AGENDA
President and Board of Trustees
Village of Arlington Heights
Committee-of-the-Whole
Board Room
Arlington Heights Village Hall
33 S. Arlington Heights Road
Arlington Heights, IL 60005
March 9, 2015
7:00 PM

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL OF MEMBERS

IV. NEW BUSINESS

A. Arlington Heights Memorial Library Budget Review (Page 100)

B. Village Budget Overview for the 8-Month Period Ending December 31, 2015 - Randy Recklaus/Tom Kuehne

C. Village Budget - Questions from the Village Board

V. OTHER BUSINESS

VI. ADJOURNMENT

Persons with disabilities requiring auxiliary aids or services, such as an American Sign Language interpreter or written materials in accessible formats, should contact David Robb, Disability Services Coordinator, at 33 S. Arlington Heights Road, Arlington Heights, Illinois 60005, (847)368-5793 (Voice), (847) 368-5980 (Fax) or drobb@vah.com.

Item: A H Memorial Library

Department: Finance

ATTACHMENTS:

Description	Type
AH Memorial Library Budget Memo	Memorandum

February 23, 2015

To: Arlington Heights Village Board

From: Jason Kuhl, Executive Director

CC: Board of Library Trustees

Re: Arlington Heights Memorial Library Budget for the 8 Month Period ending December 31, 2015 ("FY 2015 Stub")

This is a brief overview of the library's new budget, which was adopted by the Board of Library Trustees on February 17, 2015. Board members will be representing the library at the budget hearing at the Committee of the Whole meeting on March 9. I will also be in attendance along with other library staff to answer questions.

Library Budget Summary

FY 2015 Stub Revenue Projection = $13,856,783

FY 2015 Stub Operating Expenditures = $9,006,273

FY 2015 Stub Capital Expenditures = $1,282,794

FY 2015 Stub Total Expenditures (Operating + Capital) = $10,289,067

Expenditures

Following are the percentage changes in expenditures in the FY 2015 Stub Budget versus the current FY14-15 Budget:

- Operating Expenditures: (31.5%)
- Capital Expenditures: +97.4%
- Total Expenditures: (25.4%)

Revenue

Last fall, the Board of Library Trustees adopted the 2014 tax levy, which reflected an increase of 0% over the prior year's Cook County extended levy.

Item: Budget Overview - Randy Recklaus/Tom Kuehne

Department: Finance

ATTACHMENTS:

Description	**Type**
Budget for 8-Month Period Ending December 31, 2015	Exhibits
Budget Variances By Department - 8 Month Transition Period	Memorandum

VILLAGE OF
ARLINGTON HEIGHTS, ILLINOIS

OPERATING BUDGET
8-Month Period Ending December 2015
BEGINNING MAY 1, 2015

PROPOSED

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS
33 S. Arlington Heights Road
Arlington Heights, Illinois 60005-1499

VILLAGE OF ARLINGTON HEIGHTS

OPERATING BUDGET
8-Month Period
Ending December 2015

BEGINNING MAY 1, 2015

PROPOSED

TABLE OF CONTENTS

TABLE OF CONTENTS (Continued)

TABLE OF CONTENTS (Continued)

Introduction

VILLAGE ADMINISTRATION

Central Administration

Village Manager	Randall R. Recklaus
Assistant Village Manager	Diana Mikula
Village Attorney	Vacant
Prosecuting Attorney	Ernest R. Blomquist
In-House Counsel	Robin Ward
Village Clerk	Becky Hume
Finance Director/Treasurer	Thomas F. Kuehne
Director of Human Resources	Mary Rath

Public Safety

Chief of Police	Gerald Mourning
Fire Chief	Kenneth Koeppen

Economic & Community Development

Director of Planning & Community Development	Charles Witherington-Perkins
Director of Engineering	Jim Massarelli

Services

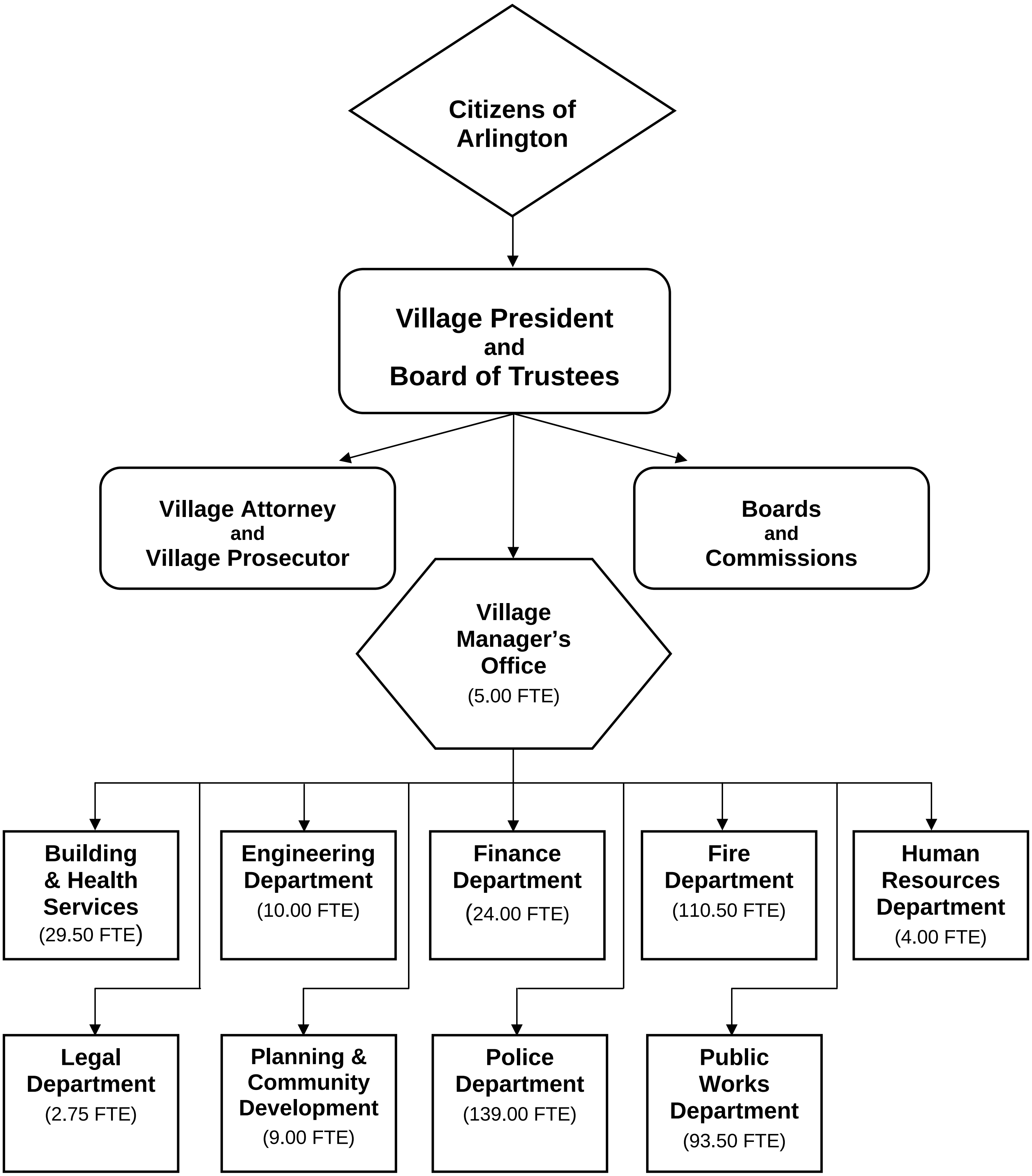
Director of Building & Health Services	James McCalister
Public Works Director	Scott Shirley

Budget Preparation

Finance Director/Treasurer	Thomas F. Kuehne
Assistant Finance Director	Mary Juarez
Budget Coordinator	Pam Robb

VILLAGE OF ARLINGTON HEIGHTS (427.25 FTE)

ORGANIZATION STRUCTURE



Village of Arlington Heights

33 S. Arlington Heights Road
Arlington Heights, IL 60005-1499
(847-368-5000)
Website: www.vah.com

February 20, 2015

Dear President Hayes and Trustees:

I am hereby transmitting the Proposed Budget for the 8-Month Period Ending December 31, 2015.

The Village is in the midst of changing its fiscal year from an April 30th year end to a calendar year end of December 31st. To facilitate this process, in July 2014 the Village Board approved the use of an 8-Month transition period running from May 1, 2015 through December 31, 2015. One of the key reasons for changing the fiscal year was to align the budget and property tax levy processes, with the intent of making the tax levy process less confusing for interested parties. Due to the short transition period the Village Board and Staff will work through two budget and audit cycles within one year. The 8-Month transition period budget will be completed upon approval of the budget by the Village Board in April 2015. The budget cycle for the first calendar year budget beginning on January 1, 2016 will commence immediately following the completion of the 8-month transition period budget cycle, with Staff's preparation of the 2016 – 2020 Capital Improvement Plan (CIP) starting in April/May 2015.

The Proposed Budget for the 8-Month Period Ending December 31, 2015 maintains existing services and service levels. There are no significant program changes, and most variances are due to the seasonal nature of some expenditure areas. Once again, there are no new proposed permanent staff positions, which mean that the 10% reduction in staffing levels implemented since the start of the recession in FY2009 will remain in place. These results, coupled with the aggressive budget actions that have been taken over the last few years have allowed the Village to maintain a solid financial position for its key operating fund, the General Fund. However; our local economy and the Village's financial position will continue to be susceptible to the effects of international, national, and state decisions.

During the economic downturn the Village did not reduce its capital improvements program which includes street rehabilitation and resurfacing, water and sewer main replacements, as well as maintaining our vehicle and equipment replacement schedule. By doing this we avoided creating a large backlog of capital expenditures. Over the last three years the Village also transferred surplus General Fund monies to a number of its capital funds in order to augment our capital program funding. However, our capital infrastructure continues to age and costs continue to rise, which results in ongoing capital funding pressures.

The Village's five-year capital improvement program includes a number of key capital infrastructure projects, including the costs associated with the removal and replacement of parkway trees due to the Emerald Ash Borer infestation, needed improvements to the water and sanitary sewer system, the construction of a new Police Station, and the need to rehabilitate four Village-owned public parking garages. All of these projects are planned to be funded through the use of existing revenue streams and approved water and sewer rate adjustments. Although not part of this 8-Month Budget, during next year's CIP process the Village will be reviewing the results of ongoing studies that contemplate upgrading the level of the Village's roadway and storm water control infrastructure. Any such infrastructure improvements that are ultimately undertaken will be phased in over a number of years, to combine the planning efforts for both of these projects and avoid completing construction projects on the same street at different times. Alternate funding sources will also need to be determined in order to complete these upgrades to our infrastructure.

The Village develops its operating and capital budget based on a conservative forecast of revenues, and does not take into account new revenues from growth unless the development is completed and has provided an historical basis for a new projection. A normal operating expense cycle is anticipated and includes expenditure increase assumptions. The Village also has access to its reserves, which are maintained in part to ensure our excellent bond rating and lower bond interest charges associated with that rating. Maintaining adequate reserves also provides a source of funds for extraordinary storm or other damages, and to provide a buffer during economic downturns. The Village's minimum fund balance policy is to maintain a fiscal year-end balance of at least 25% of General Fund expenditures. Being near or above this level is even more important for Arlington Heights due to our reliance on sales and income tax receipts which are subject to economic cycles. The proposed 8-month budget will allow the Village to maintain a fund balance in excess of 25% of a typical year's General Fund expenditures.

The Village of Arlington Heights' mission is to provide high quality services to the community in a fiscally responsible manner. These services are provided to enhance the safety, health and general welfare of the citizens and businesses within the community. The Village's service oriented philosophy continues to balance various community needs with municipal resources through a planned approach to the governance process. As a result of conservative budgeting practices, the Village is fortunate to remain in a strong financial position.

Budget Summary – All Funds

The budget is comprised of operating, capital, internal service and other miscellaneous funds. The Village's operating funds account for the day-to-day expenditures for a variety of services. Among these are police and fire protection, water and sewer services, public parking, building, code review, planning, health, general services, public infrastructure maintenance and many other services. These basic Village services are funded through user fees, taxes, licenses, permits and other charges. The total amount budgeted for the Village's capital needs can vary from year to year depending on the timing and implementation of replacement and construction schedules. Capital expenditures are funded through bond issues, user fees, designated taxes and the budgeted use of accumulated savings.

The total of all operating, capital and other funds proposed for the 8-Month Period Ending December 31, 2015, not including the Arlington Heights Memorial Library, comes to $119,353,462. As expected, due to the short 8-Month transition period budget this is a decrease of $41.2 million or 25.7% less than prior fiscal year. If all Village expenses occurred proportionally each month the decrease would have been around 33%. Many items in the proposed budget, including wages and benefits for most employees, follow this pattern. However, it should be noted that other budgeted items such as contractual expenditures for street and sidewalk maintenance, tree services, engineering services, the cost of seasonal employees, overtime expenses for special events, as well as a good portion of the Village's annual capital expenditures normally occur during the May through December time period and will not exhibit the same proportional decrease. Some specific expenditure areas that affect the proportionality of the 8-Month transition period budget are:

- Proposed General Fund expenditures include transfers to the Municipal Parking Fund and the Storm Water Control Fund totaling $2.5 million. These funds are available due to receiving a full year of property taxes during the 8-month transition budget year. The proposed $2 million transfer to the Municipal Parking Fund will allow the Village to return its four public parking structures, which range in age from 13 to 33 years, back to their original integrity with a new service life of 40 to 50 years. This work will be phased in over the next three years in an effort to minimize interruptions in the use of the garages. The proposed transfer of $500,000 to the Storm Water Control Fund will continue to augment the Village's efforts to sustain the Neighborhood Drainage Improvement and the Storm Sewer Rehab/Replacement Programs as the Village considers a dedicated source of revenue for this fund.

- Last year's MFT Fund expenditures were higher than normal as $600,000 in General Fund monies were transferred to this fund in order to increase the amount available for the FY2015 street rehabilitation program. For the 8-month transition period, in lieu of the standard budget for street rehabilitation, the transition period's efforts will be dedicated to the reconstruction of Nichols Road from Arlington Heights Road to Kennicott Avenue, and the reconstruction of Walnut Avenue from Thomas Avenue to Oakton Street. The proposed budget reflects the Village's 20% portion, or $700,000 of the total $3.5 million cost of these projects. The balance of the cost of these projects will be covered through Surface Transportation Program (STP) grant funds.

- Prior year Capital Projects Fund expenditures were also higher than normal due in part to additional transfer of $600,000 in General Fund monies to this fund, which increased the amount available for the FY2015 Street Resurfacing Program. Last year also included the second year of a planned two year transfer of available funds to the Emerald Ash Borer (EAB) Fund.

- The Arts, Entertainment & Events Fund budget for the 8-month transition period is significantly less than the prior year, as last year included a one-time additional payment of $450,000 to the Metropolis Performing Arts Center.

- The Municipal Parking, Storm Water Control, EAB, and Water and Sewer Funds decreased less than a proportional 8-month period, as most of the capital expenditures accounted for in these funds are completed during the May through December time period. The Debt Service Fund budget is consistent with last year's expenditures as principal and interest payments occur in June and December of each year.

Pension costs and unfunded pension liabilities for the State's five pension funds have continued to be a topic of intense public conversation. It should be noted that pension benefits for Village employees are separate from the underfunded State of Illinois pension plans. Village pension plans are covered through the Police Pension Fund, the Firefighters' Pension Fund, and the Illinois Municipal Retirement Fund (IMRF). Through the years, the Village has continued to pay the actuarially required contribution for each of these funds. Along with all pension funds nationwide, the Village's pension funds experienced significant losses during the great recession. However, over the last three years the stock market has improved and the funding levels of the Village's pension plans have risen.

In addition to the improved investment returns, in 2010 the State Legislature mandated a two-tier pension system for IMRF and all municipal Police and Fire pension plans. The intent of the new two-tier pension system is to reduce the long-term pension liability for employers who have employees covered under these plans. The benefits of these changes will be longer-term since much of the law is written for employees who commenced work on or after January 1, 2011.

Personnel Changes

No new permanent staff positions are proposed for the 8-Month Period Ending December 31, 2015, and the Village's personnel count still reflects a net decrease of 45 positions or about a 10% decrease since FY2009.

During the current year there were two staffing shifts that affected three different Departments. The Customer Service Representative (formerly Receptionist) position stationed on the main floor of the Village Hall was moved from the Village Manager's Office to the Finance Department. The Finance Department has provided primary back-up phone answering duties for this position, and the position will now be supervised by Finance Staff. The second staffing shift involved transferring a vacant part-time staff position in the Finance Department to the Building Department. This allowed the Building Department the ability to combine two part-time positions into one full-time front desk position which now provides more consistent service delivery.

Temporary Help in the EAB Fund is proposed to be increased from one to two 8-month positions. This will help maintain an acceptable level of prompt customer service as the Village finalizes its removal of infected parkway trees and begins to care for the newly planted trees. The temporary help costs and the one full-time position in the EAB Fund will be eliminated after the EAB program is completed over the next couple of years.

Although not directly related to personnel, in order maintain timely and accurate reviews, for the second year the Planning Department budgeted $36,000 in contractual services to outsource some planning tasks on an as needed basis. This item will help the department keep up with their increasing workload as the economy improves without increasing the number of Village employees.

In recent years the Village has been fortunate that our blended health insurance costs have increased moderately. To be conservative the Village's long-term projections typically assume an increase in health insurance costs of 8% per year. Based on recent discussions with the Village's health insurance carrier, medical premium costs for the 8-month transition period are budgeted to increase by only 2.6% for PPO coverage and decrease by 6.9% for HMO coverage. Going forward, the Village's health insurance plan year will coincide with the calendar year.

The balance of this budget message identifies the process that has been followed to prepare this financial plan for the 8-Month Period Ending December 31, 2015, a detailed review of the General Fund, as well as budget narrative on other Village funds. Additional charts and graphs on the budget as a whole and on selected funds can be found in the Financial Summaries section of the budget.

Explanation of the Budget Process

The Village of Arlington Heights operates under the Budget Officer Act as outlined in the Illinois Compiled Statutes. Under this law the Village Board is required to adopt the budget prior to the beginning of the fiscal year to which it applies. The law also provides that the budget shall serve as the Village's annual appropriation ordinance. The Village's budget and financial planning process begins in October of each year when the Board reviews and approves a five-year Capital Improvement Program. In November, multi-year projections are provided to the Board for the General and Water & Sewer Funds, which are the Village's largest operating funds. Based on these projections, the Board sets budget ceilings which each department uses as an upper limit when developing its proposed spending plans.

During January and February the budget team, consisting of the Village Manager, Assistant Village Manager, Finance Director, Assistant Finance Director, and Budget Coordinator, meet with representatives of each department to review their operating and capital spending proposals. As a result of these meetings and based on available resources, a proposed budget is prepared for review by the Village Board. During March, the Village holds a public budget meeting(s) at the Committee-of-the-Whole level. The Village Board subsequently holds a Public Hearing prior to adopting the annual budget in April of each year. A detailed calendar of the budget process immediately follows this transmittal letter. This is the last year for the budget schedule outlined above. The new schedule for the following year's budget will follow the same process but will be adjusted to reflect the new calendar year budget.

Under the Budget Officer Act, the budget may be amended by the Village Manager in the form of transfers between line items up to $10,000. Budget transfers above this amount require the approval of the Village Board. This allows the Village the flexibility it needs to operate efficiently due to the scope of its operations. This also serves to increase the accountability of Department Directors by encouraging them to budget realistically and to keep a close watch on each expenditure line item during the year.

The budget ceilings approved by the Village Board for the General and Water & Sewer Funds at the beginning of the current budget process for these funds are shown here compared to the proposed expenditures for those funds:

	General Fund	Water & Sewer Fund
Budget Ceiling	$54,992,200	$12,347,500
Proposed Budget	54,965,900	12,478,000
Over (Under) Ceiling	$ (26,300)	$ 130,500

During the department reviews, the budget team and department directors worked to prepare a budget at or below the budget ceilings. The 8-Month Period Ending December 31, 2015 General Fund budget falls within the budget ceiling established by the Village Board in November 2014. The proposed budget for the Water & Sewer Fund is over the budget ceiling due to an increase in the estimated budget for the purchase of water from the Northwest Water Commission (NWC). The budget ceiling estimate included an 8-month proportional cost of water. During the more detailed budget process it was noted that more water is bought and sold during the summer. For this reason, Water & Sewer Fund revenue and expense accounts were increased based on past water usage trends.

General Fund

The General Fund is the all-purpose governmental fund, which handles the operations of the Village not accounted for in a separate fund. Most of the expenditures for Village services are budgeted and accounted for in this fund, except for water and sewer expenses. There are three key revenue sources, which account for 70% of the total General Fund revenues:

- Property Tax	40% of revenues
- Sales Tax (including Home Rule)	21%
- Income Tax	9%

The revenues listed above represent the General Fund's primary growth revenues, which pay for annual cost increases. On the expenditure side, as a service organization, 75% of this Fund's expenditures are for Personal Services including benefits. On an operational basis, most of the Village's general expenditures are directed toward public safety, with the Police and Fire Departments comprising 62% of the total General Fund budget.

For the 8-Month Period Ending December 31, 2015, the General Fund budget decreases by 21.6% compared to the prior year. As noted earlier, with the exception of temporary summer help and overtime associated with special Village events, wages and benefits are budgeted based on a proportional 8-month transition period. Other General Fund costs decreases vary primarily due to the seasonal nature of many Village services. Transfers out from the General Fund are much higher than the prior year due to the transfers to the Municipal Parking and Storm Water Control Funds outlined earlier.

The proposed 8-month transition period General Fund budget also includes $6,500 for a community-wide Customer Service Survey. This survey will help identify community needs and priorities. Information gathered from the survey will help the Village make data driven decisions and prioritize actions based on objective data. Regular surveys will also provide a benchmark to compare community attitudes and perceptions over time.

The Village Board previously approved a Zero Interest Loan program, and $20,000 is included in this year's budget to cover initial program costs. This program is for new and existing Arlington Heights businesses. It is a revolving loan program, which is established based on a repayment schedule of no longer than five years. The primary funding sources for the program are the Class 6b application fee of $1,000 and the 10% rebate to the Village of savings from all approved Class 6b property tax abatements and renewals over the first five years of their existence. Repayment receipts from any approved zero interest loans will also be reinvested in the program.

Twenty-five downtown decorative light pole brackets and banners to promote entertainment and tourism along the streetscape have been included at a cost of $9,500, and a budget of $12,500 for the replacement of banners throughout the community has been included. The update of the Comprehensive Plan has been rebudgeted, although the estimated amount needed to complete this task has been reduced from $20,000 to $10,000. The complete revamp of the Village's website was also rebudgeted in the Technology Fund at a cost of $75,000. This amount is based on website re-engineering costs incurred by neighboring Villages. Potential new functions that our website does not currently have include user-friendly navigation, fillable forms, an interactive meeting calendar, online permits, multiple templates for page design that can be tailored to specific departments, and a design that allows the site to be viewable across various platforms. The Village's current website went live in March 2009 and there have been minor modifications to its design and functionality since that time.

The proposed budget includes $61,900 in funding for Meet Chicago Northwest (Convention Bureau), which is based on 8% of the actual 8-months of hotel tax receipts received by the Village for the period ended December 31, 2013. The Village has had a long-standing partnership with Meet Chicago Northwest, and they plan on making a presentation before the Village Board during next year's budget hearings as part of a three year funding request.

Future General Fund Issues:

State of Illinois Budget Deficit – The State of Illinois' multi-billion dollar deficit will likely affect the overall State economy and could potentially have a more direct effect on local governments. The State has fallen behind on its payments to vendors and various State agencies, causing some businesses and agencies to shutter their doors. From a more direct perspective, local governments in Illinois currently receive 8 percent of net revenue received from the State's 3.75% individual income tax rate and 9.14 percent of the 5.25% corporate rate. Income tax receipts are then disbursed to communities on a per capita basis. This arrangement has been in place since 1969 when the State agreed to share income tax revenues with municipalities in exchange for a prohibition on municipal income taxes. Over the last couple of years various State Legislators have proposed legislation that would allow the State to keep a larger share of these tax receipts in order to help balance the State's budget, without providing alternative ways for municipalities to raise revenues. The Illinois Municipal League and communities across the State successfully fought off these efforts in the past, but similar legislation is likely to be brought up again as the State continues to look for ways to balance its budget. The Village receives about $7.2 million per year in income tax receipts which represents about 9-10% of total General Fund revenues. During the proposed 8-month transition period the Village expects to receive about $4.8 million in income tax receipts.

Proposed State Gambling Expansion - Slots at Arlington Park Racetrack – Over the last few years the State Legislature has considered various proposals to expand gambling in Illinois. Most of these proposals have included allowing slots at horse racing tracks throughout Illinois which would include Arlington Park Racetrack. It has been estimated that the Village could potentially receive about $3 million per year in fees if slots are allowed at the Racetrack. If such a bill were to be passed, it has been staff's recommendation that any potential local gambling fee revenue not be used to fund any ongoing operating expenses. If the State Legislature were to approve slots at racetracks, it is recommended that any potential new revenues be used for specific, one-time capital projects and to pay down the Village's unfunded pension liabilities. Using a portion of any potential new revenues to pay down pension liabilities would help stabilize the Village's annual required contribution to our pension funds, lessening the upward pressure on the Village's portion of property taxes directed toward our pension funds.

Opening of the Rohrman Lexus Dealership – The long-awaited opening of the new Lexus vehicle dealership is scheduled for late spring or early summer 2015. However, to maintain our conservative approach to budgeting, any revenues generated by this new business will not be included in the Village's budget projections until the business has opened and there is an historical basis for the revenue projection.

Water & Sewer Fund

The Water & Sewer Fund remains stable due to the water and sewer rate adjustments that were approved by the Village Board for the 8-Month Period Ending December 31, 2015 through 2019. Even with these planned adjustments the Village's water and sewer rates will likely remain at or below the average for communities in the surrounding area.

The Village's water and sanitary sewer infrastructure is over 60 years old, which has resulted in the average number of water main breaks being twice that of comparable communities. The revised rate structure will allow the Village to increase the amount spent on its water main replacement program by about ten times from around $485,000 per year to a projected $4.2 million per year by 2024. During this same time period the sanitary sewer main replacement program will increase by nearly two times from around $300,000 per year to a projected $515,000 per year.

Capital Improvement Program (CIP)

The Village of Arlington Heights has historically been diligent in maintaining its roads, providing a drainage system that mitigates flooding in the community, and maintaining its buildings, emergency apparatus, and facilities required to perform essential services. Over the years, Federal and State financial assistance has dwindled thereby expanding local responsibilities in the program area of public infrastructure. This problem has been compounded by new regulations governing the health and environmental standards that regulate design and operations. Balancing the competing demands for limited resources is important to maintain a healthy, safe, viable, and physically attractive community.

The Capital Improvement Program includes a process whereby citizens are asked for input on an annual basis. By communicating through the Village website, citizens are afforded the opportunity to complete a short form describing the type of capital projects they would like the Village to consider in the next five years. Village staff analyzed the cost and eligibility of all the proposed projects, and the Board subsequently examined the requests along with staff recommendations. Certain capital projects are considered only if the persons and property owners are agreeable to special assessment or special service area financing. In other cases projects are included in the CIP since they would benefit the community as a whole. In October 2014, the Village Board reviewed all of the proposed capital projects and approved the Capital Improvement Program for the 8-Month Period Ending December 31, 2015 through 2019.

The capital projects outlined in the CIP are budgeted in a variety of Village funds, depending on the source of revenue. The first year of the multi-year capital plan has been incorporated into the proposed 8-month transition period budget. The "CIP/Debt Service" section of the budget shows a summary of the entire five-year capital spending and funding plan. The key 8-month transition period capital projects, outside of the water and sewer projects that were identified earlier, include the following:

Tax Increment Financing (TIF) Fund Projects – The Village currently has four active TIF Districts. TIF projects are typically financed through a pay as you go mechanism or through issuing debt based on future property tax increment revenue streams. The difference in property tax revenues received in the base year of a TIF District versus the increased property taxes received in subsequent years after improvements are made, result in a property tax increment. Other than $500,000 budget place holder amounts shown in the TIF IV and V Funds, there are no large capital projects currently scheduled for the TIF Districts during the 8-month transition period. However, if a developer brings forth a viable project during the fiscal year, the Village would amend the budget accordingly.

Capital Projects Fund – This Fund accounts for a variety of capital improvement projects including road improvements, sidewalk repair/replacement, equipment, traffic signals, and other miscellaneous projects. Financing for this Fund is provided primarily by property taxes, a ¼% home-rule sales tax, and grant revenues. Over the last ten years the cost of the Village's street resurfacing and reconstruction programs has increased at a rate faster than inflation. As a result, developing a spending plan for the Capital Projects and the MFT Funds has become more challenging each year.

Based on the Village Board's capital spending priorities, the spending plan continues the Village's efforts for street resurfacing, but also reflects continuing the last few years' reductions in some non-essential capital programs. The consequences of those reductions will continue to include not funding the arterial street light program and most of the green corridor beautification program.

The 8-month transition period street program includes the following expenditures:

Street Resurfacing Program ($3,600,000 – Capital Projects Fund) – This is an ongoing program limited to resurfacing existing deteriorated street pavement and curbs.

Street Rehabilitation Program ($700,000 – MFT Fund) – In lieu of the standard street rehabilitation budget, during the 8-month transition period Staff's efforts will be dedicated to the reconstruction of Nichols Road from Arlington Heights Road to Kennicott Avenue, and the reconstruction of Walnut Avenue from Thomas Avenue to Oakton Street. The total cost of these reconstruction projects is $3.5 million with 80% of the cost covered by Surface Transportation Program (STP) grants. The $700,000 amount shown in the Village's MFT budget covers the required 20% local cost share of these projects

Some of the other major projects included in the 8-month transition period Capital Projects Fund budget are:

Traffic Signal Improvement at Northwest Highway/Wilke ($325,000) – This project includes intersection reconstruction and widening to add dedicated turning lanes including drainage improvements, sidewalk construction and traffic signal modernization. The project totals $2.6 million and is being paid for using federal and state grants along with a local share. Project costs are being administered through the Illinois Department of Transportation (IDOT) and only the Village's reimbursement to IDOT for the local share is budgeted.

Sidewalk and Curb Replacement ($345,000) – This program covers the Village's ongoing efforts to repair trip hazards, and to reduce the Village's liability exposure. In order to address several streetscape areas in the downtown that require significant reconstruction, during the 8-month transition period and calendar year 2016, the majority of the funding for the annual sidewalk replacement program will be used for paver brick work. These areas have not seen significant work since they were installed a number of years ago. As part of theses streetscape projects, pricing will be requested for some alternative designs to the Village's present cross section, which consists of paver brick set over compacted sand and gravel.

Pavement Crack Sealing Program ($100,000) – This program was previously budgeted in the Motor Fuel Tax (MFT) Fund but was moved to the Capital Projects Fund for FY2015. This change freed up additional funds for the street rehabilitation program. The annual budget for this program in the MFT Fund had been $85,000 per year, but due to the need to continue to maintain the condition of Village streets this amount was increased to $100,000 per year.

Emerald Ash Borer (EAB) Fund – The Emerald Ash Borer (EAB) beetle infestation has been especially burdensome for the Village of Arlington Heights because 13,000 or 36% of our 36,000 parkway trees are Ash trees. The cost to remove and replace all of the Village's parkway Ash trees on a one for one basis is estimated at $11.5 million as the EAB infestation works its way through the community. In FY2012 the Village established an EAB Fund to account for the parkway Ash tree removal and replacement costs, as well as funding for the one-time "People's Choice" treatment option. Under this program residents were reimbursed up to a maximum of $50 per tree if they chose to treat their parkway Ash tree(s).

During FY2014 the Village Board approved a final extension of the "People's Choice" treatment option through October 31, 2014. Only those residents who received their first treatment through this date will be allowed a second treatment by October 31, 2016. No further extensions of this temporary program have been authorized. The estimated total cost of this extension will be approximately $230,000. Initial funding for the EAB Fund came through prior year transfers from the General Fund. In late summer of 2014 an $8 million bond issue was sold which covers the Village's street resurfacing costs for the next three years. This freed up available money in the Capital Projects Fund to be transferred to the EAB Fund, which will be used to cover a majority of the projected $11.5 million cost of the EAB program.

Storm Water Control Fund – The 8-month transition period budget includes the following significant flood control projects:

Neighborhood Drainage Improvements ($300,000) – This budget provides funds for public drainage improvements allowing new or improved access for residents to Village storm sewers. The program only covers work on public right-of-way with any connections or work on private property being the responsibility of the property owner.

Sewer Back-up Rebate Program ($100,000) – The budget includes continued funding of the Sewer Back-Up Rebate program. Under this program single-family homeowners can upgrade their old systems by installing a sewer back-up system to prevent sanitary sewer back-ups into their basements. The average cost to install a sewer back-up system can range from $10,000 to $15,000. The Village currently rebates 50% of the cost of installing a sewer back-up system up to a maximum rebate amount of $7,500 per qualifying single-family residence. Installing a sewer back-up system increases an owner's property value, but the significant out-of-pocket expense prohibits some residents from participating in the program. From the inception of the program in FY2007 through January 2015, there have been 154 rebates paid to single-family homeowners for a total cost to date of $732,811.

Storm Water Rehabilitation/Replacement Program ($500,000) – The budget includes the first year costs of a multi-year program to lightly clean, televise, and analyze the condition of the Village's system. This portion of the program will take about eight years to complete, after which the budget for this program will be devoted to storm rehabilitation and replacement work identified by televising the system.

Future Storm Water Control Fund Issue:

Flood Study Results – The Village has conducted a flow monitoring of its existing sewer systems. This information was used to perform a detailed modeling of the system and a complete analysis of the Village's existing combined sewer system. A second study is also being completed to analyze the storm water capacity and storage issues in some of the Village's separate sewered areas. Once both of these studies are completed, the Village will be in a position to determine the level of flood mitigation improvements that can be reasonably afforded, as well as possible funding mechanisms for the implementation of any potential improvements or program changes. It is anticipated that the results of these studies will be presented to the Village Board in late spring of 2015.

Given the significant operating and capital improvement cutbacks made over the last few years as a result of the recession, the Village's long-term capital plan now includes only the highest priority projects. Over half of the funds available for capital projects are directed toward needed street improvements. Possible storm sewer system improvements would likely require a Village bond issue paid by all residents, a special service area(s) paid by those residents from areas prone to flooding during extraordinary rain events, a new storm sewer utility fee put on all customer's water and sewer bills, or some combination of these funding mechanisms. At this point the proposed 8-month transition year budget cannot include an estimate of the cost of a storm sewer improvement plan until the completion of the aforementioned studies.

Public Building Fund – The 8-month transition period budget includes the following significant project:

Police Facility ($500,000) – This budget amount represents an estimate for a portion of the architectural fees associated with the new Police facility. The existing 38,000 square foot Police facility constructed in 1979 is deteriorating and no longer serves adequately the operational needs of the Department. The building is in need of significant mechanical, electrical, and plumbing (MEP) repairs and replacement exceeding $9 million, just to maintain it as a serviceable building.

During 2014 the Village hired FGM Architects to review and update an earlier space needs study for our Police Department, with the goal to provide for a basic, but functional Police Station. FGM completed the space needs portion of the study and determined that a new Police Station could be constructed on the current site. They were also able to reduce the size requirement of the new Police Station from the 2009 study to 72,565 square feet representing a 5% decrease. FGM is currently developing conceptual cost estimates for the new Police Station. These preliminary cost projections should be available this spring and will include estimates of the total project costs as described above. Based on the size and scope of the Police Station project, a best guess at this time is that total project costs will be something less than $40 million in 2017 dollars, which is a significant reduction from the 2009 estimate, which equals $46 million in 2017 dollars. These estimates include the actual construction budget, architectural and engineering costs, furniture, and equipment, the cost of a temporary Police Station, demolition costs, and parking. The Village is also reviewing other Village owned buildings which may be able to be used to fulfill some of the needs of the Police Department, thus reducing the amount of new construction required and ultimately costs.

Based on this very conceptual cost estimate, most if not all of the new Police Station costs will be covered by reinvesting maturing debt, making it possible to construct the new Police Station without requiring a property tax increase to complete this project. The cost to construct a new Police Station in Arlington Heights is expected to be comparable to other recently built Police Stations in the area. However, it should be noted that cost comparisons can be made between construction, architectural and engineering costs, but providing for a temporary Police Station and additional parking costs may not have been part of the other Police Station construction budgets. In addition, the other area Police stations were completed 3-8 years ago, thus the projected cost to build a Police Station in 2017 will be proportionally higher due to inflation.

Based on the Village Board's prior direction, the following tentative time line shows the steps that are planned to be undertaken over the next few years:

2015	Village Board discussion and decision on the new Police facility location
2015-16	Develop RFP for architectural services and begin design
2017	Finish architectural design/Bid process for construction
2017-19	Construction
2019-20	Occupancy of new Police facility

(This is a tentative timeline that is subject to changing conditions, but it does provide a basic schedule for financial planning purposes.)

Arts, Entertainment & Events – The Arts, Entertainment & Events (A&E) Fund was established to account for the Village's costs associated with Village presentation and participation in arts, theatrical and other community events. A .25% Food & Beverage Tax (FBT) is used as a dedicated source of revenue for this fund. To help control the cost of these events the Village utilizes the two presentations that can be found behind the A & E Fund section. These presentations are the "Special Events – Cost by Event" and the "Special Events – Cost by Department". In the case of a shared-cost event such as Promenade of the Arts which has been produced by an outside firm, or the Taste of Arlington which has been spearheaded by the Arlington Heights Chamber of Commerce, the Village's 8-month transition period costs would be limited to the budgeted amount. Any additional costs would be covered by the co-sponsors of these events. The Village's 8-month transition period budget caps for these two events are outlined at the bottom of the Cost by Event presentation.

As of the date of this proposed budget, the Village Board is in the midst of reviewing the operations of the Metropolis Theater, as well as the annual subsidy to the Theater which is paid out of the A & E Fund. In early February 2015 the Village received the results of a study it commissioned to Johnson Consulting to provide an economic impact analysis of direct and indirect spending caused by the Theater. The study also updated a prior study done on the Theater in 2002 and provided an assessment of various options going forward. Based on the results of their analysis, Johnson Consulting reported that on an annual basis, the total economic and fiscal impact of the Theater is approximately $3 million in direct spending, $1.8 million in indirect spending, and $297,000 in Village, County and State tax revenues. The total direct tax revenues to the Village of Arlington Heights attributable to the Theater are estimated to be about $84,000 per year. After considering the cost and benefit of each of the options going forward, Johnson Consulting recommended that the Village place the Metropolis operations on probation for one year and to work with the recently retooled management structure at the Theater. They also recommended that the Metropolis Board be revamped and that this Board should provide much more oversight of the Executive Director position.

The Metropolis Performing Arts Center (MPAC) is preparing an 8-Month Budget Ending on December 31, 2015, a 2016 budget projection, and a business plan for the Village Board. This information will not be completed until after the Village Board's March 9th Budget Review meeting. However, final action on the proposed 8-Month Budget Ending December 31, 2015 is not required until mid-April 2015, thus the Village Board's decision on the A & E Fund can be made after this meeting. The current proposed 8-month period subsidy of $113,900 for MPAC shown in the A & E Fund is a proportional amount of the prior year's subsidy. Based on the Johnson study results, the subsidy level to be proposed by the MPAC will likely be higher than currently shown.

Acknowledgements

The preparation of this year's proposed budget has been somewhat more challenging for the Village Board and staff due to changing the budget year to a calendar year beginning on January 1, 2016. The proposed 8-month transition period budget allows the Village to continue its commitment to basic services while living within our current revenue stream and reserves. I would like to thank the entire staff and especially the budget team consisting of Tom Kuehne, Mary Ellen Juarez, Pam Robb, and Diana Mikula for their efforts. Thanks as well to the Village Board for its ongoing support during the budget cycle and throughout the year.

Sincerely,

Randall R. Recklaus
Village Manager


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Arlington Heights

Illinois

For the Fiscal Year Beginning

May 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Arlington Heights, Illinois for its annual budget for the fiscal year beginning May 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BUDGET CALENDAR

For Preparation of the Budget for the 8-Month Period Ending December 2015

(May 1, 2015 – December 31, 2015)

DATE	DAY	ACTIVITY
August – September, 2014	–	Capital Improvement Program (CIP) and five-year projections prepared.
October 3, 2014	Friday	CIP released to Village Board for discussion at October 13 Committee-of-the-Whole meeting.
October 13, 2014	Monday	Committee-of-the-Whole reviews CIP.
October 20, 2014	Monday	Board considers any motions stemming from October 13 Committee-of-the-Whole meeting regarding CIP.
November 4, 2014	Tuesday	CAFR, Proposed 2014 Property Tax Levy and the Operating Fund Overview/Recommended Budget Ceilings for the 8-Month Period Ending December 2015 released to Village Board for discussion at November 10, Committee-of-the-Whole meeting.
November 10, 2014	Monday	Committee-of-the-Whole reviews CAFR and discusses Proposed 2014 Property Tax Levy and the Operating Fund Overview/Recommended Budget Ceilings for the 8-Month Period Ending December 2015.
November 17, 2014	Monday	Board considers any motions stemming from November 10 Committee-of-the-Whole meeting regarding CAFR, Proposed 2014 Property Tax Levy and the Operating Fund Overview/Recommended Budget Ceilings for the 8-Month Period Ending December 2015.
November 21, 2014	Friday	Budget worksheets are forwarded to departments. Departments prepare detailed budgets.
December 1, 2014	Monday	Board approves 2014 Tax Levy and Abatement Ordinances.
January 5, 2015	Monday	Department budget requests and projections due.
January 5 - January 16, 2015	–	Finance Department compiles departmental budget submissions.
January 12, 2015	Monday	CDBG Public Hearing #1 for Consolidated Plan / Annual Action Plan at Committee-of-the-Whole.
January 16, 2015	Friday	First draft of Budget for the 8-Month Period Ending December 2015 forwarded to Village Manager, Budget Team and all departments for review.
January 20 – January 30, 2015	–	Departments meet with Village Manager and Budget Team.
February 2 – February 27, 2015	–	Final draft of Budget for the 8-Month Period Ending December 2015 prepared.
February 16, 2015	Monday	Village Board holds CDBG Public Hearing #2 and approves Consolidated Plan / Annual Action Plan including CDBG Budget.
February 20, 2015	Friday	Release final draft of Budget for the 8-Month Period Ending December 2015 to Village Board & departments.
March 9, 2015	Monday	Budget Meeting at Committee-of-the-Whole to discuss the Budget for the 8-Month Period Ending December 2015.
April 6, 2015	Monday	Notice of Public Hearing on Budget for the 8-Month Period Ending December 2015 published in newspaper.
April 20, 2015	Monday	Public Hearing on the Budget for the 8-Month Period Ending December 2015. Approval of Budget at formal meeting.

