455,616**	**$4,141,316**
Revenues and Other Fund Sources							
Revenue							
Grant		*0*	*300,000*	*0*	*0*	*0*	*0*
Other Income		*17,500*	*11,751*	*10,000*	*10,000*	*10,000*	*10,000*
Transfer from General Fund		*1,650,000*	*1,650,000*	*1,100,000*	*1,100,000*	*1,100,000*	*1,100,000*
	Total	1,667,500	1,961,751	1,110,000	1,110,000	1,110,000	1,110,000
Other Fund Sources							
Operating Expenses		*(10,000)*	*(80,100)*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*
	Total	(10,000)	(80,100)	(50,000)	(50,000)	(50,000)	(50,000)
Total Revenues and Other Fund Sources		1,657,500	1,881,651	1,060,000	1,060,000	1,060,000	1,060,000
Total Funds Available		**3,046,400**	**3,555,616**	**2,715,616**	**3,595,616**	**4,515,616**	**5,201,316**
Expenditures and Uses							
Capital Projects & Equipment							
Bus. District Revitalization							
Sidewalk, Grate & Paver Projects	BD-02	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*
DMP Redevelopment Site Evaluation (Post Office)	BD-03	*0*	*0*	*(50,000)*	*(50,000)*	*0*	*0*
Spruce St. / Chestnut St. Streetscape	BD-10	*(342,770)*	*0*	*0*	*0*	*0*	*0*
Gateway / Wayfinding Signage	BD-11	*0*	*(405,000)*	*0*	*0*	*0*	*0*
Elm St., GBR - Birch - Design	BD-12	*(20,000)*	*0*	*0*	*0*	*0*	*0*
Elm St., GBR and Chestnut - Construction	BD-13	*(949,665)*	*0*	*0*	*0*	*0*	*0*
Lincoln, North Elm - Design	BD-14	*0*	*(50,000)*	*0*	*0*	*0*	*0*
Lincoln, North Elm - Construction	BD-15	*0*	*(1,270,000)*	*0*	*0*	*0*	*0*
GBR, Pine and Oak - Design	BD-16	*0*	*0*	*(80,000)*	*0*	*0*	*0*
Elm St. Bridge - Design	BD-18	*0*	*0*	*0*	*(40,000)*	*0*	*0*
Elm St. Bridge - Construction	BD-19	*0*	*0*	*0*	*0*	*(324,300)*	*0*
Hubbard Woods Streetscape - Concept Design	BD-20	*0*	*(75,000)*	*0*	*0*	*0*	*0*
DMP Redevelopment Site Evaluation (93 GBR)	BD-21	*(10,000)*	*(50,000)*	*0*	*0*	*0*	*0*
	Total	(1,372,435)	(1,900,000)	(180,000)	(140,000)	(374,300)	(50,000)

Source	Estimated 2020	2021	2022	2023	2024	2025
Business District Revitalization Fund						
Total Expenditures and Uses	(1,372,435)	(1,900,000)	(180,000)	(140,000)	(374,300)	(50,000)
Change in Cash Balance	285,065	(18,349)	880,000	920,000	685,700	1,010,000
Ending Cash Balance	**1,673,965**	**1,655,616**	**2,535,616**	**3,455,616**	**4,141,316**	**5,151,316**

Village of Winnetka, Illinois

Capital Improvement Plan

2021 thru 2025

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Bus. District Revitalization							
Sidewalk, Grate & Paver Projects	*BD-02*	50,000	50,000	50,000	50,000	50,000	*250,000*
DMP Redevelopment Site Evaluation (Post Office)	*BD-03*		50,000	50,000			*100,000*
Gateway / Wayfinding Signage	*BD-11*	405,000					*405,000*
Lincoln, North Elm - Design	*BD-14*	50,000					*50,000*
Lincoln, North Elm - Construction	*BD-15*	1,270,000					*1,270,000*
GBR, Pine and Oak - Design	*BD-16*		80,000				*80,000*
Elm St. Bridge - Design	*BD-18*			40,000			*40,000*
Elm St. Bridge - Construction	*BD-19*				324,300		*324,300*
Hubbard Woods Streetscape - Concept Design	*BD-20*	75,000					*75,000*
DMP Redevelopment Site Evaluation (93 GBR)	*BD-21*	50,000					*50,000*
Bus. District Revitalization Total		**1,900,000**	**180,000**	**140,000**	**374,300**	**50,000**	***2,644,300***
GRAND TOTAL		**1,900,000**	**180,000**	**140,000**	**374,300**	**50,000**	***2,644,300***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # BD-02

Project Name Sidewalk, Grate & Paver Projects

Type Improvement
Category Street Paving
Type Annual Program

Department Bus. District Revitalization
Contact Public Works Director

Total Project Cost: $300,000

Description

The Village will be looking to expand upon the general brick paver maintenance program to be able to remove and replace larger sections of the brick paver walkways in the commercial district areas. This program is proposed to be funded over the next five years.

Justification

This project is part of the Village's commitment to maintaining and replacing as necessary the existing brick paver walkway systems throughout the commercial districts.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
50,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
50,000	Business District Revitalization Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # BD-11

Project Name Gateway / Wayfinding Signage

Type Equipment
Category Equipment: Miscellaneous
Type New Project

Department Bus. District Revitalization
Contact Community Development Dir

Total Project Cost: **$405,000**

Description

To ensure the long-term vitality of the Village's business districts, the Downtown Master Plan recommended and identified streetscape improvements. On June 19, 2018, the Village Council adopted the Downtown Streetscape and Signage Master Plan as a guide to use when constructing streetscape improvements in the Elm Street Business District. This proposed work includes the fabrication and installation of gateway and wayfinding signage in the Elm Street Business District.

Justification

The Downtown Streetscape and Signage Master Plan identified the implementation of gateway and wayfinding signage in the Elm Street Business District. The graphic provided is a Streetscape Plan map showing the potential locations of gateway and wayfinding signage.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	405,000					405,000
Total	**405,000**					**405,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Business District Revitalization Fund	405,000					405,000
Total	**405,000**					**405,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # BD-14

Project Name Lincoln, North Elm - Design

Type Improvement
Category Planning
Type Carry Over Project

Department Bus. District Revitalization
Contact Public Works Director

Total Project Cost: **$50,000**

Description

To ensure the long-term vitality of the Village's business districts, the Downtown Master Plan recommended and identified streetscape improvements. On June 19, 2018, the Village Council adopted the Downtown Streetscape and Signage Master Plan as a guide to use when constructing streetscape improvements in the Elm Street Business District. This proposed work includes design only of streetscape improvements, which includes Lincoln Avenue north of Elm Street and the northeast and northwest corners of the intersection of Elm and Lincoln. Design of the improvements began in 2020 and will be completed in early 2021 with construction of improvements anticipated in 2021.

Justification

: The Downtown Streetscape and Signage Master Plan identified the Elm Street between Green Bay Road and Chestnut Street as Phase 3 improvements within the Elm Street Business District. The northeast corner of Elm and Lincoln has been added to Phase 3 improvements.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	50,000					50,000
Total	**50,000**					**50,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Business District Revitalization Fund	50,000					50,000
Total	**50,000**					**50,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # **BD-15**

Project Name **Lincoln, North Elm - Construction**

Type Improvement
Category Street Reconstruction
Type New Project

Department Bus. District Revitalization
Contact Public Works Director

Total Project Cost: **$1,270,000**

Description

To ensure the long-term vitality of the Village's business districts, the Downtown Master Plan recommended and identified streetscape improvements. On June 19, 2018, the Village Council adopted the Downtown Streetscape and Signage Master Plan as a guide to use when constructing streetscape improvements in the Elm Street Business District. This proposed work includes design and construction of streetscape improvements, which includes Lincoln Avenue north of Elm Street and the northeast and northwest corners of the intersection of Elm and Lincoln. Design of the improvements began in 2020 and will be completed in early 2021 with construction of improvements anticipated in 2021.

