



VILLAGE OF WHEELING 2011 REVENUE MANUAL

REVENUES BY SOURCE

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
GENERAL FUND						
TAXES						
PROPERTY TAX-CURRENT YEAR	5,345,107	5,256,119	5,463,324	5,426,223	6,271,461	6,268,203
PROPERTY TAXES-POLICE PEN	823,000	823,000	853,200	868,101	1,256,481	1,268,284
PROPERTY TAXES - FIRE PEN	685,000	695,926	747,390	750,324	1,100,795	1,106,487
HOME RULE SALES TAX	4,557,000	4,098,140	4,242,000	3,316,177	3,302,000	3,360,618
STATE SALES TAX	6,177,000	5,438,399	5,843,000	4,625,774	4,615,000	4,622,924
AUTO RENTAL TAX	17,500	20,449	21,220	15,692	18,462	15,630
HOTEL/MOTEL TAX	806,000	761,395	814,500	594,972	716,400	756,112
FOOD AND BEVERAGES TAX	968,000	842,084	896,000	753,117	797,500	762,197
TELECOMMUNICATIONS TAX	2,084,000	2,039,167	2,093,000	1,946,167	2,020,000	1,769,146
TIF SURPLUS DISTRIBUTION	180,712	165,345	168,652	187,638	191,391	301,106
Total Taxes	21,643,319	20,140,024	21,142,286	18,484,185	20,289,490	20,230,707
LICENSES AND PERMITS						
BUSINESS LICENSES	71,555	71,908	71,750	71,566	73,185	69,100
LIQUOR LICENSES	100,000	94,988	96,660	98,800	101,720	123,883
COIN-OPERATED LICENSES	11,500	10,966	11,280	10,238	10,219	9,865
DELIVERY LICENSES	2,184	2,261	2,410	2,205	2,206	1,616
ANIMAL LICENSES	500	915	1,090	1,219	1,224	934
RESIDENTIAL RENTAL LIC	35,360	40,460	42,230	34,890	38,265	30,555
DETECTION/ALARM PERMITS	6,720	3,597	4,410	3,229	3,264	4,135
SUPPRESSION/SPRINKLERS	11,110	10,982	12,920	5,929	6,222	16,074
PATIO/SIDEWALK PERMITS	-	7,211	7,940	3,761	4,998	3,372
BUILDING PERMITS	200,000	173,987	200,000	178,481	144,636	155,149
SIGN PERMITS	20,000	21,966	20,500	10,351	8,780	14,100
DRIVEWAY PERMITS	8,000	27	100	4,949	6,202	4,181
ALARM SYSTEM PERMITS	15,000	12,787	19,140	12,799	17,738	12,809
Total Licenses and Permits	481,929	452,054	490,430	438,417	418,659	445,774
INTERGOVERNMENTAL						
INCOME TAXES	3,475,000	3,649,770	3,605,000	3,133,711	3,177,000	3,034,361
LOCAL USE TAX	532,000	562,391	543,626	467,175	510,100	521,520
POLICE TRAINING REIMBURSE	-	150	-	67	-	-
FIRE TRAINING REIMBURSE	-	568	-	634	-	294
PULL TABS & JAR GAMES TAX	-	1,215	-	1,125	-	1,098
PERS PROP REPLACEMENT TAX	190,450	204,869	205,000	175,357	193,400	189,075
FEDERAL GRANTS	-	-	-	19,725	-	104,568
STATE OF ILLINOIS GRANTS	-	-	-	2,220	-	-
TOWNSHIP PROPERTY TAX	71,750	77,846	73,900	80,128	75,381	79,245
TWNSSH PERS PROP REPLACE	6,000	8,132	8,380	11,832	6,755	6,512
MOTOR FUEL TAX REIMBURSEMENT	-	-	-	-	-	227,412
Total Intergovernmental	4,275,200	4,504,941	4,435,906	3,891,974	3,962,636	4,164,084