Financial Summaries

VILLAGE OF ARLINGTON HEIGHTS

ALL FUNDS SUMMARY

FUND	REVENUES	2012-13 Actual	2013-14 Actual	2014-15 Est Act	2014-15 Budget	8 Month Per. Ending Dec. 2015 Budget	$ Change	% Change
101	GENERAL	68,234,868	70,622,889	70,378,800	69,926,242	**54,998,800**	(14,927,442)	(21.3%)
211	MOTOR FUEL TAX	2,123,187	2,788,331	2,478,700	2,144,500	**1,212,900**	(931,600)	(43.4%)
215	CDBG	278,924	296,378	446,545	446,545	**513,300**	66,755	14.9%
225	FIRE ACADEMY	28,158	0	0	0	**0**	0	N/A
227	FOREIGN FIRE INSURANCE TAX	132,923	148,092	135,200	130,500	**131,000**	500	0.4%
231	CRIMINAL INVESTIGATIONS	750,484	252,629	160,300	110,600	**141,300**	30,700	27.8%
235	MUNICIPAL PARKING	1,108,886	1,185,610	1,094,500	1,094,500	**2,736,000**	1,641,500	150.0%
251	TIF I SOUTH	2,263	1,816	1,200	1,500	**800**	(700)	(46.7%)
255	TIF II NORTH	7,356	8,500	0	8,000	**0**	(8,000)	(100.0%)
261	TIF III	276,689	342,154	363,500	275,000	**274,000**	(1,000)	(0.4%)
263	TIF IV	521,747	453,997	410,300	503,000	**402,000**	(101,000)	(20.1%)
264	TIF V	324,271	64,795	63,100	306,000	**63,100**	(242,900)	(79.4%)
266	HICKORY/KENSINGTON TIF	0	0	0	0	**0**	0	N/A
301	DEBT SERVICE	7,537,260	16,310,654	7,850,863	7,842,863	**7,858,821**	15,958	0.2%
401	CAPITAL PROJECTS	6,027,165	6,484,819	12,547,900	14,542,500	**4,108,500**	(10,434,000)	(71.7%)
426	STORM WATER CONTROL	1,009,169	1,209,089	10,800	5,000	**505,000**	500,000	N/A
431	PUBLIC BUILDING	6,978	46,742	4,100	6,000	**3,000**	(3,000)	(50.0%)
435	EMERALD ASH BORER (EAB)	2,715,000	600,000	4,620,600	6,435,000	**3,404,000**	(3,031,000)	(47.1%)
505	WATER & SEWER	14,606,340	14,186,954	15,642,000	16,104,100	**11,831,600**	(4,272,500)	(26.5%)
511	SOLID WASTE DISPOSAL	1,602,018	1,584,823	1,644,800	1,644,000	**1,092,600**	(551,400)	(33.5%)
515	ARTS, ENTERTAINMENT & EVENTS	535,282	622,735	797,100	563,100	**463,500**	(99,600)	(17.7%)
605	HEALTH INSURANCE	8,324,372	9,276,788	9,426,500	9,654,000	**6,689,300**	(2,964,700)	(30.7%)
606	RETIREE HEALTH INSURANCE	2,741,629	2,652,804	2,961,300	3,396,200	**2,286,500**	(1,109,700)	(32.7%)
611	GENERAL LIABILITY INSURANCE	677,285	688,747	729,900	720,300	**504,200**	(216,100)	(30.0%)
615	WORKERS' COMPENSATION	1,849,652	1,985,486	1,996,100	1,903,200	**1,309,700**	(593,500)	(31.2%)
621	FLEET OPERATIONS	3,525,128	4,971,645	3,344,600	3,324,600	**2,755,900**	(568,700)	(17.1%)
625	TECHNOLOGY	1,454,653	1,522,606	1,542,500	1,542,500	**1,161,800**	(380,700)	(24.7%)
705	POLICE PENSION	13,134,844	15,057,137	10,253,400	9,537,400	**7,744,500**	(1,792,900)	(18.8%)
711	FIRE PENSION	12,696,488	15,098,773	9,872,300	9,886,300	**7,814,400**	(2,071,900)	(21.0%)
	TOTAL REVENUES	**152,233,019**	**168,464,993**	**158,776,908**	**162,053,450**	**120,006,521**	**(42,046,929)**	**(25.9%)**

FUND	EXPENDITURES	2012-13 Actual	2013-14 Actual	2014-15 Est Act	2014-15 Budget	8 Month Per. Ending Dec. 2015 Budget	$ Change	% Change
101	GENERAL	68,097,052	69,795,108	68,210,300	70,141,597	**54,965,900**	(15,175,697)	(21.6%)
211	MOTOR FUEL TAX	2,051,706	2,546,251	3,146,700	3,196,397	**806,500**	(2,389,897)	(74.8%)
215	CDBG	278,924	296,378	446,545	446,545	**513,300**	66,755	14.9%
225	FIRE ACADEMY	195,014	0	0	0	**0**	0	N/A
227	FOREIGN FIRE INSURANCE TAX	172,862	91,552	100,200	170,200	**111,200**	(59,000)	(34.7%)
231	CRIMINAL INVESTIGATIONS	597,791	75,781	74,600	123,976	**141,300**	17,324	14.0%
235	MUNICIPAL PARKING	1,170,524	1,237,608	1,349,900	1,369,365	**1,721,500**	352,135	25.7%
251	TIF I SOUTH	35,288	19,778	0	13,000	**0**	(13,000)	(100.0%)
255	TIF II NORTH	7,356	0	8,000	8,000	**0**	(8,000)	(100.0%)
261	TIF III	282,484	282,975	287,400	310,710	**295,100**	(15,610)	(5.0%)
263	TIF IV	69,924	530,983	306,500	760,000	**551,000**	(209,000)	(27.5%)
264	TIF V	409,459	447,562	514,213	1,068,513	**994,013**	(74,500)	(7.0%)
266	HICKORY/KENSINGTON TIF	0	0	0	0	**30,000**	30,000	N/A
301	DEBT SERVICE	7,574,404	16,353,454	7,838,856	7,835,800	**7,858,549**	22,749	0.3%
401	CAPITAL PROJECTS	5,828,949	7,412,077	11,155,848	13,425,195	**9,451,900**	(3,973,295)	(29.6%)
426	STORM WATER CONTROL	248,757	450,105	726,100	726,508	**900,000**	173,492	23.9%
431	PUBLIC BUILDING	24,286	59,319	347,500	1,026,455	**525,000**	(501,455)	(48.9%)
435	EMERALD ASH BORER (EAB)	425,519	1,170,297	3,835,000	3,829,620	**2,969,100**	(860,520)	(22.5%)
505	WATER & SEWER	14,547,808	14,396,728	16,046,600	16,262,365	**12,478,000**	(3,784,365)	(23.3%)
511	SOLID WASTE DISPOSAL	1,312,457	1,230,310	1,215,400	1,522,900	**924,300**	(598,600)	(39.3%)
515	ARTS, ENTERTAINMENT & EVENTS	463,131	641,295	977,000	1,030,900	**554,600**	(476,300)	(46.2%)
605	HEALTH INSURANCE	8,774,521	9,035,720	9,751,200	11,226,700	**7,518,000**	(3,708,700)	(33.0%)
606	RETIREE HEALTH INSURANCE	2,741,629	2,652,804	2,961,300	3,396,200	**2,286,500**	(1,109,700)	(32.7%)
611	GENERAL LIABILITY INSURANCE	537,629	1,288,886	786,000	834,000	**735,000**	(99,000)	(11.9%)
615	WORKERS' COMPENSATION	2,150,220	1,700,403	1,624,000	1,683,500	**1,219,000**	(464,500)	(27.6%)
621	FLEET OPERATIONS	3,170,584	4,473,773	6,633,700	6,793,397	**2,338,600**	(4,454,797)	(65.6%)
625	TECHNOLOGY	1,394,864	1,415,418	1,543,800	1,617,500	**1,236,500**	(381,000)	(23.6%)
705	POLICE PENSION	4,689,594	5,207,140	5,731,900	5,745,200	**3,953,700**	(1,791,500)	(31.2%)
711	FIRE PENSION	5,375,897	5,660,749	6,003,200	6,003,600	**4,274,900**	(1,728,700)	(28.8%)
	TOTAL EXPENDITURES	**132,628,633**	**148,472,454**	**151,621,762**	**160,568,143**	**119,353,462**	**(41,214,681)**	**(25.7%)**

VILLAGE OF ARLINGTON HEIGHTS

FUND BALANCE SUMMARY (8 Month Period Ending December 2015)

Fund	Fund Name	5/01/15 Projected Beginning Fund Balance (Deficit)	2015 Revenues & Transfers In	2015 Expenditures & Transfers Out	2015 Revenues Over (Under) Expenditures	12/31/15 Estimated Ending Fund Balance (Deficit)
101	General	$26,177,704	$54,998,800	$54,965,900	$32,900	$26,210,604
211	Motor Fuel Tax	882,885	1,212,900	806,500	406,400	1,289,285
215	CDBG	0	513,300	513,300	0	0
227	Foreign Fire Insurance Tax	386,650	131,000	111,200	19,800	406,450
231	Criminal Investigations	573,284	141,300	141,300	0	573,284
235	Municipal Parking	4,092,967	2,736,000	1,721,500	1,014,500	5,107,467
251	TIF I South	214,998	800	0	800	215,798
255	TIF II North	500	0	0	0	500
261	TIF III	1,189,053	274,000	295,100	(21,100)	1,167,953
263	TIF IV	1,115,739	402,000	551,000	(149,000)	966,739
264	TIF V	1,038,334	63,100	994,013	(930,913)	107,421
266	Hickory/Kensington TIF	0	0	30,000	(30,000)	(30,000)
301	Debt Service	1,693,937	7,858,821	7,858,549	272	1,694,209
401	Capital Projects	7,191,983	4,108,500	9,451,900	(5,343,400)	1,848,583
426	Storm Water Control	2,960,674	505,000	900,000	(395,000)	2,565,674
431	Public Building	1,364,192	3,000	525,000	(522,000)	842,192
435	Emerald Ash Borer (EAB) Fund	4,497,249	3,404,000	2,969,100	434,900	4,932,149
505	Water & Sewer	5,048,878	11,831,600	12,478,000	(646,400)	4,402,478
511	Solid Waste Disposal	3,240,711	1,092,600	924,300	168,300	3,409,011
515	Arts, Entertainment & Events	124,939	463,500	554,600	(91,100)	33,839
605	Health Insurance	2,358,538	6,689,300	7,518,000	(828,700)	1,529,838
606	Retiree Health Insurance	0	2,286,500	2,286,500	0	0
611	General Liability Insurance	3,491,197	504,200	735,000	(230,800)	3,260,397
615	Workers' Compensation Insurance	5,321,619	1,309,700	1,219,000	90,700	5,412,319
621	Fleet Operations	2,936,463	2,755,900	2,338,600	417,300	3,353,763
625	Technology	1,599,012	1,161,800	1,236,500	(74,700)	1,524,312
705	Police Pension	104,385,406	7,744,500	3,953,700	3,790,800	108,176,206
711	Fire Pension	89,357,174	7,814,400	4,274,900	3,539,500	92,896,674
	TOTAL ALL VILLAGE FUNDS	**$271,244,086**	**$120,006,521**	**$119,353,462**	**$653,059**	**$271,897,145**

1. The General Fund shows an 8-month transition year budget surplus for operations due to the reduction in staffing levels in 2009 staying in place and receiving a full year of Property Taxes during the 8-month transition year. The current financial condition is healthy as it continues to maintain a fund balance over 25% of annual expenditures.

2. The Motor Fuel Tax Fund shows a planned operating surplus as a result of the transition year being designated to the reconstruction of Nichols Road and Walnut Avenue in-lieu of the Street Rehabilitation Program. This budget reflects the Village's 20% portion of the $3.5 million cost of these projects with the balance being funded by the Surface Transportation Program (STP) grant funds and the maintenace of the traffic signal controllers.

3. Foreign Fire Insurance Tax Fund - Insurance companies that do not maintain offices within the State but market fire insurance policies within the State pay an additional tax of 2% to the municipality where the policy is written. These funds are used for the betterment of the fire services and are controlled by a separate Board of Directors including the Fire Chief and firefighters per State Statute.

4. Criminal Investigations Fund - Assets seized under State and Federal statutes are accounted for in this fund and used for the advancement of law enforcement. These funds are not budgeted for day-to-day Police Department operations but are generally one time capital expenditures of current and prior year revenues.

5. Municipal Parking Fund - Primarily, commuter parking for train travel to and from Chicago is provided for in this fund. With Downtown redevelopment, resident parking for large apartment complexes and off-street shopper parking was included. The surplus in operations during the 8-month transition year is due primarily to the $2 million operating transfer from the General Fund to subsidize the 3 year project to return the four public parking structures back to their original integrity with a new service life of 40 to 50 years.

6. The TIF I District ended in 2006. Current litigation and possible refunds create the potential for 8-month transition year activity in the TIF I South Fund. The TIF II District ended in 2009. Possible refunds create the potential for 8-month transition year activity in the TIF II North Fund.

7. TIF III, IV, V and Hickory/Kensington Funds reflect a planned drawdown of reserves.

8. The Debt Service Fund accounts for all debt service payments from general obligation bond issuances except those in the Water & Sewer Fund (an enterprise fund).

9. The Capital Projects Fund shows a deficit in operations due to street construction project costs outpacing revenues dedicated to this fund and a $3.4 million transfer to the EAB Fund.

10. Storm Water Control Fund has a planned deficit in operations to cover the cost of the Neighborhood Drainage Improvement and Storm Water Rehab/Replacement Programs. To sustain this fund's programs in the future an alternative revenue source will be required.

11. The Public Building Fund provided for the reconstruction of the Public Works Facility, Fire Station #1 and the Village Hall. $20 million of G.O. Bonds were sold in 2004 to begin financing these projects and an additional $20 million were sold in 2006 to complete these projects. Remaining fund balance can be reserved for future building projects or can be transferred to other Village funds. Funds are currently being used towards the long-term plan to construct a new Police Facility.

12. Emerald Ash Borer (EAB) Fund - The Emerald Ash Borer is an insect that kills Ash trees. This fund accounts for the costs associated with the removal and replacement of the Village’s 13,000 parkway Ash trees. The 8-month transition surplus reflects a $3.4 million transfer in of available monies from the Capital Projects Fund for future EAB program costs.

13. The Water & Sewer Fund deficit in operations this year represents a full year of capital projects completed during the 8-month transition period. The planned service rate increases over the next years will allow the Village to increase the amount spent on its water main replacement program.

14. Solid Waste Disposal Fund - The operations of the Government Joint Venture Solid Waste Agency of Northern Cook County are provided for in this fund. Efforts to reduce solid waste removal costs and maximize disposal facility useful lives are primary objectives.

15. The Arts, Entertainment & Events Fund decifit is mainly from the timing of the expenditures for the events during the 8-month transition year versus receiving only 8 months of revenue. The fund is designed for funding special events and the operation of the Metropolis Performing Arts Theater. The primary funding source is a .25% Food & Beverage Tax on prepared food.

16. The Health Insurance Fund has a planned operating deficit due to the potential of large health insurance claims. Actual year end results generally come in better than budgeted. This fund is operated on a pay as you go basis with a reserve for large

17. Retiree Health Insurance Fund - This accounting segregates medical insurance expenses for retirees from those expenses of current staff. Retirees pay 100% of their premium for health insurance. Any operating deficit is funded on a pay-as-you-go basis from the Health Insurance Fund.

18. The General Liability Insurance Fund covers the first $1M per claim before excess coverage takes effect. Premiums are charged to operating departments to fund operations. Past claims have been varied and actual experience is generally more favorable than budgeted.

19. The Workers' Compensation Insurance Fund provides for workers' compensation claims as the Village is self-insured.

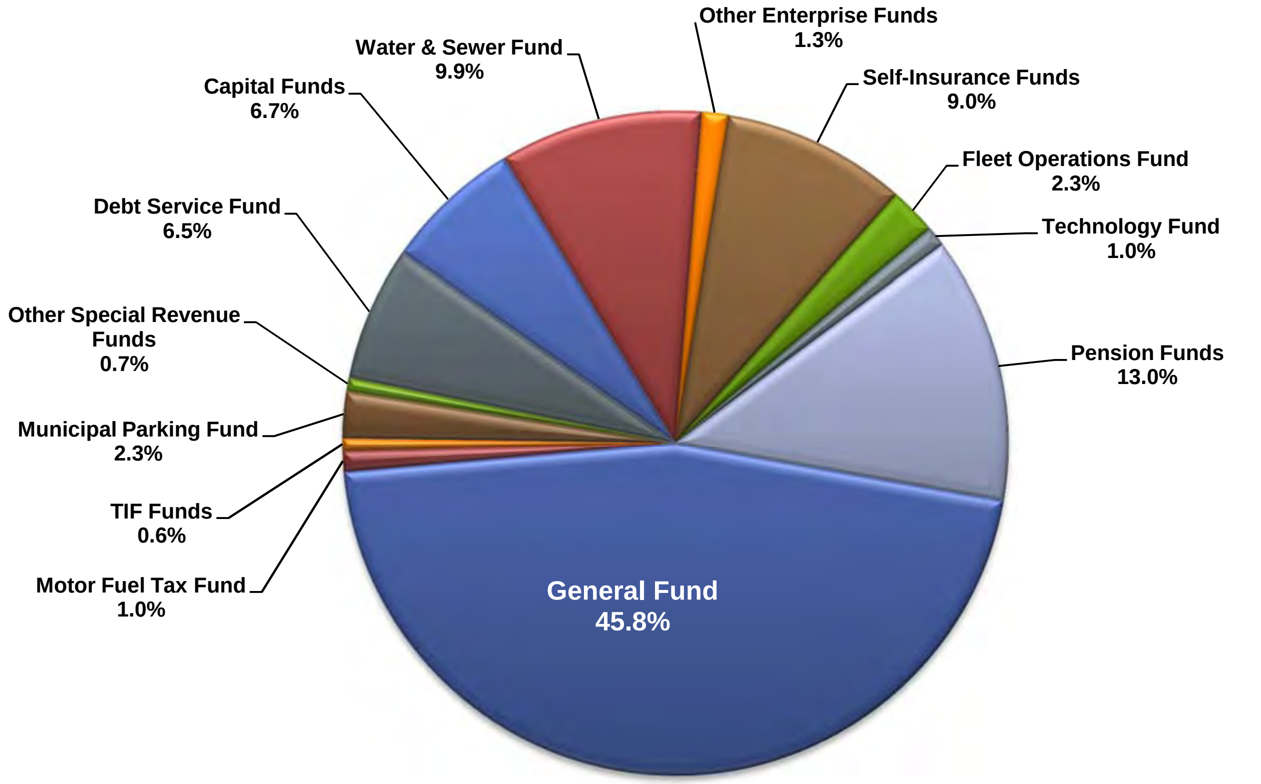
20. The Fleet Operations Fund provides for major capital replacements. Service charges over the useful life of the equipment will replenish reserves. A healthy fund balance is maintained for vehicle and equipment replacement.

21. The Technology Fund provides for the operation of the Village's computer network infrastructure and equipment replacement. Service charges to departments are used to fund these operations. The 8-month transition year deficit represents a drawdown of fund reserves to be used for a complete revamp of the Village’s website.

22. Police and Fire Pension Funds are both budgeting positive results from operations this year. Funding for future liabilities of the Police and Fire Pension Funds is currently at 73% and 65% respectively. Per current State Statute, 90% funding must be reached by 2040.

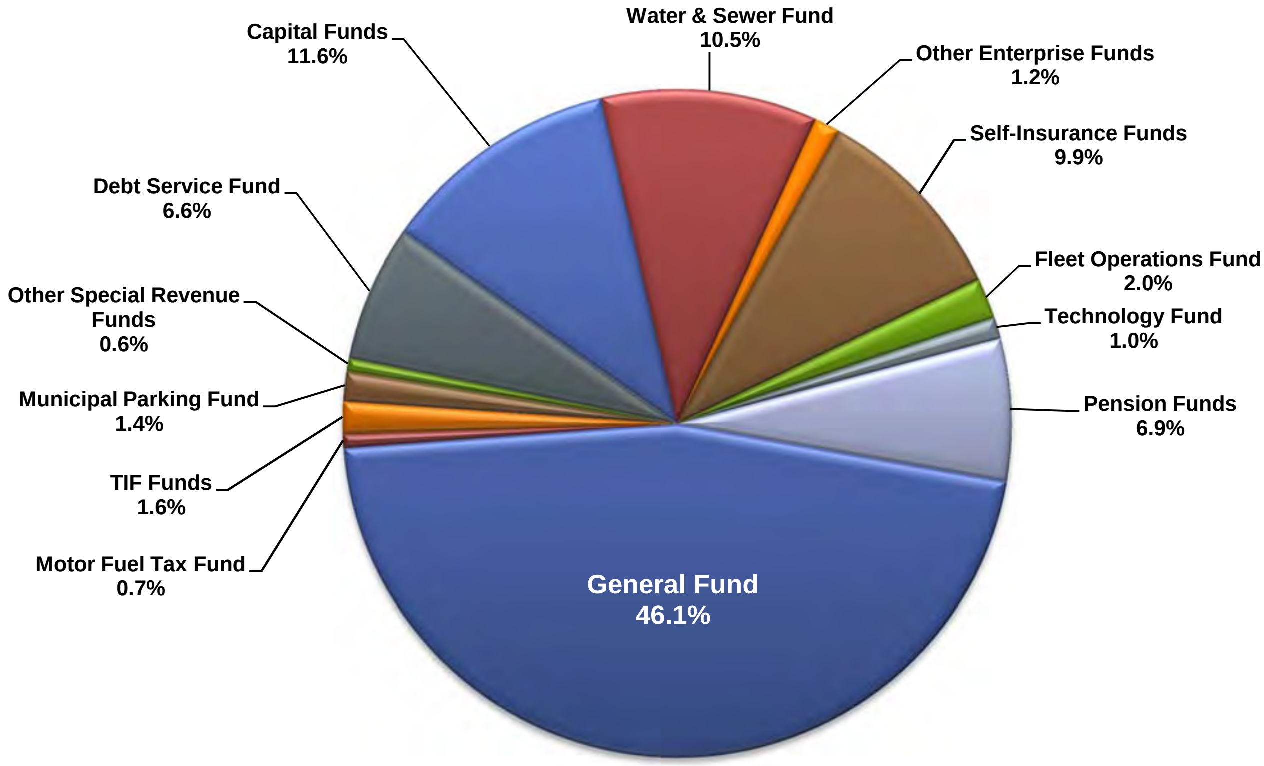
ALL FUNDS REVENUES

8-MONTH PERIOD ENDING DECEMBER 2015



ALL FUNDS EXPENDITURES

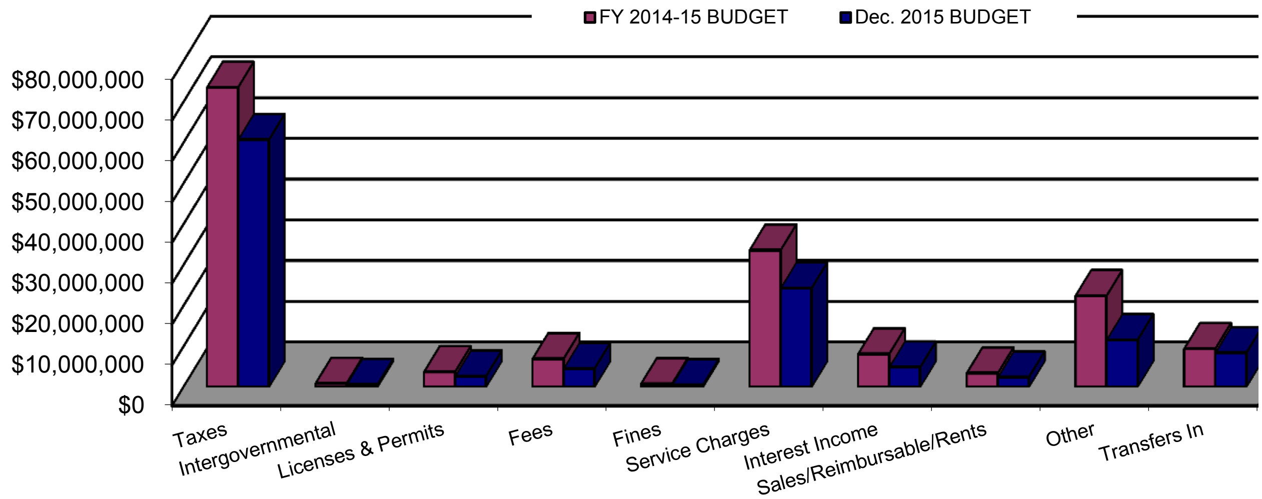
8-MONTH PERIOD ENDING DECEMBER 2015



WHERE THE MONEY COMES FROM

ALL FUNDS REVENUES

FY 2014-15 BUDGET vs. 8-MONTH PERIOD ENDING DECEMBER 2015



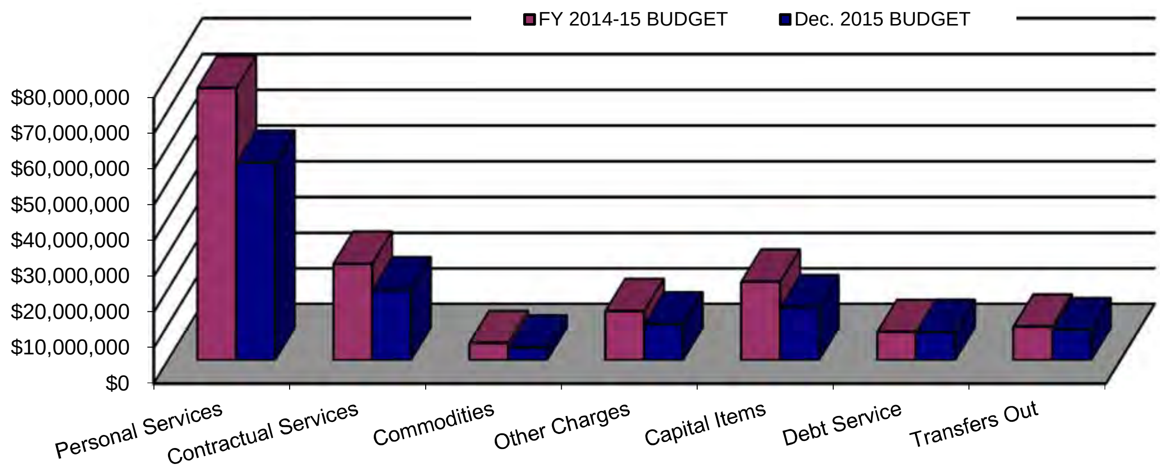
	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	**8-Mo. End. Dec. 2015 BUDGET**	% CHANGE
Taxes	70,076,448	72,960,156	73,411,450	**60,624,908**	(17.4%)
Intergovernmental	1,464,992	2,122,005	802,787	**549,000**	(31.6%)
Licenses & Permits	4,289,920	4,012,111	3,650,500	**2,595,200**	(28.9%)
Fees	6,938,410	6,793,432	6,873,500	**4,471,500**	(34.9%)
Fines	761,846	784,782	730,200	**456,400**	(37.5%)
Service Charges	30,138,401	30,815,209	33,502,400	**24,211,300**	(27.7%)
Interest Income	14,979,422	19,131,005	8,036,500	**4,821,900**	(40.0%)
Sales/Reimbursable/Rents	3,612,555	4,299,266	3,364,800	**2,373,600**	(29.5%)
Other	12,679,064	21,494,848	22,312,000	**11,523,600**	(48.4%)
	144,941,058	162,412,814	152,684,137	**111,627,408**	(26.9%)
Reserves	0	0	50,000	**50,000**	0.0%
Transfers In	7,291,961	6,052,179	9,319,313	**8,329,113**	(10.6%)
Total Revenues	152,233,019	168,464,993	162,053,450	**120,006,521**	(25.9%)

NOTE: As a result of the shortened Budget Year to eight months, the expected change between budget years would be a base decrease of 33.4%. **Taxes** did not decrease in proportion to the expected base decrease due to receiving a whole year of Property Taxes in the shortened year. **Intergovernmental** revenues decreased due to the State Grant that was received in the prior year in the Motor Fuel Tax Fund. **Licenses & Permits** increased as a result of the timing of Vehicle Licenses offset by the decrease in Liquor License renewals due to timing. **Fines** decreased primarily from the decrease in Compliance and Ordinance Tickets from lower actuals in the prior year. **Service Charges** increased primarily due to the 5% combined scheduled increase in water and sewer rates. **Interest Income** decreased as a result of lower actuals in the prior year for the Fire Pension Fund. **Rents** increased due to the timing of the NWCDS Building Rent and the employee cost of Health Insurance increasing over prior year. **Other** revenues decreased due to bond proceeds in the Capital Projects Fund in the prior year, but were offset by receiving a whole year of Police and Fire Pension contributions from Property Taxes. **Reserves** reflect the rebudget of Arts, Entertainment & Events Fund reserves for the repair and replacement of Village infrastructure at the Metropolis Theater. **Transfers In** change was from the decreased transfer in to the Emerald Ash Borer (EAB) Fund from the Capital Projects Fund over the prior year, but was offset in part by the transfer from the General Fund to the Parking Garage Fund for maintenance.

WHERE THE MONEY GOES

ALL FUNDS EXPENDITURES

FY 2014-15 BUDGET vs. 8-MONTH PERIOD ENDING DECEMBER 2015



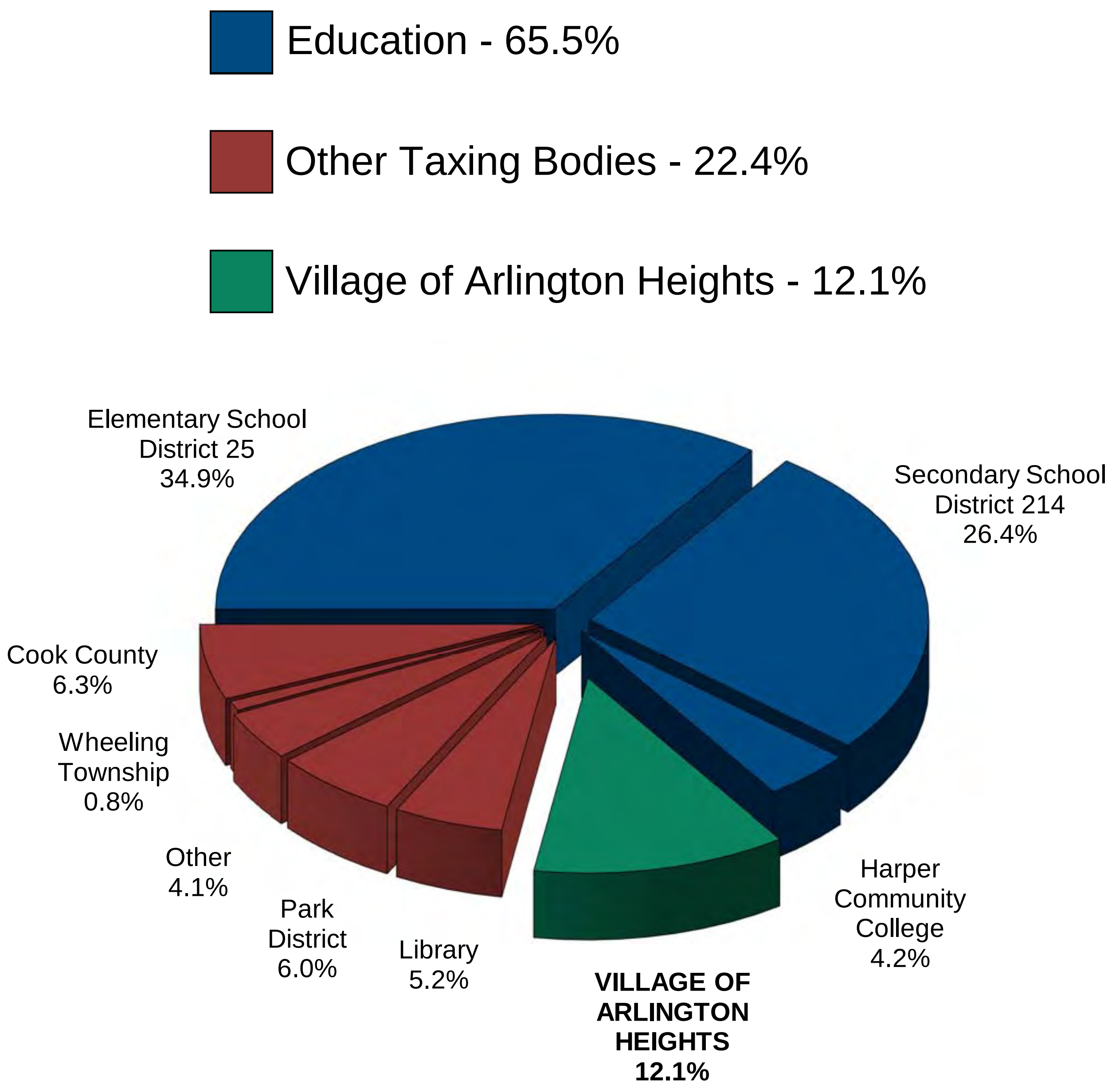
	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	**8-Mo. End. Dec. 2015 BUDGET**	% CHANGE
Personal Services	68,733,528	72,061,437	76,120,950	**55,243,600**	(27.4%)
Contractual Services	21,440,034	22,965,137	26,948,300	**19,758,000**	(26.7%)
Commodities	3,745,438	3,773,025	4,726,707	**3,455,000**	(26.9%)
Other Charges	12,351,851	11,709,902	13,687,577	**9,957,700**	(27.3%)
Capital Items	11,491,417	15,684,651	21,929,496	**14,751,500**	(32.7%)
Debt Service	7,574,404	16,226,123	7,835,800	**7,858,549**	0.3%
	125,336,672	142,420,275	151,248,830	**111,024,349**	(26.6%)
Transfers Out	7,291,961	6,052,179	9,319,313	**8,329,113**	(10.6%)
Total Expenditures	132,628,633	148,472,454	160,568,143	**119,353,462**	(25.7%)

NOTE: As a result of the shortened Budget Year to eight months, the expected change between budget years would be a base decrease of 33.4%. **Personal Services** increased due to pension, health insurance and wage adjustments. **Contractual Services** increased due the timing of Public Works expenditures for Street and Sidewalk Maintenance, Equipment Rental and Tree Services. Vehicle lease charges also increased for the Fire, Public Works and Water and Sewer Department from replacements of an ambulance, ladder truck, dump truck and chipper. In addition, payments to the Northwest Water Commission also resulted in an increase to the budget year as water usage is higher in the May to December time period. **Commodities** increased due to the timing of the in-house paving program costs. **Other Charges** increased due to the timing of the Sales Tax Abatement and the increase in the Operating Contingency in the General Fund. **Debt Service** expenditures remained unchanged as annual principal and interest payments are made in June and December. **Transfers Out** did not decrease proportionately to the shortened year as a result of the $2.5 million transfer from the General Fund to the Municipal Parking Fund ($2 million) and the Storm Water Control Fund ($500,000) and the $3.4 million Capital Projects Fund transfer to the Emerald Ash Borer (EAB) Fund.

Village of Arlington Heights

2013 PROPERTY TAX BILL

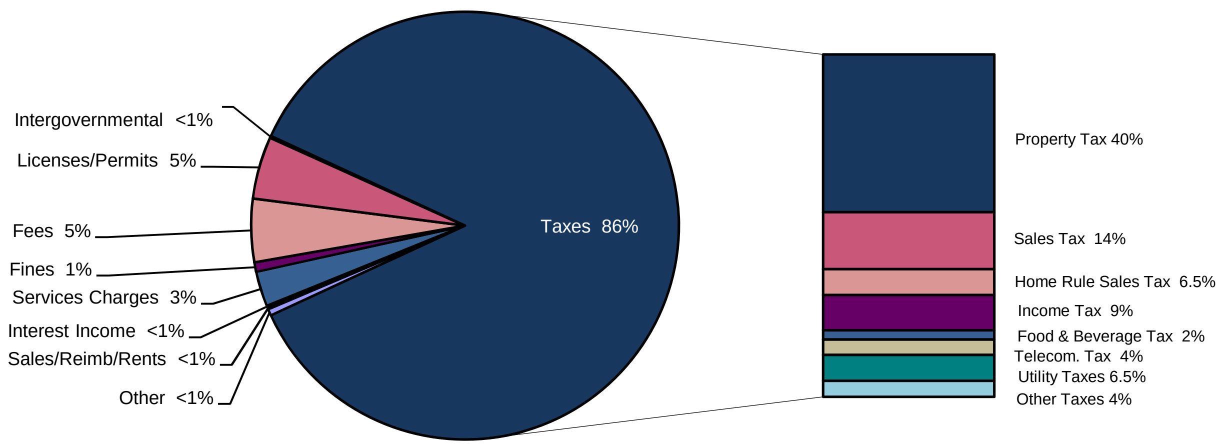
(Depicts the "most" common tax bill, assuming School District 25.
Depends on School District and Township boundaries.)



AS THE ABOVE PIE CHART ILLUSTRATES, THE VILLAGE OF ARLINGTON HEIGHTS CONSISTS OF 12.1% OF THE ENTIRE PROPERTY TAX BILL.

WHERE THE MONEY COMES FROM
GENERAL FUND REVENUES

8-MONTH PERIOD ENDING DECEMBER 2015

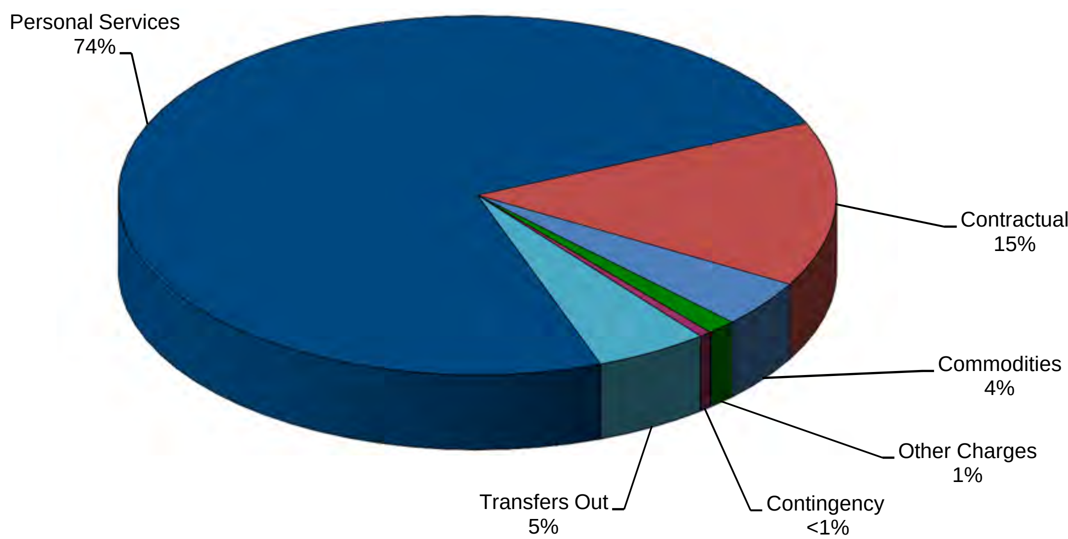


	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	**8-Mo. End. Dec. 2015 BUDGET**	% CHANGE
Taxes	55,858,027	58,616,016	58,709,900	**47,412,300**	(19.2%)
Intergovernmental	240,930	154,205	72,142	**85,700**	18.8%
Licenses/Permits	4,289,920	4,012,111	3,650,500	**2,595,200**	(28.9%)
Fees	4,264,676	4,095,479	4,189,400	**2,628,900**	(37.2%)
Fines	669,732	666,060	635,200	**392,700**	(38.2%)
Service Charges	2,052,554	2,079,339	2,126,100	**1,460,900**	(31.3%)
Interest Income	92,514	92,574	90,000	**64,000**	(28.9%)
Sales/Reimb/Rents	436,635	189,151	139,300	**85,800**	(38.4%)
Other	329,880	717,954	313,700	**273,300**	(12.9%)
Total Revenue	68,234,868	70,622,889	69,926,242	**54,998,800**	(21.3%)

NOTE: As a result of the shortened Budget Year to eight months, the expected change between budget years would be a base decrease of 33.4%. **Taxes** did not decrease in relation to the shortened year due to receiving a whole year of Property Taxes in the shortened year. **Intergovernmental** revenues increased due to Police grants that have been awarded for the budget year. **Licenses/Permits** percentage change was mainly from the decrease in Liquor Licenses due to the timing of renewals, but was offset by Vehicle Licenses sales during October through December. **Fees** decreased over the base decrease due to a projected decline in Community Development Fees. **Fines** decreased from lower actual Compliance and Ordinance Fines than were previously budgeted. **Interest Income** has been increased to match actual earnings. However, interest income continues to be much lower than the historical average. **Sales/Reimb/Rents** decrease was due to timing of revenues outside the short budget year. **Other** increased mainly from the timing of the one-time payment in lieu of Real Estate Taxes from Northwest Community Hospital.

WHERE THE MONEY GOES
GENERAL FUND EXPENDITURES

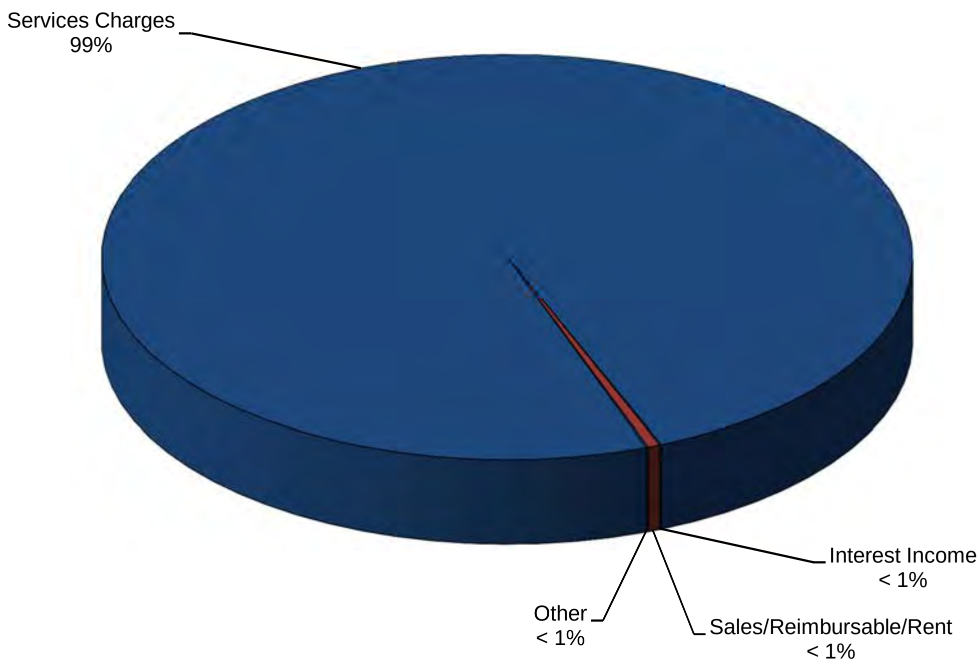
8-MONTH PERIOD ENDING DECEMBER 2015



	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	**8-Mo. End. Dec. 2015 BUDGET**	% CHANGE
Personal Services	50,588,887	52,867,875	55,250,300	**40,656,300**	(26.4%)
Contractual Services	8,546,775	9,459,034	10,400,258	**8,155,000**	(21.6%)
Commodities	2,432,173	2,420,859	3,024,668	**2,324,600**	(23.1%)
Other Charges	1,157,317	647,340	826,871	**730,000**	(11.7%)
Contingency	0	0	279,500	**300,000**	7.3%
Transfers Out	5,371,900	4,400,000	360,000	**2,800,000**	677.8%
Total Expenditures	68,097,052	69,795,108	70,141,597	**54,965,900**	(21.6%)

NOTE: As a result of the shortened Budget Year to eight months, the expected change between budget years would be a base decrease of 33.4%. **Personal Services** increased due to pension, health insurance, and wage adjustments. **Contractual Services** increased due to the timing of expenditures during the shorter budget year for Street and Sidewalk Maintenance, Equipment Rental and Tree Services. In Addition, vehicle lease charges increased as a result of higher Fire and Public Works' vehicle lease charges associated with the replacement of an ambulance, ladder truck and dump truck which had reached the end of their useful lives. **Commodities** increased due to the timing of the in-house paving program costs. **Other Charges** include the annual Sales Tax Abatement payments. **Contingency** is budgeted each year but if used, is classified as an expenditure type. If not used it becomes part of available reserves. As of the date of this writing, the FY2015 budget shows that there is $279,500 remaining of the original $332,500 contingency budget. **Transfers Out** increased due to a $2,000,000 transfer to the Municpal Parking Fund and a $500,000 transfer to the Storm Water Control Fund.