Justification

The Downtown Streetscape and Signage Master Plan identified the Elm Street between Green Bay Road and Chestnut Street as Phase 3 improvements within the Elm Street Business District. The northeast corner of Elm and Lincoln has been added to Phase 3 improvements.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	1,270,000					1,270,000
Total	**1,270,000**					**1,270,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Business District Revitalization Fund	1,270,000					1,270,000
Total	**1,270,000**					**1,270,000**

Capital Improvement Plan

2021 *thru* 2025

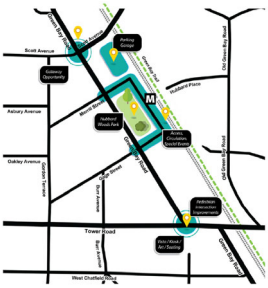
Village of Winnetka, Illinois

Project # **BD-20**

Project Name **Hubbard Woods Streetscape - Concept Design**

Type Improvement
Category Planning
Type Carry Over Project

Department Bus. District Revitalization
Contact Public Works Director



Total Project Cost: **$75,000**

Description

While the Downtown Master Plan (DMP) provides much detailed guidance and suggested action steps, some of the recommendations require further third-party consulting or expertise. The Village Council has agreed on using the services of a consultant to refine streetscape concepts identified in the DMP and in the Elm Street Business District for the Hubbard Woods Business District by incorporating street design elements identified in the DMP, including such items as making Green Bay Road crossings more pedestrian-friendly, gateway/wayfinding signage, and activity node elements (e.g. bike racks, benches, etc.). As part of determining the design concept, the Village will also evaluate a potential jurisdictional transfer of Green Bay Road from the State to the Village. This project was originally to occur in 2020, but due to the Covid-19 pandemic, was delayed.

Justification

Given limited staff resources, hiring the services of a third party consultant will expedite the work of the DMP Implementation Task Force and the implementation of streetscape improvement that will further encourage private reinvestment in the Hubbard Woods Business District, which has started to occur. The graphic provided is a DMP map focusing on the Hubbard Woods Business District.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	75,000					75,000
Total	**75,000**					**75,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Business District Revitalization Fund	75,000					75,000
Total	**75,000**					**75,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # **BD-21**

Project Name **DMP Redevelopment Site Evaluation (93 GBR)**

Type Unassigned
Category Planning
Type New Project

Department Bus. District Revitalization
Contact Community Development Dir

Total Project Cost: **$60,000**

Description

The Downtown Master Plan (DMP) included evaluation of the reuse of 93 Green Bay Road, a Village-owned parcel on the southeast corner of Green Bay Road and Winnetka Avenue. During FY2019, the Village issued a request for proposals for the reuse/redevelopment of the site. Two redevelopment proposals for the site were received and the Council evaluated them in Q4 2019. After evaluating the proposals, in 2020, the Council considered reissuing the RFP for additional redevelopment proposals for the property.

Justification

Staff recommends including sufficient budget funds to allow further exploration of the reuse of 93 Green Bay Road site, should the Council decide to pursue redevelopment. The Village engaged a consultant to perform environmental testing and also plans to undertake a structural assessment of the building, if necessary, or to demolish the structure.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
10,000	Planning/Design	50,000					50,000
Total	**Total**	**50,000**					**50,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
10,000	Business District Revitalization Fund	50,000					50,000
Total	**Total**	**50,000**					**50,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Electric Fund

Description of Fund:

The Electric Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. The capital improvements budgeted in this fund include investments in the Electric Plant, electric substations, and the electric distribution system.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Source		Estimated 2020	2021	2022	2023	2024	2025
Electric Fund							
Beginning Cash Balance (January 1st)		**$6,790,539**	**$7,179,425**	**$5,857,867**	**$4,242,044**	**$2,981,496**	**$1,202,052**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		*2,460,457*	*1,563,143*	*1,750,000*	*1,750,000*	*1,750,000*	*1,750,000*
	Total	2,460,457	1,563,143	1,750,000	1,750,000	1,750,000	1,750,000
Total Revenues and Other Fund Sources		2,460,457	1,563,143	1,750,000	1,750,000	1,750,000	1,750,000
Total Funds Available		**9,250,996**	**8,742,568**	**7,607,867**	**5,992,044**	**4,731,496**	**2,952,052**
Expenditures and Uses							
Capital Projects & Equipment							
Water & Electric							
#62 Dump Truck (1997)	E-01	*(43,338)*	*0*	*0*	*0*	*0*	*0*
Replace Line Truck #56	E-04	*0*	*0*	*0*	*(230,000)*	*0*	*0*
Second Substation Transformer	E-07	*(25,000)*	*(658,000)*	*(482,000)*	*0*	*0*	*0*
Transformer Yard and Building Modifications	E-08	*(10,000)*	*(300,000)*	*0*	*0*	*0*	*0*
ComEd Interconnection for Substation Trans.	E-09	*(216,441)*	*0*	*(324,662)*	*0*	*0*	*0*
New Substation Switchgear & Breakers	E-10	*(323,329)*	*(272,576)*	*0*	*0*	*0*	*0*
Fire Protection Transformer Yard	E-11	*0*	*0*	*0*	*(180,400)*	*(180,400)*	*(180,400)*
Cable Pulling & Directional Boring	E-13	*(385,000)*	*(400,000)*	*(412,000)*	*(424,360)*	*(437,091)*	*(450,203)*
Underground Conductors	E-14	*(266,811)*	*(361,995)*	*(373,000)*	*(384,000)*	*(396,000)*	*(408,000)*
Cable Devices & Switchgear	E-15	*(12,400)*	*(24,888)*	*(25,635)*	*(27,200)*	*(48,016)*	*(28,857)*
System Reinforcement - Conduit	E-16	*(75,000)*	*(75,000)*	*(81,955)*	*(84,414)*	*(86,946)*	*(89,555)*
Transformers & Devices	E-17	*(94,252)*	*(104,600)*	*(107,738)*	*(110,970)*	*(114,299)*	*(117,728)*
Allocated Employee Salaries - Electric	E-18	*(620,000)*	*(687,642)*	*(704,833)*	*(722,454)*	*(740,515)*	*(759,028)*
Turbine #4 Overhaul	E-20	*0*	*0*	*(764,000)*	*0*	*0*	*0*
Turbine #7 Overhaul	E-21	*0*	*0*	*0*	*0*	*(764,000)*	*0*
Electric Plant Exterior Brick Repair	E-24	*0*	*0*	*0*	*(240,000)*	*0*	*0*
Fire Protection Building - South Load Center	E-25	*0*	*0*	*0*	*(100,000)*	*0*	*0*
Circuit Automation - Single Circuit	E-26	*0*	*0*	*0*	*0*	*(300,000)*	*(300,000)*
Advanced Metering Infrastructure	E-27	*0*	*0*	*0*	*(250,000)*	*(250,000)*	*(250,000)*
Dump Truck	E-28	*0*	*0*	*0*	*(47,750)*	*0*	*0*
Dump Truck	E-29	*0*	*0*	*0*	*0*	*(52,177)*	*0*
Underground Switching at Indian Hill train station	E-30	*0*	*0*	*(90,000)*	*0*	*0*	*0*

Source			Estimated 2020	2021	2022	2023	2024	2025
Electric Fund								
Circuit B - Underground switchgear and cable	E-31		*0*	*0*	*0*	*(154,000)*	*(160,000)*	*(160,000)*
Line Truck	E-32		*0*	*0*	*0*	*0*	*0*	*(300,000)*
Circuit Breaker Replacement, 15kV 1200 amp	E-33		*0*	*0*	*0*	*(55,000)*	*0*	*(55,000)*
		Total	(2,071,571)	(2,884,701)	(3,365,823)	(3,010,548)	(3,529,444)	(3,098,771)
Total Expenditures and Uses			(2,071,571)	(2,884,701)	(3,365,823)	(3,010,548)	(3,529,444)	(3,098,771)
Change in Cash Balance			388,886	(1,321,558)	(1,615,823)	(1,260,548)	(1,779,444)	(1,348,771)
Ending Cash Balance			**7,179,425**	**5,857,867**	**4,242,044**	**2,981,496**	**1,202,052**	**(146,719)**