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
CHARGES FOR SERVICES						
ELECT INSPECTION	83,545	53,208	60,000	59,850	51,454	48,214
PLUMBING INSPECTIONS	45,000	26,502	28,000	34,678	31,640	20,703
AMBULANCE FEES	456,628	439,358	458,000	450,140	497,556	446,321
FLOOD PLAIN DETERM FEES	100	136	100	114	116	85
PLANNING HEARING FEES	7,000	3,998	4,100	5,090	3,876	4,266
SUBDIVISION PRE-FILE FEES	1,500	1,190	1,500	-	750	-
PLAN REVIEW FEES	65,000	29,367	35,000	29,077	22,170	21,863
DUPLICATING SERVICES	10,000	7,911	8,600	6,142	6,018	5,613
MAPS AND CODEBOOKS	600	25	500	29	102	-
IND REV BOND & 6-B FEES	1,200	4,200	1,800	600	1,200	-
POLICE LIASON REIMBURSE	126,730	122,724	129,800	125,016	127,516	134,350
FINGER PRINTING FEE	-	145	1,500	3,126	-	-
IMPOUNDING FEES	40	390	100	360	347	375
FALSE ALARM FEES	12,000	11,014	12,000	9,860	12,123	7,290
CPR FEES	3,000	1,807	2,370	726	1,800	970
EROSION CONTROL FEES	800	-	800	-	-	23
ENGINEERING INSPECTION	150,000	98,885	128,750	72,665	79,214	117,481
SOLID WASTE SERVICE CHRG	630,000	573,676	577,000	563,982	574,287	607,731
SWANCC FEES	230,000	236,844	230,000	237,148	245,261	237,151
HOST COMMUNITY FEE	54,333	54,227	100,000	56,340	102,000	56,340
SENIOR MEMBERSHIP FEES	4,000	4,857	4,000	3,839	3,264	6,160
PAVILION PROGRAM FEES	16,500	16,505	16,500	18,503	16,595	15,367
ENGINEERING BLUE PRINTS	150	-	80	81	-	-
MONTHLY PERMIT FEES	22,000	28,575	27,500	28,070	28,088	26,778
PARKING DEBIT CARD	8,500	9,861	10,500	(537)	-	-
DAILY PARKING FEES	25,000	31,192	31,200	35,050	32,650	43,436
PARKING PERMIT HANGER	50	-	80	-	-	-
RENTAL INCOME	6,200	6,200	6,200	33,728	36,200	30,972
Total Charges for Services	1,959,876	1,762,795	1,875,980	1,773,677	1,874,227	1,831,488
FINES AND FORFEITS						
COURT FINES	210,000	189,631	194,000	229,402	221,487	181,186
LOCAL ORDINANCE FINES	95,000	82,006	92,000	87,455	95,661	69,775
TRAFFIC JUDGMENTS	-	1,625	-	1,300	-	500
DUI FINES	15,500	15,310	16,600	19,163	17,952	15,790
ADMINISTRATIVE CITATION	3,000	3,961	3,850	1,970	2,448	3,963
ADMINISTRATIVE TOW FEE	240,000	292,000	300,000	308,500	356,000	224,075
HOUSING FINES	-	-	-	-	-	-
RED LIGHT VIOLATORS	285,000	-	250,000	395,679	300,000	324,265
COURT SUPERVISION FEES	-	22,451	25,000	24,964	22,695	24,031
Total Fines and Forfeits	848,500	606,984	881,450	1,068,434	1,016,243	843,584
INVESTMENT INCOME						
INTEREST REVENUE	500,000	288,029	549,500	215,514	281,547	150,481
GAIN(LOSS) SALE INVESTMNTS	-	18,606	-	(17,769)	-	(6,429)
UNREALIZED GAIN (LOSS)	-	340,650	-	145,939	-	35,997
Total Investment Income	500,000	647,285	549,500	343,684	281,547	180,049

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
MISCELLANEOUS						
DONATIONS	1,500	250	1,500	100	100	540
FOURTH OF JULY DONATIONS	25,000	6,718	10,000	5,473	5,500	1
SIDEWAK/TREE DONATIONS	-	3,102	-	-	-	-
CABLE TV FRANCHISE FEES	345,000	335,191	350,200	306,686	318,987	306,858
ALARM SVC FRANCHISE FEES	32,600	36,960	37,540	38,964	39,617	38,924
WASTE MGMT FRANCHISE FEE	81,103	81,341	83,780	82,358	84,005	82,447
AT&T FRANCHISE FEE	-	35,529	25,750	81,472	69,597	117,983
FOREIGN FIRE INSURE TAX	46,000	45,201	47,380	50,227	48,328	52,888
RECYCLING PROGRAM REVENUE	8,500	6,932	75,000	8,300	5,100	10,646
IPBC TERM RESERVE REVENUE	-	336,945	-	89,817	-	92,190
LEGAL SETTLEMENT	-	16,667	-	30,500	-	(16,667)
OTHER MISC. REVENUE	95,000	83,663	60,000	151,762	100,000	50,356
Total Miscellaneous	634,703	988,498	691,150	845,659	671,234	736,167

Total General Fund Revenues	30,343,527	29,102,582	30,066,702	26,846,031	28,514,036	28,431,852
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MOTOR FUEL TAX FUND