WHERE THE MONEY COMES FROM
WATER & SEWER FUND REVENUES
8-MONTH PERIOD ENDING DECEMBER 2015



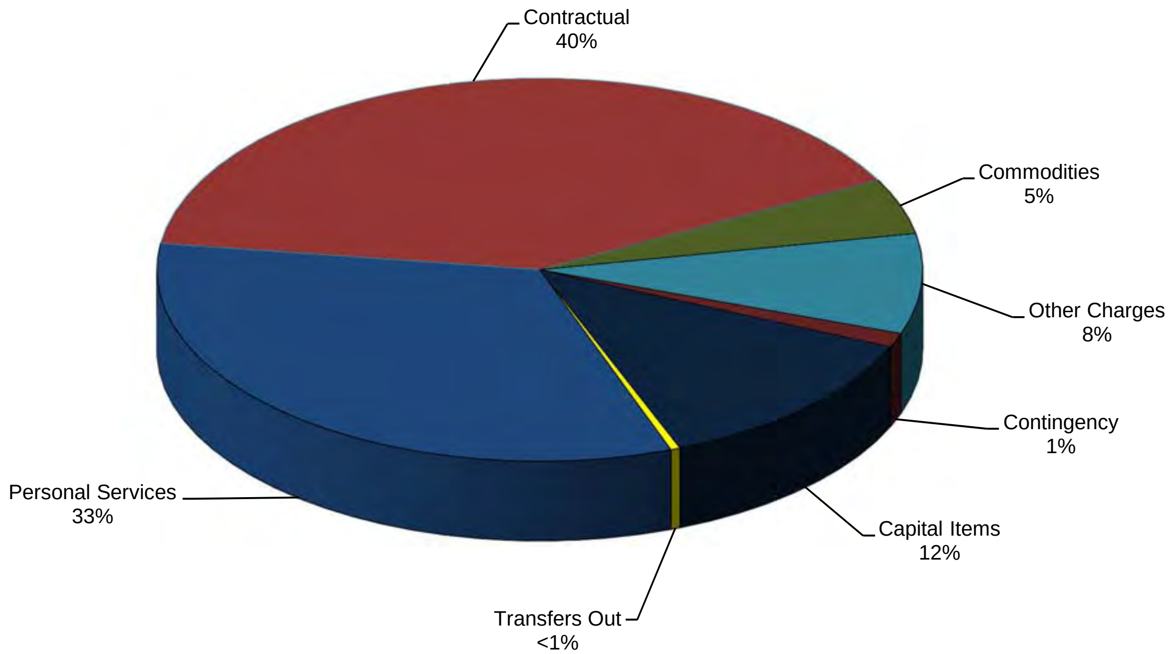
	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	**8-Mo. End. Dec. 2015 BUDGET**	% CHANGE
Services Charges	14,344,566	14,152,307	15,994,100	**11,757,900**	(26.5%)
Interest Income	12,455	10,762	11,000	**7,400**	(32.7%)
Sales/Reimbursable/Rent	143,446	91,314	84,000	**56,200**	(33.1%)
Other	105,873	(67,429)	15,000	**10,100**	(32.7%)
Total Revenues	14,606,340	14,186,954	16,104,100	**11,831,600**	(26.5%)

NOTE: As a result of the shortened Budget Year to eight months, the expected change between budget years would be a base decrease of 33.4%. **Service Charges** include sales for water and sewer service. Water consumption has been projected using a lower anticipated usage based on more recent historical trends. A combined water and sewer rate increase of 5% was previously approved effective as of May 1, 2015.

WHERE THE MONEY GOES

WATER & SEWER FUND EXPENDITURES

8-MONTH PERIOD ENDING DECEMBER 2015



	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	**8-Mo. End. Dec. 2015 BUDGET**	% CHANGE
Personal Services	5,590,527	5,785,780	6,023,900	**4,085,800**	(32.2%)
Contractual	5,374,510	5,536,514	6,078,360	**4,997,600**	(17.8%)
Commodities	741,598	643,909	976,159	**589,400**	(39.6%)
Other Charges	1,452,805	1,501,686	1,516,000	**1,053,700**	(30.5%)
Contingency	0	0	138,997	**150,000**	7.9%
Capital Items	1,388,368	928,839	1,448,949	**1,551,500**	7.1%
Transfers Out	0	0	80,000	**50,000**	(37.5%)
Total Expenditures	14,547,808	14,396,728	16,262,365	**12,478,000**	(23.3%)

NOTE: As a result of the shortened Budget Year to eight months, the expected change between budget years would be a base decrease of 33.4%. **Personal Services** increased due to pension, health insurance, and wage adjustments. **Contractual** increased due to budget detail movement to the Water Distribution System account for water main break, landscape and pavement repairs from Commodities. In addition, payments to the Northwest Water Commission was increased due to higher water usage during the May to December time period. Vehicle lease charges increased as a result of higher vehicle lease charges associated with the replacement of a dump truck which had reached the end of its useful life. Commodities decreased mainly from the budget detail movement from Street and Sidewalk Supplies to Contractual. **Other Charges** include the Administrative Service Charge paid to the General Fund. **Contingency** is budgeted each year but if used, is classified as an expenditure type. If not used it becomes part of available reserves. As of the date of this writing, the FY2015 budget shows that $138,997 remains of the original $175,900 contingency budget. **Capital Items** increased from the prior year due to budgeted increases for the water tank painting and the automatic meter reading system projects and timing of the work.

VILLAGE OF ARLINGTON HEIGHTS

EMPLOYEE CENSUS

Ten Year Analysis

DEPARTMENT		FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	8 Mon. Per. Ending Dec. 2015	
Manager's Office	Full-Time	5.50	5.50	6.50	6.50	6.00	6.00	6.00	6.00	5.00	5.00	
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Human Resources	Full-Time	4.50	4.50	4.50	4.50	4.00	4.00	4.00	4.00	4.00	4.00	
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Legal	Full-Time	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Part-Time	3.00	3.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	
Finance	Full-Time	19.00	19.00	19.00	18.00	17.00	17.00	17.00	17.00	18.00	18.00	
	Part-Time	3.00	3.00	3.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	
IT/GIS	Full-Time	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Police	Full-Time	146.00	148.00	148.00	146.00	138.00	137.00	137.00	137.00	137.00	137.00	
	Part-Time	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Police Grant	Full-Time	3.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Fire	Full-Time	105.00	114.00	114.00	113.00	110.00	109.00	109.00	109.00	109.00	109.00	
	Part-Time	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	3.00	
Planning & Comm Devlp	Full-Time	11.00	11.00	11.00	11.00	9.00	9.00	9.00	9.00	9.00	9.00	
	Part-Time	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Building Services	Full-Time	18.00	18.00	19.00	18.00	17.00	15.00	15.00	15.00	17.00	17.00	(1)
	Part-Time	0.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	0.00	0.00	
Health Services	Full-Time	11.00	11.00	11.00	11.00	10.00	9.00	9.00	9.00	9.00	9.00	(1)
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Youth Services	Full-Time	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Part-Time	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	
Senior Services	Full-Time	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
	Part-Time	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	
Engineering	Full-Time	13.00	13.00	13.00	12.00	10.00	10.00	10.00	10.00	10.00	10.00	
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Public Works	Full-Time	49.00	49.00	50.00	49.00	44.00	42.00	42.00	42.00	42.00	42.00	
	Part-Time	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	(2)
Water Utility Operations	Full-Time	41.00	41.00	41.00	41.00	41.00	40.00	40.00	40.00	40.00	40.00	
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	
Fleet Services	Full-Time	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	
	Part-Time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
TOTAL	**Full-Time**	**449.00**	**458.00**	**460.00**	**452.00**	**426.00**	**417.00**	**417.00**	**417.00**	**419.00**	**419.00**	
	Part-Time	**20.00**	**21.00**	**23.00**	**21.00**	**17.00**	**20.00**	**20.00**	**20.00**	**16.00**	**16.00**	
TOTAL EMPLOYEES		**469.00**	**479.00**	**483.00**	**473.00**	**443.00**	**437.00**	**437.00**	**437.00**	**435.00**	**435.00**	
INCREASE (DECREASE)		**(7.00)**	**10.00**	**4.00**	**(10.00)**	**(30.00)**	**(6.00)**	**0.00**	**0.00**	**(2.00)**	**0.00**	
FULL-TIME EQUIVALENTS (FTE)		**458.50**	**468.25**	**471.75**	**462.75**	**434.50**	**427.00**	**427.25**	**427.25**	**427.25**	**427.25**	
INCREASE (DECREASE)		**(5.50)**	**9.75**	**3.50**	**(9.00)**	**(28.25)**	**(7.50)**	**0.25**	**0.00**	**0.00**	**0.00**	

(1) The full-time Director of Building & Health Services position is split 50/50 between Building Services and Health Services Building Services so as not to skew the total count.

(2) A part-time employee is shared between Public Works and Water Utility Operations and is shown only in Public Works so as not to skew the total count.

VILLAGE OF ARLINGTON HEIGHTS

EXPENDITURES AND STAFFING SUMMARY BY OPERATION

8-Month Period Ending December 2015

OPERATION	STAFFING FY2015 Budget	STAFFING 8 Mo. Per. Ending Dec. 2015 Budget	STAFFING Inc (Dec)	EXPENDITURES FY2015 Budget	EXPENDITURES 8 Mo. Per. Ending Dec. 2015 Budget	EXPENDITURES $ Inc (Dec)	EXPENDITURES % Inc (Dec)
Board of Trustees	0.00	0.00		$202,700	$139,300	($63,400)	(31.3%)
Village Manager	5.00	5.00		985,200	642,000	(343,200)	(34.8%)
Human Resources	4.00	4.00		15,030,900	10,054,100	(4,976,800)	(33.1%)
Legal	2.75	2.75		775,400	534,500	(240,900)	(31.1%)
Finance/T/GIS	24.00	24.00		5,159,000	4,016,400	(1,142,600)	(22.1%)
Boards & Commissions	0.00	0.00		252,000	170,000	(82,000)	(32.5%)
Metropolis Theater	0.00	0.00		722,000	196,900	(525,100)	(72.7%)
Police/Police Grant	139.00	139.00		25,003,178	18,460,100	(6,543,078)	(26.2%)
Fire	110.50	110.50		20,972,958	16,206,000	(4,766,958)	(22.7%)
Planning & Community Development	9.00	9.00		3,205,046	2,410,400	(794,646)	(24.8%)
Building & Health Services	29.50	29.50		4,417,920	3,062,500	(1,355,420)	(30.7%)
Engineering	10.00	10.00		11,077,373	6,785,000	(4,292,373)	(38.7%)
Public Works	42.25	42.25		17,495,347	14,706,600	(2,788,747)	(15.9%)
Criminal Investigations	0.00	0.00		123,976	141,300	17,324	14.0%
Foreign Fire Insurance Tax	0.00	0.00		170,200	111,200	(59,000)	(34.7%)
Comm Development Block Grant Progı	0.00	0.00		239,095	305,800	66,705	27.9%
Water Utility Operations	40.75	40.75		13,825,062	10,276,700	(3,548,362)	(25.7%)
Parking Operations	0.00	0.00		674,800	507,400	(167,400)	(24.8%)
Solid Waste Disposal	0.00	0.00		1,522,900	924,300	(598,600)	(39.3%)
Municipal Fleet Services	10.50	10.50		2,258,689	1,554,000	(704,689)	(31.2%)
Pensions	0.00	0.00		11,748,800	8,228,600	(3,520,200)	(30.0%)
Capital Projects - Water/Sewer	0.00	0.00		1,116,706	1,217,900	101,194	9.1%
Capital Projects - Equipment	0.00	0.00		4,576,897	829,200	(3,747,697)	(81.9%)
Capital Projects - Public Buildings	0.00	0.00		750,000	500,000	(250,000)	(33.3%)
Debt Service	0.00	0.00		7,894,148	7,858,549	(35,599)	(0.5%)
Sub-Total	427.25	427.25	0.00	$150,200,295	$109,838,749	($40,361,546)	(26.9%)
Non-Operating & Transfers Out	N/A	N/A	N/A	10,367,848	9,514,713	(853,135)	(8.2%)
TOTAL	**427.25**	**427.25**	**0.00**	**$160,568,143**	**$119,353,462**	**($41,214,681)**	**(25.7%)**

VILLAGE OF ARLINGTON HEIGHTS

INTERFUND TRANSFERS 8-Month Period Ending December 2015

FUND	IN	OUT	PURPOSE
101 General (Corporate) Fund		300,000	Employee medical insurance (to Fund 605)
		2,000,000	Parking garage maintenance (to Fund 235)
		500,000	Storm water control (to Fund 426)
	$0	$2,800,000	
215 CDBG Fund		150,000	2003B debt service for Senior Center (to Fund 301)
	$0	$150,000	
235 Parking Fund	2,000,000	0	Parking garage maintenance (from Fund 101)
	$2,000,000	$0	
261 TIF III Fund		265,000	2003A debt service (to Fund 301)
	$0	$265,000	
264 TIF V Fund		440,513	2005 debt service (to Fund 301)
	$0	$440,513	
301 Debt Service Fund	150,000		Abatement of taxes for 2003B (from Fund 215)
	265,000		Abatement of taxes for 2003A (from Fund 261)
	440,513		Abatement of taxes for 2005 (from Fund 264)
	$855,513	$0	
401 Capital Projects Fund		3,400,000	Parkway tree replacements (to Fund 435)
	$0	$3,400,000	
426 Storm Water Control Fund	500,000		Storm water control (from Fund 101)
	$500,000	$0	
435 EAB Fund	3,400,000		Parkway tree replacements (from Fund 401)
	$3,400,000	$0	
505 Water & Sewer Fund		50,000	Employee medical insurance (to Fund 605)
	$0	$50,000	
605 Health Insurance Fund	300,000		Employee medical insurance (from Fund 101)
	50,000		Employee medical insurance (from Fund 505)
		1,223,600	Retiree medical insurance (to Fund 606)
	$350,000	$1,223,600	
606 Retiree Health Ins Fund	1,223,600		Retiree medical insurance (from Fund 605)
	$1,223,600	$0	
TOTAL	**$8,329,113**	**$8,329,113**	

CIP / Debt Service

VILLAGE OF ARLINGTON HEIGHTS

CAPITAL IMPROVEMENT PROGRAM SUMMARY

The Village of Arlington Heights prepares annually a Capital Improvement Program (CIP) for the five-year period beginning with the next fiscal year. The CIP is a planning document which is reviewed by the Village Board and is prepared by the Village Manager and Finance Director with the assistance of all Department Heads. Included are capital expenditures projected to cost in excess of $10,000 and have an expected lifetime of one or more years. The CIP is subject to further review and approval by the Village Board during the final budget process, based on available resources and expenditure requirements of the operations budget. What follows is a summary of all CIP expenditures and projects included in the budget for the 8 Month Period Ending December 2015.

CAPITAL SPENDING

Building & Land	$ 2,497,200
Equipment	1,197,400
Sewer	1,225,000
Signals	509,000
Streets	7,563,800
Vehicles	829,200
Water	917,900
TOTAL	**$ 14,739,500**

CAPITAL FUNDING

Capital Projects Fund	$ 5,851,900
Water & Sewer Fund	1,576,500
Motor Fuel Tax Fund	806,500
Municipal Parking Operations Fund	823,500
TIF IV	500,000
Storm Water Control Fund	900,000
Public Building Fund	525,000
Emerald Ash Borer (EAB) Fund	2,602,100
Arts, Entertainment & Events (A&E) Fund	83,000
Fleet Operations Fund	829,200
Technology Fund	241,800
TOTAL	**$ 14,739,500**

CAPITAL IMPROVEMENT PROGRAM (CIP)
FIVE YEAR SPENDING AND FUNDING SUMMARY

CAPITAL SPENDING	FUND	PROJ #	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING DEC. 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Building &Land									
Overhead Door Replacement	Cap Proj	BL-90-04	10,000	10,000	**36,700**	15,000	20,000	20,000	20,000
Public Works Annex Improvements	Cap Proj	BL-93-02	10,000	10,000	**6,700**	10,000	10,000	10,000	10,000
Public Works Annex Improvements	Water	BL-93-02	20,000	20,000	**13,400**	20,000	20,000	20,000	20,000
Building Equipment Replacement	Cap Proj	BL-95-04	30,000	30,000	**80,100**	30,000	30,000	30,000	30,000
Municipal Buildings Refurbishing	Cap Proj	BL-95-05	32,000	32,000	**81,400**	32,000	32,000	32,000	32,000
Roof Maintenance Program	Cap Proj	BL-95-06	179,000	179,000	**164,000**	398,000	403,700	29,500	424,000
Roof Maintenance Program	Water	BL-95-06	38,500	38,500	**78,000**	103,300	0	0	0
Heating Plant/Air Conditioner Replacement	Cap Proj	BL-96-01	30,000	30,000	**50,000**	55,000	40,000	45,000	30,000
Ongoing Maintenance to Brick Exterior	Parking	BL-96-03	5,000	5,000	**3,500**	5,000	5,000	5,000	5,000
Ongoing Maintenance to Brick Exteriors	Cap Proj	BL-96-03	25,000	24,970	**23,400**	20,000	20,000	30,000	20,000
Historical Society Museum - Building Repairs	Cap Proj	BL-96-04	33,600	33,614	**75,000**	25,000	100,000	25,000	25,000
Parking Structure Maintenance/Repairs	Parking	BL-00-06	75,000	75,000	**730,000**	500,000	1,120,000	175,300	14,000
Police Building Maintenance	Pub Bld	BL-10-04	25,000	25,000	**25,000**	0	0	0	0
Other Building Costs	Pub Bld	BL-11-10	0	0	**0**	0	1,000,000	1,400,000	2,000,000
Fire Department Training Tower Renovation	Cap Proj	BL-13-10	14,700	14,699	**0**	0	0	0	0
Phone System Upgrade	Pub Bld	BL-13-15	251,500	251,455	**0**	0	0	0	0
Security Cameras in Parking Garages	Parking	BL-14-01	0	30,000	**0**	0	0	0	0
Parking Structure Evaluation	Parking	BL-14-10	1,200	1,176	**0**	0	0	0	0
Metropolis Theater Lobby	A&E	BL-15-01	0	30,000	**30,000**	0	0	0	0
Metropolis Threater Seating Repl/Repair	A&E	BL-15-02	0	20,000	**20,000**	20,000	20,000	0	0
TIF IV Redevelopment	TIF IV	BL-16-05	250,000	500,000	**500,000**	500,000	500,000	500,000	500,000
North Garage Expansion	Parking	BL-15-20	0	0	**80,000**	0	0	0	0
Police Station - Architect/CM Fees	Pub Bld	BL-16-01	71,000	750,000	**500,000**	800,000	550,000	550,000	300,000
Metropolis Theater Stage Curtains Repl	A&E	BL-16-02	0	0	**0**	30,000	0	0	0
Police Station - Construction	Pub Bld	BL-16-10	0	0	**0**	0	5,000,000	15,000,000	5,000,000
Police Station - Contingency	Pub Bld	BL-16-20	0	0	**0**	0	0	0	3,500,000
Metropolis Theater Dressing Rms/Green Rm	A&E	BL-17-01	0	0	**0**	0	25,000	0	0
Metropolis Theater Storage	A&E	BL-17-02	0	0	**0**	0	25,000	0	0
Sub-Total Building & Land			**1,101,500**	**2,110,414**	**2,497,200**	**2,563,300**	**8,920,700**	**17,871,800**	**11,930,000**
Equipment									
Operational Equipment - Public Works	Cap Proj	EQ-94-01	133,800	133,839	**163,400**	163,800	100,800	75,800	153,800
Operational Equipment - Public Works	Water	EQ-94-01	243,500	243,546	**125,400**	139,700	211,000	101,000	95,500
Operational Equipment - Police Department	Cap Proj	EQ-95-01	85,700	85,715	**61,400**	37,500	34,500	43,500	55,000
Operational Equipment - Fire Department	Cap Proj	EQ-95-02	151,600	151,582	**134,000**	227,000	121,000	136,000	83,000
Office Equipment	Cap Proj	EQ-95-03	40,000	40,000	**37,000**	35,000	35,000	35,000	35,000
Office Equipment	Water	EQ-95-03	20,200	15,000	**12,500**	15,000	15,000	15,000	15,000
Operational Equipment - Municipal Fleet Services	Cap Proj	EQ-97-01	42,200	42,189	**44,600**	42,600	10,500	11,700	31,000
IT Equipment Replacement	IT	EQ-97-08	236,800	236,800	**241,800**	241,800	241,800	241,800	241,800
Emergency Generator Upgrade	Water	EQ-99-02	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000
Operational Equipment - Information Technology	Cap Proj	EQ-01-03	80,000	80,000	**180,000**	135,000	80,000	80,000	95,000
Operational Equipment - Engineering Department	Cap Proj	EQ-01-04	5,000	5,000	**15,000**	5,000	0	5,000	0
Equipment Replacement - Metropolis	A&E	EQ-06-03	7,900	33,000	**33,000**	34,000	35,000	36,000	37,000
Patrol Vehicle Equipment Replacement Program	Cap Proj	EQ-08-03	38,100	38,053	**35,000**	35,000	30,000	30,000	30,000
Operational Equipment - Municipal Parking Fund	Parking	EQ-09-01	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000
Electrical Generator Replacement	Water	EQ-15-20	0	0	**25,000**	795,700	0	20,000	869,500
SCADA Enhancements	Water	EQ-15-25	0	0	**8,000**	30,000	10,000	30,000	58,000
Pumps & Motor Controls Rehab/Repl	Water	EQ-15-30	0	0	**61,300**	94,900	72,700	189,100	155,400
Metropolis Theater Lighting Systems & Equip	A&E	EQ-16-01	0	0	**0**	40,000	0	0	0
Alternative Fuel System Implementation	Cap Proj	EQ-16-05	0	0	**0**	30,000	200,000	0	0
Police Station - FF&E / Security	Pub Bld	EQ-16-10	0	0	**0**	0	0	0	2,500,000
Metropolis Theater Classroom Technology	A&E	EQ-17-01	0	0	**0**	0	10,000	0	0
Sub-Total Equipment			**1,104,800**	**1,124,724**	**1,197,400**	**2,122,000**	**1,227,300**	**1,069,900**	**4,475,000**
Sewers									
Sewer Rehab/Replacement Program	Water	SW-90-01	300,000	300,000	**300,000**	325,000	350,000	375,000	400,000
Neighborhood Drainage Improvements	FLDV	SW-11-02	306,100	305,118	**300,000**	300,000	300,000	300,000	300,000
Flood Study	FLDV	SW-13-02	112,200	112,213	**0**	0	0	0	0
Utility Modeling	FLDV	SW-13-03	144,500	144,542	**0**	0	0	0	0
McDonald Creek Bank Stabilization Project	FLDV	SW-14-01	63,300	64,635	**0**	0	0	0	0
Sewer Backup Rebate Program	FLDV	SW-15-01	100,000	100,000	**100,000**	0	0	0	0
Sewer Back-up Rebate Program	Water	SW-15-01	25,000	25,000	**25,000**	100,000	100,000	100,000	100,000
Storm Water Rehab/Replacement Program	FLDV	SW-15-20	0	0	**500,000**	500,000	500,000	500,000	500,000
Sub-Total Sewers			**1,051,100**	**1,051,508**	**1,225,000**	**1,225,000**	**1,250,000**	**1,275,000**	**1,300,000**

CAPITAL IMPROVEMENT PROGRAM (CIP)
FIVE YEAR SPENDING AND FUNDING SUMMARY

CAPITAL SPENDING (continued)	FUND	PROJ #	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING DEC. 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Signals									
Traffic Signal Maintenance	MFT	SG-03-02	99,700	116,900	**76,500**	103,500	105,500	107,700	109,900
Traffic Signal Imprv at Northwest Hwy/Wilke	Cap Proj	SG-08-02	73,600	73,597	**325,000**	0	0	0	0
Dundee Rd/Kennicott Ave Pedestrian Actuation	Cap Proj	SG-14-05	0	0	**0**	150,000	0	0	0
Traffic Signal Pedestrian Upgrade - Central at Arthur	Cap Proj	SG-14-10	0	0	**50,000**	0	0	0	0
Traffic Signals LED Upgrade	Cap Proj	SG-14-15	0	24,310	**0**	0	0	0	0
Arl Hts Rd - Sigwalt St/Miner St Interconnection	Cap Proj	SG-16-05	0	15,000	**15,000**	0	0	0	0
Euclid Ave - Arl Hts Rd/Dunton St Interconnection	Cap Proj	SG-16-10	0	0	**42,500**	0	0	0	0
Sub-Total Signals			**173,300**	**229,807**	**509,000**	**253,500**	**105,500**	**107,700**	**109,900**
Streets									
Street Resurfacing Program	Cap Proj	ST-90-08	4,254,700	4,202,696	**3,600,000**	3,600,000	3,600,000	3,600,000	3,600,000
Street Rehabilitation Program	MFT	ST-90-09	3,047,000	2,912,497	**30,000**	2,130,000	2,130,000	2,130,000	2,130,000
Sidewalk & Curb Replacement	Cap Proj	ST-90-11	335,000	335,000	**345,000**	355,000	365,000	375,000	385,000
Pavement Crack Sealing Program	Cap Proj	ST-92-01	100,000	100,000	**100,000**	100,000	100,000	100,000	100,000
Green Corridor Beautification	TIF IV	ST-99-03	0	0	**0**	95,000	0	0	0
Green Corridor Beautification	Cap Proj	ST-99-03	11,700	11,682	**0**	0	0	0	0
Street Light Cable Replacement	Cap Proj	ST-00-01	10,000	10,000	**6,700**	10,000	10,000	10,000	10,000
Gateway Signs & Beautification	Cap Proj	ST-01-01	34,200	34,249	**0**	0	0	0	0
Paver Brick Maintenance	Cap Proj	ST-05-01	61,400	61,354	**50,000**	50,000	50,000	50,000	50,000
Northwest Hwy/Davis Street/Arthur Avenue	Cap Proj	ST-05-03	316,600	694,608	**0**	0	0	0	0
Parking Lot Resurfacing	Cap Proj	ST-09-01	112,400	112,362	**60,000**	0	0	0	0
McDonald Creek Bike Trail Repair	Cap Proj	ST-09-03	8,700	8,676	**0**	0	0	0	0
Douglas Avenue Multi-Use Path	Cap Proj	ST-09-04	22,400	22,354	**0**	0	0	0	0
Algonquin Road Street Lighting	MFT	ST-09-12	0	167,000	**0**	0	0	0	0
Commuter Drive Reconstruction	Cap Proj	ST-11-05	100,000	162,000	**0**	0	0	0	0
Davis/Sigwalt Streets Fencing/Landscape Upgrade	Cap Proj	ST-12-01	11,100	11,060	**0**	0	0	0	0
Parkway Ash Tree Removal/Replacement Prog	EAB	ST-13-20	3,374,300	3,374,320	**2,602,100**	726,600	289,900	0	0
Downtown Street Furniture	Cap Proj	ST-14-01	10,000	10,000	**35,000**	35,000	50,000	10,000	10,000
Nichols Road Reconstruction	MFT	ST-15-05	0	0	**450,000**	0	0	0	0
Walnut Avenue Reconstruction	MFT	ST-15-10	0	0	**250,000**	0	0	0	0
Downtown Streetscape Improvements	Cap Proj	ST-15-35	0	0	**35,000**	0	0	0	0
Sub-Total Streets			**11,809,500**	**12,229,858**	**7,563,800**	**7,101,600**	**6,594,900**	**6,275,000**	**6,285,000**
Vehicles									
Vehicle and Special Equipment Repl - PW	Fleet	VH-95-01	1,773,800	1,773,849	**143,000**	924,000	425,000	621,000	1,182,000
Vehicle and Special Equipment Repl - W&S	Fleet	VH-95-02	449,100	449,063	**151,000**	602,000	358,500	753,000	261,000
Vehicle Replacement - Police Department	Fleet	VH-95-03	200,000	356,840	**178,500**	228,000	412,000	342,000	379,000
Vehicle Replacement - Fire Department	Fleet	VH-95-04	1,787,400	1,787,360	**111,000**	23,000	920,000	170,000	213,000
Vehicle Replacement - Municipal Fleet Services	Fleet	VH-95-06	71,800	71,785	**0**	0	0	0	48,000
Vehicle Replacement - Municipal Parking Operations	Fleet	VH-95-08	0	0	**44,000**	65,000	0	0	0
Vehicle Replacement - Building & Health Services	Fleet	VH-95-10	66,000	66,000	**154,000**	22,000	0	0	0
Vehicle Replacement - Engineering Department	Fleet	VH-95-11	50,000	50,000	**47,700**	25,000	22,000	25,000	0
Vehicle Replacement - Planning Department	Fleet	VH-95-12	22,000	22,000	**0**	22,000	0	0	0
Vehicle Replacement - IT/GIS Department	Fleet	VH-95-15	0	0	**0**	23,000	0	0	0
Sub-Total Vehicles			**4,420,100**	**4,576,897**	**829,200**	**1,934,000**	**2,137,500**	**1,911,000**	**2,083,000**
Water									
Watermain Replacement Program	Water	WA-90-01	485,000	485,000	**500,000**	1,000,000	1,500,000	2,000,000	2,500,000
Automatic Meter Reading System	Water	WA-03-02	100,000	100,000	**154,500**	318,300	633,800	652,800	672,400
Water Tank Repainting	Water	WA-11-01	233,500	200,000	**237,600**	868,200	936,900	0	1,456,900
Deep Well Rehabilitation	Water	WA-11-02	0	0	**25,800**	291,700	27,300	28,100	0
Sub-Total Water			**818,500**	**785,000**	**917,900**	**2,478,200**	**3,098,000**	**2,680,900**	**4,629,300**
Total Capital Spending			**20,478,800**	**22,108,208**	**14,739,500**	**17,677,600**	**23,333,900**	**31,191,300**	**30,812,200**

CAPITAL IMPROVEMENT PROGRAM (CIP)
FIVE YEAR SPENDING AND FUNDING SUMMARY

CAPITAL FUNDING BY FUND	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING DEC. 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Capital Projects Fund	6,402,500	6,829,609	**5,851,900**	5,595,900	5,442,500	4,783,500	5,228,800
Water & Sewer Fund	1,475,700	1,437,046	**1,576,500**	4,111,800	3,886,700	3,541,000	6,352,700
Motor Fuel Tax Fund	3,146,700	3,196,397	**806,500**	2,233,500	2,235,500	2,237,700	2,239,900
Municipal Parking Operations Fund	91,200	121,176	**823,500**	515,000	1,135,000	190,300	29,000
TIF IV Fund	250,000	500,000	**500,000**	595,000	500,000	500,000	500,000
Storm Water Control Fund	726,100	726,508	**900,000**	800,000	800,000	800,000	800,000
Public Buildings Fund	347,500	1,026,455	**525,000**	800,000	6,550,000	16,950,000	13,300,000
Emerald Ash Borer (EAB) Fund	3,374,300	3,374,320	**2,602,100**	726,600	289,900	0	0
Arts, Entertainment & Events Fund	7,900	83,000	**83,000**	124,000	115,000	36,000	37,000
Fleet Operations Fund	4,420,100	4,576,897	**829,200**	1,934,000	2,137,500	1,911,000	2,083,000
Technology Fund	236,800	236,800	**241,800**	241,800	241,800	241,800	241,800
Total Capital Funding	**20,478,800**	**22,108,208**	**14,739,500**	**17,677,600**	**23,333,900**	**31,191,300**	**30,812,200**

CAPITAL FUNDING BY REVENUE SOURCE	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING DEC. 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
Charges to Operations	3,318,400	3,318,400	**1,071,000**	2,175,800	2,379,300	2,152,800	2,324,800
Motor Fuel Tax Allotment	1,809,900	1,809,900	**806,500**	1,809,900	1,809,900	1,809,900	1,809,900
Taxes							
Food & Beverage Tax	7,900	33,000	**33,000**	34,000	35,000	36,000	37,000
Property Tax	2,800,000	2,800,000	**2,900,000**	3,000,000	3,100,000	3,200,000	3,300,000
Property Tax Increment	250,000	500,000	**400,000**	500,000	500,000	500,000	500,000
Sales Tax Home Rule	1,711,000	1,711,000	**1,200,000**	1,798,000	1,852,000	1,583,500	1,928,800
Water Sales	1,475,700	1,437,046	**1,576,500**	4,111,800	3,886,700	3,541,000	6,352,700
Bond Proceeds	1,891,500	2,318,609	**0**	800,000	0	8,000,000	11,500,000
Other (including interest income)	369,600	375,676	**18,500**	555,000	1,306,000	345,800	184,500
Grants/State/Federal/County/Private	668,300	334,100	**0**	0	0	0	0
Operating Transfer In	600,000	3,374,320	**3,425,600**	726,600	0	0	0
Cash on Hand/Reserves	5,576,500	4,096,157	**3,308,400**	2,166,500	8,465,000	10,022,300	2,874,500
Total Capital Funding	**20,478,800**	**22,108,208**	**14,739,500**	**17,677,600**	**23,333,900**	**31,191,300**	**30,812,200**

DEBT SUMMARY

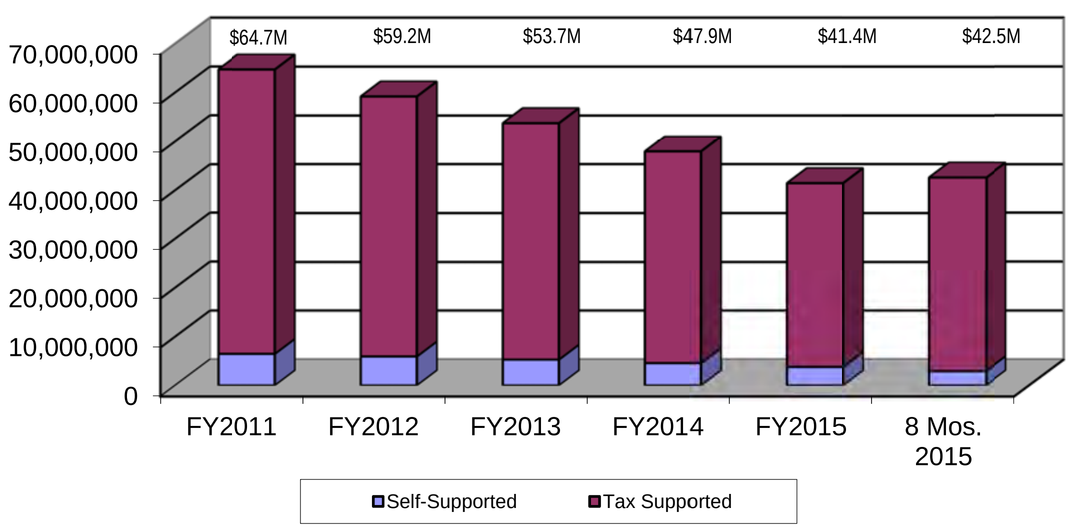
OVERVIEW AND DEBT FINANCING PRINCIPLES

The Village of Arlington Heights has historically taken a conservative approach to debt financing. The goal of the Village's debt policy is to maintain the ability to provide high quality essential village services in a cost-effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The Village has used the following guidelines before financing projects with long-term debt:

- Staff conservatively projects the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.

Through the application of these guidelines, the Village Board tests any demand on debt financing. Furthermore, the Village uses debt only to provide financing for essential and necessary capital projects. The chart below shows a brief history of the Village's outstanding bond debt.

VILLAGE OF ARLINGTON HEIGHTS
Outstanding Bond Debt (Principal Only)
Fiscal Years Ending 2011 through 2015



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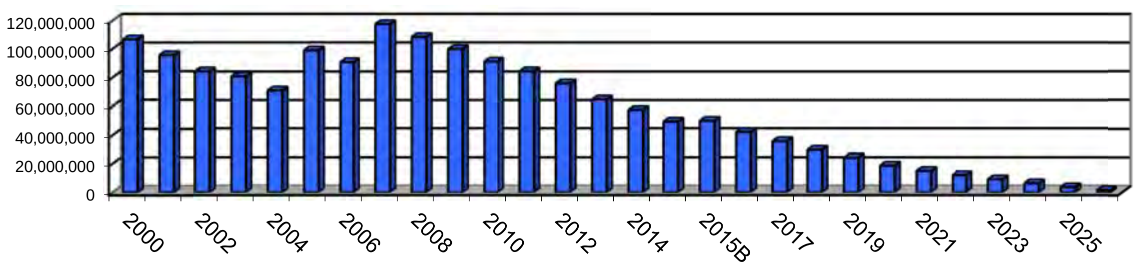
DEBT SUMMARY

The Village will be paying down its debt aggressively over the next few years as is show below:

Total Principal & Interest Outstanding
2000 through 2026
Includes Self-Supported (TIF, NWCD) and Tax Supported Debt



LEGAL DEBT MARGIN

The Village is a home rule municipality.

> Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the 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 day (July, 1971) of this Constitution or which is thereafter approved by referendum…shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

TYPES OF VILLAGE DEBT

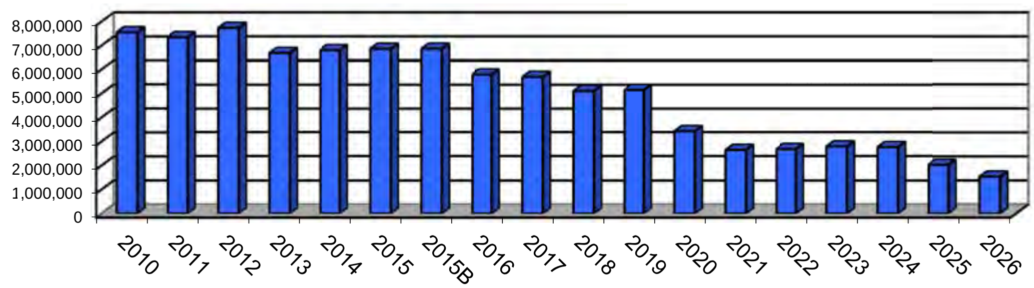
The Village's general obligation bond rating is Aa1 from Moody's Investors Service. A general obligation bond has the full faith and credit of the Village pledged. The general obligation alternate revenue bonds, which are a pledge of a specific revenue source, (i.e. utility taxes, sales taxes, water revenues) and a tax levy, carry the same rating. However, all other types of debt instruments are of a lesser credit quality and therefore have higher relative interest rates. An approximate ranking is as follows:

General Obligation/General Obligation Alternate Revenue
Water and Sewer Revenue
Installment Contract
Special Service Area
Special Assessment

DEBT SUMMARY

The chart below will help us visualize and manage our annual tax supported debt service:

**Tax Supported Debt Service Payments by Fiscal Year
2010 Through 2026**



CONCLUSION

The Village issues new debt only after careful consideration of the benefits of the capital project being financed and a conservative analysis of the revenue sources required to pay off the debt. By following these practices and by monitoring the total debt burden, the Village has been able to maintain a high bond rating, which equates to lower interest costs. The Village's overall financial health is good, and by following sound financial and management policies, the Village's Board and staff will emphasize continued efforts toward maintaining and improving the Village's financial performance in the coming years.

The schedules on the following page provide summaries of outstanding bond issues and future debt service requirements.

VILLAGE OF ARLINGTON HEIGHTS

SUMMARY OF OUTSTANDING BOND ISSUES

AS OF APRIL 30, 2015

ISSUE	PURPOSE	AMOUNT ISSUED	MATURITY DATE	PRINCIPAL OUTSTANDING
2003A G. O. Refunding Bonds	Advance Ref of 1997A Capital Proj Bonds (TIF III & Fire Station)	2,175,000	12/1/2016	500,000
2003B G. O. Refunding Bonds	Advance Refunding of 1997B Senior Center Bonds	3,330,000	12/1/2016	620,000
2005 G. O. TIF V Bonds	TIF District Improvement	2,235,000	12/1/2015	425,000
2006 G. O. Public Building Bonds	Construction and equipping of the new Village Hall	20,000,000	12/1/2019	3,400,000
2006A G. O. Refunding Bonds	Refunding of 1997C and 1998A Bonds	16,515,000	12/1/2018	1,295,000
2010 G. O. Refunding Bonds	Refunding of 2002A NW Central Dispatch Bonds	2,855,000	12/1/2022	2,000,000
2011 G. O. Refunding Bonds	Partial Refunding of 2004 Public Building Bonds	9,925,000	12/1/2026	9,665,000
2012A G. O. Refunding Bonds	Partial Refunding of 2004 Public Building Bonds	9,670,000	12/1/2022	9,290,000
2013 G. O. Refunding Bonds	Partial Refunding of 2006 Public Building Bonds	7,755,000	12/1/2019	7,720,000
2014 G. O. Road Improvement Bonds	Street resurfacing and sidewalk replacement	8,000,000	12/1/2020	7,625,000
TOTAL ALL BONDS				42,540,000

ANNUAL DEBT SERVICE REQUIREMENTS

(PRINCIPAL AND INTEREST)

ISSUE	FUNDING SOURCE	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	8 Month Period Ending Dec. 2015 BUDGET
2003B Refunding of 1997B Senior Center	Property Tax	378,850	387,794	370,200	352,400	**334,800**
2004 Public Buildings	Property Tax	797,350	108,000	104,000	0	**0**
2006 Public Buildings	Property Tax	1,672,000	2,032,000	1,914,000	1,592,000	**3,536,000**
2006A Refunding of 1997C & 1998A	Property Tax	2,883,600	1,728,000	349,400	353,400	**356,800**
2009A Refunding of 2001	Property Tax	1,350,900	1,292,400	2,739,600	2,905,875	**0**
2009B Street Resurfacing	Property Tax	418,325	440,725	462,525	517,625	**0**
2011 Partial Refunding of 2004 Public Bldg	Property Tax	231,771	424,500	423,700	442,900	**441,700**
2012A Partial Refunding of 2004 Public Bldg	Property Tax	0	271,167	276,200	374,500	**370,800**
2013 Partial Refunding of 2006 Public Bldg	Property Tax	0	0	79,847	322,450	**321,750**
2014 Road Improvements	Property Tax	0	0	0	0	**1,501,658**
SUBTOTAL - PROPERTY TAX		7,732,796	6,684,585	6,719,472	6,861,150	**6,863,508**
2003A Refunding of 1997A TIF III	TIF Property Tax Increments	259,163	261,731	263,400	264,400	**265,000**
2005 TIF V	TIF Property Tax Increments	294,593	351,838	391,788	429,713	**440,513**
SUBTOTAL - TIF FUNDING		553,755	613,569	655,188	694,113	**705,513**
2010 Refunding of 2002A NWCDS Building	Northwest Central Dispatch Rent	269,863	271,863	278,788	275,563	**281,800**
SUBTOTAL - OPERATING REVENUE		269,863	271,863	278,788	275,563	**281,800**
TOTAL		8,556,414	7,570,017	7,653,447	7,830,825	**7,850,821**

Fund Summaries

► Fund at a Glance

This is the major operating fund of the Village. It accounts for police, fire, public works and other administrative and support operations.