Village of Winnetka, Illinois

Capital Improvement Plan

2021 thru 2025

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Water & Electric							
Replace Line Truck #56	*E-04*			230,000			*230,000*
Second Substation Transformer	*E-07*	658,000	482,000				*1,140,000*
Transformer Yard and Building Modifications	*E-08*	300,000					*300,000*
ComEd Interconnection for Substation Trans.	*E-09*		324,662				*324,662*
New Substation Switchgear & Breakers	*E-10*	272,576					*272,576*
Fire Protection Transformer Yard	*E-11*			180,400	180,400	180,400	*541,200*
Cable Pulling & Directional Boring	*E-13*	400,000	412,000	424,360	437,091	450,203	*2,123,654*
Underground Conductors	*E-14*	361,995	373,000	384,000	396,000	408,000	*1,922,995*
Cable Devices & Switchgear	*E-15*	24,888	25,635	27,200	48,016	28,857	*154,596*
System Reinforcement - Conduit	*E-16*	75,000	81,955	84,414	86,946	89,555	*417,870*
Transformers & Devices	*E-17*	104,600	107,738	110,970	114,299	117,728	*555,335*
Allocated Employee Salaries - Electric	*E-18*	687,642	704,833	722,454	740,515	759,028	*3,614,472*
Turbine #4 Overhaul	*E-20*		764,000				*764,000*
Turbine #7 Overhaul	*E-21*				764,000		*764,000*
Electric Plant Exterior Brick Repair	*E-24*			240,000			*240,000*
Fire Protection Building - South Load Center	*E-25*			100,000			*100,000*
Circuit Automation - Single Circuit	*E-26*				300,000	300,000	*600,000*
Advanced Metering Infrastructure	*E-27*			750,000	750,000	750,000	*2,250,000*
Dump Truck	*E-28*			95,500			*95,500*
Dump Truck	*E-29*				104,354		*104,354*
Underground Switching at Indian Hill train station	*E-30*		90,000				*90,000*
Circuit B - Underground switchgear and cable	*E-31*			154,000	160,000	160,000	*474,000*
Line Truck	*E-32*					300,000	*300,000*
Circuit Breaker Replacement, 15kV 1200 amp	*E-33*			55,000		55,000	*110,000*
Water & Electric Total		**2,884,701**	**3,365,823**	**3,558,298**	**4,081,621**	**3,598,771**	***17,489,214***
GRAND TOTAL		**2,884,701**	**3,365,823**	**3,558,298**	**4,081,621**	**3,598,771**	***17,489,214***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-07

Project Name Second Substation Transformer

Type Improvement
Category Electric Substations
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $1,165,000

Description

The Village owns a 138 kV substation located in Northfield. The substation contains a single transformer 138kV to 12.47 kV. A second transformer will provide additional contingency to the Village's electric distribution system. Funding requested for 2021 is t obid, award contract, and make manufacturing progress payments.

Justification

The transformer is required to provide additional supply contingency to the Village's electric system in the event that one of the other power supplies is unavailable.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
25,000	Construction/Maintenance	658,000	482,000				1,140,000
Total	**Total**	**658,000**	**482,000**				**1,140,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
25,000	Electric Fund	658,000	482,000				1,140,000
Total	**Total**	**658,000**	**482,000**				**1,140,000**

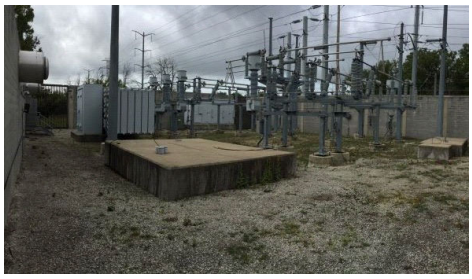
Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-08

Project Name Transformer Yard and Building Modifications



Type Improvement
Category Electric Substations
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $310,000

Description

The Village owns a 138 kV substation located in Northfield. The Five Year Capital Plan contains funding to install a second transformer at the substation. As part of the transformer project, some modifications to the existing facilities are required. Prior to the installation of a new transformer, a fire wall is required in the transformer yard to separate the transformers.

Justification

The transformer is required to provide additional supply contingency to the Village's electric system in the event that one of the other power supplies is unavailable. Prior to and/or in parallel with the installation of a second substation transformer, modifications to the transformer yard and building are required.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
10,000	Construction/Maintenance	300,000					300,000
Total	**Total**	**300,000**					**300,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
10,000	Electric Fund	300,000					300,000
Total	**Total**	**300,000**					**300,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-10

Project Name New Substation Switchgear & Breakers

Type Equipment
Category Electric Substations
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $595,905

Description

The Village owns a 138 kV substation located in Northfield. The Five Year Capital Plan contains funding to install a second transformer at the substation. Additional switchgear and circuit breakers are required to connect the transformer to the distribution system.

Justification

The switchgear is required for the substation transformer project. The transformer will provide additional supply contingency to the Village's electric system in the event that one of the other power supplies is unavailable.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
323,329	Construction/Maintenance	272,576					272,576
Total	Total	272,576					272,576

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
323,329	Electric Fund	272,576					272,576
Total	Total	272,576					272,576

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-13

Project Name Cable Pulling & Directional Boring

Type Improvement
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $2,508,654

Description

Contracted resources are used to install underground conduit using directional boring. On occasion, contracted resources are utilized to pull cable into conduit to supplement Winnetka labor resources. Directional boring is frequently called horizontal drilling, utilizes a steerable trenchless method of installing underground conduit along a prescribed bore path using a surface launched drilling head. Using this method, there is minimal impact on the surrounding area. The proposed funds are for new service installations, revisions relocations associated with customer requests.

Justification

Directional boring is the least obtrusive manner in which to install underground conduit. The project funding is required to install conduit for new electric services.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
385,000	Construction/Maintenance	400,000	412,000	424,360	437,091	450,203	2,123,654
Total	**Total**	**400,000**	**412,000**	**424,360**	**437,091**	**450,203**	**2,123,654**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
385,000	Electric Fund	400,000	412,000	424,360	437,091	450,203	2,123,654
Total	**Total**	**400,000**	**412,000**	**424,360**	**437,091**	**450,203**	**2,123,654**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-14

Project Name Underground Conductors

Type Equipment
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: **$2,189,806**

Description

The proposed funding is for medium voltage (15kV) cable and secondary (600V) cable used during the fiscal year. Medium voltage cable is used on underground electric circuits and also to provide power to distribution transformers. Secondary cable is installed from the distribution transformer to customer meter pedestals. On an annual basis, the Electric Fund targets replacement of approximately 3,500 feet of aged cable sections that contain an insulation design that is known within the utility design for poor service reliability.

Justification

Procurement of underground conductors is required to support the installation of new electric services and for the replacement of aging underground infrastructure to insure ongoing system reliability.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
266,811	Equip/Vehicles/Furnishings	361,995	373,000	384,000	396,000	408,000	1,922,995
Total	**Total**	**361,995**	**373,000**	**384,000**	**396,000**	**408,000**	**1,922,995**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
266,811	Electric Fund	361,995	373,000	384,000	396,000	408,000	1,922,995
Total	**Total**	**361,995**	**373,000**	**384,000**	**396,000**	**408,000**	**1,922,995**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-15

Project Name Cable Devices & Switchgear

Type Equipment
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $166,996

Description

The proposed funding is for cable devices and switchgear used on the underground electric system. Cable devices are rated for use on the 15kV electric system and include: load break elbow terminations, cold shrink terminations, and cold shrink splices. The purchase of one piece of metal enclosed 15kV switchgear is included.