INTERGOVERNMENTAL						
MOTOR FUEL TAX	1,118,100	1,012,549	1,002,000	1,014,315	1,050,000	1,146,408
HIGH GROWTH CITIES	-	28,307	-	-	-	26,902
Total Intergovernmental	1,118,100	1,040,856	1,002,000	1,014,315	1,050,000	1,173,310

INVESTMENT INCOME

INTEREST REVENUE	43,900	40,799	42,708	25,753	21,406	26,016
GAIN(LOSS) SALE INVESTMTS	-	12,951	-	(522)	-	(203)
UNREALIZED GAIN (LOSS)	-	-	-	12,345	-	15,637
Total Investment Income	43,900	53,750	42,708	37,576	21,406	41,450

Total Motor Fuel Tax Fund Revenues	1,162,000	1,094,607	1,044,708	1,051,891	1,071,406	1,214,761
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EMERGENCY TELEPHONE SYSTEM FUND

INTERGOVERNMENTAL						
FEDERAL GRANTS	-	119,959	-	-	-	-
Total Intergovernmental	-	119,959	-	-	-	-

CHARGES FOR SERVICES

911 WIRELESS EMERGENCY SURCHARGES	175,000	332,475	249,000	230,145	300,000	232,604
Total Charges for Services	175,000	332,475	249,000	230,145	300,000	232,604

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
INVESTMENT INCOME						
INTEREST REVENUE	7,552	11,719	10,375	6,922	6,567	3,802
GAIN(LOSS) SALE INVESTMNTS	-	-	-	(303)	-	(362)
UNREALIZED GAIN (LOSS)	-	5,302	-	(74)	-	2,963
Total Investment Income	7,552	17,021	10,375	6,545	6,567	6,403
MISCELLANEOUS						
911 EMERGENCY SURCHARGES	200,000	185,868	190,000	167,435	185,000	157,439
OTHER MISC. REVENUE	-	-	-	-	-	-
Total Miscellaneous	200,000	185,868	190,000	167,435	185,000	157,439
Total ETS Fund Revenues	382,552	655,324	449,375	404,125	491,567	396,445

DEBT SERVICE FUNDS

TAXES						
PROPERTY TAX-CURRENT YEAR	1,967,951	1,935,183	2,308,468	2,336,005	1,446,558	1,474,942
Total Taxes	1,967,951	1,935,183	2,308,468	2,336,005	1,446,558	1,474,942
INVESTMENT INCOME						
INTEREST REVENUE	10,000	12,699	12,000	1,036	5,000	864
GAIN(LOSS) SALE INVESTMNTS	-	-	-	-	-	-
UNREALIZED GAIN (LOSS)	-	-	-	-	-	-
Total Investment Income	10,000	12,699	12,000	1,036	5,000	864
Total Debt Service Funds Revenues	1,977,951	1,947,882	2,320,468	2,337,041	1,451,558	1,475,806

TOWN CENTER TIF FUND

TAXES						
PROPERTY TAX-CURRENT YEAR	838,768	1,184,431	1,673,584	1,044,529	1,204,908	525,677
Total Taxes	838,768	1,184,431	1,673,584	1,044,529	1,204,908	525,677
INTERGOVERNMENTAL						
FEDERAL GRANTS	-	-	-	27,538	-	23,114
STATE GRANTS	-	3,575	-	-	-	-
Total Intergovernmental	-	3,575	-	27,538	-	23,114
INVESTMENT INCOME						
INTEREST REVENUE	-	3,821	-	871	-	460
GAIN(LOSS) SALE INVESTMNTS	-	-	-	-	-	-
UNREALIZED GAIN (LOSS)	-	-	-	-	-	-
Total Investment Income	-	3,821	-	871	-	460

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
MISCELLANEOUS						
OTHER MISC. REVENUE	-	25,000	-	-	-	-
Total Miscellaneous	-	25,000	-	-	-	-
Total Town Center TIF Fund Revenues	838,768	1,216,826	1,673,584	1,072,939	1,204,908	549,251

CROSSROADS REDEVELOPMENT AREA FUND

TAXES						
PROPERTY TAX-CURRENT YEAR	2,761,840	2,535,329	2,569,537	2,517,970	2,690,870	2,690,993
Total Taxes	2,761,840	2,535,329	2,569,537	2,517,970	2,690,870	2,690,993

CHARGES FOR SERVICES

RENTAL INCOME	-	12,000	-	9,333	-	28,000
Total Charges for Services	-	12,000	-	9,333	-	28,000

INVESTMENT INCOME

INTEREST REVENUE	26,971	27,500	-	1,532	-	22,265
GAIN(LOSS) SALE INVESTMTS	-	-	-	-	-	-
UNREALIZED GAIN (LOSS)	-	-	-	-	-	31,423
Total Investment Income	26,971	27,500	-	1,532	-	53,688