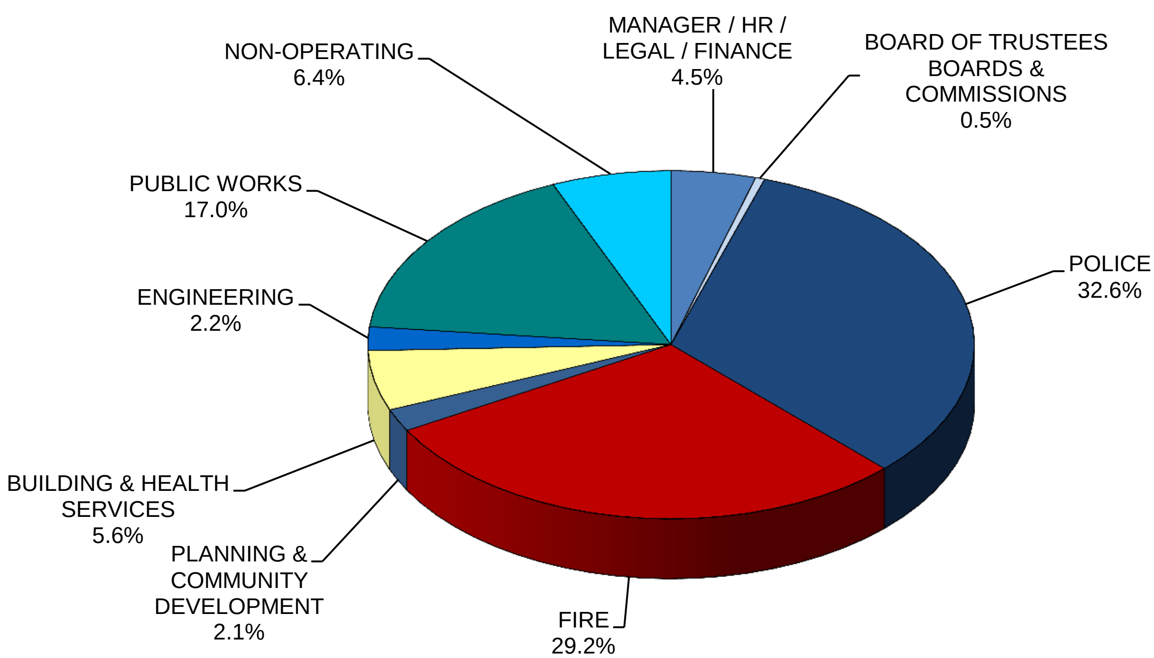
Restrictions:

Except where either State or Federal law requires funds to be segregated into a separate fund, the General Fund becomes the major operating fund of the Village and includes everything that is not required to be accounted for in a separate fund in accordance with Generally Accepted Accounting Principles.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$55,858,027	$58,616,016	$59,323,100	$58,709,900	**$47,412,300**	($11,297,600)	(19.2%)
Intergovernmental	240,930	154,205	138,800	72,142	**85,700**	13,558	18.8%
Licenses & Permits	4,289,920	4,012,111	3,651,800	3,650,500	**2,595,200**	(1,055,300)	(28.9%)
Fees	4,264,676	4,095,479	4,033,700	4,189,400	**2,628,900**	(1,560,500)	(37.2%)
Fines	669,732	666,060	605,200	635,200	**392,700**	(242,500)	(38.2%)
Service Charges	2,052,554	2,079,339	2,126,100	2,126,100	**1,460,900**	(665,200)	(31.3%)
Interest Income	92,514	92,574	92,000	90,000	**64,000**	(26,000)	(28.9%)
Sales/Reimbursable/Rents	436,635	189,151	116,200	139,300	**85,800**	(53,500)	(38.4%)
Other	329,880	717,954	291,900	313,700	**273,300**	(40,400)	(12.9%)
Total Revenues	**$68,234,868**	**$70,622,889**	**$70,378,800**	**$69,926,242**	**$54,998,800**	**($14,927,442)**	**(21.3%)**
Expenditures							
Personal Services	$50,588,887	$52,867,875	$54,373,900	$55,250,300	**$40,656,300**	($14,594,000)	(26.4%)
Contractual Services	8,546,775	9,459,034	10,173,000	10,400,258	**8,155,000**	(2,245,258)	(21.6%)
Commodities	2,432,173	2,420,859	2,783,100	3,024,668	**2,324,600**	(700,068)	(23.1%)
Other Charges	1,157,317	647,340	880,300	1,106,371	**1,030,000**	(76,371)	(6.9%)
Total Expenditures	**$62,725,152**	**$65,395,108**	**$68,210,300**	**$69,781,597**	**$52,165,900**	**($17,615,697)**	**(25.2%)**
Interfund Transfers Out	5,371,900	4,400,000	0	360,000	**2,800,000**	2,440,000	677.8%
Total Expenditures and Interfund Transfers Out	**$68,097,052**	**$69,795,108**	**$68,210,300**	**$70,141,597**	**$54,965,900**	**($15,175,697)**	**(21.6%)**
Revenues over (under) Expenditures	**$137,816**	**$827,781**	**$2,168,500**	**($215,355)**	**$32,900**	**$248,255**	**(115.3%)**
BEGINNING FUND BALANCE	**23,043,607**	**23,181,423**	**24,009,204**	**24,009,204**	**26,177,704**	**2,168,500**	**9.0%**
ENDING FUND BALANCE	**$23,181,423**	**$24,009,204**	**$26,177,704**	**$23,793,849**	**$26,210,604**	**$2,416,755**	**10.2%**

Dept No.	General Fund	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8-Month Period Ending Dec. 2015	$ Inc / (Dec)	% Inc / (Dec)
0101	Board of Trustees	161,622	152,910	162,400	196,700	**133,300**	(63,400)	(32.2%)
0201	Village Manager	901,490	931,545	812,000	965,200	**608,000**	(357,200)	(37.0%)
0301	Human Resources	439,918	506,487	356,300	351,700	**254,200**	(97,500)	(27.7%)
0401	Legal	703,566	791,664	762,600	775,400	**534,500**	(240,900)	(31.1%)
0501	Finance	1,441,910	1,428,349	1,484,800	1,525,900	**1,081,500**	(444,400)	(29.1%)
1001	Boards & Commissions	121,835	134,951	176,400	197,600	**136,600**	(61,000)	(30.9%)
3001	Police/Police Grant	22,239,443	22,886,862	23,868,600	24,226,821	**17,916,400**	(6,310,421)	(26.0%)
3501	Fire	19,118,937	19,958,484	20,730,500	20,795,976	**16,050,500**	(4,745,476)	(22.8%)
4001	Planning	1,327,301	1,450,524	1,546,900	1,635,895	**1,146,800**	(489,095)	(29.9%)
4501	Building Services	2,025,075	2,116,497	2,131,300	2,270,100	**1,557,900**	(712,200)	(31.4%)
4502	Health Services	1,450,480	1,505,664	1,573,600	1,647,820	**1,162,700**	(485,120)	(29.4%)
4503	Senior Services	423,178	432,322	468,900	500,000	**336,400**	(163,600)	(32.7%)
5001	Engineering	1,506,392	1,537,840	1,676,600	1,680,400	**1,202,500**	(477,900)	(28.4%)
7101	Public Works	9,936,239	11,229,389	11,959,400	12,332,585	**9,344,600**	(2,987,985)	(24.2%)
9901	Non-Operating	6,299,666	4,731,620	500,000	1,039,500	**3,500,000**	2,460,500	236.7%
	TOTAL EXPENDITURES	68,097,052	69,795,108	68,210,300	70,141,597	**54,965,900**	(15,175,697)	(21.6%)
	TOTAL REVENUES	68,234,868	70,622,889	70,378,800	69,926,242	**54,998,800**	(14,910,042)	(21.3%)
	SURPLUS (DEFICIT)	137,816	827,781	2,168,500	(215,355)	**32,900**	248,255	N/A
	BEGINNING FUND BALANCE	23,043,607	23,181,423	24,009,204	24,009,204	**26,177,704**	2,168,500	9.0%
	ENDING FUND BALANCE	23,181,423	24,009,204	26,177,704	23,793,849	**26,210,604**	2,416,755	10.2%



BOARD OF TRUSTEES

GENERAL FUND — EXPENDITURES

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-0101-501.10-02	Elected Officials	22,400	30,666	30,900	30,900	**20,700**	(10,200)	(33.0%)
	Salaries	**22,400**	**30,666**	**30,900**	**30,900**	**20,700**	**(10,200)**	**(33.0%)**
101-0101-501.19-01	Workers Compensation	100	100	100	100	**100**	0	0.0%
101-0101-501.19-10	IMRF	2,264	2,775	4,200	4,300	**2,700**	(1,600)	(37.2%)
101-0101-501.19-11	Social Security	1,389	1,902	1,900	1,900	**1,300**	(600)	(31.6%)
101-0101-501.19-12	Medicare	325	444	400	400	**300**	(100)	(25.0%)
	Fringe Benefits	**4,078**	**5,221**	**6,600**	**6,700**	**4,400**	**(2,300)**	**(34.3%)**
101-0101-501.21-02	Equipment Maintenance	241	0	100	200	**100**	(100)	(50.0%)
101-0101-501.21-65	Other Services	73,995	65,223	70,000	99,800	**53,400**	(46,400)	(46.5%)
101-0101-501.22-02	Dues	36,891	37,986	38,000	38,900	**39,700**	800	2.1%
101-0101-501.22-03	Training	9,724	1,987	2,000	5,000	**3,400**	(1,600)	(32.0%)
101-0101-501.22-05	Postage	329	256	300	700	**500**	(200)	(28.6%)
101-0101-501.22-25	IT/GIS Service Charge	12,100	9,300	12,300	12,300	**9,500**	(2,800)	(22.8%)
	Contractual Services	**133,280**	**114,752**	**122,700**	**156,900**	**106,600**	**(50,300)**	**(32.1%)**
101-0101-501.30-01	Publications Periodicals	40	234	200	200	**200**	0	0.0%
101-0101-501.30-05	Office Supplies & Equip	1,824	2,037	2,000	2,000	**1,400**	(600)	(30.0%)
	Commodities	**1,864**	**2,271**	**2,200**	**2,200**	**1,600**	**(600)**	**(27.3%)**
	Total Board of Trustees	**161,622**	**152,910**	**162,400**	**196,700**	**133,300**	**(63,400)**	**(32.2%)**

VILLAGE MANAGER

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-0201-502.10-01	Salaries	605,837	624,956	530,600	640,500	**398,000**	(242,500)	(37.9%)
101-0201-502.18-01	Temporary Help	0	0	9,000	1,300	**900**	(400)	(30.8%)
101-0201-502.18-05	Overtime Civilian	3,397	3,061	5,300	5,300	**3,600**	(1,700)	(32.1%)
	Salaries	**609,234**	**628,017**	**544,900**	**647,100**	**402,500**	**(244,600)**	**(37.8%)**
101-0201-502.19-01	Workers Compensation	1,200	1,200	1,200	1,200	**800**	(400)	(33.3%)
101-0201-502.19-05	Medical Insurance	68,100	75,200	78,800	78,800	**51,500**	(27,300)	(34.6%)
101-0201-502.19-10	IMRF	84,761	91,347	73,300	93,200	**52,600**	(40,600)	(43.6%)
101-0201-502.19-11	Social Security	32,949	34,140	32,500	35,100	**24,700**	(10,400)	(29.6%)
101-0201-502.19-12	Medicare	8,964	9,229	7,800	9,700	**5,900**	(3,800)	(39.2%)
101-0201-502.19-20	Deferred Compensation	22,556	22,756	4,400	23,000	**0**	(23,000)	(100.0%)
101-0201-502.19-23	Automobile Allowance	0	0	3,000	3,000	**4,000**	1,000	33.3%
	Fringe Benefits	**218,530**	**233,872**	**201,000**	**244,000**	**139,500**	**(104,500)**	**(42.8%)**
101-0201-502.20-40	General Insurance	6,100	6,300	6,600	6,600	**4,600**	(2,000)	(30.3%)
101-0201-502.21-02	Equipment Maintenance	968	5,174	2,400	2,400	**2,400**	0	0.0%
101-0201-502.21-65	Other Services	4,839	2,019	4,400	4,400	**11,000**	6,600	150.0%
101-0201-502.22-02	Dues	3,236	3,440	3,500	3,700	**3,500**	(200)	(5.4%)
101-0201-502.22-03	Training	3,652	6,576	2,000	5,500	**5,100**	(400)	(7.3%)
101-0201-502.22-05	Postage	5,780	834	2,500	3,500	**2,400**	(1,100)	(31.4%)
101-0201-502.22-10	Printing	10,415	3,862	4,000	5,300	**3,600**	(1,700)	(32.1%)
101-0201-502.22-15	Photocopying	2,104	1,270	1,500	2,000	**1,300**	(700)	(35.0%)
101-0201-502.22-25	IT/GIS Service Charge	27,300	27,700	27,700	27,700	**26,100**	(1,600)	(5.8%)
101-0201-502.22-37	Vehicle/Equip Lease Charge	3,700	3,900	3,900	3,900	**0**	(3,900)	(100.0%)
	Contractual Services	**68,094**	**61,075**	**58,500**	**65,000**	**60,000**	**(5,000)**	**(7.7%)**
101-0201-502.30-01	Publications Periodicals	738	973	900	900	**900**	0	0.0%
101-0201-502.30-05	Office Supplies & Equip	3,997	6,884	6,500	7,500	**5,100**	(2,400)	(32.0%)
101-0201-502.30-50	Petroleum Products	897	724	200	700	**0**	(700)	(100.0%)
	Commodities	**5,632**	**8,581**	**7,600**	**9,100**	**6,000**	**(3,100)**	**(34.1%)**
	Total Village Manager	**901,490**	**931,545**	**812,000**	**965,200**	**608,000**	**(357,200)**	**(37.0%)**

HUMAN RESOURCES

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-0301-503.10-01	Salaries	173,995	182,599	192,100	187,500	**132,900**	(54,600)	(29.1%)
101-0301-503.18-01	Temporary Help	5,460	6,467	6,400	6,400	**4,400**	(2,000)	(31.3%)
101-0301-503.18-05	Overtime Civilian	0	241	500	700	**500**	(200)	(28.6%)
	Salaries	**179,455**	**189,307**	**199,000**	**194,600**	**137,800**	**(56,800)**	**(29.2%)**
101-0301-503.19-01	Workers Compensation	400	400	400	400	**300**	(100)	(25.0%)
101-0301-503.19-05	Medical Insurance	18,300	20,100	40,800	40,800	**27,600**	(13,200)	(32.4%)
101-0301-503.19-06	Medical Insurance-OnDuty Injury	144,800	175,300	0	0	**0**	0	N/A
101-0301-503.19-10	IMRF	23,894	26,193	26,200	26,200	**17,300**	(8,900)	(34.0%)
101-0301-503.19-11	Social Security	11,117	11,466	11,900	11,600	**8,500**	(3,100)	(26.7%)
101-0301-503.19-12	Medicare	2,650	2,696	2,900	2,800	**2,000**	(800)	(28.6%)
	Fringe Benefits	**201,161**	**236,155**	**82,200**	**81,800**	**55,700**	**(26,100)**	**(31.9%)**
101-0301-503.20-05	Professional Services	324	2,909	2,200	2,200	**1,500**	(700)	(31.8%)
101-0301-503.20-40	General Insurance	5,000	5,200	5,500	5,500	**3,900**	(1,600)	(29.1%)
101-0301-503.20-75	Examinations	200	16,134	10,000	10,000	**6,800**	(3,200)	(32.0%)
101-0301-503.21-02	Equipment Maintenance	0	0	0	100	**100**	0	0.0%
101-0301-503.21-65	Other Services	1,391	1,154	1,400	1,400	**1,000**	(400)	(28.6%)
101-0301-503.22-01	Advertising	2,023	1,977	1,100	1,100	**800**	(300)	(27.3%)
101-0301-503.22-02	Dues	1,149	1,313	1,000	1,100	**800**	(300)	(27.3%)
101-0301-503.22-03	Training	3,493	4,424	4,200	4,200	**2,900**	(1,300)	(31.0%)
101-0301-503.22-05	Postage	602	526	500	500	**300**	(200)	(40.0%)
101-0301-503.22-10	Printing	108	253	300	300	**200**	(100)	(33.3%)
101-0301-503.22-15	Photocopying	3,294	2,862	2,500	2,500	**1,700**	(800)	(32.0%)
101-0301-503.22-25	IT/GIS Service Charge	24,200	24,700	24,500	24,500	**19,000**	(5,500)	(22.4%)
	Contractual Services	**41,784**	**61,452**	**53,200**	**53,400**	**39,000**	**(14,400)**	**(27.0%)**
101-0301-503.30-01	Publications Periodicals	392	560	500	500	**500**	0	0.0%
101-0301-503.30-05	Office Supplies & Equip	1,856	1,951	2,000	2,000	**1,400**	(600)	(30.0%)
	Commodities	**2,248**	**2,511**	**2,500**	**2,500**	**1,900**	**(600)**	**(24.0%)**
101-0301-503.40-70	Employee Recognition Program	15,270	17,062	19,400	19,400	**19,800**	400	2.1%
	Other Charges	**15,270**	**17,062**	**19,400**	**19,400**	**19,800**	**400**	**2.1%**
	Total Human Resources	**439,918**	**506,487**	**356,300**	**351,700**	**254,200**	**(97,500)**	**(27.7%)**

LEGAL

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-0401-503.10-01	Salaries	302,751	319,209	332,700	327,100	**229,400**	(97,700)	(29.9%)
	Salaries	**302,751**	**319,209**	**332,700**	**327,100**	**229,400**	**(97,700)**	**(29.9%)**
101-0401-503.19-01	Workers Compensation	600	600	600	600	**400**	(200)	(33.3%)
101-0401-503.19-05	Medical Insurance	35,800	58,300	50,300	50,300	**47,800**	(2,500)	(5.0%)
101-0401-503.19-10	IMRF	40,796	44,974	45,300	45,600	**29,700**	(15,900)	(34.9%)
101-0401-503.19-11	Social Security	16,627	17,453	18,400	18,000	**14,200**	(3,800)	(21.1%)
101-0401-503.19-12	Medicare	4,254	4,481	4,800	4,700	**3,300**	(1,400)	(29.8%)
	Fringe Benefits	**98,077**	**125,808**	**119,400**	**119,200**	**95,400**	**(23,800)**	**(20.0%)**
101-0401-503.20-10	Village Attorney Retainer	50,040	50,040	30,000	50,100	**26,400**	(23,700)	(47.3%)
101-0401-503.20-15	Village Prosecutor Retainer	50,040	50,040	50,100	50,100	**33,400**	(16,700)	(33.3%)
101-0401-503.20-20	Legal Services	101,054	143,264	125,000	125,000	**84,000**	(41,000)	(32.8%)
101-0401-503.20-40	General Insurance	2,700	2,800	2,900	2,900	**2,000**	(900)	(31.0%)
101-0401-503.21-02	Equipment Maintenance	34	34	100	100	**100**	0	0.0%
101-0401-503.21-65	Other Services	23,269	23,603	23,100	23,100	**15,800**	(7,300)	(31.6%)
101-0401-503.22-02	Dues	2,614	2,627	2,700	2,700	**2,800**	100	3.7%
101-0401-503.22-03	Training	1,898	3,720	3,800	3,800	**2,600**	(1,200)	(31.6%)
101-0401-503.22-05	Postage	464	1,049	1,000	1,000	**700**	(300)	(30.0%)
101-0401-503.22-15	Photocopying	2,097	2,138	2,500	2,500	**1,700**	(800)	(32.0%)
101-0401-503.22-25	IT/GIS Service Charge	15,200	12,400	12,300	12,300	**9,500**	(2,800)	(22.8%)
	Contractual Services	**249,410**	**291,715**	**253,500**	**273,600**	**179,000**	**(94,600)**	**(34.6%)**
101-0401-503.30-01	Publications Periodicals	309	377	400	400	**500**	100	25.0%
101-0401-503.30-05	Office Supplies & Equip	1,919	2,096	2,100	2,100	**1,500**	(600)	(28.6%)
101-0401-503.33-05	Other Supplies	7,367	6,184	8,000	8,000	**5,500**	(2,500)	(31.3%)
	Commodities	**9,595**	**8,657**	**10,500**	**10,500**	**7,500**	**(3,000)**	**(28.6%)**
101-0401-503.40-74	Real Estate Tax	43,733	46,275	46,500	45,000	**23,200**	(21,800)	(48.4%)
	Other Charges	**43,733**	**46,275**	**46,500**	**45,000**	**23,200**	**(21,800)**	**(48.4%)**
	Total Legal	**703,566**	**791,664**	**762,600**	**775,400**	**534,500**	**(240,900)**	**(31.1%)**

FINANCE

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-0501-503.10-01	Salaries	823,559	764,862	801,600	832,600	**575,900**	(256,700)	(30.8%)
101-0501-503.18-01	Temporary Help	0	0	1,000	2,000	**1,400**	(600)	(30.0%)
101-0501-503.18-05	Overtime Civilian	0	2,049	2,000	2,000	**1,400**	(600)	(30.0%)
	Salaries	**823,559**	**766,911**	**804,600**	**836,600**	**578,700**	**(257,900)**	**(30.8%)**
101-0501-503.19-01	Workers Compensation	2,500	2,600	2,700	2,700	**1,900**	(800)	(29.6%)
101-0501-503.19-05	Medical Insurance	113,300	143,900	150,800	150,800	**94,400**	(56,400)	(37.4%)
101-0501-503.19-10	IMRF	110,861	108,039	109,300	116,300	**74,800**	(41,500)	(35.7%)
101-0501-503.19-11	Social Security	47,101	43,779	46,800	48,500	**35,900**	(12,600)	(26.0%)
101-0501-503.19-12	Medicare	11,617	10,784	11,700	12,100	**8,400**	(3,700)	(30.6%)
	Fringe Benefits	**285,379**	**309,102**	**321,300**	**330,400**	**215,400**	**(115,000)**	**(34.8%)**
101-0501-503.20-05	Professional Services	41,900	40,130	42,000	45,300	**46,200**	900	2.0%
101-0501-503.20-40	General Insurance	15,900	16,400	17,200	17,200	**12,100**	(5,100)	(29.7%)
101-0501-503.21-02	Equipment Maintenance	5,827	6,516	7,000	7,700	**6,700**	(1,000)	(13.0%)
101-0501-503.21-65	Other Services	118,330	135,281	138,300	129,100	**91,100**	(38,000)	(29.4%)
101-0501-503.22-01	Advertising	2,779	4,548	5,100	5,100	**4,000**	(1,100)	(21.6%)
101-0501-503.22-02	Dues	2,442	2,640	3,000	3,800	**3,900**	100	2.6%
101-0501-503.22-03	Training	7,996	5,502	8,000	8,500	**6,200**	(2,300)	(27.1%)
101-0501-503.22-05	Postage	33,411	35,543	37,000	39,300	**32,200**	(7,100)	(18.1%)
101-0501-503.22-10	Printing	18,003	21,523	21,500	21,400	**21,800**	400	1.9%
101-0501-503.22-15	Photocopying	6,947	6,022	6,500	8,200	**5,500**	(2,700)	(32.9%)
101-0501-503.22-25	IT/GIS Service Charge	51,600	49,400	43,100	43,100	**33,200**	(9,900)	(23.0%)
101-0501-503.22-30	Claims & Refunds	502	56	500	500	**300**	(200)	(40.0%)
	Contractual Services	**305,637**	**323,561**	**329,200**	**329,200**	**263,200**	**(66,000)**	**(20.0%)**
101-0501-503.30-01	Publications Periodicals	2,040	2,405	2,400	2,400	**2,400**	0	0.0%
101-0501-503.30-05	Office Supplies & Equip	16,804	17,045	17,500	17,500	**12,000**	(5,500)	(31.4%)
101-0501-503.30-25	Licensing Supplies	8,133	8,910	9,300	9,300	**9,500**	200	2.2%
101-0501-503.33-05	Other Supplies	358	415	500	500	**300**	(200)	(40.0%)
	Commodities	**27,335**	**28,775**	**29,700**	**29,700**	**24,200**	**(5,500)**	**(18.5%)**
	Total Finance	**1,441,910**	**1,428,349**	**1,484,800**	**1,525,900**	**1,081,500**	**(444,400)**	**(29.1%)**

BOARDS & COMMISSIONS

	2012-13 Actual	2013-14 Actual	2014-15 Est Act	2014-15 Budget	8-Month Per. End. Dec. 2015 Budget	$ Change	% Change
Expenditures							
Personal Services	$5,847	$3,552	$6,400	$11,400	**$8,100**	($3,300)	(28.9%)
Contractual Services	93,830	97,441	133,500	142,600	**94,200**	(48,400)	(33.9%)
Commodities	698	1,681	2,700	4,400	**3,400**	(1,000)	(22.7%)
Other Charges	131,428	84,553	93,500	97,100	**65,800**	(31,300)	(32.2%)
Capital Outlay	0	0	0	0	**0**	0	N/A
Total Expenditures	**$231,803**	**$187,227**	**$236,100**	**$255,500**	**$171,500**	**($84,000)**	**(32.9%)**

CROSS REFERENCE

	2012-13 Actual	2013-14 Actual	2014-15 Est Act	2014-15 Budget	8 Month Per. End. Dec. 2015 Budget	$ Change	% Change
General Fund - Board & Commissions							
Arlington Heights Comm Concert Band	$6,272	$6,600	$6,700	$6,700	**$4,600**	($2,100)	(31.3%)
Zoning Board of Appeals	1,096	980	1,100	2,900	**2,000**	(900)	(31.0%)
Building Code Review Board	389	247	1,000	1,800	**1,300**	(500)	(27.8%)
Board of Local Improvements	151	54	100	1,000	**800**	(200)	(20.0%)
Fire & Police Commissioners	20,791	14,670	46,900	47,300	**20,200**	(27,100)	(57.3%)
Plan Commission	4,109	1,423	2,400	5,900	**4,000**	(1,900)	(32.2%)
Environmental Commission	554	158	600	2,400	**1,800**	(600)	(25.0%)
Housing Commission	14,299	14,174	15,200	15,400	**10,600**	(4,800)	(31.2%)
Electrical Commission	0	0	0	900	**600**	(300)	(33.3%)
Senior Citizens Commission	874	1,150	1,500	1,900	**1,300**	(600)	(31.6%)
Youth Commission	99	145	0	400	**300**	(100)	(25.0%)
Design Commission	254	170	200	500	**300**	(200)	(40.0%)
Comm for Citizens with Disabilities	2,044	3,399	2,800	4,200	**3,200**	(1,000)	(23.8%)
Special Events Commission	1,407	1,310	700	2,100	**2,000**	(100)	(4.8%)
Bicycle & Pedestrian Advisory Com.	1,037	1,443	2,000	2,900	**5,000**	2,100	72.4%
Arlington Economic Alliance	7,889	14,073	14,100	19,500	**13,300**	(6,200)	(31.8%)
Arts Commission	1,070	1,555	1,600	2,300	**1,500**	(800)	(34.8%)
Meet Chicago Northwest	57,000	70,800	76,800	76,800	**61,900**	(14,900)	(19.4%)
Administration - General Insurance	2,500	2,600	2,700	2,700	**1,900**	(800)	(29.6%)
Sub-Total - Boards & Commissions	121,835	134,951	176,400	**197,600**	**136,600**	(61,000)	(457.5%)
Bicycle Advisory Commission							
Public Works	3,500	3,500	3,500	3,500	**1,500**	(2,000)	(57.1%)
Engineering	4,500	0	0	0	**0**	0	N/A
Sub-Total - General Fund	**129,835**	**138,451**	**179,900**	**201,100**	**138,100**	(63,000)	(31.3%)
A & E Fund - Boards & Commissions							
Hearts of Gold	21,843	15,866	18,000	18,000	**0**	(18,000)	(100.0%)
Mane Event	20,843	17,896	22,000	19,000	**19,000**	0	0.0%
Autumn Harvest	9,052	8,331	8,200	9,900	**9,900**	0	0.0%
Tree Lighting Eent	0	300	500	500	**500**	0	0.0%
Arlington Spring Sweep	875	755	1,500	1,000	**0**	(1,000)	(100.0%)
Arlington Heights 125 Year Celebration	45,662	0	0	0	**0**	0	N/A
Community Awareness Events	3,693	5,628	6,000	6,000	**4,000**	(2,000)	(33.3%)
Sub-Total - A&E Fund	**101,968**	**48,776**	**56,200**	**54,400**	**33,400**	(21,000)	(38.6%)
Total Expenditures	**$231,803**	**$187,227**	**$236,100**	**$255,500**	**$171,500**	**($84,000)**	**(32.9%)**

POLICE

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-3001-511.10-01	Salaries	1,237,234	1,481,331	1,508,900	1,556,100	**1,054,900**	(501,200)	(32.2%)
101-3001-511.11-61	Police Administration	1,070,990	1,052,885	1,146,500	1,147,800	**786,700**	(361,100)	(31.5%)
101-3001-511.11-64	Police Supervision	1,420,967	1,531,008	1,522,900	1,557,300	**1,056,900**	(500,400)	(32.1%)
101-3001-511.11-70	Police Officer	7,229,797	7,243,936	7,290,400	7,841,800	**5,314,900**	(2,526,900)	(32.2%)
101-3001-511.18-01	Temporary Help	1,606	1,913	2,700	2,700	**1,800**	(900)	(33.3%)
101-3001-511.18-03	Seasonal Help	155,457	139,832	146,000	146,000	**109,500**	(36,500)	(25.0%)
101-3001-511.18-05	Overtime Civilian	22,142	41,624	57,600	57,600	**39,600**	(18,000)	(31.3%)
101-3001-511.18-07	Overtime Sworn	699,244	703,374	927,600	627,600	**482,500**	(145,100)	(23.1%)
101-3001-511.18-08	Overtime Sworn Court	126,373	132,165	202,800	202,800	**139,300**	(63,500)	(31.3%)
101-3001-511.18-09	Holiday Sworn	84,195	86,738	96,000	109,700	**84,300**	(25,400)	(23.2%)
101-3001-511.18-80	Special Detail	200,027	203,876	209,300	209,300	**143,700**	(65,600)	(31.3%)
101-3001-511.18-81	Special Detail Grants	66,300	31,849	78,800	78,800	**54,100**	(24,700)	(31.3%)
	Salaries	**12,314,332**	**12,650,531**	**13,189,500**	**13,537,500**	**9,268,200**	**(4,269,300)**	**(31.5%)**
101-3001-511.19-01	Workers Compensation	528,800	544,700	561,000	561,000	**387,100**	(173,900)	(31.0%)
101-3001-511.19-05	Medical Insurance	1,924,500	2,067,600	2,139,500	2,139,500	**1,385,900**	(753,600)	(35.2%)
101-3001-511.19-09	Public Safety Pension	4,288,000	4,330,860	4,529,400	4,529,400	**4,500,000**	(29,400)	(0.6%)
101-3001-511.19-10	IMRF	197,131	208,449	213,100	224,800	**141,900**	(82,900)	(36.9%)
101-3001-511.19-11	Social Security	87,525	95,372	106,300	109,300	**74,800**	(34,500)	(31.6%)
101-3001-511.19-12	Medicare	153,869	162,476	186,800	178,700	**129,600**	(49,100)	(27.5%)
	Fringe Benefits	**7,179,825**	**7,409,457**	**7,736,100**	**7,742,700**	**6,619,300**	**(1,123,400)**	**(14.5%)**
101-3001-511.20-05	Professional Services	2,400	2,400	0	0	**0**	0	N/A
101-3001-511.20-37	Central Dispatch	726,876	759,650	760,700	760,700	**515,800**	(244,900)	(32.2%)
101-3001-511.20-40	General Insurance	218,900	225,500	236,800	236,800	**166,600**	(70,200)	(29.6%)
101-3001-511.21-02	Equipment Maintenance	45,659	33,882	47,200	47,200	**39,900**	(7,300)	(15.5%)
101-3001-511.21-65	Other Services	103,925	102,124	144,900	144,951	**96,500**	(48,451)	(33.4%)
101-3001-511.22-02	Dues	12,323	13,917	14,200	14,200	**12,300**	(1,900)	(13.4%)
101-3001-511.22-03	Training	92,463	85,972	92,500	92,500	**85,900**	(6,600)	(7.1%)
101-3001-511.22-05	Postage	11,470	14,525	14,700	14,700	**10,000**	(4,700)	(32.0%)
101-3001-511.22-10	Printing	6,475	9,873	10,200	10,200	**6,900**	(3,300)	(32.4%)
101-3001-511.22-15	Photocopying	15,194	15,028	16,000	16,000	**10,700**	(5,300)	(33.1%)
101-3001-511.22-25	IT/GIS Service Charge	409,100	444,700	423,900	423,900	**305,800**	(118,100)	(27.9%)
101-3001-511.22-37	Vehicle/Equip Lease Charge	479,500	518,400	486,500	486,500	**310,200**	(176,300)	(36.2%)
	Contractual Services	**2,124,285**	**2,225,971**	**2,247,600**	**2,247,651**	**1,560,600**	**(687,051)**	**(30.6%)**
101-3001-511.30-01	Publications Periodicals	1,245	2,845	3,300	3,300	**3,400**	100	3.0%
101-3001-511.30-05	Office Supplies & Equip	30,478	34,358	35,000	35,000	**23,900**	(11,100)	(31.7%)
101-3001-511.30-20	Photographic Supplies	3,430	1,819	4,000	4,000	**2,800**	(1,200)	(30.0%)
101-3001-511.30-35	Clothing	168,723	153,034	176,300	176,337	**120,100**	(56,237)	(31.9%)
101-3001-511.30-50	Petroleum Products	232,957	215,608	225,100	233,400	**150,100**	(83,300)	(35.7%)
101-3001-511.33-05	Other Supplies	13,993	12,499	12,800	12,800	**8,700**	(4,100)	(32.0%)
101-3001-511.33-25	Operational Supplies	49,768	59,457	87,000	87,013	**60,400**	(26,613)	(30.6%)
101-3001-511.33-30	Community Service Supply	18,248	15,196	18,300	18,320	**8,500**	(9,820)	(53.6%)
	Commodities	**518,842**	**494,816**	**561,800**	**570,170**	**377,900**	**(192,270)**	**(33.7%)**
101-3001-511.40-67	Canine Program	0	0	25,000	20,000	**16,500**	(3,500)	(17.5%)
	Other Charges	**0**	**0**	**25,000**	**20,000**	**16,500**	**(3,500)**	**(17.5%)**
	Total Police Admin	**22,137,284**	**22,780,775**	**23,760,000**	**24,118,021**	**17,842,500**	**(6,275,521)**	**(26.0%)**

POLICE GRANT

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-3005-511.10-01	Salaries	78,930	81,513	83,500	83,500	**57,400**	(26,100)	(31.3%)
	Salaries	**78,930**	**81,513**	**83,500**	**83,500**	**57,400**	**(26,100)**	**(31.3%)**
101-3005-511.19-01	Workers Compensation	300	300	300	300	**200**	(100)	(33.3%)
101-3005-511.19-05	Medical Insurance	6,300	6,600	7,000	7,000	**4,500**	(2,500)	(35.7%)
101-3005-511.19-10	IMRF	10,636	11,485	11,400	11,600	**7,400**	(4,200)	(36.2%)
101-3005-511.19-11	Social Security	4,857	5,016	5,200	5,200	**3,600**	(1,600)	(30.8%)
101-3005-511.19-12	Medicare	1,136	1,173	1,200	1,200	**800**	(400)	(33.3%)
	Fringe Benefits	**23,229**	**24,574**	**25,100**	**25,300**	**16,500**	**(8,800)**	**(34.8%)**
	Total Police Grant	**102,159**	**106,087**	**108,600**	**108,800**	**73,900**	**(34,900)**	**(32.1%)**
	Total Police Dept	**22,239,443**	**22,886,862**	**23,868,600**	**24,226,821**	**17,916,400**	**(6,310,421)**	**(26.0%)**

FIRE

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-3501-512.10-01	Salaries	57,887	188,681	205,100	204,200	**142,800**	(61,400)	(30.1%)
101-3501-512.12-01	Fire Administration	940,610	940,560	981,300	993,800	**674,300**	(319,500)	(32.1%)
101-3501-512.12-16	Fire Supervision	1,615,948	1,693,302	1,702,600	1,714,100	**1,177,900**	(536,200)	(31.3%)
101-3501-512.12-21	Firefighter	7,118,736	7,161,062	7,296,900	7,669,500	**5,263,600**	(2,405,900)	(31.4%)
101-3501-512.18-01	Temporary Help	0	2,916	0	0	**0**	0	N/A
101-3501-512.18-05	Overtime Civilian	0	0	0	500	**500**	0	0.0%
101-3501-512.18-07	Overtime Sworn	508,159	685,353	685,000	352,300	**241,900**	(110,400)	(31.3%)
101-3501-512.18-09	Holiday Sworn	154,532	157,032	165,300	164,000	**145,200**	(18,800)	(11.5%)
101-3501-512.18-80	Special Detail	36,376	46,769	49,000	49,000	**50,200**	1,200	2.4%
	Salaries	**10,432,248**	**10,875,675**	**11,085,200**	**11,147,400**	**7,696,400**	**(3,451,000)**	**(31.0%)**
101-3501-512.19-01	Workers Compensation	528,900	544,800	561,100	561,100	**387,200**	(173,900)	(31.0%)
101-3501-512.19-05	Medical Insurance	1,674,000	1,794,600	1,887,600	1,887,600	**1,213,600**	(674,000)	(35.7%)
101-3501-512.19-09	Public Safety Pension	4,588,000	4,701,000	5,007,300	5,007,300	**5,057,400**	50,100	1.0%
101-3501-512.19-10	IMRF	22,498	24,942	28,000	28,500	**18,600**	(9,900)	(34.7%)
101-3501-512.19-11	Social Security	9,993	10,712	12,700	12,700	**8,900**	(3,800)	(29.9%)
101-3501-512.19-12	Medicare	132,778	140,497	156,300	145,400	**105,500**	(39,900)	(27.4%)
	Fringe Benefits	**6,956,169**	**7,216,551**	**7,653,000**	**7,642,600**	**6,791,200**	**(851,400)**	**(11.1%)**
101-3501-512.20-37	Central Dispatch	242,292	253,217	253,600	253,600	**172,000**	(81,600)	(32.2%)
101-3501-512.20-40	General Insurance	182,400	187,900	197,300	197,300	**138,800**	(58,500)	(29.7%)
101-3501-512.21-02	Equipment Maintenance	36,447	38,002	43,000	43,000	**37,500**	(5,500)	(12.8%)
101-3501-512.21-07	Vehicle Equip Maintenance	3,972	3,971	4,500	4,500	**3,100**	(1,400)	(31.1%)
101-3501-512.21-65	Other Services	26,557	22,434	30,000	37,500	**25,600**	(11,900)	(31.7%)
101-3501-512.22-02	Dues	23,720	24,944	30,000	30,000	**1,400**	(28,600)	(95.3%)
101-3501-512.22-03	Training	61,562	59,177	72,000	75,400	**71,100**	(4,300)	(5.7%)
101-3501-512.22-05	Postage	719	1,279	1,200	1,200	**800**	(400)	(33.3%)
101-3501-512.22-10	Printing	1,597	1,160	2,000	2,000	**1,200**	(800)	(40.0%)
101-3501-512.22-15	Photocopying	3,539	2,975	4,000	4,300	**3,100**	(1,200)	(27.9%)
101-3501-512.22-25	IT/GIS Service Charge	212,200	210,100	215,100	215,100	**151,800**	(63,300)	(29.4%)
101-3501-512.22-37	Vehicle/Equip Lease Charge	618,700	727,200	701,200	701,200	**646,700**	(54,500)	(7.8%)
	Contractual Services	**1,413,705**	**1,532,359**	**1,553,900**	**1,565,100**	**1,253,100**	**(312,000)**	**(19.9%)**
101-3501-512.30-01	Publications Periodicals	986	639	1,300	1,300	**900**	(400)	(30.8%)
101-3501-512.30-05	Office Supplies & Equip	5,812	6,183	8,600	8,600	**5,900**	(2,700)	(31.4%)
101-3501-512.30-20	Photographic Supplies	92	0	100	100	**100**	0	0.0%
101-3501-512.30-35	Clothing	95,256	100,309	140,000	146,350	**111,400**	(34,950)	(23.9%)
101-3501-512.30-50	Petroleum Products	97,204	93,964	101,000	96,100	**67,300**	(28,800)	(30.0%)
101-3501-512.31-45	Janitorial Supplies	7,190	6,821	8,000	8,000	**5,500**	(2,500)	(31.3%)
101-3501-512.31-55	Building Supplies	1,600	1,160	2,300	2,300	**1,600**	(700)	(30.4%)
101-3501-512.31-60	Chemicals	8,065	9,309	11,500	11,500	**7,900**	(3,600)	(31.3%)
101-3501-512.31-65	Other Equip & Supplies	18,124	18,578	32,000	32,117	**20,900**	(11,217)	(34.9%)
101-3501-512.31-85	Small Tools and Equipment	40,681	59,992	69,000	69,690	**46,500**	(23,190)	(33.3%)
101-3501-512.32-80	Books	292	5,808	8,300	8,300	**7,500**	(800)	(9.6%)
101-3501-512.33-05	Other Supplies	6,806	8,469	10,300	10,300	**8,700**	(1,600)	(15.5%)
101-3501-512.33-50	Medical Supplies	34,707	22,667	46,000	46,219	**25,600**	(20,619)	(44.6%)
	Commodities	**316,815**	**333,899**	**438,400**	**440,876**	**309,800**	**(131,076)**	**(29.7%)**
	Total Fire	**19,118,937**	**19,958,484**	**20,730,500**	**20,795,976**	**16,050,500**	**(4,745,476)**	**(22.8%)**