Justification

Funding is required to purchase the cable accessories and switchgear required for system reinforcement projects and new business projects.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
12,400	Equip/Vehicles/Furnishings	24,888	25,635	27,200	48,016	28,857	154,596
Total	**Total**	**24,888**	**25,635**	**27,200**	**48,016**	**28,857**	**154,596**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
12,400	Electric Fund	24,888	25,635	27,200	48,016	28,857	154,596
Total	**Total**	**24,888**	**25,635**	**27,200**	**48,016**	**28,857**	**154,596**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-16

Project Name System Reinforcement - Conduit

Type Maintenance
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $492,870

Description

Contracted resources are used to install underground cable using directional boring. Directional boring is frequently called horizontal drilling, utilizes a steerable trenchless method of installing underground conduit along a prescribed bore path using a surface launched drilling head. Using this method, there is minimal impact on the surrounding area. The proposed funds are for the installation of conduit required for repairs to the existing system and/or extensions of the distribution system that are not associated with new service connections.

Justification

Directional boring is the least obtrusive manner in which to install underground conduit. The project funding is required to install conduit for system reliability projects.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
75,000	Construction/Maintenance	75,000	81,955	84,414	86,946	89,555	417,870
Total	**Total**	**75,000**	**81,955**	**84,414**	**86,946**	**89,555**	**417,870**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
75,000	Electric Fund	75,000	81,955	84,414	86,946	89,555	417,870
Total	**Total**	**75,000**	**81,955**	**84,414**	**86,946**	**89,555**	**417,870**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-17

Project Name Transformers & Devices

Type Equipment
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $649,587

Description

The proposed funding is for the purchase of distribution transformers used on the Village's electrical system. Transformers are utilized to step down the voltage used on the electric distribution system to the voltage level requested by the customer. Funding includes the purchase of transformers for new business request and replacement of transformers identified through preventative maintenance and/or emergent failures.

Justification

Transformers are required to provide the requested service voltage to new customers or upon replacement of a failed transformer.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
94,252	Equip/Vehicles/Furnishings	104,600	107,738	110,970	114,299	117,728	555,335
Total	**Total**	**104,600**	**107,738**	**110,970**	**114,299**	**117,728**	**555,335**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
94,252	Electric Fund	104,600	107,738	110,970	114,299	117,728	555,335
Total	**Total**	**104,600**	**107,738**	**110,970**	**114,299**	**117,728**	**555,335**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # E-18

Project Name Allocated Employee Salaries - Electric

Type Unassigned
Category Electric Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $4,234,472

Description

This is the allocation of employee salaries for work performed on capital projects during the budget year. In the Electric Fund, this includes the installation of underground electric services, underground primary cable, transformers and switchgear.

Justification

Funding used toward the installation of capital assets is accrued in the book value of the electric system. Labor used to install capital assets is included in the accounting of capital assets.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
620,000	Other	687,642	704,833	722,454	740,515	759,028	3,614,472
Total	Total	687,642	704,833	722,454	740,515	759,028	3,614,472

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
620,000	Electric Fund	687,642	704,833	722,454	740,515	759,028	3,614,472
Total	Total	687,642	704,833	722,454	740,515	759,028	3,614,472

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Water Fund

Description of Fund:

The Water Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Water Funds capital expenses are designed to improve the Water Plant and water distribution system. Recent infrastructure studies have identified specific areas of the distribution network that require immediate investment—those projects are included in this capital plan.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Water Fund

Source		Estimated 2020	2021	2022	2023	2024	2025
Beginning Cash Balance (January 1st)		**$4,655,147**	**$5,350,009**	**$3,558,177**	**$2,802,620**	**$2,340,200**	**$1,789,136**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		*1,632,677*	*1,485,222*	*1,699,000*	*1,979,000*	*2,299,000*	*2,649,000*
Loan		*(250,000)*	*(250,000)*	*(250,000)*	*(250,000)*	*0*	*0*
	Total	1,382,677	1,235,222	1,449,000	1,729,000	2,299,000	2,649,000
Total Revenues and Other Fund Sources		1,382,677	1,235,222	1,449,000	1,729,000	2,299,000	2,649,000
Total Funds Available		**6,037,824**	**6,585,231**	**5,007,177**	**4,531,620**	**4,639,200**	**4,438,136**
Expenditures and Uses							
Capital Projects & Equipment							
Water & Electric							
#62 Dump Truck (1997)	*E-01*	*(43,338)*	*0*	*0*	*0*	*0*	*0*
Advanced Metering Infrastructure	*E-27*	*0*	*0*	*0*	*(250,000)*	*(250,000)*	*(250,000)*
Dump Truck	*E-28*	*0*	*0*	*0*	*(47,750)*	*0*	*0*
Dump Truck	*E-29*	*0*	*0*	*0*	*0*	*(52,177)*	*0*
Raw Water Intake Maintenance	*W-02*	*0*	*(140,000)*	*0*	*(150,000)*	*0*	*(160,000)*
Replace Filter Media 5-8	*W-06*	*0*	*0*	*(110,000)*	*(215,000)*	*(215,000)*	*0*
Replace Flocculators	*W-07*	*0*	*0*	*0*	*0*	*(460,000)*	*0*
Allocated Employee Salaries - Water	*W-09*	*(119,477)*	*(160,543)*	*(164,557)*	*(168,670)*	*(172,887)*	*(177,209)*
Replace Water Main at Willow Road RR Crossing	*W-14*	*(10,000)*	*(200,000)*	*(500,000)*	*0*	*0*	*0*
Main Replacement on Mt. Pleasant (Chestnut/Linden)	*W-19*	*(115,000)*	*0*	*0*	*0*	*0*	*0*
Main Replacement on Merrill St. (Gordon/Green Bay)	*W-20*	*0*	*(180,000)*	*0*	*0*	*0*	*0*
Main Replacement on Gage St. (Gordon/Green Bay)	*W-21*	*0*	*(244,000)*	*0*	*0*	*0*	*0*
Main Replacement on Warwick (Winnetka/Essex)	*W-22*	*0*	*(481,000)*	*0*	*0*	*0*	*0*
Elm St. - Transfer Services (Provident/Birch)	*W-23*	*0*	*(173,000)*	*0*	*0*	*0*	*0*
Main Replacement on TBD	*W-24*	*0*	*0*	*0*	*0*	*0*	*(2,465,000)*
Main Replacement on TBD	*W-25*	*0*	*0*	*(1,105,000)*	*0*	*0*	*0*
Main Replacement on TBD	*W-26*	*0*	*0*	*0*	*(1,360,000)*	*0*	*0*
Main Replacement on Westmoor (Hibbard/Ardsley)	*W-28*	*(400,000)*	*0*	*0*	*0*	*0*	*0*
Water Plant Roof Replacement - Mixing Basins	*W-30*	*0*	*(150,000)*	*0*	*0*	*0*	*0*
Main Replacement on Elm St.	*W-31*	*0*	*0*	*(325,000)*	*0*	*0*	*0*
Main Replacement TBD	*W-32*	*0*	*0*	*0*	*0*	*(1,700,000)*	*0*

Source		Estimated 2020	2021	2022	2023	2024	2025
Water Fund							
Tractor	W-33	*0*	*0*	*0*	*0*	*0*	*(160,000)*
2022 Water Main Projects - Design	W-34	*0*	*(110,500)*	*0*	*0*	*0*	*0*
Transfer Services - Scott Ave (Randolph/GBR)	W-35	*0*	*(145,000)*	*0*	*0*	*0*	*0*
Main Replacement - Streetscape (Lincoln)	W-36	*0*	*(200,000)*	*0*	*0*	*0*	*0*
Main Replacement - Birch St (Elm / Willow)	W-37	*0*	*(758,011)*	*0*	*0*	*0*	*0*
Spare Low Lift Pump	W-38	*0*	*(85,000)*	*0*	*0*	*0*	*0*
	Total	(687,815)	(3,027,054)	(2,204,557)	(2,191,420)	(2,850,064)	(3,212,209)
Total Expenditures and Uses		(687,815)	(3,027,054)	(2,204,557)	(2,191,420)	(2,850,064)	(3,212,209)
Change in Cash Balance		694,862	(1,791,832)	(755,557)	(462,420)	(551,064)	(563,209)
Ending Cash Balance		**5,350,009**	**3,558,177**	**2,802,620**	**2,340,200**	**1,789,136**	**1,225,927**