MISCELLANEOUS

OTHER MISC. REVENUE	1,200,000	-	1,200,000	-	950,000	-
Total Miscellaneous	1,200,000	-	1,200,000	-	950,000	-

Total Crossroads Re. Area Fund Revenues	3,988,811	2,574,829	3,769,537	2,528,835	3,640,870	2,772,681
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SOUTH MILWAUKEE REDEVELOPMENT AREA FUND

TAXES

PROPERTY TAX-CURRENT YEAR	1,459,679	1,499,411	1,492,482	1,631,387	1,663,769	1,529,556
Total Taxes	1,459,679	1,499,411	1,492,482	1,631,387	1,663,769	1,529,556

INVESTMENT INCOME

INTEREST REVENUE	55,766	62,064	99,940	12,735	60,189	16,920
GAIN(LOSS) SALE INVESTMTS	-	-	-	(1,107)	-	-
UNREALIZED GAIN (LOSS)	-	755	-	2,430	-	17,401
Total Investment Income	55,766	62,819	99,940	14,058	60,189	34,321

Total Town Center TIF Fund Revenues	1,515,445	1,562,230	1,592,422	1,645,444	1,713,958	1,563,876
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Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
CERF FUND						
INVESTMENT INCOME						
INTEREST REVENUE	128,272	149,561	106,500	83,123	67,183	73,323
GAIN(LOSS) SALE INVESTMNTS	-	(3,833)	-	(11,795)	-	6,846
UNREALIZED GAIN (LOSS)	-	37,492	-	32,983	-	43,969
Total Investment Income	128,272	183,219	106,500	104,312	67,183	124,138
Total CERF Fund Revenues	128,272	183,219	106,500	104,312	67,183	124,138
CAPITAL PROJECTS FUND						
TAXES						
PROPERTY TAX-CURRENT YEAR	2,000,000	1,931,966	2,000,000	1,817,503	2,000,000	1,863,505
Total Taxes	2,000,000	1,931,966	2,000,000	1,817,503	2,000,000	1,863,505
INTERGOVERNMENTAL						
FEDERAL GRANTS	-	-	1,261,633	1,114,040	-	-
STATE GRANTS	-	178,117	-	30,877	1,037,684	-
Total Intergovernmental	-	178,117	1,261,633	1,144,917	1,037,684	-
CHARGES FOR SERVICES						
RENTAL INCOME	-	-	-	-	-	477,832
Total Charges for Services	-	-	-	-	-	477,832
INVESTMENT INCOME						
INTEREST REVENUE	1,401,454	809,549	332,960	188,746	97,026	36,781
GAIN(LOSS) SALE INVESTMNTS	-	10,024	-	(13,560)	-	(4,271)
UNREALIZED GAIN (LOSS)	-	32,504	-	8,389	-	19,541
Total Investment Income	1,401,454	852,076	332,960	183,576	97,026	52,051
MISCELLANEOUS						
OTHER MISC. REVENUE	100,000	3,575	3,500,000	3,563	100,000	-
Total Miscellaneous	100,000	3,575	3,500,000	3,563	100,000	-
Total Capital Projects Fund Revenues	3,501,454	2,965,734	7,094,593	3,149,559	3,234,710	2,393,388

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
SOUTHEAST TIF FUND						
TAXES						
PROPERTY TAX-CURRENT YEAR	-	-	-	1,102,549	900,170	903,985
Total Taxes	-	-	-	1,102,549	900,170	903,985
INVESTMENT INCOME						
INTEREST REVENUE	-	-	-	86	13,627	8,131
GAIN(LOSS) SALE INVESTMTS	-	-	-	-	-	9,889
UNREALIZED GAIN (LOSS)	-	-	-	-	-	-
Total Investment Income	-	-	-	86	13,627	18,020
Total Southeast TIF Fund Revenues	-	-	-	1,102,635	913,797	922,005
NORTH MILWAUKEE REDEVELOPMENT AREA FUND						
TAXES						
PROPERTY TAX-CURRENT YEAR	1,551,162	3,854,731	4,522,482	3,921,607	4,644,433	3,282,734
Total Taxes	1,551,162	3,854,731	4,522,482	3,921,607	4,644,433	3,282,734
INTERGOVERNMENTAL						
STATE GRANTS	-	6,291	-	-	-	-
Total Intergovernmental	-	6,291	-	-	-	-
INVESTMENT INCOME						
INTEREST REVENUE	110,438	60,452	204,243	18,547	99,416	6,099
GAIN(LOSS) SALE INVESTMTS	-	-	-	-	-	40,261
UNREALIZED GAIN (LOSS)	-	51,502	-	3,146	-	-
Total Investment Income	110,438	111,954	204,243	21,693	99,416	46,360
MISCELLANEOUS						
OTHER MISC. REVENUE	-	-	-	5,000	-	2,500
Total Miscellaneous	-	-	-	5,000	-	2,500
Total North Milwaukee Re. Area Fund Revenues	1,661,600	3,972,977	4,726,725	3,948,300	4,743,849	3,331,594