PLANNING

GENERAL FUND — EXPENDITURES

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-4001-521.10-01	Salaries	818,712	799,479	845,300	871,000	**576,000**	(295,000)	(33.9%)
101-4001-521.18-01	Temporary Help	17,279	19,272	42,500	42,500	**7,400**	(35,100)	(82.6%)
	Salaries	**835,991**	**818,751**	**887,800**	**913,500**	**583,400**	**(330,100)**	**(36.1%)**
101-4001-521.19-01	Workers Compensation	2,300	2,400	2,500	2,500	**1,700**	(800)	(32.0%)
101-4001-521.19-05	Medical Insurance	136,500	164,600	157,700	158,700	**93,900**	(64,800)	(40.8%)
101-4001-521.19-10	IMRF	117,331	121,786	122,600	129,300	**81,900**	(47,400)	(36.7%)
101-4001-521.19-11	Social Security	51,385	50,635	55,800	57,200	**39,600**	(17,600)	(30.8%)
101-4001-521.19-12	Medicare	12,514	12,288	13,700	14,100	**9,300**	(4,800)	(34.0%)
	Fringe Benefits	**320,030**	**351,709**	**352,300**	**361,800**	**226,400**	**(135,400)**	**(37.4%)**
101-4001-521.20-05	Professional Services	3,639	29,554	9,500	9,606	**36,000**	26,394	274.8%
101-4001-521.20-40	General Insurance	5,500	5,700	6,000	6,000	**4,200**	(1,800)	(30.0%)
101-4001-521.21-02	Equipment Maintenance	34	252	500	1,000	**1,000**	0	0.0%
101-4001-521.21-65	Other Services	11,812	9,290	9,000	28,200	**15,600**	(12,600)	(44.7%)
101-4001-521.22-01	Advertising	6,631	6,597	6,400	6,400	**4,400**	(2,000)	(31.3%)
101-4001-521.22-02	Dues	3,540	3,493	3,500	3,500	**3,600**	100	2.9%
101-4001-521.22-03	Training	1,532	2,583	6,000	6,400	**4,400**	(2,000)	(31.3%)
101-4001-521.22-05	Postage	2,714	2,899	3,000	3,000	**2,100**	(900)	(30.0%)
101-4001-521.22-10	Printing	2,326	1,465	3,000	3,800	**3,900**	100	2.6%
101-4001-521.22-15	Photocopying	3,990	2,835	3,200	3,200	**2,100**	(1,100)	(34.4%)
101-4001-521.22-25	IT/GIS Service Charge	51,600	55,600	55,600	55,600	**42,800**	(12,800)	(23.0%)
101-4001-521.22-37	Vehicle/Equip Lease Charge	5,600	6,200	6,300	6,300	**5,100**	(1,200)	(19.0%)
	Contractual Services	**98,918**	**126,468**	**112,000**	**133,006**	**125,200**	**(7,806)**	**(5.9%)**
101-4001-521.30-01	Publications Periodicals	1,108	2,111	2,000	2,000	**2,000**	0	0.0%
101-4001-521.30-05	Office Supplies & Equip	9,703	6,424	10,600	10,600	**7,300**	(3,300)	(31.1%)
101-4001-521.30-50	Petroleum Products	1,397	1,260	1,400	1,400	**800**	(600)	(42.9%)
101-4001-521.32-80	Books	0	35	200	300	**200**	(100)	(33.3%)
101-4001-521.33-05	Other Supplies	1,442	1,324	10,600	10,638	**23,400**	12,762	120.0%
	Commodities	**13,650**	**11,154**	**24,800**	**24,938**	**33,700**	**8,762**	**35.1%**
101-4001-521.40-40	Promote Economic Bus Dev	30,206	109,506	110,000	129,351	**98,100**	(31,251)	(24.2%)
101-4001-521.40-41	Discover Arlington	28,506	32,936	50,000	63,300	**60,000**	(3,300)	(5.2%)
101-4001-521.40-43	Zero Interest Loan Program	0	0	10,000	10,000	**20,000**	10,000	100.0%
	Other Charges	**58,712**	**142,442**	**170,000**	**202,651**	**178,100**	**(24,551)**	**(12.1%)**
	Total Planning	**1,327,301**	**1,450,524**	**1,546,900**	**1,635,895**	**1,146,800**	**(489,095)**	**(29.9%)**

BUILDING SERVICES

GENERAL FUND | **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-4501-523.10-01	Salaries	1,301,230	1,347,825	1,316,500	1,430,300	**957,100**	(473,200)	(33.1%)
101-4501-523.18-01	Temporary Help	16,960	15,199	26,200	21,600	**22,100**	500	2.3%
101-4501-523.18-05	Overtime Civilian	3,376	7,841	7,500	6,800	**4,700**	(2,100)	(30.9%)
	Salaries	**1,321,566**	**1,370,865**	**1,350,200**	**1,458,700**	**983,900**	**(474,800)**	**(32.5%)**
101-4501-523.19-01	Workers Compensation	38,000	39,100	40,300	40,300	**27,800**	(12,500)	(31.0%)
101-4501-523.19-05	Medical Insurance	167,300	183,800	202,000	202,000	**154,400**	(47,600)	(23.6%)
101-4501-523.19-10	IMRF	172,349	187,275	180,100	195,300	**124,600**	(70,700)	(36.2%)
101-4501-523.19-11	Social Security	79,964	83,077	83,000	90,000	**61,000**	(29,000)	(32.2%)
101-4501-523.19-12	Medicare	18,755	19,482	19,500	21,200	**14,300**	(6,900)	(32.5%)
	Fringe Benefits	**476,368**	**512,734**	**524,900**	**548,800**	**382,100**	**(166,700)**	**(30.4%)**
101-4501-523.20-35	Plan Reviews	8,030	18,490	8,000	11,100	**7,600**	(3,500)	(31.5%)
101-4501-523.20-40	General Insurance	10,200	10,500	11,000	11,000	**7,700**	(3,300)	(30.0%)
101-4501-523.21-02	Equipment Maintenance	0	0	600	600	**400**	(200)	(33.3%)
101-4501-523.21-65	Other Services	43,001	50,503	62,000	62,000	**42,400**	(19,600)	(31.6%)
101-4501-523.22-02	Dues	1,832	2,021	2,000	2,000	**1,400**	(600)	(30.0%)
101-4501-523.22-03	Training	5,038	9,215	10,000	14,500	**9,900**	(4,600)	(31.7%)
101-4501-523.22-05	Postage	4,327	4,836	5,500	5,500	**3,800**	(1,700)	(30.9%)
101-4501-523.22-10	Printing	5,643	3,578	7,200	5,700	**5,800**	100	1.8%
101-4501-523.22-15	Photocopying	2,696	2,814	3,500	3,500	**2,300**	(1,200)	(34.3%)
101-4501-523.22-25	IT/GIS Service Charge	78,900	77,200	77,000	77,000	**57,000**	(20,000)	(26.0%)
101-4501-523.22-37	Vehicle/Equip Lease Charge	45,500	35,200	47,500	47,500	**38,000**	(9,500)	(20.0%)
	Contractual Services	**205,167**	**214,357**	**234,300**	**240,400**	**176,300**	**(64,100)**	**(26.7%)**
101-4501-523.30-01	Publications Periodicals	458	552	700	600	**600**	0	0.0%
101-4501-523.30-05	Office Supplies & Equip	6,993	6,214	6,500	7,500	**5,100**	(2,400)	(32.0%)
101-4501-523.30-20	Photographic Supplies	48	0	100	100	**100**	0	0.0%
101-4501-523.30-50	Petroleum Products	12,638	10,318	11,600	11,000	**7,700**	(3,300)	(30.0%)
101-4501-523.33-05	Other Supplies	1,837	1,457	3,000	3,000	**2,100**	(900)	(30.0%)
	Commodities	**21,974**	**18,541**	**21,900**	**22,200**	**15,600**	**(6,600)**	**(29.7%)**
	Total Building Services	**2,025,075**	**2,116,497**	**2,131,300**	**2,270,100**	**1,557,900**	**(712,200)**	**(31.4%)**

HEALTH SERVICES

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-4502-523.10-01	Salaries	847,118	879,444	907,900	907,000	**627,700**	(279,300)	(30.8%)
101-4502-523.18-01	Temporary Help	9,242	9,177	12,000	15,900	**16,300**	400	2.5%
101-4502-523.18-05	Overtime Civilian	0	0	0	300	**200**	(100)	(33.3%)
	Salaries	**856,360**	**888,621**	**919,900**	**923,200**	**644,200**	**(279,000)**	**(30.2%)**
101-4502-523.19-01	Workers Compensation	15,600	16,100	16,600	16,600	**11,500**	(5,100)	(30.7%)
101-4502-523.19-05	Medical Insurance	147,500	162,500	170,500	170,500	**115,100**	(55,400)	(32.5%)
101-4502-523.19-10	IMRF	114,153	123,908	123,600	126,400	**81,400**	(45,000)	(35.6%)
101-4502-523.19-11	Social Security	50,935	52,736	56,900	56,800	**39,900**	(16,900)	(29.8%)
101-4502-523.19-12	Medicare	11,966	12,386	13,400	13,400	**9,300**	(4,100)	(30.6%)
	Fringe Benefits	**340,154**	**367,630**	**381,000**	**383,700**	**257,200**	**(126,500)**	**(33.0%)**
101-4502-523.20-25	Counseling Services	35,944	17,013	34,000	34,000	**23,200**	(10,800)	(31.8%)
101-4502-523.20-40	General Insurance	16,000	16,500	17,300	17,300	**12,200**	(5,100)	(29.5%)
101-4502-523.21-02	Equipment Maintenance	717	1,011	1,500	2,000	**1,400**	(600)	(30.0%)
101-4502-523.21-10	Property Maintenance	13,847	22,098	18,000	52,800	**53,900**	1,100	2.1%
101-4502-523.21-65	Other Services	3,723	3,903	4,000	5,000	**3,400**	(1,600)	(32.0%)
101-4502-523.22-02	Dues	897	1,634	1,000	2,400	**1,600**	(800)	(33.3%)
101-4502-523.22-03	Training	1,887	3,098	3,100	4,400	**3,600**	(800)	(18.2%)
101-4502-523.22-05	Postage	2,396	1,882	2,000	2,900	**2,000**	(900)	(31.0%)
101-4502-523.22-10	Printing	1,691	1,206	1,500	1,600	**1,100**	(500)	(31.3%)
101-4502-523.22-15	Photocopying	1,546	1,754	2,000	2,000	**1,300**	(700)	(35.0%)
101-4502-523.22-25	IT/GIS Service Charge	39,400	49,400	46,200	46,200	**33,200**	(13,000)	(28.1%)
101-4502-523.22-37	Vehicle/Equip Lease Charge	15,400	17,800	19,200	19,200	**17,600**	(1,600)	(8.3%)
	Contractual Services	**133,448**	**137,299**	**149,800**	**189,800**	**154,500**	**(35,300)**	**(18.6%)**
101-4502-523.30-01	Publications Periodicals	757	629	900	1,300	**900**	(400)	(30.8%)
101-4502-523.30-05	Office Supplies & Equip	5,966	4,955	5,000	7,000	**4,800**	(2,200)	(31.4%)
101-4502-523.30-35	Clothing	512	620	700	1,000	**700**	(300)	(30.0%)
101-4502-523.30-50	Petroleum Products	2,776	2,782	2,900	2,800	**2,000**	(800)	(28.6%)
101-4502-523.33-05	Other Supplies	819	1,263	1,300	1,500	**1,000**	(500)	(33.3%)
101-4502-523.33-10	Wellness Program Supplies	30,549	27,701	30,000	43,900	**37,400**	(6,500)	(14.8%)
	Commodities	**41,379**	**37,950**	**40,800**	**57,500**	**46,800**	**(10,700)**	**(18.6%)**
101-4502-523.40-53	A H Emergency Assistance	40,000	40,000	40,000	40,000	**26,800**	(13,200)	(33.0%)
101-4502-523.40-57	A H Emergency Asst Donations	10,135	8,835	10,000	20,000	**13,400**	(6,600)	(33.0%)
101-4502-523.40-58	Disabled Citizen Donation	0	0	0	100	**100**	0	0.0%
101-4502-523.40-61	MRC Capacity Building Award	4	1,358	1,100	500	**300**	(200)	(40.0%)
101-4502-523.41-16	CAP Program	29,000	23,971	31,000	33,020	**19,400**	(13,620)	(41.2%)
	Other Charges	**79,139**	**74,164**	**82,100**	**93,620**	**60,000**	**(33,620)**	**(35.9%)**
	Total Health Services	**1,450,480**	**1,505,664**	**1,573,600**	**1,647,820**	**1,162,700**	**(485,120)**	**(29.4%)**

SENIOR SERVICES

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-4503-523.10-01	Salaries	262,676	264,602	284,700	298,000	**189,500**	(108,500)	(36.4%)
101-4503-523.18-01	Temporary Help	0	3,265	0	100	**100**	0	0.0%
	Salaries	**262,676**	**267,867**	**284,700**	**298,100**	**189,600**	**(108,500)**	**(36.4%)**
101-4503-523.19-01	Workers Compensation	500	500	500	500	**300**	(200)	(40.0%)
101-4503-523.19-05	Medical Insurance	17,000	19,500	20,400	20,400	**27,500**	7,100	34.8%
101-4503-523.19-10	IMRF	30,758	31,502	33,200	35,800	**20,900**	(14,900)	(41.6%)
101-4503-523.19-11	Social Security	16,141	16,329	17,700	18,500	**11,800**	(6,700)	(36.2%)
101-4503-523.19-12	Medicare	3,775	3,819	4,100	4,300	**2,700**	(1,600)	(37.2%)
	Fringe Benefits	**68,174**	**71,650**	**75,900**	**79,500**	**63,200**	**(16,300)**	**(20.5%)**
101-4503-523.20-40	General Insurance	9,200	9,500	10,000	10,000	**7,000**	(3,000)	(30.0%)
101-4503-523.21-02	Equipment Maintenance	2,978	2,977	5,600	5,600	**3,900**	(1,700)	(30.4%)
101-4503-523.21-65	Other Services	11,158	13,921	14,100	14,000	**4,100**	(9,900)	(70.7%)
101-4503-523.22-02	Dues	437	729	500	500	**300**	(200)	(40.0%)
101-4503-523.22-03	Training	47	70	500	500	**400**	(100)	(20.0%)
101-4503-523.22-05	Postage	1,321	623	1,400	1,800	**1,000**	(800)	(44.4%)
101-4503-523.22-10	Printing	36	0	0	0	**0**	0	N/A
101-4503-523.22-15	Photocopying	631	730	1,000	2,100	**1,400**	(700)	(33.3%)
101-4503-523.22-25	IT/GIS Service Charge	45,500	46,300	52,200	52,200	**42,600**	(9,600)	(18.4%)
101-4503-523.22-40	Taxi Service Subsidy	2,502	1,704	3,000	9,000	**6,200**	(2,800)	(31.1%)
	Contractual Services	**73,810**	**76,554**	**88,300**	**95,700**	**66,900**	**(28,800)**	**(30.1%)**
101-4503-523.30-05	Office Supplies & Equip	5,169	3,087	4,000	4,800	**3,100**	(1,700)	(35.4%)
101-4503-523.31-65	Other Equip & Supplies	10,112	13,164	16,000	18,400	**13,600**	(4,800)	(26.1%)
	Commodities	**15,281**	**16,251**	**20,000**	**23,200**	**16,700**	**(6,500)**	**(28.0%)**
101-4503-523.40-05	Grants	3,237	0	0	3,500	**0**	(3,500)	(100.0%)
	Other Charges	**3,237**	**0**	**0**	**3,500**	**0**	**(3,500)**	**(100.0%)**
	Total Senior Services	**423,178**	**432,322**	**468,900**	**500,000**	**336,400**	**(163,600)**	**(32.7%)**
	Total Building & Health Serv	**3,898,733**	**4,054,483**	**4,173,800**	**4,417,920**	**3,057,000**	**(1,360,920)**	**(30.8%)**

ENGINEERING

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-5001-524.10-01	Salaries	895,639	942,384	977,300	974,600	**674,000**	(300,600)	(30.8%)
101-5001-524.18-01	Temporary Help	16,766	19,248	36,000	36,200	**37,100**	900	2.5%
101-5001-524.18-05	Overtime Civilian	4,360	15,992	16,000	19,000	**19,500**	500	2.6%
	Salaries	**916,765**	**977,624**	**1,029,300**	**1,029,800**	**730,600**	**(299,200)**	**(29.1%)**
101-5001-524.19-01	Workers Compensation	36,100	37,200	38,300	38,300	**26,400**	(11,900)	(31.1%)
101-5001-524.19-05	Medical Insurance	134,900	147,300	154,600	154,600	**103,600**	(51,000)	(33.0%)
101-5001-524.19-10	IMRF	122,331	136,136	136,200	139,100	**90,300**	(48,800)	(35.1%)
101-5001-524.19-11	Social Security	54,711	58,579	62,900	62,500	**45,500**	(17,000)	(27.2%)
101-5001-524.19-12	Medicare	12,997	13,883	15,000	15,000	**10,600**	(4,400)	(29.3%)
101-5001-524.19-23	Automobile Allowance	4,820	4,820	4,800	4,800	**3,200**	(1,600)	(33.3%)
	Fringe Benefits	**365,859**	**397,918**	**411,800**	**414,300**	**279,600**	**(134,700)**	**(32.5%)**
101-5001-524.20-05	Professional Services	61,707	15,610	57,000	57,000	**51,600**	(5,400)	(9.5%)
101-5001-524.20-40	General Insurance	21,700	22,400	23,500	23,500	**16,500**	(7,000)	(29.8%)
101-5001-524.21-02	Equipment Maintenance	1,297	1,159	1,700	1,700	**1,500**	(200)	(11.8%)
101-5001-524.21-65	Other Services	9,977	3,233	12,100	12,100	**8,400**	(3,700)	(30.6%)
101-5001-524.22-02	Dues	2,147	2,430	3,100	3,100	**3,200**	100	3.2%
101-5001-524.22-03	Training	8,353	9,344	13,500	13,500	**10,500**	(3,000)	(22.2%)
101-5001-524.22-05	Postage	1,131	1,227	2,500	2,500	**1,700**	(800)	(32.0%)
101-5001-524.22-10	Printing	538	567	400	400	**300**	(100)	(25.0%)
101-5001-524.22-15	Photocopying	2,589	1,404	2,000	2,000	**1,300**	(700)	(35.0%)
101-5001-524.22-25	IT/GIS Service Charge	60,700	61,700	64,800	64,800	**52,200**	(12,600)	(19.4%)
101-5001-524.22-37	Vehicle/Equip Lease Charge	35,500	28,900	32,400	32,400	**29,800**	(2,600)	(8.0%)
	Contractual Services	**205,639**	**147,974**	**213,000**	**213,000**	**177,000**	**(36,000)**	**(16.9%)**
101-5001-524.30-01	Publications Periodicals	309	377	700	700	**500**	(200)	(28.6%)
101-5001-524.30-05	Office Supplies & Equip	4,281	4,367	4,900	4,900	**3,300**	(1,600)	(32.7%)
101-5001-524.30-20	Photographic Supplies	4,084	1,231	3,500	3,500	**2,400**	(1,100)	(31.4%)
101-5001-524.30-35	Clothing	1,128	1,042	1,400	1,400	**1,000**	(400)	(28.6%)
101-5001-524.30-50	Petroleum Products	5,523	5,795	8,200	9,000	**5,400**	(3,600)	(40.0%)
101-5001-524.31-85	Small Tools and Equipment	1,457	643	1,700	1,700	**1,200**	(500)	(29.4%)
101-5001-524.32-80	Books	194	175	600	600	**500**	(100)	(16.7%)
101-5001-524.33-05	Other Supplies	1,153	694	1,500	1,500	**1,000**	(500)	(33.3%)
	Commodities	**18,129**	**14,324**	**22,500**	**23,300**	**15,300**	**(8,000)**	**(34.3%)**
	Total Engineering	**1,506,392**	**1,537,840**	**1,676,600**	**1,680,400**	**1,202,500**	**(477,900)**	**(28.4%)**

PUBLIC WORKS

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-7101-531.10-01	Salaries	2,958,442	3,164,306	3,274,600	3,343,800	**2,282,700**	(1,061,100)	(31.7%)
101-7101-531.18-01	Temporary Help	60,245	62,098	71,600	71,600	**73,400**	1,800	2.5%
101-7101-531.18-05	Overtime Civilian	375,355	653,058	522,200	522,200	**358,600**	(163,600)	(31.3%)
101-7101-531.18-80	Special Detail	0	9,700	6,700	6,700	**6,900**	200	3.0%
	Salaries	**3,394,042**	**3,889,162**	**3,875,100**	**3,944,300**	**2,721,600**	**(1,222,700)**	**(31.0%)**
101-7101-531.19-01	Workers Compensation	348,100	358,500	369,300	369,300	**254,900**	(114,400)	(31.0%)
101-7101-531.19-05	Medical Insurance	636,700	671,600	680,200	680,200	**449,600**	(230,600)	(33.9%)
101-7101-531.19-10	IMRF	456,222	535,396	516,700	537,900	**344,500**	(193,400)	(36.0%)
101-7101-531.19-11	Social Security	206,084	227,872	237,300	241,400	**169,300**	(72,100)	(29.9%)
101-7101-531.19-12	Medicare	48,592	53,855	56,100	57,000	**39,600**	(17,400)	(30.5%)
	Fringe Benefits	**1,695,698**	**1,847,223**	**1,859,600**	**1,885,800**	**1,257,900**	**(627,900)**	**(33.3%)**
101-7101-531.20-05	Professional Services	7,553	6,186	25,100	25,115	**17,800**	(7,315)	(29.1%)
101-7101-531.20-40	General Insurance	95,100	97,900	102,800	102,800	**72,300**	(30,500)	(29.7%)
101-7101-531.21-01	Traffic Signal Maintenance	5,925	15,948	32,000	32,000	**21,900**	(10,100)	(31.6%)
101-7101-531.21-02	Equipment Maintenance	258,505	311,049	315,000	261,100	**211,900**	(49,200)	(18.8%)
101-7101-531.21-03	Radio Maintenance	0	120	1,000	1,000	**700**	(300)	(30.0%)
101-7101-531.21-11	Building Maintenance	241,249	231,645	335,200	335,230	**249,800**	(85,430)	(25.5%)
101-7101-531.21-15	Street and Sidewalk Maint	235,181	517,586	550,000	615,003	**571,700**	(43,303)	(7.0%)
101-7101-531.21-36	Equipment Rental	32,257	148,615	150,000	199,700	**242,600**	42,900	21.5%
101-7101-531.21-50	Utility Services	397,112	411,340	467,100	467,100	**319,200**	(147,900)	(31.7%)
101-7101-531.21-55	Tree Services	367,215	628,168	730,800	730,753	**686,300**	(44,453)	(6.1%)
101-7101-531.21-56	New Trees	0	0	500	500	**300**	(200)	(40.0%)
101-7101-531.21-62	Disposal Services	44,912	64,622	70,000	95,500	**81,400**	(14,100)	(14.8%)
101-7101-531.21-65	Other Services	199,565	124,380	120,500	105,500	**40,500**	(65,000)	(61.6%)
101-7101-531.22-02	Dues	6,803	6,946	5,400	5,400	**5,500**	100	1.9%
101-7101-531.22-03	Training	40,250	15,571	19,400	19,400	**15,200**	(4,200)	(21.6%)
101-7101-531.22-05	Postage	1,259	512	1,500	1,500	**1,000**	(500)	(33.3%)
101-7101-531.22-10	Printing	383	1,429	1,200	1,200	**800**	(400)	(33.3%)
101-7101-531.22-15	Photocopying	2,736	4,579	3,300	3,300	**2,000**	(1,300)	(39.4%)
101-7101-531.22-25	IT/GIS Service Charge	127,400	129,600	141,600	141,600	**118,700**	(22,900)	(16.2%)
101-7101-531.22-37	Vehicle/Equip Lease Charge	1,126,700	1,104,400	1,334,400	1,334,400	**1,090,800**	(243,600)	(18.3%)
101-7101-531.22-70	Telephone Services	209,646	228,385	202,500	202,500	**138,400**	(64,100)	(31.7%)
101-7101-531.22-75	Telephone Equipment Charge	8,017	2,575	17,800	17,800	**12,100**	(5,700)	(32.0%)
	Contractual Services	**3,407,768**	**4,051,556**	**4,627,100**	**4,698,401**	**3,900,900**	**(797,501)**	**(17.0%)**
101-7101-531.30-01	Publications Periodicals	777	806	1,000	1,000	**700**	(300)	(30.0%)
101-7101-531.30-05	Office Supplies & Equip	4,106	4,226	4,700	4,700	**3,200**	(1,500)	(31.9%)
101-7101-531.30-20	Photographic Supplies	644	125	0	0	**0**	0	N/A
101-7101-531.30-35	Clothing	26,437	32,471	35,000	35,000	**26,800**	(8,200)	(23.4%)
101-7101-531.30-50	Petroleum Products	183,042	244,541	165,900	173,700	**110,600**	(63,100)	(36.3%)
101-7101-531.31-40	Agricultural Supplies	47,813	42,146	46,700	46,700	**47,600**	900	1.9%
101-7101-531.31-45	Janitorial Supplies	48,274	45,250	55,200	48,500	**55,300**	6,800	14.0%
101-7101-531.31-55	Building Supplies	71,491	72,792	74,000	74,000	**50,600**	(23,400)	(31.6%)
101-7101-531.31-65	Other Equip & Supplies	47,833	45,001	51,500	51,500	**35,200**	(16,300)	(31.7%)
101-7101-531.31-70	Traffic Signal Supplies	8,245	21,163	21,000	21,000	**14,400**	(6,600)	(31.4%)
101-7101-531.31-75	Street Light Supplies	98,809	66,064	102,900	102,906	**52,200**	(50,706)	(49.3%)
101-7101-531.31-80	Street Sign Supplies	54,138	43,190	62,100	62,140	**35,100**	(27,040)	(43.5%)
101-7101-531.31-85	Small Tools and Equipment	19,896	17,362	20,000	20,000	**13,700**	(6,300)	(31.5%)
101-7101-531.31-90	Street and Sidewalk Supplies	787,251	749,326	900,000	1,107,138	**967,700**	(139,438)	(12.6%)
101-7101-531.33-05	Other Supplies	39,975	56,985	57,600	55,800	**51,100**	(4,700)	(8.4%)
	Commodities	**1,438,731**	**1,441,448**	**1,597,600**	**1,804,084**	**1,464,200**	**(339,884)**	**(18.8%)**
	Total Public Works	**9,936,239**	**11,229,389**	**11,959,400**	**12,332,585**	**9,344,600**	**(2,987,985)**	**(24.2%)**

NON-OPERATING

GENERAL FUND **EXPENDITURES**

Account Number	Account Description	Actual 2012-13	Actual 2013-14	Projected Actual 2014-15	Budget 2014-15	8 Month Period Ending Dec. 2015	$ Inc (Dec)	% Inc (Dec)
101-9901-591.40-84	IMRF NPO Payoff	643,755	0	0	0	**0**	0	N/A
101-9901-591.40-89	Sales Tax Abatement	284,011	331,620	400,000	400,000	**400,000**	0	0.0%
101-9901-591.40-96	Operating Contingency	0	0	100,000	279,500	**300,000**	20,500	7.3%
	Other Charges	**927,766**	**331,620**	**500,000**	**679,500**	**700,000**	**20,500**	**3.0%**
101-9901-591.90-05	Operating Transfer Out	5,371,900	4,400,000	0	360,000	**2,800,000**	2,440,000	677.8%
	Non-Operating	**5,371,900**	**4,400,000**	**0**	**360,000**	**2,800,000**	**2,440,000**	**677.8%**
	Total Non-Operating	**6,299,666**	**4,731,620**	**500,000**	**1,039,500**	**3,500,000**	**2,460,500**	**236.7%**
	Total General Fund	**68,097,052**	**69,795,108**	**68,210,300**	**70,141,597**	**54,965,900**	**(15,175,697)**	**(21.6%)**

► Fund at a Glance

Separate funds are received from the State of Illinois during a per capita distribution of the taxes we pay at the gas pump. There are only certain legal purposes for the use of these funds as prescribed. Basically, the Village is using this fund for the resurfacing and rehabilitation of our deteriorating streets and roads.

Restrictions:

STATE LAW – The statutes are very specific as to how these funds are to be spent. Eligibility includes programs such as: storm water management, pavement repair or reconstruction, snow & ice removal, parkway maintenance, traffic control, street lighting, traffic signal maintenance, etc.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$1,788,348	$1,854,079	$1,809,900	$1,809,900	**$1,212,600**	($597,300)	(33.0%)
Intergovernmental	334,139	334,139	668,300	334,100	**0**	(334,100)	(100.0%)
Interest Income	700	113	500	500	**300**	(200)	(40.0%)
Total Revenues	**$2,123,187**	**$2,188,331**	**$2,478,700**	**$2,144,500**	**$1,212,900**	**($931,600)**	**(43.4%)**
Interfund Transfers In	0	600,000	0	0	**0**	0	N/A
Total Revenues and Interfund Transfers In	**$2,123,187**	**$2,788,331**	**$2,478,700**	**$2,144,500**	**$1,212,900**	**($931,600)**	**(43.4%)**
Expenditures							
Contractual Services	$18,948	$33,696	$30,000	$30,000	**$30,000**	$0	0.0%
Capital Items	2,032,758	2,512,555	3,116,700	3,166,397	**776,500**	(2,389,897)	(75.5%)
Total Expenditures	**$2,051,706**	**$2,546,251**	**$3,146,700**	**$3,196,397**	**$806,500**	**($2,389,897)**	**(74.8%)**
Revenues over (under) Expenditures	**$71,481**	**$242,080**	**($668,000)**	**($1,051,897)**	**$406,400**	**$1,458,297**	**(138.6%)**
BEGINNING FUND BALANCE	**1,237,324**	**1,308,805**	**1,550,885**	**1,550,885**	**882,885**	**(668,000)**	**(43.1%)**
ENDING FUND BALANCE	**$1,308,805**	**$1,550,885**	**$882,885**	**$498,988**	**$1,289,285**	**$790,297**	**158.4%**

MOTOR FUEL TAX FUND (211)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	Note	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES											
MOTOR FUEL TAX ALLOTMENT			1,788,348	1,854,079	1,809,900	1,809,900	**1,212,600**	1,809,900	1,809,900	1,809,900	1,809,900
STATE CAPITAL PROGRAM	(1)		334,139	334,139	668,300	334,100	**0**	0	0	0	0
INTEREST INCOME			700	113	500	500	**300**	500	500	500	500
TRANSFER IN FROM GENERAL FUND			0	600,000	0	0	**0**	0	0	0	0
TOTAL REVENUES			2,123,187	2,788,331	2,478,700	2,144,500	**1,212,900**	1,810,400	1,810,400	1,810,400	1,810,400
EXPENDITURES											
SIGNALS											
Traffic Signal Maintenance		SG-03-02	107,352	101,613	99,700	116,900	**76,500**	103,500	105,500	107,700	109,900
SUBTOTAL - SIGNALS			107,352	101,613	99,700	116,900	**76,500**	103,500	105,500	107,700	109,900
STREETS											
Street Rehabilitation Program		ST-90-09	1,838,812	2,248,706	3,047,000	2,912,497	**30,000**	2,130,000	2,130,000	2,130,000	2,130,000
Pavement Crack Sealing Program		ST-92-01	99,941	89,932	0	0	**0**	0	0	0	0
Algonquin Road Street Lighting		ST-09-12	5,601	106,000	0	167,000	**0**	0	0	0	0
Nichols Road Reconstruction	(2)	ST-15-05	0	0	0	0	**450,000**	0	0	0	0
Walnut Avenue Reconstruction	(3)	ST-15-10	0	0	0	0	**250,000**	0	0	0	0
SUBTOTAL - STREETS			1,944,354	2,444,638	3,047,000	3,079,497	**730,000**	2,130,000	2,130,000	2,130,000	2,130,000
TOTAL EXPENDITURES			2,051,706	2,546,251	3,146,700	3,196,397	**806,500**	2,233,500	2,235,500	2,237,700	2,239,900
BEGINNING FUND BALANCE			1,237,324	1,308,805	1,550,885		**882,885**	1,289,285	866,185	441,085	13,785
REVENUES OVER (UNDER) EXPENDITURES			71,481	242,080	(668,000)	(1,051,897)	**406,400**	(423,100)	(425,100)	(427,300)	(429,500)
ENDING FUND BALANCE			1,308,805	1,550,885	882,885		**1,289,285**	866,185	441,085	13,785	(415,715)

PROJECTS WITH SECOND FUND SOURCE

State Capital Program	(1)		The Village's share of the first $100 million installment of the local government component of the State's capital program, which called for MFT funding for five years (FY2011 through FY2015) at $334,139 per year.
Nichols Road Reconstruction	(2)	ST-15-05	Village share only - STP funding not included in this budget.
Walnut Avenue Reconstruction	(3)	ST-15-10	Village share only - STP funding not included in this budget.

► Fund at a Glance

Federal monies are made available to the Village to provide benefits for low to moderate income residents of the community. There are specific federal guidelines that must be followed in appropriating these funds. A separate tracking of revenues and expenditures are accounted for in this fund.

Restrictions:

FEDERAL LAW – The law was written to charge the Department of Housing and Urban Development with administering these funds. In general, the funds must be targeted to benefit low to moderate income residents.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Intergovernmental	$199,884	$205,661	$334,545	$396,545	**$463,300**	$66,755	16.8%
Other	79,040	90,717	112,000	50,000	**50,000**	0	0.0%
Total Revenues	**$278,924**	**$296,378**	**$446,545**	**$446,545**	**$513,300**	**$66,755**	**14.9%**
Expenditures							
Personal Services	$56,045	$56,000	$57,450	$57,450	**$57,500**	$50	0.1%
Other Charges	72,879	90,378	239,095	239,095	**305,800**	66,705	27.9%
Total Expenditures	**$128,924**	**$146,378**	**$296,545**	**$296,545**	**$363,300**	**$66,755**	**22.5%**
Interfund Transfers Out	150,000	150,000	150,000	150,000	**150,000**	0	0.0%
Total Expenditures and Interfund Transfers Out	**$278,924**	**$296,378**	**$446,545**	**$446,545**	**$513,300**	**$66,755**	**14.9%**
Revenues over (under) Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
BEGINNING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**N/A**
ENDING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

► Fund at a Glance

Each Village that has a fire department shall receive a 2% tax of the gross receipts received from every corporation, company and association which is not incorporated under the laws of the State of Illinois and which are engaged in effecting fire insurance in their Village. This tax is due by the 15th day of July and is collected by the Illinois Municipal League and subsequently distributed on a per capita basis to eligible municipalities or fire protection districts.

Restrictions:

STATE LAW – State Law ILCS 5/11-10-1 through 10-3 requires municipalities to pass the proceeds of this tax to the treasurer of the fire department for the maintenance, use, and benefit of the department. Arlington Heights has designated a "Board" to administer these funds.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$129,456	$146,650	$134,200	$129,500	**$130,000**	$500	0.4%
Interest Income	1,467	1,236	900	1,000	**1,000**	0	0.0%
Other	2,000	206	100	0	**0**	0	N/A
Total Revenues	**$132,923**	**$148,092**	**$135,200**	**$130,500**	**$131,000**	**$500**	**0.4%**
Expenditures							
Contractual Services	$20,563	$26,821	$25,200	$45,200	**$19,200**	($26,000)	(57.5%)
Commodities	10,537	53,050	25,000	25,000	**25,000**	0	0.0%
Capital Items	141,762	11,681	50,000	100,000	**67,000**	(33,000)	(33.0%)
Total Expenditures	**$172,862**	**$91,552**	**$100,200**	**$170,200**	**$111,200**	**($59,000)**	**(34.7%)**
Revenues over (under) Expenditures	**($39,939)**	**$56,540**	**$35,000**	**($39,700)**	**$19,800**	**$59,500**	**(149.9%)**
BEGINNING FUND BALANCE	**335,049**	**295,110**	**351,650**	**351,650**	**386,650**	**35,000**	**10.0%**
ENDING FUND BALANCE	**$295,110**	**$351,650**	**$386,650**	**$311,950**	**$406,450**	**$94,500**	**30.3%**

► Fund at a Glance

State and Federal statutes allow for the seizure of assets used in criminal activities. Assets can be money, real estate or automobiles. After the courts award the assets to the Police Department they are recorded in this fund for future police expenditures.

Restrictions:

FEDERAL LAW – Requires all confiscated and court awarded assets obtained under Federal statues be expended for any general law enforcement purposes.

STATE LAW – Requires all confiscated and court awarded assets obtained under State statutes be expended for drug enforcement purposes.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Interest Income	$8,399	$3,776	$0	$0	**$0**	$0	N/A
Other - Deferred Revenue	742,085	248,853	160,300	110,600	**141,300**	30,700	27.8%
Total Revenues	**$750,484**	**$252,629**	**$160,300**	**$110,600**	**$141,300**	**$30,700**	**27.8%**
Expenditures							
Personal Services	$0	$0	$0	$25,000	**$25,000**	$0	0.0%
Other Charges	597,791	75,781	74,600	98,976	**116,300**	17,324	17.5%
Total Expenditures	**$597,791**	**$75,781**	**$74,600**	**$123,976**	**$141,300**	**$17,324**	**14.0%**
Revenues over (under) Expenditures	**$152,693**	**$176,848**	**$85,700**	**($13,376)**	**$0**	**$13,376**	**100.0%**
BEGINNING FUND BALANCE	**158,043**	**310,736**	**487,584**	**487,584**	**573,284**	**85,700**	**17.6%**
ENDING FUND BALANCE	**$310,736**	**$487,584**	**$573,284**	**$474,208**	**$573,284**	**$99,076**	**20.9%**

► Fund at a Glance

The Village has been very responsive in providing parking for commuters as well as Downtown merchants, their employees and shoppers. As a result, a major investment by this community was made in the construction of many commuter lots and parking garages providing available parking for the redevelopment of the Downtown. Major improvements resulting from the creation of TIF Districts I and II were the construction of the North Garage, the Vail Avenue Garage and the Evergreen Underground Garage below the Arlington Towne Square development. In 2007 a 317 space addition was completed in the Vail Avenue Garage. Over the next few years the Village will be undertaking a multi-year program to return its four public parking structures back to their original integrity with a new service life of 40-50 years.

Commuters pay either monthly or daily user fees to pay for the costs associated with operation of these garages. Separate operations are maintained to show the results of operation of the North Garage, Vail Avenue Garage, Evergreen Underground Garage and the other commuter parking lots.

Restrictions:

VILLAGE POLICY – The Village finances parking operations by the user fee concept. Since May 1, 2004, the monthly commuter permit rate is $30 and the daily rate is $1.50. Twenty-four hour parking permits range from $30 to $55 and have restrictions for their use based on agreement.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Fees	$1,022,554	$1,080,142	$1,012,500	$1,012,500	**$678,400**	($334,100)	(33.0%)
Fines	68,645	89,136	70,000	70,000	**46,900**	(23,100)	(33.0%)
Interest Income	17,687	16,332	12,000	12,000	**10,700**	(1,300)	(10.8%)
Total Revenues	**$1,108,886**	**$1,185,610**	**$1,094,500**	**$1,094,500**	**$736,000**	**($358,500)**	**(32.8%)**
Interfund Transfers In	0	0	0	0	**2,000,000**	2,000,000	N/A
Total Revenues and Interfund Transfers In	**$1,108,886**	**$1,185,610**	**$1,094,500**	**$1,094,500**	**$2,736,000**	**$1,641,500**	**150.0%**
Expenditures							
Personal Services	$443,723	$457,182	$496,400	$497,500	**$331,900**	($165,600)	(33.3%)
Contractual Services	287,281	304,208	334,100	324,309	**252,800**	(71,509)	(22.0%)
Commodities	49,820	102,037	102,100	100,280	**88,200**	(12,080)	(12.0%)
Other Charges	345,700	322,900	326,100	326,100	**225,100**	(101,000)	(31.0%)
Capital Items	44,000	51,281	91,200	121,176	**823,500**	702,324	579.6%
Total Expenditures	**$1,170,524**	**$1,237,608**	**$1,349,900**	**$1,369,365**	**$1,721,500**	**$352,135**	**25.7%**
Revenues over (under) Expenditures	**($61,638)**	**($51,998)**	**($255,400)**	**($274,865)**	**$1,014,500**	**$1,289,365**	**(469.1%)**
BEGINNING FUND BALANCE	**4,462,003**	**4,400,365**	**4,348,367**	**4,348,367**	**4,092,967**	**(255,400)**	**(5.9%)**
ENDING FUND BALANCE	**$4,400,365**	**$4,348,367**	**$4,092,967**	**$4,073,502**	**$5,107,467**	**$1,033,965**	**25.4%**

MUNICIPAL PARKING OPERATIONS FUND (235)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	Note	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES											
FEES & FINES			1,091,199	1,169,278	1,082,500	1,082,500	**725,300**	1,100,000	1,100,000	1,100,000	1,100,000
INTEREST INCOME			17,687	16,332	12,000	12,000	**10,700**	16,000	16,000	16,000	16,000
TRANSFER IN FORM GENERAL FUND			0	0	0	0	**2,000,000**	0	0	0	0
TOTAL REVENUES			1,108,886	1,185,610	1,094,500	1,094,500	**2,736,000**	1,116,000	1,116,000	1,116,000	1,116,000
EXPENDITURES											
OPERATING EXPENDITURES											
Personal Services			443,723	457,182	496,400	497,500	**331,900**	505,100	530,400	556,900	584,700
Contractual Services			287,281	304,208	334,100	324,309	**252,800**	337,400	344,100	351,000	358,000
Commodities			49,820	102,037	102,100	100,280	**88,200**	104,300	106,400	108,500	110,700
Other Charges			345,700	322,900	326,100	326,100	**225,100**	339,300	346,100	353,000	360,100
SUBTOTAL - OPERATING EXPENDITURES			1,126,524	1,186,327	1,258,700	1,248,189	**898,000**	1,286,100	1,327,000	1,369,400	1,413,500
BUILDING & LAND											
Ongoing Maintenance to Brick Exterior	(1)	BL-96-03	4,000	10,255	5,000	5,000	**3,500**	5,000	5,000	5,000	5,000
Parking Structure Maintenance/Repairs		BL-00-06	0	0	75,000	75,000	**730,000**	500,000	1,120,000	175,300	14,000
Security Cameras in Parking Garages		BL-14-01	0	0	0	30,000	**0**	0	0	0	0
Parking Structure Evaluation		BL-14-10	0	39,783	1,200	1,176	**0**	0	0	0	0
North Garage Expansion		BL-15-20	0	0	0	0	**80,000**	0	0	0	0
SUBTOTAL - BLDG & LAND			4,000	50,038	81,200	111,176	**813,500**	505,000	1,125,000	180,300	19,000
EQUIPMENT											
Operational Equipment - Municipal Parking Fund		EQ-09-01	0	1,243	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000
SUBTOTAL - EQUIPMENT			0	1,243	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000
STREETS											
Parking Lot Resurfacing		ST-09-01	40,000	0	0	0	**0**	0	0	0	0
SUBTOTAL - STREETS			40,000	0	0	0	**0**	0	0	0	0
TOTAL EXPENDITURES			1,170,524	1,237,608	1,349,900	1,369,365	**1,721,500**	1,801,100	2,462,000	1,559,700	1,442,500
BEGINNING FUND BALANCE			4,462,003	4,400,365	4,348,367		**4,092,967**	5,107,467	4,422,367	3,076,367	2,632,667
REVENUES OVER (UNDER) EXPENDITURES			(61,638)	(51,998)	(255,400)	(274,865)	**1,014,500**	(685,100)	(1,346,000)	(443,700)	(326,500)
ENDING FUND BALANCE			4,400,365	4,348,367	4,092,967		**5,107,467**	4,422,367	3,076,367	2,632,667	2,306,167

PROJECTS WITH SECOND FUND SOURCE

Ongoing Maintenance to Brick Exteriors	(1)	BL-96-03	Parking Fund pays 20%; Capital Projects Fund pays 80%.

► Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which basically lies to the south of the Chicago Northwestern railroad tracks in downtown Arlington Heights. The Village issued bonds to make many improvements to downtown Arlington Heights to retain and induce investment in our community. As a result of new development, the valuation of the district rises thereby generating more property tax revenues and sales tax revenues. These funds are used to pay off the bonds, make the improvements in the district and to continue renovating the Downtown.

This TIF district ended in 2006. Possible property tax refunds may create activity in this fund over the next several years.

Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Interest Income	$2,263	$1,816	$1,200	$1,500	**$800**	($700)	(46.7%)
Total Revenues	**$2,263**	**$1,816**	**$1,200**	**$1,500**	**$800**	**($700)**	**(46.7%)**
Expenditures							
Contractual Services	$27,841	$11,278	$0	$5,000	**$0**	($5,000)	(100.0%)
Total Expenditures	**$27,932**	**$11,278**	**$0**	**$5,000**	**$0**	**($5,000)**	**(100.0%)**
Interfund Transfers Out	7,356	8,500	0	8,000	**0**	(8,000)	(100.0%)
Total Expenditures and Interfund Transfers Out	**$35,288**	**$19,778**	**$0**	**$13,000**	**$0**	**($13,000)**	**(100.0%)**
Revenues over (under) Expenditures	**($33,025)**	**($17,962)**	**$1,200**	**($11,500)**	**$800**	**$12,300**	**(107.0%)**
BEGINNING FUND BALANCE	**264,785**	**231,760**	**213,798**	**213,798**	**214,998**	**1,200**	**0.6%**
ENDING FUND BALANCE	**$231,760**	**$213,798**	**$214,998**	**$202,298**	**$215,798**	**$13,500**	**6.7%**

► Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which basically lies to the North of the Chicago Northwestern railroad tracks in downtown Arlington Heights. The Village issued bonds to make many improvements to downtown Arlington Heights to retain and induce investment in our community. As a result of new development, the valuation of the district rises thereby generating more property tax revenues and sales tax revenues. These funds are used to pay off the bonds, make the improvements in the district and to continue renovating the Downtown.