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Water & Electric							
Raw Water Intake Maintenance	*W-02*	140,000		150,000		160,000	*450,000*
Replace Filter Media 5-8	*W-06*		110,000	215,000	215,000		*540,000*
Replace Flocculators	*W-07*				460,000		*460,000*
Allocated Employee Salaries - Water	*W-09*	160,543	164,557	168,670	172,887	177,209	*843,866*
Replace Water Main at Willow Road RR Crossing	*W-14*	200,000	500,000				*700,000*
Main Replacement on Merrill St. (Gordon/Green Bay)	*W-20*	180,000					*180,000*
Main Replacement on Gage St. (Gordon/Green Bay)	*W-21*	244,000					*244,000*
Main Replacement on Warwick (Winnetka/Essex)	*W-22*	481,000					*481,000*
Elm St. - Transfer Services (Provident/Birch)	*W-23*	173,000					*173,000*
Main Replacement on TBD	*W-24*					2,465,000	*2,465,000*
Main Replacement on TBD	*W-25*		1,105,000				*1,105,000*
Main Replacement on TBD	*W-26*			1,360,000			*1,360,000*
Water Plant Roof Replacement - Mixing Basins	*W-30*	150,000					*150,000*
Main Replacement on Elm St.	*W-31*		325,000				*325,000*
Main Replacement TBD	*W-32*				1,700,000		*1,700,000*
Tractor	*W-33*					160,000	*160,000*
2022 Water Main Projects - Design	*W-34*	110,500					*110,500*
Transfer Services - Scott Ave (Randolph/GBR)	*W-35*	145,000					*145,000*
Main Replacement - Streetscape (Lincoln)	*W-36*	200,000					*200,000*
Main Replacement - Birch St (Elm / Willow)	*W-37*	758,011					*758,011*
Spare Low Lift Pump	*W-38*	85,000					*85,000*
Water & Electric Total		**3,027,054**	**2,204,557**	**1,893,670**	**2,547,887**	**2,962,209**	***12,635,377***
GRAND TOTAL		**3,027,054**	**2,204,557**	**1,893,670**	**2,547,887**	**2,962,209**	***12,635,377***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-02

Project Name Raw Water Intake Maintenance

Type Maintenance
Category Water Plant
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $450,000

Description

The Water Plant receives raw water through a 20" intake that extends approximately 3,000 feet into Lake Michigan. The intake pipe is inspected on a periodic basis to insure that the pipe remains covered with stone and not undermined. The proposed project includes covering any exposed sections of the intake pipe with stone and cleaning the intake screen at the end of the raw water pipe.

Justification

Maintenance of the intake is required to insure the on-going reliability of raw water to the Water Plant.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	140,000		150,000		160,000	450,000
Total	**140,000**		**150,000**		**160,000**	**450,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	140,000		150,000		160,000	450,000
Total	**140,000**		**150,000**		**160,000**	**450,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-09

Project Name Allocated Employee Salaries - Water

Type Unassigned
Category Water Distribution
Type Annual Program

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $963,343

Description

This is the allocation of employee salaries for work performed on capital projects during the budget year. In the Water Fund, this includes the installation of new services, installation of valves, and new sections of water main.

Justification

Funding used toward the installation of capital assets is accrued in the book value of the water system. Labor used to install capital assets is included in the accounting of capital assets.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
119,477	Other	160,543	164,557	168,670	172,887	177,209	843,866
Total	**Total**	**160,543**	**164,557**	**168,670**	**172,887**	**177,209**	**843,866**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
119,477	Water Fund	160,543	164,557	168,670	172,887	177,209	843,866
Total	**Total**	**160,543**	**164,557**	**168,670**	**172,887**	**177,209**	**843,866**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-14

Project Name Replace Water Main at Willow Road RR Crossing

Type Improvement
Category Water Distribution
Type Continuing Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $710,000

Description

The proposed project will revise the water main configuration on the west side of the railroad tracks while further engineering and/or permitting work is undertaken. The project was initially proposed as a structural lining of the existing 12" water main crossing. The railroad will not accepting lining of water main as an acceptable alternative based on current design standards. Additional engineering work is required to determine the long term hydraulic impact of not replacing the crossing and/or the cost with installing a new crossing to current railroad standards.
.

Justification

Modifications of the existing water system on the west side of the railroad tracks is required as a permanent solution or until such time that a new crossing is installed. There are limited water main crossings of the rail road right-of-way.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
10,000	Construction/Maintenance	200,000	500,000				700,000
Total	**Total**	**200,000**	**500,000**				**700,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
10,000	Water Fund	200,000	500,000				700,000
Total	**Total**	**200,000**	**500,000**				**700,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-20

Project Name Main Replacement on Merrill St. (Gordon/Green Bay)

Type Improvement
Category Water Distribution
Type Carry Over Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: **$180,000**

Description

The proposed project will replace existing 6" water main on Merrill Street from Green Bay Road to Gordon Terrace with new 8" water main. The project is being performed in conjunction with road improvements.

Justification

Replacement of this section of water main was ranked high in the recently completed Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	180,000					180,000
Total	**180,000**					**180,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	180,000					180,000
Total	**180,000**					**180,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-21

Project Name Main Replacement on Gage St. (Gordon/Green Bay)

Type Improvement
Category Water Distribution
Type Carry Over Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: **$244,000**

Description

The proposed project will replace existing 6" water main on Gage Street from Green Bay Road to Gordon Terrace with new 8" water main. The new water main will improve service reliability as it replaces the existing (deteriorated) 6" water main. The project is being performed in conjunction with road improvements.

Justification

Replacement of this section of water main was ranked high in the recently completed Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	244,000					244,000
Total	**244,000**					**244,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	244,000					244,000
Total	**244,000**					**244,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-22

Project Name Main Replacement on Warwick (Winnetka/Essex)

Type Improvement
Category Water Distribution
Type Carry Over Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: **$481,000**

Description

: The proposed project will replace existing 4" water main on Warwick Road and a section of Essex Road with new 8" water main. The new water main will improve service reliability as it replaces the existing (deteriorated) 4" water main. The project is being performed in conjunction with road improvements.

Justification

Replacement of this section of water main was ranked high in the recently completed Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	481,000					481,000
Total	**481,000**					**481,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	481,000					481,000
Total	**481,000**					**481,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-23

Project Name Elm St. - Transfer Services (Provident/Birch)

Type Improvement
Category Water Distribution
Type Carry Over Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: **$173,000**

Description

The proposed project will transfer 23 water services on Elm Street from the 6" water main to the 16" water main to improve service reliability. The project is being performed in conjunction with road improvements.

Justification

Upon completion, a section of existing 6" water main on Elm Street between Birch Street and Provident Avenue will be abandoned. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	173,000					173,000
Total	**173,000**					**173,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	173,000					173,000
Total	**173,000**					**173,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-30

Project Name Water Plant Roof Replacement - Mixing Basins

Type Improvement
Category Buildings
Type Carry Over Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: **$150,000**

Description

The proposed project will address the roofing over the mixing basins at the Water Plant. The roofing material over the basins will be removed for inspection and repair of the deck. Afterwards, a new membrane roof will be installed over the decking.

Justification

The project is required to proactively maintain the building's envelope.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	150,000					150,000
Total	**150,000**					**150,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	150,000					150,000
Total	**150,000**					**150,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-34

Project Name 2022 Water Main Projects - Design

Type Improvement
Category Water Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $110,500

Description

The proposed project will fund the professional services required for the design and engineering of the 2022 water main replacement projects.