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
WATERWORKS AND SEWERAGE FUND						
CHARGES FOR SERVICES						
WATER SALES	6,290,000	5,874,258	6,244,000	5,461,758	6,006,000	5,960,949
WATER CONSTRUCTION	8,752	2,871	5,000	3,218	3,500	2,193
WATER CONNECTIONS	78,000	37,273	40,000	53,081	50,000	20,543
WATER - TURN-ON FEES	6,214	7,786	8,000	9,576	7,000	1,754
WATER METER SALES	10,000	10,341	10,000	11,523	10,000	5,920
WATER PENALTIES	92,025	62,502	80,000	78,949	83,600	73,247
SEWER CHARGES	1,539,200	1,413,771	1,564,000	1,306,306	1,495,000	1,408,649
SEWER CONNECTIONS	135,000	50,610	60,000	54,294	55,000	58,858
SEWER PENALTIES	15,338	15,674	16,000	19,837	16,720	18,621
INTERGOVERNMENTAL	-	32,680	-	-	-	8,144
OTHER	20,000	35,369	20,000	68,922	20,000	22,201
Total Charges for Services	8,194,529	7,543,135	8,037,000	7,067,462	7,746,820	7,581,079
INVESTMENT INCOME						
INTEREST REVENUE	224,435	118,670	173,500	52,340	89,368	29,166
GAIN(LOSS) SALE INVESTMNTS	-	1,569	-	(10,611)	-	79,090
UNREALIZED GAIN (LOSS)	-	221,139	-	72,798	-	6,215
Total Investment Income	224,435	341,378	173,500	114,527	89,368	114,471
NONOPERATING REVENUES						
SALE OF CAPITAL ASSETS	-	9,880	-	17,512	-	-
INCOME FROM JOINT VENTURE - NIWVC	-	224,152	-	(91,664)	-	6,990
Total Nonoperating Revenues	-	234,032	-	(74,152)	-	6,990
Total Waterworks and Sewerage Fund Revenues	8,418,964	8,118,545	8,210,500	7,107,837	7,836,188	7,702,539
LIABILITY INSURANCE FUND						
CHARGES FOR SERVICES						
TRANSFER FROM GENERAL FUND	1,129,700	1,129,700	1,191,310	1,191,310	1,250,863	1,250,863
TRANSFER FROM WATER SEWER FUND	146,800	146,800	154,800	154,800	162,541	162,541
Total Charges for Services	1,276,500	1,276,500	1,346,110	1,346,110	1,413,404	1,413,404
INVESTMENT INCOME						
INTEREST REVENUE	6,840	41,741	9,930	22,450	26,330	20,355
GAIN(LOSS) SALE INVESTMNTS	-	10,231	-	(272)	-	(6,612)
UNREALIZED GAIN (LOSS)	-	6,880	-	1,495	-	10,698
Total Investment Income	6,840	58,852	9,930	23,673	26,330	24,441
MISCELLANEOUS						
OTHER MISC. REVENUE	-	6,880	-	438	-	170,872
Total Miscellaneous	-	6,880	-	438	-	170,872
Total Liability Insurance Fund Revenues	1,283,340	1,342,232	1,356,040	1,370,221	1,439,734	1,608,717

Description	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
GRANT FUND						
INTERGOVERNMENTAL						
FEDERAL GRANTS	-	222,238	107,520	276,955	222,015	550,424
STATE GRANTS	240,000	-	146,910	30,633	4,500	5,364
Total Intergovernmental	240,000	222,238	254,430	307,587	226,515	555,788
Total Grant Fund Revenues	240,000	222,238	254,430	307,587	226,515	555,788

4215	Residential Rental Licenses	24
4217	Detection/Alarm Permits	25-26
4218	Suppression/Sprinklers	27-28
4219	Patio/Sidewalk Permits	29
4220	Building Permits	30-36
4221	Sign Permits	37
4227	Driveway Permits	38
4228	Alarm System Permits	39

INTERGOVERNMENTAL

4310	Federal Grants	41
4352	Income Taxes	42
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OBJECT CODE:	4111
SOURCE OF REVENUE:	Current Property Taxes
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	N.A. (recorded by AJE)
FUNDS:	General – 01, Debt Service Funds - 21-28, Police Pension – 61, Fire Pension - 62

EXPLANATION: The Village is authorized to levy an annual ad valorem property tax on real property within the Village. The Village currently levies a property tax on real property (i.e. land and improvements), mobile homes and on business property. Tax revenue is used to support General Fund operations, and to fund pension contributions and long-term bonded indebtedness. Taxes are due in two installments, typically on March 1 and October 1 of each year, and become delinquent and subject to penalty and interest charges if not paid by January 31.