This TIF district ended in 2009. Possible property tax refunds may create activity in this fund over the next several years.

Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues	$0	$0	$0	$0	$0	$0	N/A
Interfund Transfers In	7,356	8,500	0	8,000	**0**	(8,000)	(100.0%)
Total Revenues and Interfund Transfers In	**$7,356**	**$8,500**	**$0**	**$8,000**	**$0**	**($8,000)**	**(100.0%)**
Expenditures							
Other Charges	$7,356	$0	$8,000	$8,000	**$0**	($8,000)	(100.0%)
Total Expenditures	**$7,356**	**$0**	**$8,000**	**$8,000**	**$0**	**($8,000)**	**(100.0%)**
Revenues over (under) Expenditures	**$0**	**$8,500**	**($8,000)**	**$0**	**$0**	**$0**	**N/A**
BEGINNING FUND BALANCE	**0**	**0**	**8,500**	**8,500**	**500**	**(8,000)**	**(94.1%)**
ENDING FUND BALANCE	**$0**	**$8,500**	**$500**	**$8,500**	**$500**	**($8,000)**	**(94.1%)**

► Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which lies on the southwest corner of Rand and Arlington Heights Roads. The Village issued $3M in bonds to provide 50% of the up-front costs of redevelopment, including land acquisition, relocation of the Motorola tower, environment remediation, site preparation, professional fees, etc. The Village entered into an agreement with a developer to redevelop the site with a 60,000 square foot retail shopping center. As a result of new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These funds are used to pay off the bonds.

Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$272,106	$337,668	$360,200	$272,000	**$272,000**	$0	0.0%
Interest Income	4,583	4,486	3,300	3,000	**2,000**	(1,000)	(33.3%)
Total Revenues	**$276,689**	**$342,154**	**$363,500**	**$275,000**	**$274,000**	**($1,000)**	**(0.4%)**
Expenditures							
Contractual Services	$0	$0	$6,000	$16,310	**$10,000**	($6,310)	(38.7%)
Other Charges	20,734	19,575	17,000	30,000	**20,100**	(9,900)	(33.0%)
Total Expenditures	**$20,734**	**$19,575**	**$23,000**	**$46,310**	**$30,100**	**($16,210)**	**(35.0%)**
Interfund Transfers Out	261,750	263,400	264,400	264,400	**265,000**	600	0.2%
Total Expenditures and Interfund Transfers Out	**$282,484**	**$282,975**	**$287,400**	**$310,710**	**$295,100**	**($15,610)**	**(5.0%)**
Revenues over (under) Expenditures	**($5,795)**	**$59,179**	**$76,100**	**($35,710)**	**($21,100)**	**$14,610**	**(40.9%)**
BEGINNING FUND BALANCE	**1,059,569**	**1,053,774**	**1,112,953**	**1,112,953**	**1,189,053**	**76,100**	**6.8%**
ENDING FUND BALANCE	**$1,053,774**	**$1,112,953**	**$1,189,053**	**$1,077,243**	**$1,167,953**	**$90,710**	**8.4%**

► Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which lies on the northeast corner of Arlington Heights Road and Golf Road, containing approximately 35 acres of land. As a result of proposed new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These funds are then used to pay off bonds that will be issued to fund development improvements.

Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$516,987	$449,906	$407,000	$500,000	**$400,000**	($100,000)	(20.0%)
Interest Income	4,760	4,091	3,300	3,000	**2,000**	(1,000)	(33.3%)
Total Revenues	**$521,747**	**$453,997**	**$410,300**	**$503,000**	**$402,000**	**($101,000)**	**(20.1%)**
Expenditures							
Contractual Services	$18,014	$4,647	$5,000	$200,000	**$10,000**	($190,000)	(95.0%)
Other Charges	51,910	51,336	51,500	60,000	**41,000**	(19,000)	(31.7%)
Capital Items	0	475,000	250,000	500,000	**500,000**	0	0.0%
Total Expenditures	**$69,924**	**$530,983**	**$306,500**	**$760,000**	**$551,000**	**($209,000)**	**(27.5%)**
Revenues over (under) Expenditures	**$451,823**	**($76,986)**	**$103,800**	**($257,000)**	**($149,000)**	**$108,000**	**(42.0%)**
BEGINNING FUND BALANCE	**637,102**	**1,088,925**	**1,011,939**	**1,011,939**	**1,115,739**	**103,800**	**10.3%**
ENDING FUND BALANCE	**$1,088,925**	**$1,011,939**	**$1,115,739**	**$754,939**	**$966,739**	**$211,800**	**28.1%**

TIF IV FUND (263)

5 YEAR FINANCIAL PLAN

ACCOUNT DESCRIPTION	Note	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES											
TAXES - PROPERTY TAXES			516,987	449,906	407,000	500,000	**400,000**	500,000	500,000	500,000	500,000
INTEREST INCOME			4,760	4,091	3,300	3,000	**2,000**	3,000	3,000	3,000	3,000
TOTAL REVENUES			521,747	453,997	410,300	503,000	**402,000**	503,000	503,000	503,000	503,000
EXPENDITURES											
OPERATING EXPENDITURES											
Professional Services			18,014	4,647	5,000	200,000	**10,000**	50,000	50,000	50,000	50,000
Discover Arlington			1,910	1,336	1,500	10,000	**7,500**	10,000	10,000	10,000	10,000
Administrative Service Charge			50,000	50,000	50,000	50,000	**33,500**	50,000	50,000	50,000	50,000
SUBTOTAL - OPERATING EXPENDITURES			69,924	55,983	56,500	260,000	**51,000**	110,000	110,000	110,000	110,000
BUILDING & LAND											
TIF IV Redevelopment		BL-16-05	0	475,000	250,000	500,000	**500,000**	500,000	500,000	500,000	500,000
SUBTOTAL - BUILDING & LAND			0	475,000	250,000	500,000	**500,000**	500,000	500,000	500,000	500,000
STREETS											
Green Corridor Beautification	**(1)**	ST-99-03	0	0	0	0	**0**	95,000	**0**	0	0
SUBTOTAL - STREETS			0	0	0	0	**0**	95,000	0	0	0
TOTAL EXPENDITURES			69,924	530,983	306,500	760,000	**551,000**	705,000	610,000	610,000	610,000
BEGINNING FUND BALANCE			637,102	1,088,925	1,011,939		**1,115,739**	966,739	764,739	657,739	550,739
REVENUES OVER (UNDER) EXPENDITURES			451,823	(76,986)	103,800	(257,000)	**(149,000)**	(202,000)	(107,000)	(107,000)	(107,000)
ENDING FUND BALANCE			1,088,925	1,011,939	1,115,739		**966,739**	764,739	657,739	550,739	443,739

PROJECTS WITH SECOND FUND SOURCE

Green Corridor Beautification	**(1)**	ST-99-03	The majority of this project in prior years was funded from the Capital Projects Fund. An additional $540,000 is currently unfunded.

► Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which lies east of Arlington Heights Road where it is intersected by Rand Road. The Village issued $2.0 million in bonds and approved a $2.1 million TIF note to cover part of the up-front costs to redevelop the vacant portions of the Town & Country Mall. This redeveloped site is anchored by Dick's Sporting Goods, Ashley's Furniture, and a Jo-Ann's Fabrics Superstore. As a result of proposed new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These property tax increment revenues will be used to pay off the bond and note.

Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$315,212	$58,133	$59,500	$300,000	**$59,500**	($240,500)	(80.2%)
Interest Income	9,059	6,662	3,600	6,000	**3,600**	(2,400)	(40.0%)
Total Revenues	**$324,271**	**$64,795**	**$63,100**	**$306,000**	**$63,100**	**($242,900)**	**(79.4%)**
Expenditures							
Contractual Services	$750	$1,200	$32,000	$58,800	**$10,000**	($48,800)	(83.0%)
Other Charges	56,859	54,574	52,500	80,000	**43,500**	(36,500)	(45.6%)
Capital Items	0	0	0	500,000	**500,000**	0	0.0%
Total Expenditures	**$57,609**	**$55,774**	**$84,500**	**$638,800**	**$553,500**	**($85,300)**	**(13.4%)**
Interfund Transfers Out	351,850	391,788	429,713	429,713	**440,513**	10,800	2.5%
Total Expenditures and Interfund Transfers Out	**$409,459**	**$447,562**	**$514,213**	**$1,068,513**	**$994,013**	**($74,500)**	**(7.0%)**
Revenues over (under) Expenditures	**($85,188)**	**($382,767)**	**($451,113)**	**($762,513)**	**($930,913)**	**($168,400)**	**22.1%**
BEGINNING FUND BALANCE	**1,957,402**	**1,872,214**	**1,489,447**	**1,489,447**	**1,038,334**	**(451,113)**	**(30.3%)**
ENDING FUND BALANCE	**$1,872,214**	**$1,489,447**	**$1,038,334**	**$726,934**	**$107,421**	**($619,513)**	**(85.2%)**

► Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which lies south of Miner Street and north of Northwest Highway, between Douglas Avenue on the west and Dryden Place on the east. As a result of proposed new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These property tax increment revenues will be used to pay off the bond and note.

Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Expenditures							
Contractual Services	$0	$0	$0	$0	**$20,000**	$20,000	N/A
Other Charges	0	0	0	0	**10,000**	10,000	N/A
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$30,000**	**$30,000**	**N/A**
Revenues over (under) Expenditures	**$0**	**$0**	**$0**	**$0**	**($30,000)**	**($30,000)**	**N/A**
BEGINNING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**0**	**N/A**
ENDING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	**($30,000)**	**($30,000)**	**N/A**

► Fund at a Glance

The Debt Service Fund accounts for the costs for the payment of the principal and interest on all outstanding Village debt. Enterprise fund debt service, if any, is shown in the Water & Sewer Fund.

The Village is a “home rule” community and is presently not subject to debt limitations. Currently, all outstanding Village debt is general obligation bond debt, meaning that it is backed by the full faith and credit (and taxing power) of the Village. There are no revenue bonds which are considered outstanding for financial reporting purposes. The Village has used general obligation (GO) bonds exclusively in recent years because of the more favorable interest rates offered on GO bonds and thus, lower cost.

A portion of Arlington Heights' debt is self-supporting; that is, it is paid for by sources other than a direct levy of property taxes. As of April 30, 2014 the Village had a total of $41,390,000 in outstanding bonds. Of that amount, $3,775,000 (10%) was self-supported.

The following is a table of outstanding debt, the debt per capita and debt as a percent of property values as of April 30, 2015.

OUTSTANDING DEBT AS OF 4/30/15

	$ Outstanding	$Per Capita	% of Value of Taxable Property
Tax Supported	$39,615,000	$527	0.477%
Self-Supported	2,925,000	39	0.035%
Total	$42,540,000	$566	0.513%

Note: Self-supported debt is debt for which property taxes are typically abated. The debt service is paid from other sources. The estimated 2014 market value of all taxable property in the Village is $8.3 billion (equalized assessed value of $2.5 billion). The population is 75,101 based on the 2010 census.

A considerable amount of the property taxes for debt service has been abated (reduced from the original property tax levy amount). It is the intent of the Village to continue to abate property taxes on the following bond issues:

<u>2003A Refunding of 1997A</u> – The 1997A capital project bonds were partially refunded. In calendar year 2015 100% of the debt service will be abated with revenue from TIF III.

<u>2003B Refunding of 1997B</u> – The 1997B senior center bonds were partially refunded. In Calendar year 2015, 45% of the debt service will be abated with revenue from another source.

<u>2005 TIF V</u> – Developer incentive bonds for the Town & Country retail development project. 100% of the debt service will be paid from TIF revenue.

<u>2010 Refunding of 2002A NWCDS Building</u> – The 2002A bonds to renovate and expand the existing NWCDS Building were refunded. 100% of the debt service will be paid by Northwest Central Dispatch Services agency.

In total, the Village will abate $1,137,312.50 in property taxes in calendar 2015.

The Village budgets for debt service by setting up a separate operation for each bond issue in the Debt Service Fund. This is done for efficiency and analysis purposes.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est Act	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$6,484,404	$6,593,147	$6,711,150	$6,711,150	**$6,713,508**	$2,358	0.0%
Interest Income	17,356	16,361	20,000	12,000	**8,000**	(4,000)	(33.3%)
NWCD Rent	0	278,788	275,600	275,600	**281,800**	6,200	2.2%
Bond Proceeds	0	8,617,170	0	0	**0**	0	N/A
Total Revenues	$6,501,760	$15,505,466	$7,006,750	$6,998,750	**$7,003,308**	$4,558	0.1%
Interfund Transfers In	1,035,500	805,188	844,113	844,113	**855,513**	11,400	1.4%
Total Revenues and Interfund Transfers In	**$7,537,260**	**$16,310,654**	**$7,850,863**	**$7,842,863**	**$7,858,821**	**$15,958**	**0.2%**
Expenditures							
2003A Bond Principal	215,000	225,000	235,000	235,000	**245,000**	10,000	4.3%
2003A Interest Expense	46,730	38,400	29,400	29,400	**20,000**	(9,400)	(32.0%)
2003B Bond Principal	325,000	320,000	315,000	315,000	**310,000**	(5,000)	(1.6%)
2003B Interest Expense	62,793	50,200	37,400	37,400	**24,800**	(12,600)	(33.7%)
2004 Bond Principal	100,000	100,000	0	0	**0**	0	N/A
2004 Interest Expense	8,000	4,000	0	0	**0**	0	N/A
2005 Interest Expense	300,000	350,000	400,000	400,000	**425,000**	25,000	6.3%
2005 Interest Expense	51,838	41,788	29,713	29,713	**15,513**	(14,200)	(47.8%)
2006 Bond Principal	1,400,000	1,500,000	1,400,000	1,400,000	**3,400,000**	2,000,000	142.9%
2006 Interest Expense	632,000	414,000	192,000	192,000	**136,000**	(56,000)	(29.2%)
2006A Bond Principal	1,590,000	275,000	290,000	290,000	**305,000**	15,000	5.2%
2006A Interest Expense	138,000	74,400	63,400	63,400	**51,800**	(11,600)	(18.3%)
2009A Bond Principal	1,140,000	2,610,000	2,835,000	2,835,000	**0**	(2,835,000)	(100.0%)
2009A Interest Expense	152,400	129,600	70,875	70,875	**0**	(70,875)	(100.0%)
2009B Bond Principal	410,000	440,000	505,000	505,000	**0**	(505,000)	(100.0%)
2009B Interest Expense	30,725	22,525	12,625	12,625	**0**	(12,625)	(100.0%)
2010 Bond Principal	205,000	215,000	215,000	215,000	**225,000**	10,000	4.7%
2010 Interest Expense	66,862	63,788	60,563	60,563	**56,800**	(3,763)	(6.2%)
2011 Bond Principal	40,000	40,000	60,000	60,000	**60,000**	0	0.0%
2011 Interest Expense	384,500	383,700	382,900	382,900	**381,700**	(1,200)	(0.3%)
2012A Bond Principal	110,000	85,000	185,000	185,000	**185,000**	0	0.0%
2012A Interest Expense	161,166	191,200	189,500	189,500	**185,800**	(3,700)	(2.0%)
2013 Bond Principal	0	0	35,000	35,000	**35,000**	0	0.0%
2013 Interest Expense	0	79,847	287,450	287,450	**286,750**	(700)	(0.2%)
2014 Bond Principal	0	0	0	0	**1,265,000**	1,265,000	N/A
2014 Interest Expense	0	0	0	0	**236,659**	236,659	N/A
Agent Fees	4,390	4,199	8,030	4,974	7,727	2,753	55.3%
Bond Issuance Costs	0	127,331	0	0	0	0	N/A
Payment to Escrow Agent	0	8,568,476	0	0	0	0	N/A
Total Expenditures	$7,574,404	$16,353,454	$7,838,856	$7,835,800	**$7,858,549**	$22,749	0.3%
REVENUES OVER (UNDER) EXPENDITURES	**($37,144)**	**($42,800)**	**$12,007**	**$7,063**	**$272**	**($6,791)**	**(96.1%)**
BEGINNING FUND BALANCE	**1,761,874**	**1,724,730**	**1,681,930**	**1,681,930**	**1,693,937**	**12,007**	**0.7%**
ENDING FUND BALANCE	**$1,724,730**	**$1,681,930**	**$1,693,937**	**$1,688,993**	**$1,694,209**	**$5,216**	**0.3%**

► Fund at a Glance

This fund accounts for capital acquisitions and construction projects of a significant nature, as well as scheduled replacement of fixed assets other than vehicles.

Restrictions:

VILLAGE POLICY – The Village's policy requires one time revenues to be used for one time expenditures.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$4,251,484	$4,433,639	$4,511,000	$4,511,000	**$4,100,000**	($411,000)	(9.1%)
Intergovernmental	690,039	1,228,000	0	0	**0**	0	N/A
Service Charges	1,381	1,363	1,500	1,500	**1,500**	0	0.0%
Interest Income	26,010	21,650	10,000	30,000	**7,000**	(23,000)	(76.7%)
Sales/Reimbursable/Rents	0	401	0	0	**0**	0	N/A
Other	25,360	199,766	8,025,400	10,000,000	**0**	(10,000,000)	(100.0%)
Total Revenues	**$4,994,274**	**$5,884,819**	**$12,547,900**	**$14,542,500**	**$4,108,500**	**($10,434,000)**	**(71.7%)**
Interfund Transfers In	1,032,891	600,000	0	0	**0**	0	N/A
Total Revenues and Interfund Transfers In	**$6,027,165**	**$6,484,819**	**$12,547,900**	**$14,542,500**	**$4,108,500**	**($10,434,000)**	**(71.7%)**
Expenditures							
Contractual Services	$103,222	$18,295	$73,548	$73,563	**$0**	($73,563)	(100.0%)
Other Charges	0	0	100,000	132,638	**200,000**	67,362	50.8%
Capital Items	5,725,727	7,393,782	6,382,300	6,818,994	**5,851,900**	(967,094)	(14.2%)
Total Expenditures	**$5,828,949**	**$7,412,077**	**$6,555,848**	**$7,025,195**	**$6,051,900**	**($973,295)**	**(13.9%)**
Interfund Transfers Out	0	0	4,600,000	6,400,000	**3,400,000**	(3,000,000)	(46.9%)
Total Expenditures and Interfund Transfers Out	**$5,828,949**	**$7,412,077**	**$11,155,848**	**$13,425,195**	**$9,451,900**	**($3,973,295)**	**(29.6%)**
Revenues over (under) Expenditures	**$198,216**	**($927,258)**	**$1,392,052**	**$1,117,305**	**($5,343,400)**	**($6,460,705)**	**(578.2%)**
BEGINNING FUND BALANCE	**6,528,973**	**6,727,189**	**5,799,931**	**5,799,931**	**7,191,983**	**1,392,052**	**24.0%**
ENDING FUND BALANCE	**$6,727,189**	**$5,799,931**	**$7,191,983**	**$6,917,236**	**$1,848,583**	**($5,068,653)**	**(73.3%)**

CAPITAL PROJECTS FUND (401)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	Note	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES											
TAXES - PROPERTY TAXES			2,604,842	2,676,249	2,800,000	2,800,000	2,900,000	3,000,000	3,100,000	3,200,000	3,300,000
HOME RULE SALES TAX			1,646,642	1,757,390	1,711,000	1,711,000	1,200,000	1,798,000	1,852,000	1,907,000	1,960,000
GRANTS			540,109	1,228,000	0	0	0	0	0	0	0
ENERGY EFFICIENCY & CONSERVATION BLOCK GRANT			149,930	0	0	0	0	0	0	0	0
SERVICE CHARGES			1,381	1,363	1,500	1,500	1,500	1,500	1,500	1,500	1,500
INTEREST INCOME			26,010	21,650	10,000	30,000	7,000	30,000	30,000	30,000	30,000
FORFEITURES			910	185,827	0	0	0	0	0	0	0
OTHER			24,450	14,340	0	0	0	0	0	0	0
RESIDUAL EQUITY TRANSFER IN FROM FIRE ACADEMY FUND			32,891	0	0	0	0	0	0	0	0
TRANSFER IN FROM GENERAL FUND			1,000,000	600,000	0	0	0	0	0	0	0
G. O. BOND PROCEEDS			0	0	8,025,400	10,000,000	0	0	0	0	0
TOTAL REVENUES			6,027,165	6,484,819	12,547,900	14,542,500	4,108,500	4,829,500	4,983,500	5,138,500	5,291,500
EXPENDITURES											
BUILDING & LAND											
Overhead Door Replacement		BL-90-04	2,798	1,768	10,000	10,000	36,700	15,000	20,000	20,000	20,000
Public Works Annex Improvements	(1)	BL-93-02	10,758	8,082	10,000	10,000	6,700	10,000	10,000	10,000	10,000
Building Equipment Replacement		BL-95-04	2,168	0	30,000	30,000	80,100	30,000	30,000	30,000	30,000
Municipal Buildings Refurbishing		BL-95-05	28,474	31,721	32,000	32,000	81,400	32,000	32,000	32,000	32,000
Roof Maintenance Program		BL-95-06	68,885	189,287	179,000	179,000	164,000	398,000	403,700	29,500	424,000
Heating Plant/Air Conditioner Replacement		BL-96-01	13,628	28,327	30,000	30,000	50,000	55,000	40,000	45,000	30,000
Ongoing Maintenance to Brick Exteriors	(2)	BL-96-03	17,745	0	25,000	24,970	23,400	20,000	20,000	30,000	20,000
Historical Society Museum - Building Repairs		BL-96-04	51,367	5,300	33,600	33,614	75,000	25,000	100,000	25,000	25,000
Fire Department Training Tower Renovation		BL-13-10	0	129,866	14,700	14,699	0	0	0	0	0
Paint Municipal Complex Garage (M)		BL-14-02	0	22,997	0	0	0	0	0	0	0
SUBTOTAL - BLDG & LAND			195,823	417,348	364,300	364,283	517,300	585,000	655,700	221,500	591,000
EQUIPMENT											
Operational Equipment - Public Works	(3)	EQ-94-01	48,252	248,378	133,800	133,839	163,400	163,800	100,800	75,800	153,800
Operational Equipment - Police Department		EQ-95-01	5,690	81,889	85,700	85,715	61,400	37,500	34,500	43,500	55,000
Operational Equipment - Fire Department		EQ-95-02	83,358	114,087	151,600	151,582	134,000	227,000	121,000	136,000	83,000
Office Equipment		EQ-95-03	22,974	26,316	40,000	40,000	37,000	35,000	35,000	35,000	35,000
Operational Equipment - Municipal Fleet Services		EQ-97-01	14,492	30,383	42,200	42,189	44,600	42,600	10,500	11,700	31,000
Operational Equipment - Information Technology		EQ-01-03	45,789	83,548	80,000	80,000	180,000	135,000	80,000	80,000	95,000
Operational Equipment - Engineering Department		EQ-01-04	1,766	0	5,000	5,000	15,000	5,000	0	5,000	0
Patrol Vehicle Equipment Replacement Program		EQ-08-03	0	15,579	38,100	38,053	35,000	35,000	30,000	30,000	30,000
2-Way Mobile Radio Replacement - Public Works		EQ-09-05	99,663	0	0	0	0	0	0	0	0
Radio System Replacement - Police & Fire		EQ-13-01	347,968	0	0	0	0	0	0	0	0
Alternative Fuel System Implementation		EQ-16-05	0	0	0	0	0	30,000	200,000	0	0
SUBTOTAL - EQUIPMENT			669,952	600,180	576,400	576,378	670,400	710,900	611,800	417,000	482,800
SIGNALS											
Traffic Signal Imprv at Northwest Hwy/Wilke	(4)	SG-08-02	146,671	38,491	73,600	73,597	325,000	0	0	0	0
Dundee Rd/Kennicott Ave Pedestrian Actuation		SG-14-05	0	0	0	0	0	150,000	0	0	0
Traffic Signal Pedestrian Upgrade - Central at Arthur		SG-14-10	0	0	0	0	50,000	0	0	0	0
Traffic Signals LED Upgrade		SG-14-15	0	48,690	0	24,310	0	0	0	0	0
Arl Hts Rd - Sigwalt St/Miner St Interconnection		SG-16-05	0	0	0	15,000	15,000	0	0	0	0
Euclid Ave - Arl Hts Rd/Dunton St Interconnection		SG-16-10	0	0	0	0	42,500	0	0	0	0
SUBTOTAL - SIGNALS			146,671	87,181	73,600	112,907	432,500	150,000	0	0	0
STREETS											
Street Resurfacing Program		ST-90-08	3,653,506	3,963,682	4,254,700	4,202,696	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Sidewalk & Curb Replacement		ST-90-11	315,000	325,000	335,000	335,000	345,000	355,000	365,000	375,000	385,000
Pavement Crack Sealing Program		ST-92-01	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Green Corridor Beautification		ST-99-03	6,030	13,973	11,700	11,682	0	0	0	0	0
Street Light Cable Replacement		ST-00-01	5,941	9,381	10,000	10,000	6,700	10,000	10,000	10,000	10,000
Gateway Signs & Beautification		ST-01-01	0	0	34,200	34,249	0	0	0	0	0
Paver Brick Maintenance		ST-05-01	34,592	32,000	61,400	61,354	50,000	50,000	50,000	50,000	50,000
Northwest Hwy/Davis Street/Arthur Avenue		ST-05-03	623,658	1,852,976	316,600	694,608	0	0	0	0	0
Parking Lot Resurfacing		ST-09-01	0	0	112,400	112,362	60,000	0	0	0	0
McDonald Creek Bike Trail Repair		ST-09-03	41,324	0	8,700	8,676	0	0	0	0	0
Douglas Avenue Multi-Use Path		ST-09-04	0	0	22,400	22,354	0	0	0	0	0
Commuter Drive Reconstruction		ST-11-05	0	100,000	100,000	162,000	0	0	0	0	0
Davis/Sigwalt Streets Fencing/Landscape Upgrade		ST-12-01	0	590	11,100	11,060	0	0	0	0	0
Downtown Street Furniture		ST-14-01	0	9,766	10,000	10,000	35,000	35,000	50,000	10,000	10,000
Downtown Streetscape Improvements		ST-15-35	0	0	0	0	35,000	0	0	0	0
SUBTOTAL - STREETS			4,680,051	6,307,368	5,388,200	5,776,041	4,231,700	4,150,000	4,175,000	4,145,000	4,155,000
TOTAL CAPITAL EXPENDITURES			5,692,497	7,412,077	6,402,500	6,829,609	5,851,900	5,595,900	5,442,500	4,783,500	5,228,800

CAPITAL PROJECTS FUND (401)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	Note	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
EECBG PROJECTS		MS-10-XX	136,452	0	0	4,600	**0**	0	0	0	0
DEBT SERVICE			0	0	53,348	58,348	**0**	0	0	0	0
OPERATING TRANSFER OUT TO EAB FUND			0	0	4,600,000	6,400,000	**3,400,000**	0	0	0	0
OPERATING CONTINGENCY			0	0	100,000	132,638	**200,000**	0	0	0	0
TOTAL EXPENDITURES			5,828,949	7,412,077	11,155,848	13,425,195	**9,451,900**	5,595,900	5,442,500	4,783,500	5,228,800
					0						
BEGINNING FUND BALANCE			6,528,973	6,727,189	5,799,931		**7,191,983**	1,848,583	1,082,183	623,183	978,183
REVENUES OVER (UNDER) EXPENDITURES			198,216	(927,258)	1,392,052	1,117,305	**(5,343,400)**	(766,400)	(459,000)	355,000	62,700
ENDING FUND BALANCE			6,727,189	5,799,931	7,191,983		**1,848,583**	1,082,183	623,183	978,183	1,040,883
Fund Balance as a Percent of Expenditures							**20%**	**19%**	**11%**	**20%**	**20%**

PROJECTS WITH SECOND FUND SOURCE AND/OR FUNDED WITH GRANTS

Public Works Annex Improvements	(1)	BL-93-02	Ongoing program also funded with Water & Sewer Fund revenue.
Ongoing Maintenance to Brick Exteriors	(2)	BL-96-03	Ongoing program also funded with Parking Fund revenue.
Operational Equipment - Public Works	(3)	EQ-94-01	Ongoing program also funded with Water & Sewer Fund revenue.
Traffic Signal Imprv at Northwest Hwy/Wilke	(4)	SG-08-02	Village share only - State share not included in this budget.

► Fund at a Glance

This fund was originally established in 1993 to account for the proceeds of a $14.2 million bond issue that was used to address a number of storm water control projects throughout the Village. Since that time ongoing projects have included the Neighborhood Drainage Improvement Program, flood studies and utility modeling, and the new Storm Water Rehabilitation/Replacement Program. This fund does not currently have a dedicated source of revenue and has relied on transfers-in from other funds. To sustain this fund's programs in the future an alternate revenue source will be required.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Intergovernmental	$0	$200,000	$0	$0	**$0**	$0	N/A
Interest Income	9,169	9,089	10,800	5,000	**5,000**	0	0.0%
Total Revenues	**$9,169**	**$209,089**	**$10,800**	**$5,000**	**$5,000**	**$0**	**0.0%**
Interfund Transfers In	1,000,000	1,000,000	0	0	**500,000**	500,000	N/A
Total Revenues and Interfund Transfers In	**$1,009,169**	**$1,209,089**	**$10,800**	**$5,000**	**$505,000**	**$500,000**	**N/A**
Expenditures							
Capital Items	$248,757	$450,105	$726,100	$726,508	**$900,000**	$173,492	23.9%
Total Expenditures	**$248,757**	**$450,105**	**$726,100**	**$726,508**	**$900,000**	**$173,492**	**23.9%**
Revenues over (under) Expenditures	**$760,412**	**$758,984**	**($715,300)**	**($721,508)**	**($395,000)**	**$326,508**	**(45.3%)**
BEGINNING FUND BALANCE	**2,156,578**	**2,916,990**	**3,675,974**	**3,675,974**	**2,960,674**	**(715,300)**	**(19.5%)**
ENDING FUND BALANCE	**$2,916,990**	**$3,675,974**	**$2,960,674**	**$2,954,466**	**$2,565,674**	**($388,792)**	**(13.2%)**

STORM WATER CONTROL FUND (426)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES										
INTEREST INCOME		9,169	9,089	10,800	5,000	**5,000**	5,000	5,000	5,000	5,000
STATE GRANT		0	200,000	0	0	**0**	0	0	0	0
OTHER INCOME		0	0	0	0	**0**	0	0	0	0
TRANSFER IN FROM GENERAL FUND		1,000,000	1,000,000	0	0	**500,000**	0	0	0	0
TOTAL REVENUES		1,009,169	1,209,089	10,800	5,000	**505,000**	5,000	5,000	5,000	5,000
EXPENDITURES										
SEWERS										
Grove Street Sanitary Sewer	SW-97-01	76,731	133,030	0	0	**0**	0	0	0	0
Neighborhood Drainage Improvements	SW-11-02	8,006	275,528	306,100	305,118	**300,000**	300,000	300,000	300,000	300,000
Cypress Detention Basin/Lift Station	SW-11-05	4,480	0	0	0	**0**	0	0	0	0
Flood Study	SW-13-02	152,540	22,503	112,200	112,213	**0**	0	0	0	0
Utility Modeling	SW-13-03	7,000	15,458	144,500	144,542	**0**	0	0	0	0
McDonald Creek Bank Stabilization	SW-14-01	0	3,586	63,300	64,635	**0**	0	0	0	0
Sewer Backup Rebate Program	SW-15-01	0	0	100,000	100,000	**100,000**	0	0	0	0
Storm Water Rehab/Replacement Program	SW-15-20	0	0	0	0	**500,000**	500,000	500,000	500,000	500,000
SUBTOTAL - SEWERS		248,757	450,105	726,100	726,508	**900,000**	800,000	800,000	800,000	800,000
TOTAL EXPENDITURES		248,757	450,105	726,100	726,508	**900,000**	800,000	800,000	800,000	800,000
BEGINNING FUND BALANCE		2,156,578	2,916,990	3,675,974		**2,960,674**	2,565,674	1,770,674	975,674	180,674
REVENUES OVER (UNDER) EXPENDITURES		760,412	758,984	(715,300)	(721,508)	**(395,000)**	(795,000)	(795,000)	(795,000)	(795,000)
ENDING FUND BALANCE		2,916,990	3,675,974	2,960,674		**2,565,674**	1,770,674	975,674	180,674	(614,326)

► Fund at a Glance

The Public Building Fund was created to account for various capital construction projects that are being undertaken relating to municipal facilities. Improvements to the Public Works L. A. Hanson Center were completed in October of 2005. A new Fire Station #1 was completed in July 2006 as the first part of the John G. Woods Municipal Campus. The new Village Hall building was completed in January 2008. The Village has prepared a space needs study for the Police Department which is housed in a building constructed in 1978. A long-term financing plan has been approved by the Village Board for the future construction of a new police facility.

Restrictions:

Village policy and provisions of bond ordinance and official statement.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Interest Income	$6,978	$6,242	$4,100	$6,000	**$3,000**	($3,000)	(50.0%)
Other	0	40,500	0	0	**0**	0	N/A
Total Revenues	**$6,978**	**$46,742**	**$4,100**	**$6,000**	**$3,000**	**($3,000)**	**(50.0%)**
Expenditures							
Contractual Services	$0	$0	$71,000	$750,000	**$500,000**	($250,000)	(33.3%)
Capital Items	24,286	59,319	276,500	276,455	**25,000**	(251,455)	(91.0%)
Total Expenditures	**$24,286**	**$59,319**	**$347,500**	**$1,026,455**	**$525,000**	**($501,455)**	**(48.9%)**
Revenues over (under) Expenditures	**($17,308)**	**($12,577)**	**($343,400)**	**($1,020,455)**	**($522,000)**	**$498,455**	**(48.8%)**
BEGINNING FUND BALANCE	**1,737,477**	**1,720,169**	**1,707,592**	**1,707,592**	**1,364,192**	**(343,400)**	**(20.1%)**
ENDING FUND BALANCE	**$1,720,169**	**$1,707,592**	**$1,364,192**	**$687,137**	**$842,192**	**$155,055**	**22.6%**

► Fund at a Glance

This fund accounts for the costs associated with the removal and replacement of diseased parkway Ash trees.

Restrictions: None

VILLAGE POLICY – Initial funding was provided by transfers of $2.0 million in FY2012, $2.7 million in FY2013, and $600,000 in FY2014 from the General Fund. An $8 million bond issue was sold in 2014 to cover a substantial portion of the $11.5 million cost of the EAB program.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Interest Income	$0	$0	$6,000	$35,000	**$4,000**	($31,000)	(88.6%)
Other	15,000	0	14,600	0	**0**	0	N/A
Total Revenues	**$15,000**	**$0**	**$20,600**	**$35,000**	**$4,000**	**($31,000)**	**(88.6%)**
Interfund Transfers In	2,700,000	600,000	4,600,000	6,400,000	**3,400,000**	(3,000,000)	(46.9%)
Total Revenues and Interfund Transfers In	**$2,715,000**	**$600,000**	**$4,620,600**	**$6,435,000**	**$3,404,000**	**($3,031,000)**	**(47.1%)**
Expenditures							
Personal Services	$130,739	$171,005	$305,200	$299,800	**$333,100**	$33,300	11.1%
Contractual Services	11,689	6,633	5,700	5,700	**3,900**	(1,800)	(31.6%)
Commodities	2,728	12,445	14,800	14,800	**10,000**	(4,800)	(32.4%)
Other Charges	92,001	22,721	135,000	135,000	**20,000**	(115,000)	(85.2%)
Capital Items	188,362	957,493	3,374,300	3,374,320	**2,602,100**	(772,220)	(22.9%)
Total Expenditures	**$425,519**	**$1,170,297**	**$3,835,000**	**$3,829,620**	**$2,969,100**	**($860,520)**	**(22.5%)**
Revenues over (under) Expenditures	**$2,289,481**	**($570,297)**	**$785,600**	**$2,605,380**	**$434,900**	**($2,170,480)**	**(83.3%)**
BEGINNING FUND BALANCE	**1,992,465**	**4,281,946**	**3,711,649**	**3,711,649**	**4,497,249**	**785,600**	**21.2%**
ENDING FUND BALANCE	**$4,281,946**	**$3,711,649**	**$4,497,249**	**$6,317,029**	**$4,932,149**	**($1,384,880)**	**(21.9%)**

EMERALD ASH BORER (EAB) FUND (435)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES										
INTEREST INCOME		0	0	6,000	35,000	**4,000**	3,000	0	0	0
OTHER INCOME		15,000	0	14,600	0	**0**	0	0	0	0
TRANSFER IN FROM GENERAL FUND		2,700,000	600,000	0	0	**0**	0	0	0	0
TRANSFER IN FROM CAPITAL PROJECTS FUND		0	0	4,600,000	6,400,000	**3,400,000**	0	0	0	0
TOTAL REVENUES		2,715,000	600,000	4,620,600	6,435,000	**3,404,000**	3,000	0	0	0
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		130,739	171,005	305,200	299,800	**333,100**	400,800	340,200	0	0
Contractual Services		11,689	6,633	5,700	5,700	**3,900**	4,400	4,400	0	0
Commodities		2,728	12,445	14,800	14,800	**10,000**	14,800	5,000	0	0
Other Charges (EAB Treatment Rebate Program)		92,001	22,721	135,000	135,000	**20,000**	55,000	20,000	0	0
SUBTOTAL - OPERATING EXPENDITURES		237,157	212,804	460,700	455,300	**367,000**	475,000	369,600	0	0
EQUIPMENT										
Operational Equipment - Public Works	EQ-94-01	42,950	6,877	0	0	**0**	0	0	0	0
SUBTOTAL - EQUIPMENT		42,950	6,877	0	0	**0**	0	0	0	0
STREETS										
Parkway Ash Tree Removal/Replacement Prog	ST-13-20	145,412	950,616	3,374,300	3,374,320	**2,602,100**	726,600	289,900	0	0
SUBTOTAL - STREETS		145,412	950,616	3,374,300	3,374,320	**2,602,100**	726,600	289,900	0	0
NON-OPERATING										
Transfer to General Fund		0	0	0	0	**0**	0	3,074,049		
SUBTOTAL - NON-OPERATING		0	0	0	0	**0**	0	3,074,049	0	0
TOTAL EXPENDITURES		425,519	1,170,297	3,835,000	3,829,620	**2,969,100**	1,201,600	3,733,549	0	0
BEGINNING FUND BALANCE		1,992,465	4,281,946	3,711,649		**4,497,249**	4,932,149	3,733,549	0	0
REVENUES OVER (UNDER) EXPENDITURES		2,289,481	(570,297)	785,600	2,605,380	**434,900**	(1,198,600)	(3,733,549)	0	0
ENDING FUND BALANCE		4,281,946	3,711,649	4,497,249		**4,932,149**	3,733,549	0	0	0

► Fund at a Glance

The Water & Sewer Utility Operations are conducted within the Utilities Division of the Public Works Department. Responsibilities include the operations of the water distribution, production and storage system, the Village water meters, the sanitary sewage collection system and the storm water collection system. Monies for the operations, maintenance and capital improvements of the water, sanitary, combined and storm sewer systems are generated by the sale of water and sewer use charges and charges made on new construction for capital improvements.