Justification

Funding used toward the engineering of capital projects is included in the accounting of capital assets.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	110,500					110,500
Total	**110,500**					**110,500**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	110,500					110,500
Total	**110,500**					**110,500**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-35

Project Name Transfer Services - Scott Ave (Randolph/GBR)

Type Improvement
Category Water Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $145,000

Description

The proposed project will transfer 22 services on Scott Avenue from 4" and 6" water main to the 12" water main to improve service reliability. The project is being performed in conjunction with road improvements.

Justification

Upon completion, sections of 4" and 6" water main on Scott Avenue between Randolph and Green Bay Road will be abandoned. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	145,000					145,000
Total	**145,000**					**145,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	145,000					145,000
Total	**145,000**					**145,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-36

Project Name Main Replacement - Streetscape (Lincoln)

Type Improvement
Category Water Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: **$200,000**

Description

The proposed project is to replace any water services and/or water main that needs to be completed as part of Streetscape Phase III. Funding is replacement of short sections of water main and/or valves.

Justification

Streetscape Phase III is planned for 2021. Water Fund is budgeting for replacement work that may get identified in final design engineering.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	200,000					200,000
Total	**200,000**					**200,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	200,000					200,000
Total	**200,000**					**200,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-37

Project Name Main Replacement - Birch St (Elm / Willow)

Type Improvement
Category Water Distribution
Type New Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $758,011

Description

The proposed project will be replaced existing 12" water main on Birch Street from Elm Street to Willow Road. The new water main will improve service reliability.

Justification

Replacement of this section of water main is being advanced after experiencing seven water main breaks in 2020.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	758,011					758,011
Total	**758,011**					**758,011**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	758,011					758,011
Total	**758,011**					**758,011**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # W-38

Project Name Spare Low Lift Pump

Type Equipment
Category Water Plant
Type New Project

Department Water & Electric
Contact Water & Electric Director

Total Project Cost: $85,000

Description

The Water Fund will be purchasing a spare low lift pump.

Justification

Three of the existing low lift pumps are older and have been overhauled on multiple occasions. The repair cycles require the pump to be taken out of service for extended periods. Procurement of a spare pump will ensure alleviate potential operational issues and add system contingency.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	85,000					85,000
Total	**85,000**					**85,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	85,000					85,000
Total	**85,000**					**85,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Refuse Fund

Description of Fund:

The Refuse Fund is classified as a business (enterprise) fund. Unlike the other Village business funds, it is not solely sustained by its operational revenues. For many years, the operations of the Refuse fund have been supported by the Village property tax levy and an additional transfer from the General Fund. In addition to budgeting for the capitalized replacement of refuse fleet vehicles in 2020 and beyond, there is the potential that leachate remediation at the former landfill site will be required in the future.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Refuse Fund

Source			Estimated 2020	2021	2022	2023	2024	2025
Beginning Cash Balance (January 1st)			**$777,232**	**$1,037,880**	**$800,429**	**$660,429**	**$760,429**	**$860,429**
Revenues and Other Fund Sources								
Revenue								
Contribution from Operations			*260,648*	*27,549*	*100,000*	*100,000*	*100,000*	*100,000*
		Total	260,648	27,549	100,000	100,000	100,000	100,000
Total Revenues and Other Fund Sources			260,648	27,549	100,000	100,000	100,000	100,000
Total Funds Available			**1,037,880**	**1,065,429**	**900,429**	**760,429**	**860,429**	**960,429**
Expenditures and Uses								
Capital Projects & Equipment								
Refuse								
Refuse Truck Replacement Program	*R-01*		*0*	*0*	*(240,000)*	*0*	*0*	*0*
Leachate Migration Remediation	*R-03*		*0*	*0*	*0*	*0*	*0*	*0*
Refuse Container Purchase	*R-04*		*0*	*(265,000)*	*0*	*0*	*0*	*0*
		Total	0	(265,000)	(240,000)	0	0	0
Total Expenditures and Uses			0	(265,000)	(240,000)	0	0	0
Change in Cash Balance			260,648	(237,451)	(140,000)	100,000	100,000	100,000
Ending Cash Balance			**1,037,880**	**800,429**	**660,429**	**760,429**	**860,429**	**960,429**

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Refuse							
Refuse Truck Replacement Program	*R-01*		240,000				*240,000*
Refuse Container Purchase	*R-04*	265,000					*265,000*
Refuse Total		**265,000**	**240,000**				***505,000***
GRAND TOTAL		**265,000**	**240,000**				***505,000***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # R-04

Project Name Refuse Container Purchase

Type Equipment
Category Equipment: Miscellaneous
Type Carry Over Project

Department Refuse
Contact Public Works Director

Total Project Cost: $265,000

Description

Purchase new refuse containers for the implementation of curbside refuse collection option for residential refuse collection.

Justification

This purchase is necessary to allow implementation of a curbside refuse collection option for residential refuse collection.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	265,000					265,000
Total	**265,000**					**265,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Refuse Fund	265,000					265,000
Total	**265,000**					**265,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Sanitary Sewer Fund

Description of Fund:

The Sanitary Sewer Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Major capital improvements are continuously undertaken to reduce stormwater inflow and infiltration into the sanitary sewer network. Also through the capital improvement program, aging sewer mains are given new life through a relining process.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Sanitary Sewer Fund

Source		Estimated 2020	2021	2022	2023	2024	2025
Beginning Cash Balance (January 1st)		**$1,189,180**	**$1,162,994**	**$1,170,029**	**$1,338,205**	**$1,717,744**	**$2,108,874**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		*373,814*	*557,035*	*568,176*	*579,539*	*591,130*	*602,953*
	Total	373,814	557,035	568,176	579,539	591,130	602,953
Total Revenues and Other Fund Sources		373,814	557,035	568,176	579,539	591,130	602,953
Total Funds Available		**1,562,994**	**1,720,029**	**1,738,205**	**1,917,744**	**2,308,874**	**2,711,827**
Expenditures and Uses							
Capital Projects & Equipment							
Sanitary Sewer							
Investigation of Ravines Gravity/Force Main Sewers	*SS-06*	*0*	*(75,000)*	*0*	*0*	*0*	*0*
High and Medium Repairs from 2018 Study	*SS-08*	*(400,000)*	*(400,000)*	*(400,000)*	*0*	*0*	*0*
Ravines Gravity/Force Main Sewers	*SS-10*	*0*	*(75,000)*	*0*	*0*	*0*	*0*
I/I Investigation of Remaining System	*SS-12*	*0*	*0*	*0*	*(200,000)*	*0*	*0*
Critical Repairs - 2023 Study	*SS-14*	*0*	*0*	*0*	*0*	*(200,000)*	*(200,000)*
	Total	(400,000)	(550,000)	(400,000)	(200,000)	(200,000)	(200,000)
Total Expenditures and Uses		(400,000)	(550,000)	(400,000)	(200,000)	(200,000)	(200,000)
Change in Cash Balance		(26,186)	7,035	168,176	379,539	391,130	402,953
Ending Cash Balance		**1,162,994**	**1,170,029**	**1,338,205**	**1,717,744**	**2,108,874**	**2,511,827**

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Sanitary Sewer							
Investigation of Ravines Gravity/Force Main Sewers	*SS-06*	75,000					*75,000*
High and Medium Repairs from 2018 Study	*SS-08*	400,000	400,000				*800,000*
Ravines Gravity/Force Main Sewers	*SS-10*	75,000					*75,000*
I/I Investigation of Remaining System	*SS-12*			200,000			*200,000*
Critical Repairs - 2023 Study	*SS-14*				200,000	200,000	*400,000*
Sanitary Sewer Total		**550,000**	**400,000**	**200,000**	**200,000**	**200,000**	***1,550,000***
GRAND TOTAL		**550,000**	**400,000**	**200,000**	**200,000**	**200,000**	***1,550,000***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SS-06

Project Name Investigation of Ravines Gravity/Force Main Sewers

Type Improvement
Category Wastewater
Type New Project

Department Sanitary Sewer
Contact Public Works Director

Total Project Cost: **$75,000**

Description

Engineering study of gravity and force mains in need of repair located in Ravines.