AUTHORIZATION: 65 ILCS 5/8-3
Village Ordinance No. 4561

CURRENT RATE: The 2010 levy is as follows:

General -	\$7,779,604
Bonds and Interest -	450,715
Police Pension -	1,235,774
Fire Pension -	<u>1,138,155</u>
Total -	\$10,604,248

DATE CURRENT RATE ESTABLISHED: December 13, 2010

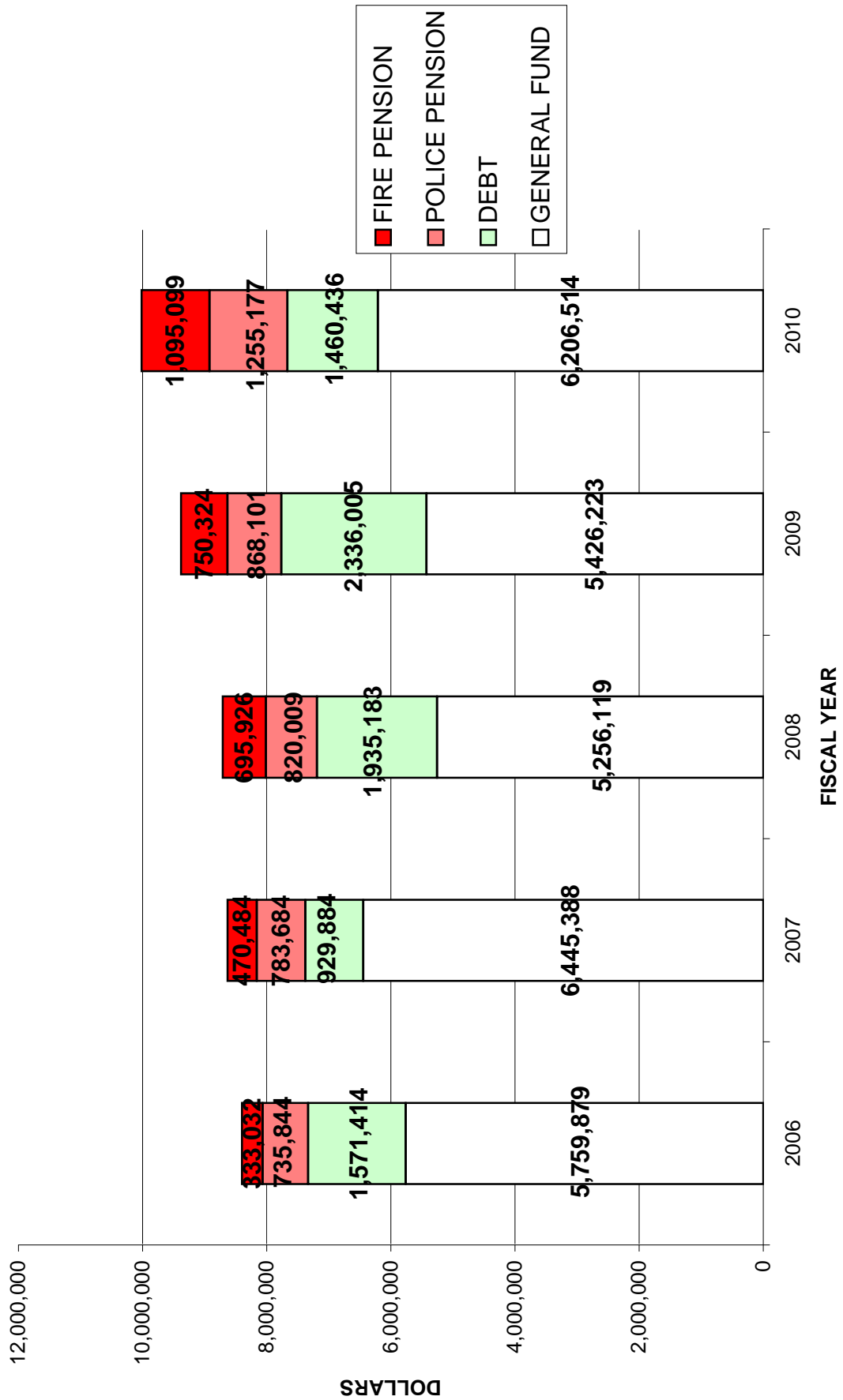
PREVIOUS RATE: The 2009 levy was as follows:

General -	\$6,271,461
Bonds and Interest -	1,446,558
Police Pension -	1,256,481
Fire Pension -	<u>1,100,795</u>
Total -	\$10,075,295

PRINCIPAL PAYERS: Property owners

COLLECTION PROCEDURE: A certified copy of the levy ordinance is filed with the County Clerk who ascertains the rate per cent which, upon the total valuation of all property subject to taxation within that municipality, produces a net amount not less than the total amount directed to be levied. The taxes levied are collected and enforced by Lake and Cook Counties and remitted to the Village.

PROPERTY TAX REVENUE BY FUND



OBJECT CODE:	4111
SOURCE OF REVENUE:	Current Property Taxes - TIFs
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	N.A. (recorded by AJE)
FUNDS:	Town Center TIF – 30, Crossroads TIF – 31, South Milwaukee TIF – 32, Southeast TIF – 37, North Milwaukee TIF - 39

EXPLANATION: Municipalities may approve an ordinance adopting a tax increment allocation financing district and then file certified copies of the ordinance or ordinances with the County Clerk. The County Clerk sets the equalized assessed valuation used to determine the tax increment allocation every year until the municipality adopts an ordinance dissolving the tax increment allocation financing district.

AUTHORIZATION: 65 ILCS 110; 65 ILCS 5/11-74.4-1
Village Ordinance 4266

CURRENT RATE: 7.463% * (Current EAV - Base Year EAV)

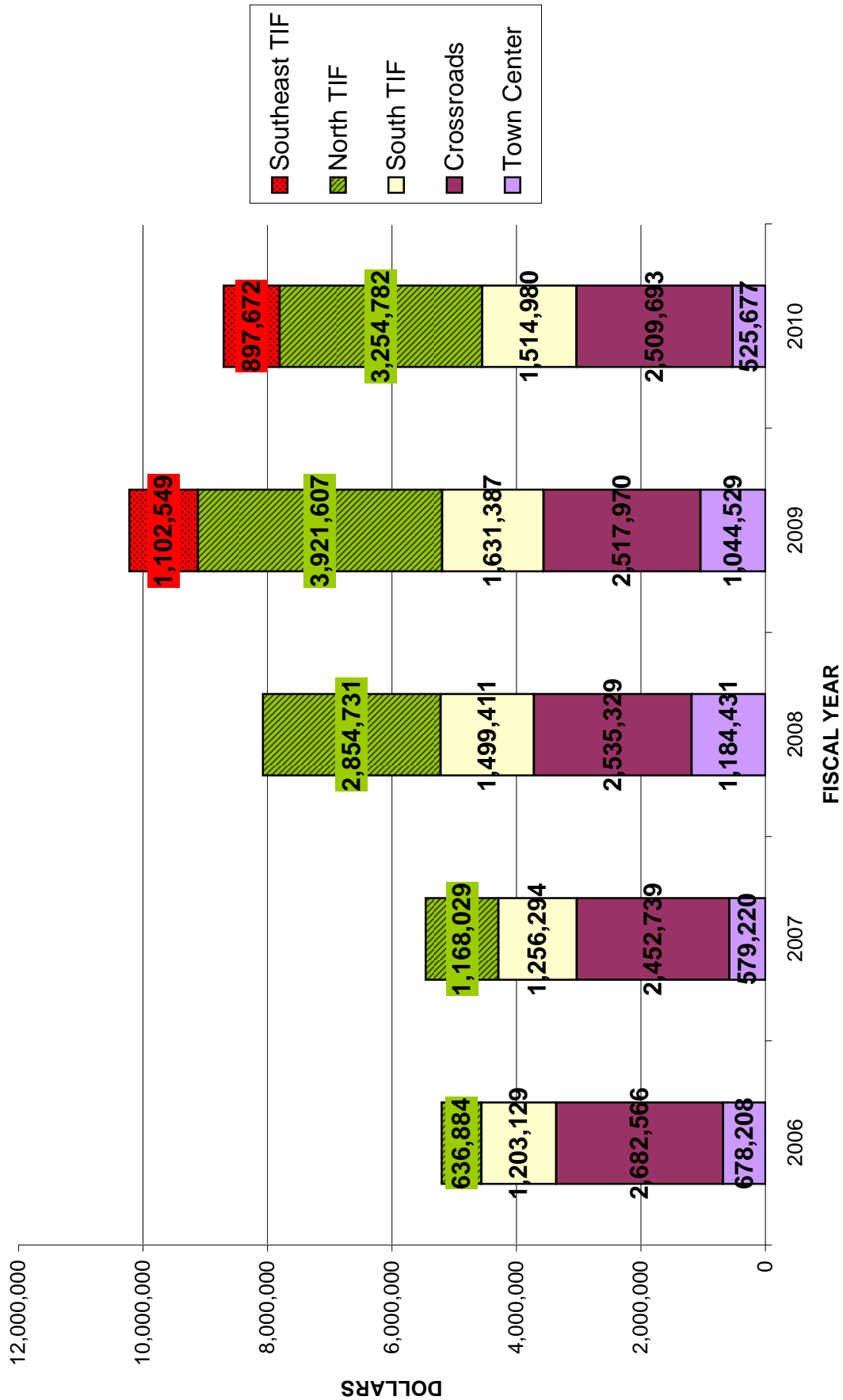
DATE CURRENT RATE ESTABLISHED: 12/31/2010