Potable water is delivered from Lake Michigan through the City of Evanston's filtration plant by way of the Northwest Water Commission transmission system. Six deep wells are maintained by the Village for standby emergency purposes only.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Service Charges	$14,344,566	$14,152,307	$15,513,000	$15,994,100	**$11,757,900**	($4,236,200)	(26.5%)
Interest Income	12,455	10,762	11,000	11,000	**7,400**	(3,600)	(32.7%)
Sales/Reimbursable/Rents	143,446	91,314	98,000	84,000	**56,200**	(27,800)	(33.1%)
Other	105,873	(67,429)	20,000	15,000	**10,100**	(4,900)	(32.7%)
Total Revenues	**$14,606,340**	**$14,186,954**	**$15,642,000**	**$16,104,100**	**$11,831,600**	**($4,272,500)**	**(26.5%)**
Expenditures							
Personal Services	$5,590,527	$5,785,780	$5,987,000	$6,023,900	**$4,085,800**	($1,938,100)	(32.2%)
Contractual Services	5,374,510	5,536,514	6,070,000	6,078,360	**4,997,600**	(1,080,760)	(17.8%)
Commodities	741,598	643,909	972,900	976,159	**589,400**	(386,759)	(39.6%)
Other Charges	1,452,805	1,501,686	1,566,000	1,654,997	**1,203,700**	(451,297)	(27.3%)
Capital Items	1,388,368	928,839	1,450,700	1,448,949	**1,551,500**	102,551	7.1%
Total Expenditures	**$14,547,808**	**$14,396,728**	**$16,046,600**	**$16,182,365**	**$12,428,000**	**($3,754,365)**	**(23.2%)**
Interfund Transfers Out	0	0	0	80,000	**50,000**	(30,000)	(37.5%)
Total Expenditures and Interfund Transfers Out	**$14,547,808**	**$14,396,728**	**$16,046,600**	**$16,262,365**	**$12,478,000**	**($3,784,365)**	**(23.3%)**
Revenues over (under) Expenditures	**$58,532**	**($209,774)**	**($404,600)**	**($158,265)**	**($646,400)**	**($488,135)**	**308.4%**
BEGINNING WORKING CASH	**5,604,720**	**5,663,252**	**5,453,478**	**5,453,478**	**5,048,878**	**(404,600)**	**(7.4%)**
ENDING WORKING CASH	**$5,663,252**	**$5,453,478**	**$5,048,878**	**$5,295,213**	**$4,402,478**	**($892,735)**	**(16.9%)**

WATER & SEWER FUND (505)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	Note	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES											
WATER SALES			11,157,795	10,669,713	11,492,000	11,934,000	**8,806,700**	14,359,300	15,077,300	15,831,200	16,622,800
SEWER CHARGE			2,083,999	2,355,187	2,964,000	3,078,000	**2,277,600**	3,703,500	3,888,700	4,083,100	4,287,300
SERVICE CHARGE			765,546	766,014	750,000	750,000	**502,500**	750,000	750,000	750,000	750,000
OTHER CHARGES & FEES			337,224	361,393	307,000	232,100	**171,100**	232,100	232,100	232,100	232,100
INTEREST INCOME			12,452	10,762	11,000	11,000	**7,400**	11,000	11,000	11,000	11,000
SALES/REIMB./RENTS			143,444	91,314	98,000	84,000	**56,200**	84,000	84,000	84,000	84,000
OTHER			16,902	21,761	20,000	15,000	**10,100**	15,000	15,000	15,000	15,000
NWWC REVENUE			88,978	(89,190)	0	0	**0**	0	0	0	0
TOTAL REVENUES			14,606,340	14,186,954	15,642,000	16,104,100	**11,831,600**	19,154,900	20,058,100	21,006,400	22,002,200
EXPENDITURES											
OPERATING EXPENDITURES											
Personal Services			5,590,527	5,785,780	5,987,000	6,023,900	**4,147,100**	6,388,900	6,706,600	6,974,800	7,253,800
Contractual Services			1,910,604	2,065,417	2,402,800	2,411,160	**2,140,600**	2,508,600	2,558,800	2,610,000	2,662,200
Northwest Water Commission			3,463,906	3,471,097	3,667,200	3,667,200	**2,857,000**	3,667,200	3,667,200	3,667,200	3,667,200
Commodities			741,588	643,909	972,900	976,159	**589,400**	1,015,600	1,035,900	1,056,600	1,077,700
Other Charges			1,402,805	1,451,686	1,491,000	1,491,000	**967,400**	1,581,800	1,629,300	1,678,200	1,728,500
Sewer Back-up Rebate Program	(1)	SW-15-01	50,000	50,000	25,000	25,000	**25,000**	100,000	100,000	100,000	100,000
SUBTOTAL - OPERATING EXPENDITURES			13,159,430	13,467,889	14,545,900	14,594,419	**10,726,500**	15,262,100	15,697,800	16,086,800	16,489,400
BUILDING & LAND											
Public Works Annex Improvements	(2)	BL-93-02	11,108	17,096	20,000	20,000	**13,400**	20,000	20,000	20,000	20,000
Roof Maintenance Program	(3)	BL-95-06	0	0	38,500	38,500	**78,000**	103,300	0	0	0
SUBTOTAL - BUILDING & LAND			11,108	17,096	58,500	58,500	**91,400**	123,300	20,000	20,000	20,000
EQUIPMENT											
Operational Equipment - Public Works	(4)	EQ-94-01	97,243	87,727	243,500	243,546	**125,400**	139,700	211,000	101,000	95,500
Office Equipment		EQ-95-03	4,396	10,740	20,200	15,000	**12,500**	15,000	15,000	15,000	15,000
Emergency Generator Upgrade		EQ-99-02	16,244	0	10,000	10,000	**10,000**	10,000	10,000	10,000	10,000
2-Way Mobile Radio Replacement		EQ-09-05	28,750	0	0	0	**0**	0	0	0	0
Electrical Generator Replacement		EQ-15-20	0	0	0	0	**25,000**	795,700	0	20,000	869,500
SCADA Enhancements		EQ-15-25	0	0	0	0	**8,000**	30,000	10,000	30,000	58,000
Pumps & Motor Controls Rehab/Repl		EQ-15-30	0	0	0	0	**61,300**	94,900	72,700	189,100	155,400
SUBTOTAL - EQUIPMENT			146,633	98,467	273,700	268,546	**242,200**	1,085,300	318,700	365,100	1,203,400
SEWER											
Sewer Rehab/Replacement Program		SW-90-01	291,571	269,204	300,000	300,000	**300,000**	325,000	350,000	375,000	400,000
SUBTOTAL - SEWER			291,571	269,204	300,000	300,000	**300,000**	325,000	350,000	375,000	400,000
WATER											
Watermain Replacement Program		WA-90-01	251,387	322,193	485,000	485,000	**500,000**	1,000,000	1,500,000	2,000,000	2,500,000
Automatic Meter Reading System		WA-03-02	0	0	100,000	100,000	**154,500**	318,300	633,800	652,800	672,400
Water Tank Repainting		WA-11-01	430,038	0	233,500	200,000	**237,600**	868,200	936,900	0	1,456,900
Deep Well Rehabilitation		WA-11-02	257,641	221,879	0	0	**25,800**	291,700	27,300	28,100	0
SUBTOTAL - WATER			939,066	544,072	818,500	785,000	**917,900**	2,478,200	3,098,000	2,680,900	4,629,300
TOTAL CAPITAL EXPENDITURES			1,388,378	928,839	1,450,700	1,412,046	**1,551,500**	4,011,800	3,786,700	3,441,000	6,252,700
TRANSFER TO HEALTH INSURANCE FUND			0		0	80,000	**50,000**	50,000	50,000	50,000	50,000
OPERATING CONTINGENCY			0		50,000	175,900	**150,000**	0	0	0	0
TOTAL EXPENDITURES			14,547,808	14,396,728	16,046,600	16,262,365	12,478,000	19,323,900	19,534,500	19,577,800	22,792,100
BEGINNING WORKING CASH			5,604,720	5,663,252	5,453,478		**5,048,878**	4,402,478	4,233,478	4,757,078	6,185,678
REVENUES OVER (UNDER) EXPENDS.			58,532	(209,774)	(404,600)	(158,265)	**(646,400)**	(169,000)	523,600	1,428,600	(789,900)
ENDING WORKING CASH			5,663,252	5,453,478	5,048,878		**4,402,478**	4,233,478	4,757,078	6,185,678	5,395,778
Working Cash as % of Expenditures			39%	38%	31%		**35%**	22%	24%	32%	24%

PROJECTS WITH SECOND FUND SOURCE

Sewer Back-up Rebate Program	(1)	SW-15-01	Ongoing program partially funded from the Flood Control V Fund.
Public Works Annex Improvements	(2)	BL-93-02	Ongoing program partially funded with Capital Project Fund revenue.
Roof Maintenance Program	(3)	BL-95-06	Ongoing program partially funded with Capital Project Fund revenue.
Operational Equipment - Public Works	(4)	EQ-94-01	Ongoing program partially funded with Capital Project Fund revenue.

► Fund at a Glance

The Village of Arlington Heights, along with 22 other North and Northwest Suburban Cook County municipalities, has entered into an intergovernmental agreement thereby creating the "Solid Waste Agency of Northern Cook County" (S.W.A.N.C.C.) to provide an efficient and environmentally sound municipal solid waste disposal system. The Village contractor is required to pay to the Village a predetermined municipal disposal fee and must utilize the transfer station owned and operated by S.W.A.N.C.C. The Village has set up an enterprise fund to account for the "user charges" collected from the hauler and further paid to S.W.A.N.C.C. at a set price per ton.

Restrictions:

The intergovernmental agreements and project use agreement governs the financing of the S.W.A.N.C.C. operation. A Board of Directors of the member municipalities is charged with the responsibility of its future operations and contract negotiations with its members.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Fees	$1,593,605	$1,575,908	$1,638,000	$1,638,000	**$1,088,000**	($550,000)	(33.6%)
Interest Income	8,413	8,915	6,800	6,000	**4,600**	(1,400)	(23.3%)
Total Revenues	**$1,602,018**	**$1,584,823**	**$1,644,800**	**$1,644,000**	**$1,092,600**	**($551,400)**	**(33.5%)**
Expenditures							
Contractual Services	$1,312,457	$1,230,310	$1,215,400	$1,522,900	**$924,300**	($598,600)	(39.3%)
Total Expenditures	**$1,312,457**	**$1,230,310**	**$1,215,400**	**$1,522,900**	**$924,300**	**($598,600)**	**(39.3%)**
Revenues over (under) Expenditures	**$289,561**	**$354,513**	**$429,400**	**$121,100**	**$168,300**	**$47,200**	**39.0%**
BEGINNING WORKING CASH	**2,167,237**	**2,456,798**	**2,811,311**	**2,811,311**	**3,240,711**	**429,400**	**15.3%**
ENDING WORKING CASH	**$2,456,798**	**$2,811,311**	**$3,240,711**	**$2,932,411**	**$3,409,011**	**$476,600**	**16.3%**

► Fund at a Glance

The Arts, Entertainment & Events (A&E) Fund was established to account for the Village's costs associated with Village presentation and participation in arts, theatrical and other community events. A .25% Food & Beverage Tax (FBT) is used as a dedicated source of revenue for this fund.

Restrictions:

VILLAGE POLICY – The Village finances the items listed in this fund through a .25% Food & Beverage Tax (FBT). Effective September 2004, the Village's total FBT was raised from 1% to 1.25%. The additional .25% is deposited directly into the A&E Fund.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Taxes	$460,424	$470,918	$485,000	$468,000	**$325,000**	($143,000)	(30.6%)
Fees	18,000	25,026	21,000	13,600	**66,100**	52,500	386.0%
Interest Income	2,494	2,466	1,300	2,500	**900**	(1,600)	(64.0%)
Other	54,364	124,325	39,800	29,000	**21,500**	(7,500)	(25.9%)
Total Revenues	**$535,282**	**$622,735**	**$547,100**	**$513,100**	**$413,500**	**($99,600)**	**(19.4%)**
Capital Reserves	0	0	250,000	50,000	**50,000**	0	0.0%
Total Revenues and Interfund Transfers In	**$535,282**	**$622,735**	**$797,100**	**$563,100**	**$463,500**	**($99,600)**	**(17.7%)**
Expenditures							
Personal Services	$98,600	$106,000	$119,100	$114,000	**$122,600**	$8,600	7.5%
Contractual Services	157,000	247,775	639,000	639,000	**113,900**	(525,100)	(82.2%)
Commodities	24,264	23,205	25,200	25,100	**26,100**	1,000	4.0%
Other Charges	142,978	95,933	185,800	169,800	**209,000**	39,200	23.1%
Capital Items	40,289	168,382	7,900	83,000	**83,000**	0	0.0%
Total Expenditures	**$463,131**	**$641,295**	**$977,000**	**$1,030,900**	**$554,600**	**($476,300)**	**(46.2%)**
Revenues over (under) Expenditures	**$72,151**	**($18,560)**	**($179,900)**	**($467,800)**	**($91,100)**	**$376,700**	**(80.5%)**
BEGINNING WORKING CASH	**251,248**	**323,399**	**304,839**	**304,839**	**124,939**	**(179,900)**	**(59.0%)**
ENDING WORKING CASH	**$323,399**	**$304,839**	**$124,939**	**($162,961)**	**$33,839**	**$196,800**	**(120.8%)**

ARTS, ENTERTAINMENT & EVENTS FUND (515)

5 YEAR FINANCIAL PLAN

ACCOUNT DESCRIPTION	Note	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 Month Period End. Dec. 2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES											
FOOD & BEVERAGE TAX			460,424	470,918	485,000	468,000	**325,000**	477,400	486,900	496,600	506,500
BUILDING MANAGEMENT FEE			18,000	18,000	18,000	9,000	**12,000**	18,000	18,000	18,000	18,000
CAM CHARGES			0	0	0	0	**51,000**	76,500	76,500	76,500	76,500
SPECIAL DETAIL PUBLIC WORKS			0	7,026	3,000	4,600	**3,100**	3,200	3,300	3,400	3,500
INTEREST INCOME			2,494	2,466	1,300	2,500	**900**	2,500	2,500	2,500	2,500
HEARTS OF GOLD			20,300	21,650	18,000	18,000	**0**	18,000	18,000	18,000	18,000
PREMIUM SPONSOR			750	2,500	7,500	5,000	**7,500**	7,500	7,500	7,500	7,500
SOUNDS OF SUMMER			11,750	12,400	14,300	6,000	**14,000**	14,000	14,000	14,000	14,000
ARL HTS 125TH CELEBRATION			21,564	0	0	0	**0**	0	0	0	0
OTHER INCOME			0	87,775	0	0	**0**	0	0	0	0
CAPITAL RESERVES	(1)		0	0	250,000	50,000	**50,000**	90,000	80,000	0	0
TOTAL REVENUES			535,282	622,735	797,100	563,100	**463,500**	707,100	706,700	636,500	646,500
EXPENDITURES											
EVENTS											
Arlington Heights 125th Year Celebration		AE-12-01	45,670	0	0	0	**0**	0	0	0	0
Arlington Spring Sweep		AE-13-01	875	1,255	2,000	1,500	**0**	2,000	2,000	2,000	2,000
Autumn Harvest		AE-10-01	10,652	9,781	9,700	11,450	**11,500**	11,700	11,900	12,100	12,300
Community Awareness Events		AE-06-46	3,693	5,628	6,000	6,000	**4,000**	6,000	6,100	6,200	6,300
Frontier Days		AE-06-18	20,300	19,150	21,000	20,050	**21,500**	21,900	22,300	22,700	23,200
Halloween		AE-06-20	3,400	3,600	3,800	3,700	**3,900**	4,000	4,100	4,200	4,300
Hearts of Gold		AE-06-22	21,834	15,866	18,000	18,000	**0**	18,000	18,000	18,000	18,000
Irish Fest		AE-06-24	3,100	3,400	3,400	3,650	**3,650**	3,700	3,800	3,900	4,000
July 4th Parade		AE-06-26	11,650	12,200	15,600	12,550	**16,000**	16,300	16,600	16,900	17,200
Mane Event		AE-06-28	38,686	35,298	35,700	33,200	**33,100**	33,800	34,500	35,200	35,900
Memorial Day Parade		AE-06-30	9,900	9,250	11,000	9,650	**11,350**	11,600	11,800	12,000	12,200
National Night Out		AE-06-50	7,400	7,900	11,000	8,550	**11,300**	11,500	11,700	11,900	12,100
Promenade of the Arts		AE-06-34	12,569	16,683	14,700	16,900	**15,800**	16,100	16,400	16,700	17,000
Sounds of Summer		AE-06-38	48,082	51,416	60,500	44,600	**60,900**	62,100	63,300	64,600	65,900
Taste of Arlington Heights		AE-12-02	9,900	14,900	16,100	19,950	**16,700**	17,000	17,300	17,600	18,000
Tree Lighting Event		AE-06-40	8,650	9,150	12,200	9,750	**12,400**	12,600	12,900	13,200	13,500
SUBTOTAL - EVENTS			256,361	215,477	240,700	219,500	**222,100**	248,300	252,700	257,200	261,900
Metropolis Theater Subsidy		AE-05-04	157,000	160,000	615,000	615,000	**113,900**	175,000	180,000	185,000	190,000
Study - Economic Impact Analysis		--	0	0	24,000	24,000	**0**	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURES			413,361	375,477	879,700	858,500	**336,000**	423,300	432,700	442,200	451,900
EQUIPMENT											
Equipment Replacement - Metropolis		EQ-06-03	40,290	43,478	7,900	33,000	**33,000**	34,000	35,000	36,000	37,000
			40,290	43,478	7,900	33,000	**33,000**	34,000	35,000	36,000	37,000
BUILDING/EQUIPMENT RESERVE EXPENSES	(1)										
Metropolis Theater 2nd Floor Refurbishment		BL-14-15	0	54,998	0	0	**0**	0	0	0	0
Metropolis Theater Lobby		BL-15-01	0	0	0	30,000	**30,000**	0	0	0	0
Metropolis Threater Seating Repl/Repair		BL-15-02	0	0	0	20,000	**20,000**	20,000	20,000	0	0
Metropolis Theater Stage Curtains Repl		BL-16-02	0	0	0	0	**0**	30,000	0	0	0
Metropolis Theater Dressing Rms/Green Rm		BL-17-01	0	0	0	0	**0**	0	25,000	0	0
Metropolis Theater Storage		BL-17-02	0	0	0	0	**0**	0	25,000	0	0
Metropolis Theater Sound System Upgrade		EQ-14-05	0	30,000	0	0	**0**	0	0	0	0
Metropolis Theater Ticketing/IT Replacement		EQ-14-10	0	39,907	0	0	**0**	0	0	0	0
Metropolis Theater Lighting Systems & Equip		EQ-16-01	0	0	0	0	**0**	40,000	0	0	0
Metropolis Theater Classroom Technology		EQ-17-01	0	0	0	0	**0**	0	10,000	0	0
SUBTOTAL - BLDG/EQUIP RESERVES			0	124,905	0	50,000	**50,000**	90,000	80,000	0	0
NON-OPERATING											
Reserve for Replacement (Metropolis)			0	0	75,000	75,000	**75,000**	75,000	75,000	75,000	75,000
Building Reserve - Condo Association			9,480	9,660	14,400	14,400	**9,600**	14,400	14,400	14,400	14,400
Common Area Maintenance (CAM) Fees			0	87,775	0	0	**51,000**	76,500	76,500	76,500	76,500
SUBTOTAL - NON-OPERATING			9,480	97,435	89,400	89,400	135,600	165,900	165,900	165,900	165,900
TOTAL EXPENDITURES			463,131	641,295	977,000	1,030,900	554,600	713,200	713,600	644,100	654,800
						0					
BEGINNING WORKING CASH			251,248	323,399	304,839		**124,939**	33,839	27,739	20,839	13,239
REVENUES OVER (UNDER) EXPENDS.			72,151	(18,560)	(179,900)	(467,800)	**(91,100)**	(6,100)	(6,900)	(7,600)	(8,300)
ENDING WORKING CASH			323,399	304,839	124,939		**33,839**	27,739	20,839	13,239	4,939

(1) Note: As of 4/30/08 the working cash calculation equals current assets less liabilities less a subtraction for the reserve for replacement. This provides a building/equipme reserve for future major repairs and improvements to the Metropolis Theater. The building/equipment reserve is shown as a net asset in the Village's CAFR and will be inc year by $75,000, unless some or all of the reserve funds are used with the advice of the theater operator, PAM, and per Village Board direction.

SPECIAL EVENTS - Cost by Event

Event	Project #	Department	Expense Description	FY2015 Exp Bud	FY2015 Proj Act	8-Mo. End. Dec. 2015 Exp Bud
Arlington Spring Sweep	AE-13-01	Special Events Com	Special Events	1,000	1,500	0
		Public Works	Overtime	500	500	0
				1,500	**2,000**	**0**
Autumn Harvest	AE-10-01	Special Events Com	Special Events	9,900	8,200	9,900
		Public Works	Overtime	1,550	1,500	1,600
				11,450	**9,700**	**11,500**
Community Awareness Events	AE-06-46	Arts Commission	Special Events	6,000	6,000	4,000
				6,000	**6,000**	**4,000**
Frontier Days	AE-06-18	Police	Overtime	19,000	20,500	21,000
		Public Works	Overtime	1,050	500	500
				20,050	**21,000**	**21,500**
Halloween	AE-06-20	Police	Overtime	3,700	3,800	3,900
				3,700	**3,800**	**3,900**
Hearts of Gold	AE-06-22	Special Events Com	Special Events	18,000	18,000	0
				18,000	**18,000**	**0**
Irish Fest	AE-06-24	Police	Overtime	2,400	2,300	2,500
		Public Works	Overtime	1,250	1,100	1,150
				3,650	**3,400**	**3,650**
July 4th Parade	AE-06-26	Police	Overtime	6,500	8,400	8,600
		Public Works	Overtime	6,050	7,200	7,400
				12,550	**15,600**	**16,000**
Mane Event	AE-06-28	Special Events Com	Special Events	19,000	22,000	19,000
		Police	Overtime	3,300	3,500	3,600
		Fire	Overtime	700	1,000	1,000
		Public Works	Overtime	5,650	5,100	5,200
		Public Works	Barricade rental, signs, etc.	4,550	4,100	4,300
				33,200	**35,700**	**33,100**
Memorial Day Parade	AE-06-30	Police	Overtime	6,400	7,600	7,800
		Public Works	Overtime	3,250	3,400	3,550
				9,650	**11,000**	**11,350**
National Night Out	AE-06-50	Police	Overtime	5,700	8,100	8,300
		Fire	Overtime	1,400	1,900	1,900
		Public Works	Overtime	1,450	1,000	1,100
				8,550	**11,000**	**11,300**
Promenade of Art	AE-06-34	Board of Trustees	Special Events	6,000	5,500	6,000
		Police	Overtime	2,900	3,200	3,300
		Fire	Overtime	2,400	2,000	2,400
		Public Works	Overtime - Village share 70%	3,900	2,800	2,900
		Public Works (1)	Overtime - Amdur share 30%	1,700	1,200	1,200
				16,900	**14,700**	**15,800**
Sounds of Summer	AE-06-38	Manager's Office (3)	Entertainment; sound system	20,000	34,700	34,000
		Police	Overtime	3,000	2,600	3,000
		Public Works	Overtime	5,600	6,200	6,400
		Public Works	Stage, skirt, tent rental, etc.	16,000	17,000	17,500
				44,600	**60,500**	**60,900**
Taste of Arlington	AE-12-02	Police	Overtime	4,900	4,700	4,900
		Fire	Overtime	900	1,200	1,200
		Public Works	Overtime - Village share 70%	6,700	4,300	4,400
		Public Works (2)	Overtime - Chamber share 30%	2,900	1,800	1,900
		Public Works	Lighting, fencing, sanitation	4,550	4,100	4,300
				19,950	**16,100**	**16,700**

SPECIAL EVENTS - Cost by Event

Event	Project #	Department	Expense Description	FY2015 Exp Bud	FY2015 Proj Act	8-Mo. End. Dec. 2015 Exp Bud
Tree Lighting Event	AE-06-40	Special Events Com	Special Events	500	500	500
		Police	Overtime	1,400	1,400	1,500
		Public Works	Overtime	7,850	10,300	10,400
				9,750	**12,200**	**12,400**
			TOTAL SPECIAL EVENTS - COST BY EVENT	**219,500**	**240,700**	**222,100**

(1) The Village cap for Public Works Overtime for the **Promenade of Art** is $4,100. Amdur will be billed for the $1,200 PLUS any Public Works Overtime above the Village cap. If Public Works Overtime is LESS than budgeted, the Amdur 30% share of those costs would be less.

(2) The Village cap for the **Taste of Arlington** is $14,800 (2015 budget of $16,700 less $1,900 which is the 30% Chamber share of Public Works Overtime). The Chamber will be billed for the $1,900 PLUS any Police, Fire and Public Works Overtime costs above the Village cap. If Public Works Overtime is LESS than budgeted, the Chamber 30% share of those costs would be less.

(3)The amount of Village funds committed to Sounds of Summer events is $20,000. Total expenditures are budgeted at $34,000 based on anticipated sponsorship revenue of $14,000. In the event sponsorship dollars are less than anticipated, the event programming will be reduced accordingly. In FY2015 the Village's net expenses were $20,450.

SPECIAL EVENTS - Cost by Department

Department	Event	Project #	Expense Description	FY2015 Exp Bud	FY2015 Proj Act	8-Mo. End. Dec. 2015 Exp Bud
Board of Trustees	Promenade of Art	AE-06-34	Special Events	6,000	5,500	6,000
				6,000	**5,500**	**6,000**
Manager's Office	Sounds of Summer	AE-06-38	Entertainment; sound system	20,000	34,700	34,000
				20,000	**34,700**	**34,000**
Special Events Com	Hearts of Gold	AE-06-22	Special Events	18,000	18,000	0
	Mane Event	AE-06-28	Special Events	19,000	22,000	19,000
	Tree Lighting Event	AE-06-40	Special Events	500	500	500
	Autumn Harvest	AE-10-01	Special Events	9,900	8,200	9,900
	Arlington Spring Sweep	AE-14-01	Special Events	1,000	1,500	0
				48,400	**50,200**	**29,400**
Arts Commission	Community Awareness Events	AE-06-46	Special Events	6,000	6,000	4,000
				6,000	**6,000**	**4,000**
Police	Frontier Days	AE-06-18	Overtime	19,000	20,500	21,000
	Halloween	AE-06-20	Overtime	3,700	3,800	3,900
	Irish Fest	AE-06-24	Overtime	2,400	2,300	2,500
	July 4th Parade	AE-06-26	Overtime	6,500	8,400	8,600
	Mane Event	AE-06-28	Overtime	3,300	3,500	3,600
	Memorial Day Parade	AE-06-30	Overtime	6,400	7,600	7,800
	Promenade of Art	AE-06-34	Overtime	2,900	3,200	3,300
	Sound of Summer	AE-06-38	Overtime	3,000	2,600	3,000
	Tree Lighting Event	AE-06-40	Overtime	1,400	1,400	1,500
	National Night Out	AE-06-50	Overtime	5,700	8,100	8,300
	Taste of Arlington	AE-12-02	Overtime	4,900	4,700	4,900
				59,200	**66,100**	**68,400**
Fire	Mane Event	AE-06-28	Overtime	700	1,000	1,000
	Promenade of Art	AE-06-34	Overtime	2,400	2,000	2,400
	National Night Out	AE-06-50	Overtime	1,400	1,900	1,900
	Taste of Arlington	AE-12-02	Overtime	900	1,200	1,200
				5,400	**6,100**	**6,500**
Public Works/Water	Frontier Days	AE-06-18	Overtime	1,050	500	500
	Irish Fest	AE-06-24	Overtime	1,250	1,100	1,150
	July 4th Parade	AE-06-26	Overtime	6,050	7,200	7,400
	Mane Event	AE-06-28	Overtime	5,650	5,100	5,200
	Mane Event	AE-06-28	Barricade rental, signs, etc.	4,550	4,100	4,300
	Memorial Day Parade	AE-06-30	Overtime	3,250	3,400	3,550
	Promenade of Art	AE-06-34	Overtime - Village share 70%	3,900	2,800	2,900
	Promenade of Art	AE-06-34	Overtime - Amdur share 30%	1,700	1,200	1,200
	Sounds of Summer	AE-06-38	Overtime	5,600	6,200	6,400
	Sounds of Summer	AE-06-38	Stage, skirt, tent rental, etc.	16,000	17,000	17,500
	Tree Lighting Event	AE-06-40	Overtime	7,850	10,300	10,400
	National Night Out	AE-06-50	Overtime	1,450	1,000	1,100
	Autumn Harvest	AE-10-01	Overtime	1,550	1,500	1,600
	Taste of Arlington	AE-12-02	Overtime - Village share 70%	6,700	4,300	4,400
	Taste of Arlington	AE-12-02	Overtime - Chamber share 30%	2,900	1,800	1,900
	Taste of Arlington	AE-12-02	Lighting, fencing, sanitation	4,550	4,100	4,300
	Arlington Spring Sweep	AE-13-01	Overtime	500	500	0
				74,500	**72,100**	**73,800**
			TOTAL SPECIAL EVENTS - COST BY DEPARTMENT	**219,500**	**240,700**	**222,100**

► Fund at a Glance

The Village is self-insured and separately tracks the revenues and expenditures for employee health insurance and related benefits. In distributing costs, formulas are developed to charge the appropriate amount back to the fund where the cost is associated. For example, the Village charges back to the fund/operation where the employees are accounted; costs are charged based on the type of elected coverage (health and dental, single or dependent, HMO or PPO). Because we are self-insured, we monitor these costs in a single fund presentation for the purpose of financial analysis.

Restrictions:

VILLAGE POLICY – The Village has decided to self-insure these costs. Personnel policy regulates the level of the employee's share of the cost benefits for non-union employees. Labor contracts govern the level and employee's share of the cost of benefits for the police and fire unions.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Service Charges	$7,083,500	$7,652,400	$8,171,100	$8,171,100	**$5,439,000**	($2,732,100)	(33.4%)
Interest Income	9,257	5,990	6,000	6,000	**4,000**	(2,000)	(33.3%)
Sales/Reimbursable/Rents	1,229,707	1,616,671	1,247,500	1,036,900	**896,300**	(140,600)	(13.6%)
Other	1,908	1,727	1,900	0	**0**	0	N/A
Total Revenues	**$8,324,372**	**$9,276,788**	**$9,426,500**	**$9,214,000**	**$6,339,300**	**($2,874,700)**	**(31.2%)**
Interfund Transfers In	0	0	0	440,000	**350,000**	(90,000)	(20.5%)
Total Revenues and Interfund Transfers In	**$8,324,372**	**$9,276,788**	**$9,426,500**	**$9,654,000**	**$6,689,300**	**($2,964,700)**	**(30.7%)**
Expenditures							
Personal Services	$122,215	$135,431	$322,300	$322,600	**$215,100**	($107,500)	(33.3%)
Contractual Services	3,376,787	3,669,829	3,893,000	4,095,600	**2,583,600**	(1,512,000)	(36.9%)
Commodities	500	469	500	500	**300**	(200)	(40.0%)
Other Charges	4,158,805	4,391,500	4,421,200	5,180,800	**3,495,400**	(1,685,400)	(32.5%)
Total Expenditures	**$7,658,307**	**$8,197,229**	**$8,637,000**	**$9,599,500**	**$6,294,400**	**($3,305,100)**	**(34.4%)**
Interfund Transfers Out	1,116,214	838,491	1,114,200	1,627,200	**1,223,600**	(403,600)	(24.8%)
Total Expenditures and Interfund Transfers Out	**$8,774,521**	**$9,035,720**	**$9,751,200**	**$11,226,700**	**$7,518,000**	**($3,708,700)**	**(33.0%)**
Revenues over (under) Expenditures	**($450,149)**	**$241,068**	**($324,700)**	**($1,572,700)**	**($828,700)**	**$744,000**	**(47.3%)**
BEGINNING WORKING CASH	**2,892,319**	**2,442,170**	**2,683,238**	**2,683,238**	**2,358,538**	**(324,700)**	**(12.1%)**
ENDING WORKING CASH	**$2,442,170**	**$2,683,238**	**$2,358,538**	**$1,110,538**	**$1,529,838**	**$419,300**	**37.8%**

RETIREE HEALTH INSURANCE FUND 606

► Fund at a Glance

The Village is self-insured and separately tracks the revenues and expenditures for retiree health insurance and related benefits. In distributing costs, formulas are developed to charge the retiree the amount to fund the cost of health insurance. For example, the Village charges retirees 100% of the premium costs calculated to fund claims; costs are charged based on the type of elected coverage (health and dental, single or dependent, HMO or PPO). Because we operate on a pay as you go basis, we monitor these costs in a separate fund for the purpose of financial analysis.

Restrictions:

VILLAGE POLICY – The Village has decided to self-insure these costs. To be eligible for the retiree health insurance plan, an employee must qualify for retirement under one of the Village's retirement plans. The retiree pays 100% of the premium determined necessary to cover claims. Claims are pooled with active employees to operate the self-insured health insurance benefits on a pay as you go basis.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Sales/Reimbursable/Rents	$1,494,942	$1,677,365	$1,715,000	$1,649,000	**$932,900**	($716,100)	(43.4%)
Other	130,473	136,948	132,100	120,000	**130,000**	10,000	8.3%
Total Revenues	**$1,625,415**	**$1,814,313**	**$1,847,100**	**$1,769,000**	**$1,062,900**	**($706,100)**	**(39.9%)**
Interfund Transfers In	1,116,214	838,491	1,114,200	1,627,200	**1,223,600**	(403,600)	(24.8%)
Total Revenues and Interfund Transfers In	**$2,741,629**	**$2,652,804**	**$2,961,300**	**$3,396,200**	**$2,286,500**	**($1,109,700)**	**(32.7%)**
Expenditures							
Contractual Services	$543,075	$563,855	$585,500	$636,400	**$411,300**	($225,100)	(35.4%)
Other Charges	2,198,554	2,088,949	2,375,800	2,759,800	**1,875,200**	(884,600)	(32.1%)
Total Expenditures	**$2,741,629**	**$2,652,804**	**$2,961,300**	**$3,396,200**	**$2,286,500**	**($1,109,700)**	**(32.7%)**
Revenues over (under) Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
BEGINNING WORKING CASH	**0**	**0**	**0**	**0**	**0**	**0**	**N/A**
ENDING WORKING CASH	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

► Fund at a Glance

The Village maintains a separate General Liability Insurance Fund since it has decided to self-insure to protect itself from litigation that may arise from any form of liability, property losses and civil rights litigation. In distributing the costs, formulas are developed to charge the appropriate amount back to the fund where the liability is generated. Because we are self-insured, we monitor these costs in a single fund presentation for the purpose of financial analysis. As of May 1, 2003, excess liability coverage attaches at $2 million. As of May 1, 2004 to further protect the financial stability of this fund, the Village purchased a separate $1 million policy to cover the gap between self-insuring the first $1 million of any claim and the excess liability coverage amount.

Restrictions:

VILLAGE POLICY – Since the Village has decided to self-insure these costs, this operation must meet regulations promulgated by the State Department of Insurance. The Village has joined a multi-jurisdictional pooled arrangement to provide for excess liability umbrella coverage known as High Excess Liability Pool (H.E.L.P.).

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Service Charges	$654,800	$674,600	$708,300	$708,300	**$498,200**	($210,100)	(29.7%)
Interest Income	16,570	14,147	9,000	12,000	**6,000**	(6,000)	(50.0%)
Other	5,915	0	12,600	0	**0**	0	N/A
Total Revenues	**$677,285**	**$688,747**	**$729,900**	**$720,300**	**$504,200**	**($216,100)**	**(30.0%)**
Expenditures							
Contractual Services	$332,379	$338,669	$370,000	$409,000	**$433,000**	$24,000	5.9%
Other Charges	205,250	950,217	416,000	425,000	**302,000**	(123,000)	(28.9%)
Total Expenditures	**$537,629**	**$1,288,886**	**$786,000**	**$834,000**	**$735,000**	**($99,000)**	**(11.9%)**
Revenues over (under) Expenditures	**$139,656**	**($600,139)**	**($56,100)**	**($113,700)**	**($230,800)**	**($117,100)**	**103.0%**
BEGINNING WORKING CASH	**4,007,780**	**4,147,436**	**3,547,297**	**3,547,297**	**3,491,197**	**(56,100)**	**(1.6%)**
ENDING WORKING CASH	**$4,147,436**	**$3,547,297**	**$3,491,197**	**$3,433,597**	**$3,260,397**	**($173,200)**	**(5.0%)**

► Fund at a Glance

The Village maintains a separate fund for the purpose of accounting for state mandated Workers' Compensation benefits for employees who suffer job related illness or injury. In distributing cost, formulas are developed to charge the appropriate amount of "manual premium" back to the fund where the employees are budgeted and accounted. Because we are self-insured, we monitor these costs in a single fund presentation for the purpose of financial analysis.

Restrictions:

VILLAGE POLICY/STATE LAW – Since the Village has decided to self-insure these costs, certain regulations of the State of Illinois' Workers' Compensation Act must meet regulations promulgated by the State Department of Insurance.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Service Charges	$1,775,400	$1,828,400	$1,883,200	$1,883,200	**$1,299,600**	($583,600)	(31.0%)
Interest Income	24,451	24,106	15,000	20,000	**10,100**	(9,900)	(49.5%)
Sales/Reimbursable/Rents	33,062	130,531	97,900	0	**0**	0	N/A
Other	16,739	2,449	0	0	**0**	0	N/A
Total Revenues	**$1,849,652**	**$1,985,486**	**$1,996,100**	**$1,903,200**	**$1,309,700**	**($593,500)**	**(31.2%)**
Expenditures							
Personal Services	$114,585	$107,663	$111,200	$146,800	**$96,500**	($50,300)	(34.3%)
Contractual Services	265,235	308,996	340,900	363,900	**336,500**	(27,400)	(7.5%)
Commodities	1,419	873	1,400	2,300	**1,500**	(800)	(34.8%)
Other Charges	1,768,981	1,282,871	1,170,500	1,170,500	**784,500**	(386,000)	(33.0%)
Total Expenditures	**$2,150,220**	**$1,700,403**	**$1,624,000**	**$1,683,500**	**$1,219,000**	**($464,500)**	**(27.6%)**
Revenues over (under) Expenditures	**($300,568)**	**$285,083**	**$372,100**	**$219,700**	**$90,700**	**($129,000)**	**(58.7%)**
BEGINNING WORKING CASH	**4,965,004**	**4,664,436**	**4,949,519**	**4,949,519**	**5,321,619**	**372,100**	**7.5%**
ENDING WORKING CASH	**$4,664,436**	**$4,949,519**	**$5,321,619**	**$5,169,219**	**$5,412,319**	**$243,100**	**4.7%**

► Fund at a Glance

The Village created an internal service fund for fleet operations. This allows departments to "lease" their vehicles internally from the Fleet Operations Fund, and allows the Village to accumulate reserves for the maintenance and periodic replacement of the fleet.

Fleet Operations is organizationally within the Maintenance Division of the Public Works Department. The unit is responsible for maintaining the vehicles and maintenance equipment operated by the various departments within the Village. The unit also provides maintenance for six buses operated by Wheeling Township for the Senior Citizen Dial-a-Ride. Costs associated with maintenance, repair and fueling are maintained in a PC based fleet management program.

Preventive maintenance and most repairs are made by personnel assigned to the Fleet Unit. Repairs such as mufflers, front-end alignments, transmissions, body repairs and several other repairs, are contracted to local businesses. All vehicle maintenance personnel are ASE certified This is the same certification carried by repair personnel in car dealerships and franchise service stations.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Fees	$13,495	$16,877	$20,000	$20,000	**$10,100**	($9,900)	(49.5%)
Fines	23,469	29,586	25,000	25,000	**16,800**	(8,200)	(32.8%)
Service Charges	2,777,600	2,910,400	3,081,600	3,081,600	**2,596,400**	(485,200)	(15.7%)
Interest Income	20,694	16,502	18,000	18,000	**12,000**	(6,000)	(33.3%)
Sales/Reimbursable/Rents	274,763	315,045	200,000	180,000	**120,600**	(59,400)	(33.0%)
Other	15,107	83,235	0	0	**0**	0	N/A
Total Revenues	**$3,125,128**	**$3,371,645**	**$3,344,600**	**$3,324,600**	**$2,755,900**	**($568,700)**	**(17.1%)**
Interfund Transfers In	400,000	1,600,000	0	0	**0**	0	N/A
Total Revenues and Interfund Transfers In	**$3,525,128**	**$4,971,645**	**$3,344,600**	**$3,324,600**	**$2,755,900**	**($568,700)**	**(17.1%)**
Expenditures							
Personal Services	$1,276,347	$1,344,184	$1,413,600	$1,417,300	**$971,400**	($445,900)	(31.5%)
Contractual Services	199,064	202,366	262,200	262,200	**161,300**	(100,900)	(38.5%)
Commodities	413,299	449,863	482,800	482,000	**338,400**	(143,600)	(29.8%)
Other Charges	17,877	35,020	55,000	55,000	**38,300**	(16,700)	(30.4%)
Capital Items	1,263,997	2,442,340	4,420,100	4,576,897	**829,200**	(3,747,697)	(81.9%)
Total Expenditures	**$3,170,584**	**$4,473,773**	**$6,633,700**	**$6,793,397**	**$2,338,600**	**($4,454,797)**	**(65.6%)**
Revenues over (under) Expenditures	**$354,544**	**$497,872**	**($3,289,100)**	**($3,468,797)**	**$417,300**	**$3,886,097**	**(112.0%)**
BEGINNING WORKING CASH	**5,373,147**	**5,727,691**	**6,225,563**	**6,225,563**	**2,936,463**	**(3,289,100)**	**(52.8%)**
ENDING WORKING CASH	**$5,727,691**	**$6,225,563**	**$2,936,463**	**$2,756,766**	**$3,353,763**	**$596,997**	**21.7%**

FLEET OPERATIONS FUND (621)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES										
CHARGES TO OPERATIONS		2,777,600	2,910,400	3,081,600	3,081,600	**2,596,400**	3,397,500	3,567,400	3,745,800	3,933,100
FINES		23,469	29,586	25,000	25,000	**16,800**	30,000	30,000	30,000	30,000
WHEELING BUS MAINTENANCE		13,495	16,877	20,000	20,000	**10,100**	15,000	15,000	15,000	15,000
INTEREST INCOME		20,694	16,502	18,000	18,000	**12,000**	25,000	25,000	25,000	25,000
SALES/REIMB./RENTS		274,763	315,045	200,000	180,000	**120,600**	200,000	200,000	200,000	200,000
OTHER		15,107	83,235	0	0	**0**	0	0	0	0
OPERATING TRANSFER IN		400,000	1,600,000	0	0	**0**	0	0	0	0
TOTAL REVENUES		3,525,128	4,971,645	3,344,600	3,324,600	**2,755,900**	3,667,500	3,837,400	4,015,800	4,203,100
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		1,276,347	1,344,184	1,413,600	1,417,300	**971,400**	1,543,300	1,608,100	1,675,600	1,746,000
Contractual Services		199,064	202,366	262,200	262,200	**161,300**	238,800	243,600	248,500	253,500
Commodities		413,299	449,863	482,800	482,000	**338,400**	460,100	469,300	478,700	488,300
Other Charges		17,877	19,380	55,000	25,000	**18,300**	25,000	25,000	25,000	25,000
SUBTOTAL - OPERATING EXPENDITURES		1,906,587	2,015,793	2,213,600	2,186,500	**1,489,400**	2,267,200	2,346,000	2,427,800	2,512,800
VEHICLES (1)										
Vehicle and Special Equipment Repl - PW	VH-95-01	260,134	1,624,132	1,773,800	1,773,849	**143,000**	924,000	425,000	621,000	1,182,000
Vehicle and Special Equipment Repl - W&S	VH-95-02	451,483	325,951	449,100	449,063	**151,000**	602,000	358,500	753,000	261,000
Vehicle Replacement - Police Department	VH-95-03	59,378	180,020	200,000	356,840	**178,500**	228,000	412,000	342,000	379,000
Vehicle Replacement - Fire Department	VH-95-04	410,523	231,569	1,787,400	1,787,360	**111,000**	23,000	920,000	170,000	213,000
Vehicle Replacement - Municipal Fleet Services	VH-95-06	0	0	71,800	71,785	**0**	0	0	0	48,000
Vehicle Replacement - Municipal Parking Operations	VH-95-08	0	17,979	0	0	**44,000**	65,000	0	0	0
Vehicle Replacement - Building & Health Services	VH-95-10	46,719	15,971	66,000	66,000	**154,000**	22,000	0	0	0
Vehicle Replacement - Engineering Department	VH-95-11	0	46,718	50,000	50,000	**47,700**	25,000	22,000	25,000	0
Vehicle Replacement - Planning Department	VH-95-12	17,880	0	22,000	22,000	**0**	22,000	0	0	0
Vehicle Replacement - Village Manager's Office	VH-95-13	17,880	0	0	0	**0**	0	0	0	0
Vehicle Replacement - IT/GIS Department	VH-95-15	0	0	0	0	**0**	23,000	0	0	0
SUBTOTAL - VEHICLES		1,263,997	2,442,340	4,420,100	4,576,897	**829,200**	1,934,000	2,137,500	1,911,000	2,083,000
OPERATING TRANSFER OUT (TO GENERAL FUND)		0	0	0	0	**0**	0	0	0	0
OPERATING CONTINGENCY		0	15,640	0	30,000	**20,000**	0	0	0	0
TOTAL EXPENDITURES		3,170,584	4,473,773	6,633,700	6,793,397	**2,338,600**	4,201,200	4,483,500	4,338,800	4,595,800
BEGINNING WORKING CASH		5,373,147	5,727,691	6,225,563		**2,936,463**	3,353,763	2,820,063	2,173,963	1,850,963
REVENUES OVER (UNDER) EXPENDITURES		354,544	497,872	(3,289,100)	(3,468,797)	**417,300**	(533,700)	(646,100)	(323,000)	(392,700)
ENDING WORKING CASH		5,727,691	6,225,563	2,936,463		**3,353,763**	2,820,063	2,173,963	1,850,963	1,458,263

(1) Vehicle purchases for 8 Month Period Ending December 2015

Public Works Vehicle Repl.	VH9501	Pick Up (1)	**25,300**
		Skid Steer Loaders (2)	**88,000**
		Trailer (1)	**9,700**
		Compressor (1)	**20,000**
Water Utility Vehicle Repl.	VH9502	Skid Steer Loader (1)	**44,000**
		Pick Up (2)	**64,000**
		1-Ton Pick Up (1)	**43,000**
Police Vehicle Repl.	VH9503	Prisoner Transport (1)	**59,000**
		Patrol Vehicles (3)	**84,500**
		Compact Sedans (2)	**35,000**
Fire Vehicle Repl.	VH9504	Sedans (2)	**46,000**
		Sport Utility Vehicles (2)	**65,000**
Parking Vehicle Repl.	VH9508	Skid Loader	**44,000**
Building & Health Ser. Vehicle Repl.	VH9510	Sedans (7)	**154,000**
Engineering Vehicle Repl.	VH9511	Sedan (1)	
		Sport Utility Vehicle (1)	**22,000**
			25,700
			829,200

► Fund at a Glance

This fund was created to accumulate the costs of providing technology services to all departments and operations of the Village. There are currently two divisions in the Technology Fund, Information Technology (IT) and Geographic Information Systems (GIS). The Technology Fund falls under the general management of the Finance Director, but daily operations are managed by the IT Manager.