Justification

The gravity and force main sanitary sewers in the Ravine areas are critical infrastructure.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	75,000					75,000
Total	**75,000**					**75,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Sanitary Sewer Fund	75,000					75,000
Total	**75,000**					**75,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SS-08

Project Name High and Medium Repairs from 2018 Study

Type Maintenance
Category Wastewater
Type Continuing Project

Department Sanitary Sewer
Contact Public Works Director

Total Project Cost: **$1,200,000**

Description

The 2018 sanitary sewer evaluation study identified Critical, High, Medium, and Low priority repairs in the Village's sewer system.

Justification

These repairs including cracked and deformed pipes or high-volume inflow are in need of urgent action to prevent basement backups.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
400,000	Construction/Maintenance	400,000	400,000				800,000
Total	**Total**	**400,000**	**400,000**				**800,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
400,000	Sanitary Sewer Fund	400,000	400,000				800,000
Total	**Total**	**400,000**	**400,000**				**800,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SS-10

Project Name Ravines Gravity/Force Main Sewers

Type Improvement
Category Planning
Type New Project

Department Sanitary Sewer
Contact Public Works Director

Total Project Cost: $75,000

Description

Repair of gravity and force mains located in Ravines.

Justification

The gravity and force main sanitary sewers in the Ravine areas are critical infrastructure.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	75,000					75,000
Total	**75,000**					**75,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Sanitary Sewer Fund	75,000					75,000
Total	**75,000**					**75,000**

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Storm Water Sewer Fund

Description of Fund:

The Storm Water Sewer Fund is classified as a business (enterprise) fund. In most circumstances, its operational revenues are expected to cover its operational expenses with the retained earnings being earmarked for capital investment. Revenue from the fund is derived from a monthly stormwater charge to Village utility customers. The stormwater charge is based upon the impervious surface area of a property and generates approximately $2,000,000 per year in revenue. To fund more significant capital improvements debt was issued in 2013 and 2014 totaling $16,500,000.

Attachments:

1. Funding and cash balance summary for 2020-2025.
2. List of projects for 2021-2025.
3. Project detail sheets for capital projects scheduled in 2021.

Village of Winnetka, Illinois

Capital Improvement Plan

2020 thru 2025

SOURCES AND USES OF FUNDS

Source		Estimated 2020	2021	2022	2023	2024	2025
Storm Water Sewer Fund							
Beginning Cash Balance (January 1st)		**$16,070,060**	**$15,589,268**	**$10,469,608**	**$4,227,974**	**$790,165**	**$2,888,381**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		*1,877,558*	*1,438,276*	*1,439,622*	*1,372,934*	*1,353,196*	*1,332,893*
Debt Service		*(1,308,350)*	*(1,292,522)*	*(799,980)*	*(797,605)*	*(794,980)*	*(1,330,105)*
Other Revenue Sources		*0*	*901,586*	*13,267,724*	*18,633,862*	*19,400,000*	*7,900,000*
	Total	569,208	1,047,340	13,907,366	19,209,191	19,958,216	7,902,788
Total Revenues and Other Fund Sources		569,208	1,047,340	13,907,366	19,209,191	19,958,216	7,902,788
Total Funds Available		**16,639,268**	**16,636,608**	**24,376,974**	**23,437,165**	**20,748,381**	**10,791,169**
Expenditures and Uses							
Capital Projects & Equipment							
Stormwater							
Stormwater Engineering - County Wetland/Landfill	*SW-04*	*(250,000)*	*(490,000)*	*0*	*0*	*0*	*0*
Stormwater Construction - Wetland/Landfill project	*SW-05*	*0*	*(3,113,000)*	*(6,821,000)*	*0*	*0*	*0*
Boal Parkway Improvements	*SW-06*	*(750,000)*	*(100,000)*	*0*	*0*	*0*	*0*
Neighborhood-scale Stormwater Studies	*SW-07*	*0*	*0*	*0*	*(100,000)*	*(100,000)*	*(100,000)*
Stormwater Modeling and Alternatives - E. Winnetka	*SW-08*	*0*	*(180,000)*	*0*	*0*	*0*	*0*
Vision - Mitigation Zone Improvements	*SW-09*	*0*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*	*(50,000)*
Vision - Green Infrastructure Improvements	*SW-10*	*0*	*0*	*0*	*(450,000)*	*(450,000)*	*(500,000)*
Vision Engineering - Duke Childs Storage/Landfill	*SW-12*	*0*	*(667,000)*	*0*	*0*	*0*	*0*
Vision Construction - Duke Childs Storage/Landfill	*SW-13*	*0*	*0*	*(5,563,000)*	*0*	*0*	*0*
Stormwater Engineering - Park District Storage	*SW-15*	*0*	*(967,000)*	*0*	*0*	*0*	*0*
Stormwater Construction - Park District Storage	*SW-16*	*0*	*0*	*(3,770,000)*	*(3,770,000)*	*0*	*0*
Vision Engineering - Hibbard North Conveyance	*SW-18*	*0*	*0*	*0*	*(296,000)*	*0*	*0*
Vision Construction - Hibbard North Conveyance	*SW-19*	*0*	*0*	*0*	*0*	*(1,967,000)*	*0*
Vision Engineering - Upstream Conveyance Projects	*SW-21*	*0*	*0*	*0*	*0*	*(1,365,000)*	*0*
Vision Construction - Upstream Conveyance Projects	*SW-22*	*0*	*0*	*0*	*0*	*0*	*(9,428,000)*
Orchard Storm Sewer Relining (12-15")	*SW-23*	*(50,000)*	*0*	*0*	*0*	*0*	*0*
Willow Road Erosion Control	*SW-24*	*0*	*(600,000)*	*0*	*0*	*0*	*0*
Vision Engineering - Hibbard Conveyance	*SW-25*	*0*	*0*	*(536,000)*	*0*	*0*	*0*
Vision Construction - Hibbard Conveyance	*SW-26*	*0*	*0*	*0*	*(4,054,000)*	*0*	*0*
Vision Engineering - "Tree Street" Conveyance	*SW-27*	*0*	*0*	*(808,000)*	*0*	*0*	*0*

Source		Estimated 2020	2021	2022	2023	2024	2025
Storm Water Sewer Fund							
Vision Construction - "Tree Street" Conveyance	SW-28	*0*	*0*	*0*	*(2,839,000)*	*(2,840,000)*	*0*
Vision Engineering - South of Willow Storage	SW-29	*0*	*0*	*(2,601,000)*	*0*	*0*	*0*
Vision Construction - South of Willow Storage	SW-30	*0*	*0*	*0*	*(11,088,000)*	*(11,088,000)*	*0*
	Total	(1,050,000)	(6,167,000)	(20,149,000)	(22,647,000)	(17,860,000)	(10,078,000)
Total Expenditures and Uses		(1,050,000)	(6,167,000)	(20,149,000)	(22,647,000)	(17,860,000)	(10,078,000)
Change in Cash Balance		(480,792)	(5,119,660)	(6,241,634)	(3,437,809)	2,098,216	(2,175,212)
Ending Cash Balance		**15,589,268**	**10,469,608**	**4,227,974**	**790,165**	**2,888,381**	**713,169**