Restrictions:

VILLAGE POLICY – It is the intent of the Village to charge each fund and department for its share of the costs of providing technology services. Costs are allocated among individual departments in the General, Fire Academy, Health Insurance, Fleet, and Water & Sewer Funds for IT and GIS activities based on the number of computers used in each department.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Service Charges	$1,448,600	$1,516,400	$1,536,500	$1,536,500	**$1,157,800**	($378,700)	(24.6%)
Interest Income	6,053	6,206	6,000	6,000	**4,000**	(2,000)	(33.3%)
Total Revenues	**$1,454,653**	**$1,522,606**	**$1,542,500**	**$1,542,500**	**$1,161,800**	**($380,700)**	**(24.7%)**
Expenditures							
Personal Services	$755,515	$755,772	$752,000	$824,300	**$563,400**	($260,900)	(31.7%)
Contractual Services	313,511	354,903	476,400	477,600	**377,700**	(99,900)	(20.9%)
Commodities	64,002	66,303	73,600	73,800	**50,200**	(23,600)	(32.0%)
Other Charges	3,072	4,566	5,000	5,000	**3,400**	(1,600)	(32.0%)
Capital Items	258,764	233,874	236,800	236,800	**241,800**	5,000	2.1%
Total Expenditures	**$1,394,864**	**$1,415,418**	**$1,543,800**	**$1,617,500**	**$1,236,500**	**($381,000)**	**(23.6%)**
Revenues over (under) Expenditures	**$59,789**	**$107,188**	**($1,300)**	**($75,000)**	**($74,700)**	**$300**	**(0.4%)**
BEGINNING WORKING CASH	**1,433,335**	**1,493,124**	**1,600,312**	**1,600,312**	**1,599,012**	**(1,300)**	**(0.1%)**
ENDING WORKING CASH	**$1,493,124**	**$1,600,312**	**$1,599,012**	**$1,525,312**	**$1,524,312**	**($1,000)**	**(0.1%)**

TECHNOLOGY FUND (625)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	Pg#	PROJ #	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 EST ACT	2014-15 BUDGET	8 MO. PER. ENDING Dec 2015	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUES											
CHARGES TO OPERATIONS			1,428,600	1,493,400	1,513,500	1,513,500	**1,142,400**	1,605,200	1,654,200	1,705,100	1,758,000
CHARGES TO OPERATIONS - LIBRARY			20,000	23,000	23,000	23,000	**15,400**	23,000	23,000	23,000	23,000
INTEREST INCOME			6,053	6,206	6,000	6,000	**4,000**	6,000	6,000	6,000	6,000
TOTAL REVENUES			1,454,653	1,522,606	1,542,500	1,542,500	**1,161,800**	1,634,200	1,683,200	1,734,100	1,787,000
EXPENDITURES											
OPERATING EXPENDITURES											
Personal Services			755,514	755,772	752,000	824,300	**563,400**	886,700	925,700	966,400	1,008,900
Contractual Services			313,511	354,903	476,400	477,600	**377,700**	423,900	432,400	441,000	449,800
Commodities			64,002	66,303	73,600	73,800	**50,200**	76,800	78,300	79,900	81,500
Other Charges			3,073	4,566	5,000	5,000	**3,400**	5,000	5,000	5,000	5,000
SUBTOTAL - OPERATING EXPENDITURES			1,136,100	1,181,544	1,307,000	1,380,700	**994,700**	1,392,400	1,441,400	1,492,300	1,545,200
EQUIPMENT											
IT Equipment Replacement	13	EQ-97-08	258,764	233,874	236,800	236,800	**241,800**	241,800	241,800	241,800	241,800
SUBTOTAL - EQUIPMENT			258,764	233,874	236,800	236,800	**241,800**	241,800	241,800	241,800	241,800
TOTAL EXPENDITURES			1,394,864	1,415,418	1,543,800	1,617,500	**1,236,500**	1,634,200	1,683,200	1,734,100	1,787,000
BEGINNING WORKING CASH			1,433,335	1,493,124	1,600,312		**1,599,012**	1,524,312	1,524,312	1,524,312	1,524,312
REVENUES OVER (UNDER) EXPENDS.			59,789	107,188	(1,300)	(75,000)	**(74,700)**	0	0	0	0
ENDING WORKING CASH			1,493,124	1,600,312	1,599,012		**1,524,312**	1,524,312	1,524,312	1,524,312	1,524,312

► Fund at a Glance

The Village has been mandated by state law to provide for a separate Police Pension Plan. This fund is created for the purpose of providing for the retirement pensions for our police officers. The fund is administered locally and the fiduciary responsibility is placed upon the Village Treasurer and the Board of Trustees of the Police Pension Fund.

Restrictions:

State Law – The Police Pension Fund is locally administered as prescribed in Chapter 40 of the Illinois State Statutes. This fund must be separately accounted for and not commingled with other Village funds. The Village contracts for independent actuarial services.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Interest Income	$7,488,102	$9,400,426	$4,650,000	$3,850,000	**$2,574,500**	($1,275,500)	(33.1%)
Other	5,646,742	5,656,711	5,603,400	5,687,400	**5,170,000**	(517,400)	(9.1%)
Total Revenues	**$13,134,844**	**$15,057,137**	**$10,253,400**	**$9,537,400**	**$7,744,500**	**($1,792,900)**	**(18.8%)**
Expenditures							
Personal Services	$4,397,840	$4,829,270	$5,273,000	$5,399,000	**$3,710,000**	($1,689,000)	(31.3%)
Contractual Services	290,944	303,624	318,200	320,400	**226,100**	(94,300)	(29.4%)
Commodities	150	0	0	600	**400**	(200)	(33.3%)
Other Charges	660	74,246	140,700	25,200	**17,200**	(8,000)	(31.7%)
Total Expenditures	**$4,689,594**	**$5,207,140**	**$5,731,900**	**$5,745,200**	**$3,953,700**	**($1,791,500)**	**(31.2%)**
Revenues over (under) Expenditures	**$8,445,250**	**$9,849,997**	**$4,521,500**	**$3,792,200**	**$3,790,800**	**($1,400)**	**(0.0%)**
BEGINNING FUND BALANCE	**81,568,659**	**90,013,909**	**99,863,906**	**99,863,906**	**104,385,406**	**4,521,500**	**4.5%**
ENDING FUND BALANCE	**$90,013,909**	**$99,863,906**	**$104,385,406**	**$103,656,106**	**$108,176,206**	**$4,520,100**	**4.4%**

► Fund at a Glance

The Village has been mandated by state law to provide for a separate Fire Pension Plan. This fund is created for the purpose of providing for the retirement pensions of our firefighters. The fund is administered locally and the fiduciary responsibility is placed upon the Village Treasurer and the Board of Trustees of the Fire Pension Fund.

Restrictions:

STATE LAW – The Fire Pension Fund is locally administered as prescribed in Chapter 40 of the Illinois State Statutes. This fund must be separately accounted for and not commingled with other Village funds. The Village contracts for independent actuarial services.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
Revenues							
Interest Income	$7,189,512	$9,457,057	$3,900,000	$3,900,000	**$2,087,000**	($1,813,000)	(46.5%)
Other	5,506,976	5,641,716	5,972,300	5,986,300	**5,727,400**	(258,900)	(4.3%)
Total Revenues	**$12,696,488**	**$15,098,773**	**$9,872,300**	**$9,886,300**	**$7,814,400**	**($2,071,900)**	**(21.0%)**
Expenditures							
Personal Services	$5,147,662	$5,445,275	$5,776,900	$5,743,000	**$4,075,000**	($1,668,000)	(29.0%)
Contractual Services	228,004	215,153	225,900	233,800	**181,800**	(52,000)	(22.2%)
Commodities	0	12	100	1,500	**900**	(600)	(40.0%)
Other Charges	231	309	300	25,300	**17,200**	(8,100)	(32.0%)
Total Expenditures	**$5,375,897**	**$5,660,749**	**$6,003,200**	**$6,003,600**	**$4,274,900**	**($1,728,700)**	**(28.8%)**
Revenues over (under) Expenditures	**$7,320,591**	**$9,438,024**	**$3,869,100**	**$3,882,700**	**$3,539,500**	**($343,200)**	**(8.8%)**
BEGINNING FUND BALANCE	**68,729,459**	**76,050,050**	**85,488,074**	**85,488,074**	**89,357,174**	**3,869,100**	**4.5%**
ENDING FUND BALANCE	**$76,050,050**	**$85,488,074**	**$89,357,174**	**$89,370,774**	**$92,896,674**	**$3,525,900**	**3.9%**

ARLINGTON HEIGHTS
MEMORIAL LIBRARY

OPERATING BUDGET FOR THE
8 MONTH PERIOD ENDING DECEMBER 2015
BEGINNING MAY 1, 2015

EXECUTIVE DIRECTOR

Jason Kuhl

Arlington Heights Memorial
LIBRARY

Effective 1/12/2015

- COMMUNITY
  - BOARD OF LIBRARY TRUSTEES
    - **EXECUTIVE DIRECTOR**
      Jason Kuhl
      - BUSINESS OFFICE ADMINISTRATOR
        Janet Moravec
      - DEPUTY DIRECTOR
        Jeremy Andrykowski
        - BUSINESS and SPECIALTY SERVICES
          Shannon Distel
        - COLLECTION SERVICES
          Margaret Jasinski
        - CUSTOMER SERVICES
          Jan Sissors
        - DIGITAL SERVICES
          Amy Pelman
        - INFO SERVICES
          Nancy Kim Phillips
        - YOUTH SERVICES
          Amber Creger
      - DIRECTOR OF COMMUNICATIONS and MARKETING
        Deb Whisler
        - COMMUNICATIONS and MARKETING
        - GRAPHIC DESIGN
      - DIRECTOR OF FINANCE
        Mike Kelly
        - FACILITIES
          Gary Leclair
        - INFORMATION TECHNOLOGY
          Mike Driskell
      - DIRECTOR OF HUMAN RESOURCES and VOLUNTEER SERVICES
        Diane Schultz
        - SECURITY
          Mike Klean
        - VOLUNTEER SERVICES

► Fund at a Glance

The Arlington Heights Memorial Library uses two funds to account for its expenditures. The General Fund is a subcategory of the special revenue fund type and is reported under Special Revenues in the Village of Arlington Heights' financial statements. The Capital Fund accounts for a variety of capital improvements listed in the library's Long Range Fiscal Plan. The Memorial Library General and Capital Funds are for the operations of the village library, not including any debt service or capital expenditures associated with bond issues by the village for library purposes. (These items are paid for by the village and accounted for in other village funds.)

Since 1926, library funding has been derived from a special revenue tax fund set up for the purpose of maintaining a library for village residents. The library is expected to derive 97% of its total revenue from property taxes in fiscal year 2014–15. Sixty-four percent of Arlington Heights residents were registered borrowers as of April 30, 2014.

LIBRARY GOVERNANCE & STAFF

- The library is governed by an elected Board of Library Trustees consisting of seven members; each member serves an unremunerated six-year term. Current trustees are Joan Brody Garkisch, Charles Drost, Deborah A. Nelson, Kerry W. Pearson, Debbie Smart, David F. Unumb and Greg Zyck.

- The Board of Library Trustees regularly meets on the third Tuesday of each month; all meetings are open to the public. The library has a staff that includes 26 employees with Master of Library Science degrees. As of May 1, 2014, the total full-time equivalent (FTE) of employees was 149.6.

LIBRARY VISION AND VALUES

Our Vision
The Arlington Heights Memorial Library strives to add value in our customers' lives by:

- partnering with them to develop skills they need to succeed in all stages of their lives;
- helping local businesses and community agencies thrive;
- creating occasions for cultural experiences and discovery; and
- offering opportunities in Arlington Heights for gathering, learning, contemplating, creating, and finding inspiration.

Our Values
We believe in:

- **Unparalleled Customer Service**: our best-in-class staff strives for continuous improvement by identifying and providing the services our residents and businesses need most.
- **Free and Equal Access:** all individuals have the right to choose for themselves what to read, hear, or view.
- **Fiscal Responsibility:** all decisions are weighed against the value added to the lives of our customers.
- **A Focus on Arlington Heights:** we are a part of the fabric of our community; all services are tailored to the unique needs of our residents and businesses.

LIBRARY FACILITY

- The Arlington Heights Memorial Library is open 79 hours weekly: 9 a.m.–10 p.m. weekdays, 9 a.m.–5:30 p.m. Saturdays, and 12–5:30 p.m. Sundays. The drive-up window for picking up requested materials opens at 7 a.m. Monday–Friday and remains open until the library closes at 10 p.m., adding another ten hours of service at this location. The service point at the Arlington Heights Senior Center is open an additional 44.5 hours per week.

- An average of 2,495 people visit the library each day.

- Located at 500 North Dunton Avenue, the current library building opened in June of 1968, with 40,000 square feet. In 1978, it was expanded to over 76,000 square feet. In 1992, voter approval was given to build a 56,000-square-foot addition and to renovate the original facility. The library's second-floor addition opened in September of 1994, and renovation of the original building was completed in 1995.

- A second renovation of the first and second floors was completed in spring 2013. This renovation added a teen area, ten more small conference rooms, a digital media lab, a genealogy room, a lounge with a fireplace, the Marketplace area for new and popular books and a variety of public spaces for exhibits and programs.

- The main floor is divided into service areas for adults, teens and children, including selections of books, movies, magazines, computers, CDs and a café. A computer training lab and a digital media lab are available for staff and public classes.

- The second floor contains 14 small conference/study rooms, a meeting room (with a maximum capacity of 200) available for library programs and for use by eligible community groups, the Literacy/ESL (English as a Second Language) office, administrative offices and staff room.

- The lower level of the building includes parking, a book drop, a drive-up window and maintenance areas, including heating and ventilating equipment.

LIBRARY COLLECTION & EQUIPMENT

- The library owned 360,581 books, magazines and audiovisual items as of April 30, 2014.

- The total circulation for the fiscal year ended April 30, 2014, was 2,565,720 items.

- Wireless Internet service, laptops and iPads for use in the library are available.

- Over 100 personal computers with Internet access and office software are available for public use.

- Photocopiers, a color copier, fax machines and microform reader/printers are available.

- An Optelec machine for the visually impaired, a TTY for communication with the hearing impaired and three public computers with magnification software are available.

- Electronic resources, including eBooks, eAudiobooks, music and movies as well as business information and magazine indexes with full-text options, are offered both in the library and remotely.

- A hearing amplification system is available in the Hendrickson Meeting Room, generously funded by the Friends of the Library.

LIBRARY PROGRAMS & SERVICES

The library adds value to the lives of residents by offering:

- eReaders such as the Kindle, Nook and Sony to borrow
- iPads to borrow from Kids' World
- A mobile app for accessing library resources, self-checkout and downloading eBooks
- A Business Center with resources and classes for small businesses
- The Studio, a digital media lab consisting of a production studio and three smaller post-production rooms. Customers can create media projects for home, school or business. There is equipment for scanning photos, creating and scanning video, and recording voice or music. The lab also loans equipment such as cameras and tripods to customers who want to work on projects outside of the library.
- A wide variety of programs and events for children, teens and adults including storytimes, lectures, book discussions, concerts and large-scale exhibits with a total attendance of 80,891 in 2014
- A summer reading program, which attracts about 4,600 children annually participating in summer leisure and skill-building reading while on vacation from their classrooms. In 2014 the A.H. Park District partnered with the library, expanding the reach of this popular program to include park district day camps.
- Literacy tutoring in cooperation with Township High School District 214 Community Education and through the library's own literacy lab
- A variety of computer classes offered throughout the year
- Fourteen conference rooms offering opportunities for gathering, learning, contemplating, creating and finding inspiration averaging 1,100 uses per month.
- One Book, One Village, the library's first community reading initiative. Over 2,700 copies of the book *Ordinary Grace* were checked out, and over 1,600 people attended related programs and book discussions during the 19-week program.

For the seventh year in a row, *Library Journal's* "Index of Public Library Service" gave the Arlington Heights Memorial Library a five-star rating, making it one of America's top-rated libraries. Only 1% of public libraries across the nation were awarded this distinction, and only 21 libraries have received it seven years in a row.

LIBRARY OUTREACH

Beyond its four walls, the library provides:

- Access to the online catalog, library accounts, full-text newspaper and magazines articles and online chat service, 24 hours a day, 7 days a week at www.ahml.info. A resident can reserve or renew materials, receive email reminders of due dates, download eBooks and register for programs online.

- Real-time homework assistance on a wide variety of school subjects, both in English and Spanish, at www.ahml.info
- Answers to reference questions by phone, instant messaging, email or via the website at www.ahml.info
- A bimonthly newsletter highlighting services and programs mailed to all village residences and businesses
- Bookmobile service at 29 stops throughout the community and outreach services to apartment complexes, health care sites, senior independent living complexes and to residents of the Backstretch at Arlington Park
- Home delivery of material for residents who are permanently or temporarily homebound

LIBRARY COLLABORATION

- The library is a member of the Reaching Across Illinois Library System (RAILS), a cooperative with over 1,300 public, academic, special and school library members. Through interlibrary loan, residents have access to vast library collections throughout the country. As a benefit of system membership, residents have reciprocal borrowing privileges with neighboring public libraries, the Chicago Public Library and many other libraries throughout Illinois.
- The library is a service partner at the Arlington Heights Senior Center, operating a reading room and computer lab at the center. Features include a collection of appealing items to check out, programs, discussion groups and free computers with Internet access and computer classes.
- The library is a LINKin partner through a shared catalog with eight other local libraries providing expedited and cost-effective access to a greatly expanded collection of material.
- The library is partnering with the Arlington Heights Park District to provide exterior book drops at Camelot and Frontier Parks and at the Arlington Heights Senior Center, giving residents in the northern and southern parts of Arlington Heights a more convenient way to return library items.
- The library hosted a State of the Village informational program in which representatives from seven governmental entities updated village residents on highlights of the past year and future plans. The event attracted 130 attendees and was shown on the village cable channel. In addition, it was viewed 157 times on YouTube.
- Each year library trustees and staff members meet with their counterparts in the Village and the Park District to provide updates on current projects and discuss opportunities for resource sharing.
- The library partnered with School District 25 during school registration. This partnership resulted in 726 new library cards being issued at the start of the school year in this first-time initiative.
- 3DRD is an innovative partnership between Thomas Middle School and the library focusing on three-dimensional printing, research, and development offered as a 9-week elective.

- The library held its first Legislative Day giving community members the opportunity to talk with local legislators and their staff members. On hand to answer questions from constituents were 27th District Senator Matt Murphy, 29th District Senator Julie Morrison, 53rd District Representative David Harris, 57th District Representative Elaine Nekritz and staff from the offices of U.S. Congressional Representatives Jan Schakowsky and Tammy Duckworth, and 54th District Representative Thomas Morrison.

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
BEGINNING FUND BALANCE	**$7,545,534**	**$6,082,507**	**$7,117,851**	**$7,117,851**	**$8,079,231**	**$961,380**	**13.5%**
Revenues							
Taxes	$13,070,516	$13,177,915	$13,423,350	$13,423,350	**$13,557,583**	$134,233	1.0%
Intergovernmental	93,813	135,167	151,858	84,000	**97,000**	13,000	15.5%
Fees	41,042	45,656	45,346	43,328	**28,900**	(14,428)	(33.3%)
Fines	166,672	164,060	159,000	165,000	**106,000**	(59,000)	(35.8%)
Interest Income	57,387	52,036	42,984	30,000	**17,000**	(13,000)	(43.3%)
Other	169,167	70,129	40,750	77,000	**50,300**	(26,700)	(34.7%)
Total Revenues	**$13,598,597**	**$13,644,963**	**$13,863,288**	**$13,822,678**	**$13,856,783**	**$34,105**	**0.2%**
Expenditures							
Personal Services	$9,118,930	$8,792,424	$8,867,974	$9,450,514	**$6,450,606**	($2,999,908)	(31.7%)
Contractual Services	1,166,286	1,185,135	1,336,876	1,443,504	**998,925**	(444,579)	(30.8%)
Commodities	1,882,270	1,891,882	2,013,856	2,212,777	**1,533,242**	(679,535)	(30.7%)
Other Charges	15,214	24,304	33,500	35,000	**23,500**	(11,500)	(32.9%)
Total Expenditures	**$12,182,700**	**$11,893,745**	**$12,252,206**	**$13,141,795**	**$9,006,273**	**($4,135,522)**	**(31.5%)**
Revenues over (under) Expenditures	**$1,415,897**	**$1,751,218**	**$1,611,082**	**$680,883**	**$4,850,510**	**$4,169,627**	**612.4%**
Interfund Transfers Out	(2,878,924)	(715,874)	(649,702)	(649,702)	(1,750,000)	(1,100,298)	169.4%
ENDING FUND BALANCE	**$6,082,507**	**$7,117,851**	**$8,079,231**	**$7,149,032**	**$11,179,741**	**$4,030,709**	**56.4%**

► Fund Summary

	2012-13 Actual	2013-14 Actual	2014-15 Est. Actual	2014-15 Budget	8 Month Period Ending December 2015 Budget	$ Change	% Change
BEGINNING FUND BALANCE	**$0**	**$536**	**$251,553**	**$251,553**	**$432,329**	**$180,776**	**71.9%**
Revenues							
Interest Income	$0	$356	$1,794	$0	**$0**	$0	N/A
Total Revenues	**$0**	**$356**	**$1,794**	**$0**	**$0**	**$0**	**N/A**
Expenditures							
Capital Items	$2,878,388	$465,213	$470,720	$649,702	**$1,282,794**	$633,092	97.4%
Total Expenditures	**$2,878,388**	**$465,213**	**$470,720**	**$649,702**	**$1,282,794**	**$633,092**	**97.4%**
Revenues over (under) Expenditures	**($2,878,388)**	**($464,857)**	**($468,926)**	**($649,702)**	**($1,282,794)**	**($633,092)**	**97.4%**
Interfund Transfers In	2,878,924	715,874	649,702	649,702	**1,750,000**	1,100,298	169.4%
ENDING FUND BALANCE	**$536**	**$251,553**	**$432,329**	**$251,553**	**$899,535**	**$647,982**	**257.6%**

I N T E R

O F F I C E

MEMO

To: Mayor and Village Board

From: Randy Recklaus, Village Manager
Thomas F. Kuehne, Finance Director/Treasurer

Date: February 20, 2015

Subject: **BUDGET VARIANCES BY DEPARTMENT – 8-MONTH TRANSITION PERIOD**

Attached is a listing and explanation of budget variances by department for the 8-Month Period Ending December 31, 2015. The intent of the variance list is to aid the Village Board and other interested parties in their review of the proposed budget. A proportional variance for the 8-month transition period would be a decrease in the 30-35% range. Explanations for variances outside of this range are included in this report.

For budget questions that are not addressed through a review of the Village Manager's Budget Message and the Financial Summary sections of the proposed budget, as well as through this budget variance memo, please email your questions to:

2015Budget@vah.com

The proposed budget document for the 8-Month Period Ending on December 31, 2015 and a copy of this budget variance memo will be posted on the Village's website under the "Budget & Financials" tab. A link to the email address noted above will also be included at this location on the website.

Questions from the Village Board and the public that are received by March 1, 2015 will be included on a list of formal responses to these questions which staff will post by March 5, 2015. Staff believes this process will not only result in a more efficient Budget Review meeting, but will enhance the quality of the responses Staff is able to provide.

Board of Trustees Budget Variances 2015

General Fund – Board of Trustees

101-0101-501.

- 21-65 **Other Services** – Larger decrease as last year included recruitment expenses for the Village Manager
- 22-02 **Dues** – Payment schedule during the 8-month transition period.
- 30-01 **Publications** – Timing of publication payments during 8-month transition period.

Arts, Entertainment & Events Fund – Board of Trustees

515-2005-525.

Personal Services – Department overtime for the Village's special events occurs primarily during the May through December time period.

Contractual Services – The prior year included an additional payment of $450,000 to the Metropolis Performing Arts Center.

Commodities – A large portion of these expenditures are paid during the 8-month transition period.

Capital Items – Reflects the annual equipment maintenance budget of $33,000 and rebudgeting the Metropolis Theater lobby and seat replacement projects that were put on hold during the prior year.

Village Manager Budget Variances 2015

General Fund – Village Manager

101-0201-502.

19-20 **Deferred Compensation** – Not included in the new Village Manager's contract.

21-02 **Equipment Maintenance** – Due to the timing of equipment maintenance payments during 8-month period.

21-65 **Other Services** – The 8-month budget transition period includes a cell phone allowance and iPad wireless connectivity for the Village Manager ($1,500) and includes a new Community-wide Customer Service Survey ($6,500).

22-02 **Dues** – Payment schedule during the 8-month transition year.

22-03 **Training** – A large portion of the Department's training occurs during the 8-month transition period.

22-25 **IT/GIS Service Charge** – Reflects a net increase of two computers: the addition of the first floor Kiosk computer, a laptop for COW meetings, and the community event sign computer which were previously not on the computer list, less the transfer of the Customer Service Representative computer to the Finance Department when that position was reclassified to this Department.

22-37 **Vehicle/Equip Lease Charge** – The Village Manager now receives a car allowance rather than a Village vehicle.

30-01 **Publications** – Timing of publication payments during 8-month budget year.

30-50 **Petroleum Products** – See 22-37 Vehicle/Equip Lease Charge above.

Human Resource Department Budget Variances 2015

General Fund – Human Resource

101-0301-503.

30-01 **Publications** – Timing of publication payments during the 8-month transition year.

40-70 **Employee Recognition Program** - Includes service awards and three employee events that offer a forum for employee recognition. The recognition events occur between August and December of each year.

Health Insurance Fund – Human Resource

605-0301-552.

Sales/Reimbursable/Rents (Revenue) – Lower decrease amount as employee's contribution increased from 10% to 12% of the premium. Also, six additional Library employees and two Village employees now qualify for health insurance per the Affordable Care Act and are now paying their premium share

Retiree Health Insurance Fund – Human Resource

606-0301-552.

Sales/Reimbursable/Rents (Revenue) – Higher decrease amount due to a higher number of retirees now paying less expensive over age 65 Medicare rates.

Other (Revenue) – Retiree drug subsidy through the federal Department of Health and Human Services for Medicare Part D.

Workers Compensation Insurance Fund – Human Resource

615-0301-552.

Contractual Services - The premium for excess workers compensation coverage for large claims over $750,000 fluctuates annually and is paid in May.

Legal Department Budget Variances 2015

General Fund – Legal

101-0401-503.

19-05 **Medical Insurance** – A long-time employee working 30 hours per week will become eligible for health insurance per federal ACA requirements.

21-02 **Equipment Maintenance** – No decrease due to the timing of equipment maintenance payments during the 8-month transition period.

22-02 **Dues** – All dues payments are made at the beginning of the fiscal year.

30-01 **Publications** – Slight increase to match costs, paid at the beginning of the year.

40-74 **Real Estate Tax** – Property tax paid on Village owned property that is leased to Arlington Heights Ford. The budget shows only the taxes that will be due for the second installment in September 2015.

Finance Department Budget Variances 2015

General Fund – Finance

101-0501-503.

19-05 **Medical Insurance and**

19-11 **Social Security** – The Customer Service Representative position was transferred from the Village Manager's budget to the Finance Department budget. This was offset in part by reclassifying a vacant part-time Finance position to the Building Department.

20-05 **Professional Services** – Annual audit and actuarial valuations completed during the 8-month transition period.

21-02 **Equipment Maintenance** – Neopost postage scale and folder payments due during 8-month period.

22-02 **Dues** – Payment schedule during the 8-month transition period.

22-05 **Postage** – Vehicle stickers during year.

22-10 **Printing** – Comprehensive Annual Financial Report (CAFR) and vehicle stickers.

22-25 **IT/GIS Service Charge** – Reflects the net effect of adding the Customer Service Representative's computer and deleting an unused computer to/from the Finance Department computer replacement list.

22-30 **Claims & Refunds** – Budget for miscellaneous refunds that may be required.

30-01 **Publications** – Timing of publication payments during 8-month budget period.

30-25 **Licensing Supplies** – Vehicle stickers and dog tags.

Water & Sewer Fund – Finance

505-0501-503.

20-05 **Professional Services** – Annual audit and actuarial valuations completed during the 8-month transition period.

22-10 **Printing** – Printing of blank water bill and shut-off notice stock expected to occur during the 8-month budget period.

General Liability Fund – Finance

611-0501-552.

Contractual Services – The annual HELP insurance pool premium is paid during the 8-month transition period. The premium amount increased due to higher pooled liability insurance claims experience.

Technology Fund – Finance

625-0601-553.

Contractual Services - Rebudgeted the "Enhance Village Website" program at $75,000. Other account costs are based on an 8-month transition period.

Finance Department Budget Variances 2015 (cont.)

Capital Items - The IT Equipment Replacement Program and the public safety vehicle computer systems reflect a normal year's schedule. The replacement schedule is by year, not month. The actual timing of office computer replacements depends on the condition of the computer, but public safety vehicle computers are generally replaced on schedule.

Note: Due to the timing of IT Division costs during the 8-month transition period, the overall Technology Fund budget decreased by 23%. As a result, if a Department had no change in the number of computers, its IT/GIS Service Charge will show a decrease of about 23%.

Board & Commissions Budget Variances 2015

General Fund – Board & Commissions

Fire & Police Commissioners – Last year included examinations for both Police and Firefighters. The 8-month transition period expenditures represent potential planning costs for the entry-level Police and Police Sergeant examinations to be held in January 2016.

Special Events Commission – Nearly all of the Village's special events are held during the 8-month transition period.

Bicycle & Pedestrian Advisory Commission – The 2nd Annual Arlington Heights Community Bike Ride is proposed to include portable washroom rentals for the upcoming transition year. The Public Works portion of the Bicycle Advisory Commission includes the installation of bike route signs which is accounted for under the Streets & Sidewalks account in the Public Works budget.

Meet Chicago Northwest – The proposed transition period budget is based on 8% of the actual 8-months of hotel tax receipts received by the Village for the period ended December 31, 2013.

Arts, Entertainment & Events Fund – Boards & Commissions

Hearts of Gold and Arlington Spring Sweep – Both of these events occur in the spring of 2016 and will be included in the 2016 calendar year budget.

Mane Event, Autumn Harvest, and Tree Lighting Event – All of these events will occur during the 8-month transition period.

Police Department Budget Variances 2015

General Fund – Police

101-3001-511.

18-03 **Seasonal Help** – This line item accounts for the Park Counselor and Crossing Guard Programs resulting in higher expenditures during the warm weather months.

18-07 **Overtime Sworn** - The heaviest months for overtime are during the 8-month budget year due primarily to special events and coverage for the peak vacation season.

18-09 **Holiday Sworn** – Six of the seven premium holidays fall during the 8-month budget year.

19-09 **Public Safety Pension** – The entire 2014 Police Pension tax levy will be recognized during the 8-month budget year. The revenue and expenditure for the levy are accounted for in the General Fund and a transfer equal to the levy amount is made to the Police Pension Fund.

21-02 **Equipment Maintenance** – A large number of equipment maintenance contracts fall within the 8-month transition period.

22-02 **Dues** – MCAT and NIPAS memberships are payable during the 8-month budget year.

22-03 **Training** – NEMRT training dues are charged in July of each year. The Department also has six vacancies which will consequently require six basic Police Academy training bills.

30-01 **Publications** – A promotional test for Sergeant will be conducted early next year. In advance of the test, the Department purchases a large number of study manuals used by the candidates.

33-30 **Community Service Supply** – Lower funding request due to a prior year encumbrance.

40-67 **Canine Program** – The Canine Unit's annual recertification takes place in August of each year. This is the single most expensive training cost for the unit.

Criminal Investigation Fund – Police

231-3003-511.

Personal Services – Includes sworn overtime costs, with the heaviest months occurring during the 8-month transition period.

Other Charges – In addition to law enforcement accreditation program costs and specialized Police training, this account also includes the acquisition of a license plate reader/program ($25,000).

Fire Department Budget Variances 2015

General Fund – Fire

101-3501-512.

18-09 **Holiday Sworn** – Six of the seven paid holidays for sworn personnel fall within the 8-month budget year.

18-80 **Special Detail** – Nearly all of the special detail events occur during the May through December time period. Organizations requesting ambulance details and fire guards for football games and fundraising runs/events are charged for these services.

19-09 **Public Safety Pension** – The entire 2014 Fire Pension tax levy will be recognized during the 8-month budget year. The revenue and expenditure for the levy are accounted for in the General Fund and a transfer equal to the levy amount is made to the Fire Pension Fund.

21-02 **Equipment Maintenance** – Annual maintenance contracts for the Department's medical defibrillators, AEDs, and SCBA compressors are serviced during the summer.

22-02 **Dues** – Larger than normal decrease due to NIPSTA and MABAS organization dues paid during the spring of each year, resulting in a larger decrease for the 8-month budget year.

22-03 **Training** – A large portion of the Department's training occurs during the 8-month transition period.

22-37 **Vehicle/Equip Lease Charge** – This charge is calculated by the Public Works Department and reflects the cost of the new ladder truck.

32-80 **Books** – Reference books for the training academy will be purchased during the 8-month budget year.

33-05 **Other Supplies** – Public education materials will be purchased during the 8-month budget year.

Foreign Fire Insurance Tax Fund - Fire

227-3701-512.

Contractual Services – The prior year included a $20,000 budget for Vehicle/Equip Lease Charges, but this fund does not have any vehicles or equipment on the list maintained by Public Works.

Commodities – Clothing expenditures approved by the Foreign Fire Insurance Tax Board will be made during the 8-month transition period.

Planning Department Budget Variances 2015

General Fund – Planning

101-4001-521.

- 18-01 **Temporary Help** – Large decrease as the prior year's budget included $35,100 for a temporary part-time Planner. This has been rebudgeted under the Professional Services account to reflect outsourcing some planning tasks on an as needed basis.
- 20-05 **Professional Services** – Last year included funds budgeted for the Hickory/Kensington TIF consultant. This year $36,000 is budgeted for outsourcing some planning tasks as noted above.
- 21-02 **Equipment Maintenance** – Due to the timing of equipment maintenance payments during the 8-month transition period.
- 21-65 **Other Services** – Rebudgeted the Comprehensive Plan Update, but decreased the projected amount from $20,000 to $10,000.
- 22-02 **Dues** – All dues payments are made at the beginning of the fiscal year.
- 22-10 **Printing** – Planning documents and zoning maps completed during the 8-month budget year.
- 22-37 **Vehicle/Equipment Lease Charge** – The 8-month charge is computed by the Public Works Department based on vehicle age and maintenance charges.
- 30-01 **Publications** – Timing of publication payments during 8-month budget year.
- 33-05 **Other Supplies** – The prior year included an $8,600 encumbrance carryover. For the 8-month budget year two new program expenditures are budgeted in this account: downtown decorative light pole small banners ($9,500) and the replacement of community wide banners ($12,500).
- 40-41 **Discover Arlington** – Program costs budgeted to occur during the 8-month transition period.
- 40-43 **Zero Interest Loan Program** – Last year included one Village Board approved $10,000 loan agreement and the 8-month budget year provides for two loan agreements.

Public Building – Planning

431-9013-571.

Contractual Services - Rebudgeted Police Facility architectural fees for the 8-month budget year.

Capital Items – The prior year included budgeted funds for the phone system upgrade. The $25,000 budget covers basic emergency Police Building maintenance costs if needed.

Department of Building & Health Services Budget Variances 2015

General Fund – Building Services

101-4501-523.

18-01 **Temporary Help** – Primarily occurs during the summer/fall construction season.

19-05 **Medical Insurance** – A part-time Staff Assistant position was increased to full-time making this employee eligible for health insurance. (A part-time position in Finance was eliminated so the Village's headcount did not change). In addition, two part-time positions in this Department were combined to create one full-time position which is also eligible for health insurance.

22-10 **Printing** – Need to replenish Permit Jacket Folders, Permit Placards, Inspection Forms during the 8-month budget period.

30-01 **Publications and**

30-20 **Photographic Supplies** – Reflects the timing of these cost areas during the 8-month transition period.

General Fund – Health Services

101-4502-523.

18-01 **Temporary Help** – Primarily occurs during the 8-month budget period and includes summer intern.

21-10 **Property Maintenance** - Weed cutting program occurs during the 8-month budget period.

22-03 **Training** – A large portion of this divisions training occurs during the 8-month transition period.

22-37 **Vehicle/Equipment Lease Charge** – The 8-month charge is computed by the Public Works Department based on vehicle age and maintenance charges.

33-10 **Wellness Program Supplies** –Supplies for our temporary events, immunizations (including influenza) are purchased during the 8-month budget period.

General Fund – Senior Center

101-4503-523.

19-05 **Medical Insurance** – a long-time employee working 30 hours per week will become eligible for health insurance under the Affordable Care Act.

21-65 **Other Services** - $7600 removed for volunteer recognition banquet meals as program occurs outside this 8-month period. $400 removed for entertainment as volunteer recognition banquet occurs outside this 8-month period.

22-01 **Advertising** – Eliminated account and consolidated $200 budget with Other Services-101-4503-523.21-65 as directed in budget meeting.

22-05 **Postage** - $300 removed for postage for volunteer recognition banquet as program occurs outside this 8 month budget period.

22-25 **IT/GIS Service Charge** – One new computer was added for the SHIP (Senior Health Insurance Program) program.

Department of Building & Health Services Budget Variances 2015 (cont.)

31-65 **Other Equipment & Supplies** - $1400 removed for supplies for volunteer recognition banquet as program occurs outside this 8 month period. $1000 added for a new open dance.

40-05 **Grants** – The SHIP grant account will be closed as the Village no longer receives these federal grant funds from the Department of Health and Human Services, although the Village program will continue.

Engineering Department Budget Variances 2015

General Fund – Engineering

101-5001-524.

18-01 **Temporary Help** – Normal year costs expended during the construction season.

18-05 **Overtime Civilian** – Normal full year costs expended during the construction season.

20-05 **Professional Services** – Service costs are expended during construction season, except for consulting services which are based on an 8-month transition period.

21-02 **Equipment Maintenance** – Traffic counter required during the summer months.

22-02 **Dues** – Payment schedule during the 8-month budget period.

22-37 **Vehicle/Equip Lease Charge** – the 8-month charge is computed by the Public Works Department based on vehicle age and maintenance charges.

Motor Fuel Tax Fund – Engineering

211-5001-571.

Contractual Services – Survey work for the street rehabilitation program occurs during the 8-month transition period.

Capital Items – In lieu of the standard street rehabilitation budget, during the 8-month transition period the Village's efforts will be dedicated to the reconstruction of Nichols Road from Arlington Heights Road to Kennicott Avenue, and the reconstruction of Walnut Avenue from Thomas Avenue to Oakton Street.

Public Works Department Budget Variances 2015

General Fund – Public Works

101-7101-531.

18-01 **Temporary Help** – This line item accounts for summer help.

18-07 **Special Detail** – Public Works special detail events occur during the May through December time period.

21-02 **Equipment Maintenance** – A large portion of the equipment maintenance activity is completed or paid for within the 8-month budget year.

21-15 **Street and Sidewalk Maint** – These are seasonal expenses that will be incurred during the 8-month budget year, offset in part by a $58,603 prior year encumbrance.

21-26 **Equipment Rental** – The $57,100 cost of contractual trucking of ground asphalt for the Limited In-House Paving Program was reclassified to this account from the “Other Services” account.

21-55 **Tree Services** - These are seasonal expenses that will be incurred during the 8-month budget year, offset in part by a $27,353 prior year encumbrance.

21-62 **Disposal Services** – Seasonal landfill and leaf composting disposal services.

21-65 **Other Services** – See “Equipment Rental” account above.

22-02 **Dues** – Memberships are payable during the 8-month transition period.

22-03 **Training** – A large portion of the Department’s training occurs during the 8-month budget year.

22-25 **IT/GIS Service Charge** – Added three computers to the computer replacement list: EAB, Draftsman/GIS, and HVAC system at the Senior Center.

22-37 **Vehicle/Equip Lease Charge** – Higher depreciation charge due to increased vehicle and equipment replacement costs.

31-40 **Agricultural Supplies** – Seasonal supplies purchased during the 8-month year.

31-45 **Janitorial Supplies** – Increase reflects actual experience and timing of purchases.

31-75 **Street Light Supplies** – Prior year includes a $26,406 encumbrance.

31-80 **Street Sign Supplies** – Prior year includes a $10,740 encumbrance.

31-90 **Street and Sidewalk Supplies** – Seasonal asphalt and sand expenditures for the Limited In-House Paving program. A normal year for rock salt expenditures equals $544,000. The 8-month budget includes $269,600 for rock salt received and paid for through December 2015.

33-05 **Other Supplies** – Seasonal expenditures during the 8-month budget year.

Municipal Parking Fund – Public Works

235-7101-532.

Contractual Services – Building and elevator maintenance costs have been increasing. Printing and Street and Sidewalk costs are seasonal and generally occur during the 8-month budget year.

Public Works Department Budget Variances 2015 (Cont.)

Commodities – Purchases are seasonal and most will occur during the 8-month transition period.
Capital Outlay – First year cost ($730,000) of a multi-year $2.3 million parking structure maintenance and repair project.

Emerald Ash Borer (EAB) Fund – Public Works

435-7101-531.

Personal Services (**Temporary Help)** – The proposed budget includes an increase from one to two 8-month temporary help positions. This will help maintain an acceptable level of prompt customer service as the Village finalizes its removal of infected parkway trees and begins to care for the newly planted trees.
Other Charges – The large decrease reflects the final cost of the "People's Choice" treatment option under which the Village reimbursed residents up to $50 per tree if they chose to treat their parkway Ash tree(s). In the future, residents who choose to treat their trees will pay for the cost of treatment.

Water and Sewer Fund – Public Works

505-7201-561.

Service Charges (Revenue) – There is a higher seasonal usage of water during the 8-month transition period resulting in a lower than proportional decrease in service charges.
Contractual Services – Higher seasonal usage resulting in a lower than proportional decrease in the cost of water from the Northwest Water Commission for the 8-month transition period.
Commodities – Slightly higher proportional decrease due to prior year encumbrances totaling $65,559.
Other Charges – The Water and Sewer Fund portion of the seasonal Sewer Back-up Rebate program ($25,000) was kept at a full year's level.
Capital Items – Capital projects are seasonal and the 8-month budget year includes additional funds for a deep well rehabilitation.

Non-Operating Budget Variances 2015

General Fund – Non-Operating

101-9901-591.

40-89 **Sales Tax Abatement** – Reflects annual sales tax abatements for Lowe's and Rohrman-Nissan.

40-96 **Operating Contingency** – A contingency amount id budgeted each year, but if used, it is classified as expenditure type.

90-05 **Operating Transfers-Out** – The proposed General Fund budget includes transfers to the Municipal Parking Fund and the Storm Water Control Fund totaling $2.5 million. These funds are available due to receiving a full year of property taxes during the 8-month transition budget year. The proposed $2 million transfer to the Municipal Parking Fund will allow the Village to return its four public parking garages, which range in age from 13 to 33 years, back to their original integrity with a new service life of 40 to 50 years.

The proposed transfer of $500,000 to the Storm Water Control Fund will continue to augment the Village's efforts to sustain the Neighborhood Drainage Improvement and the Storm Sewer Rehabilitation/Replacement Programs as the Village considers a dedicated source of revenue for this fund.

Item: Village Budget

Department: Finance

ATTACHMENTS:

Description	Type
No Attachments Available	