Village of Winnetka, Illinois

Capital Improvement Plan

2021 thru 2025

PROJECTS BY DEPARTMENT

Department	Project #	2021	2022	2023	2024	2025	Total
Stormwater							
Stormwater Engineering - County Wetland/Landfill	*SW-04*	490,000					*490,000*
Stormwater Construction - Wetland/Landfill project	*SW-05*	3,113,000	6,821,000				*9,934,000*
Boal Parkway Improvements	*SW-06*	100,000					*100,000*
Neighborhood-scale Stormwater Studies	*SW-07*			100,000	100,000	100,000	*300,000*
Stormwater Modeling and Alternatives - E. Winnetka	*SW-08*	180,000					*180,000*
Vision - Mitigation Zone Improvements	*SW-09*	50,000	50,000	50,000	50,000	50,000	*250,000*
Vision - Green Infrastructure Improvements	*SW-10*			450,000	450,000	500,000	*1,400,000*
Vision Engineering - Duke Childs Storage/Landfill	*SW-12*	667,000					*667,000*
Vision Construction - Duke Childs Storage/Landfill	*SW-13*		5,563,000				*5,563,000*
Stormwater Engineering - Park District Storage	*SW-15*	967,000					*967,000*
Stormwater Construction - Park District Storage	*SW-16*		3,770,000	3,770,000			*7,540,000*
Vision Engineering - Hibbard North Conveyance	*SW-18*			296,000			*296,000*
Vision Construction - Hibbard North Conveyance	*SW-19*				1,967,000		*1,967,000*
Vision Engineering - Upstream Conveyance Projects	*SW-21*				1,365,000		*1,365,000*
Vision Construction - Upstream Conveyance Projects	*SW-22*					9,428,000	*9,428,000*
Willow Road Erosion Control	*SW-24*	600,000					*600,000*
Vision Engineering - Hibbard Conveyance	*SW-25*		536,000				*536,000*
Vision Construction - Hibbard Conveyance	*SW-26*			4,054,000			*4,054,000*
Vision Engineering - "Tree Street" Conveyance	*SW-27*		808,000				*808,000*
Vision Construction - "Tree Street" Conveyance	*SW-28*			2,839,000	2,840,000		*5,679,000*
Vision Engineering - South of Willow Storage	*SW-29*		2,601,000				*2,601,000*
Vision Construction - South of Willow Storage	*SW-30*			11,088,000	11,088,000		*22,176,000*
Stormwater Total		**6,167,000**	**20,149,000**	**22,647,000**	**17,860,000**	**10,078,000**	***76,901,000***
GRAND TOTAL		**6,167,000**	**20,149,000**	**22,647,000**	**17,860,000**	**10,078,000**	***76,901,000***

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SW-04

Project Name Stormwater Engineering - County Wetland/Landfill

Type Improvement
Category Storm Sewer/Drainage
Type Continuing Project

Department Stormwater
Contact Public Works Director

Total Project Cost: **$740,000**

Description

Stormwater Vision Engineering - County Wetland/Landfill Project

Justification

Bidding and construction documents for proposed stormwater wetland on Cook County Forest Preserve property west of Hibbard Road, north of Winnetka Avenue.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
250,000	Planning/Design	490,000					490,000
Total	**Total**	**490,000**					**490,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
250,000	Storm Water Sewer Fund	490,000					490,000
Total	**Total**	**490,000**					**490,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SW-05

Project Name Stormwater Construction - Wetland/Landfill project

Type Improvement
Category Storm Sewer/Drainage
Type Carry Over Project

Department Stormwater
Contact Public Works Director

Total Project Cost: **$9,934,000**

Description

Stormwater Vision Construction - County Wetland/Landfill Project

Justification

Construction of proposed stormwater wetland on Cook County Forest Preserve property west of Hibbard Road, north of Winnetka Avenue.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	3,113,000	6,821,000				9,934,000
Total	**3,113,000**	**6,821,000**				**9,934,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Storm Water Sewer Fund	3,113,000	6,821,000				9,934,000
Total	**3,113,000**	**6,821,000**				**9,934,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SW-06

Project Name Boal Parkway Improvements

Type Improvement
Category Storm Sewer/Drainage
Type Continuing Project

Department Stormwater
Contact Public Works Director

Total Project Cost: $960,000

Description

Engineering and construction of pump station improvements identified in 2014 Flood Solutions Project pilot study in Boal Parkway neighborhood.

Justification

This program is part of the Village's commitment to improve the conveyance of stormwater along Boal Parkway. The addition of a pump station will help to reduce the footprint of standing water on Boal Parkway during larger rainfall events.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
860,000	Construction/Maintenance	100,000					100,000
Total	**Total**	**100,000**					**100,000**

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
860,000	Storm Water Sewer Fund	100,000					100,000
Total	**Total**	**100,000**					**100,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SW-08

Project Name Stormwater Modeling and Alternatives - E. Winnetka

Type Improvement
Category Storm Sewer/Drainage
Type Carry Over Project

Department Stormwater
Contact Public Works Director

Total Project Cost: **$180,000**

Description

Identify holistic stormwater flood risk reduction improvements for the Cherry Street Outlet and Elder Lane Outlet drainage areas of east Winnetka.

Justification

Evaluation of stormwater flooding areas and solutions for East Winnetka

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	180,000					180,000
Total	**180,000**					**180,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Storm Water Sewer Fund	180,000					180,000
Total	**180,000**					**180,000**

Capital Improvement Plan

2021 *thru* 2025

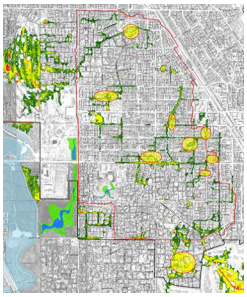
Village of Winnetka, Illinois

Project # SW-09

Project Name Vision - Mitigation Zone Improvements

Type Improvement
Category Storm Sewer/Drainage
Type Carry Over Project

Department Stormwater
Contact Public Works Director



Total Project Cost: **$250,000**

Description

Stormwater Vision Mitigation Zone Improvements

Justification

Local protection projects for areas not fully protected by Strand's proposed stormwater management vision.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**250,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Storm Water Sewer Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**250,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SW-12

Project Name Vision Engineering - Duke Childs Storage/Landfill

Type Improvement
Category Storm Sewer/Drainage
Type Carry Over Project

Department Stormwater
Contact Public Works Director

Total Project Cost: **$667,000**

Description

Stormwater Vision Engineering - Duke Childs Storage/Landfill Project

Justification

Bidding and construction documents for constructing stormwater storage at Duke Childs Field

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	667,000					667,000
Total	**667,000**					**667,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Storm Water Sewer Fund	667,000					667,000
Total	**667,000**					**667,000**

Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SW-15

Project Name Stormwater Engineering - Park District Storage

Type Improvement
Category Storm Sewer/Drainage
Type Carry Over Project

Department Stormwater
Contact Public Works Director

Total Project Cost: **$967,000**

Description

Stormwater Vision Engineering - Park District Storage Projects

Justification

Construction and bidding documents for stormwater storage at Little Duke fields and golf courses.

Expenditures	2021	2022	2023	2024	2025	Total
Planning/Design	967,000					967,000
Total	**967,000**					**967,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Storm Water Sewer Fund	967,000					967,000
Total	**967,000**					**967,000**

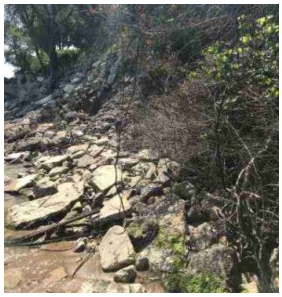
Capital Improvement Plan

2021 *thru* 2025

Village of Winnetka, Illinois

Project # SW-24

Project Name Willow Road Erosion Control



Type Improvement
Category Storm Sewer/Drainage
Type New Project

Department Stormwater
Contact Public Works Director

Total Project Cost: $600,000

Description

Willow Road Erosion Control

Justification

Due to high wave conditions on Lake Michigan in January 2020 a portion of the ravine near the Willow Rd outfall experienced severe erosion. This collaboration project with adjoining neighbors will restore the eroded bluff.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	600,000					600,000
Total	**600,000**					**600,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Storm Water Sewer Fund	600,000					600,000
Total	**600,000**					**600,000**

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