PREVIOUS RATE: 7.500% * (Current EAV - Base Year EAV)

PRINCIPAL PAYERS: Property owners within the tax increment financing development project area.

COLLECTION PROCEDURE: The taxes are collected and enforced by the County and remitted to the Village.

TIF PROPERTY TAX REVENUE BY FUND



OBJECT CODE:	4113
SOURCE OF REVENUE:	Current Property Taxes – Police Pension
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	N.A. (recorded by AJE)
FUNDS:	General – 01

EXPLANATION: The Village is authorized to levy an annual ad valorem property tax on real property within the Village. The Village currently levies a property tax on real property (i.e. land and improvements), mobile homes and on business property. Tax revenue is used to support General Fund operations, and to fund pension contributions and long-term bonded indebtedness. This specific account reflects property tax revenue levied for the Village’s contribution to the Police Pension Fund. Taxes are due in two installments, typically on March 1 and October 1 of each year, and become delinquent and subject to penalty and interest charges if not paid by January 31.

AUTHORIZATION: 65 ILCS 5/8-3
Village Ordinance No. 4561

CURRENT RATE: The 2010 levy is \$1,235,774

DATE CURRENT RATE ESTABLISHED: December 13, 2010

PREVIOUS RATE: The 2009 levy was \$1,256,481

PRINCIPAL PAYERS: Property owners

COLLECTION PROCEDURE: A certified copy of the levy ordinance is filed with the County Clerk who ascertains the rate per cent which, upon the total valuation of all property subject to taxation within that municipality, produces a net amount not less than the total amount directed to be levied. The taxes levied are collected and enforced by Lake and Cook Counties and remitted to the Village.

OBJECT CODE:	4114
SOURCE OF REVENUE:	Current Property Taxes – Fire Pension
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	N.A. (recorded by AJE)
FUNDS:	General – 01

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EXPLANATION: The Village is authorized to levy an annual ad valorem property tax on real property within the Village. The Village currently levies a property tax on real property (i.e. land and improvements), mobile homes and on business property. Tax revenue is used to support General Fund operations, and to fund pension contributions and long-term bonded indebtedness. This specific account reflects property tax revenue levied for the Village’s contribution to the Fire Pension Fund. Taxes are due in two installments, typically on March 1 and October 1 of each year, and become delinquent and subject to penalty and interest charges if not paid by January 31.

AUTHORIZATION: 65 ILCS 5/8-3
Village Ordinance No. 4561

CURRENT RATE: The 2010 levy is \$1,138,155

DATE CURRENT RATE ESTABLISHED: December 13, 2009

PREVIOUS RATE: The 2009 levy was \$1,100,795

PRINCIPAL PAYERS: Property owners

COLLECTION PROCEDURE: A certified copy of the levy ordinance is filed with the County Clerk who ascertains the rate per cent which, upon the total valuation of all property subject to taxation within that municipality, produces a net amount not less than the total amount directed to be levied. The taxes levied are collected and enforced by Lake and Cook Counties and remitted to the Village.

OBJECT CODE:	4131
SOURCE OF REVENUE:	Home Rule Sales Tax
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	HR01
FUNDS:	General – 01

EXPLANATION: Sales tax is imposed on Illinois businesses that make retail sales of tangible property for use or consumption. As a Home Rule community, the Village has additional authority to collect taxes and thus has implemented a Home Rule sales tax. Grocery and medication sales are exempt. Collections by the Village are received from the State three months after the original sales.

AUTHORIZATION: 65 ILCS 5/8-11-1; 65 ILCS 5/8-11-5
Village Code: Chapter 4.02

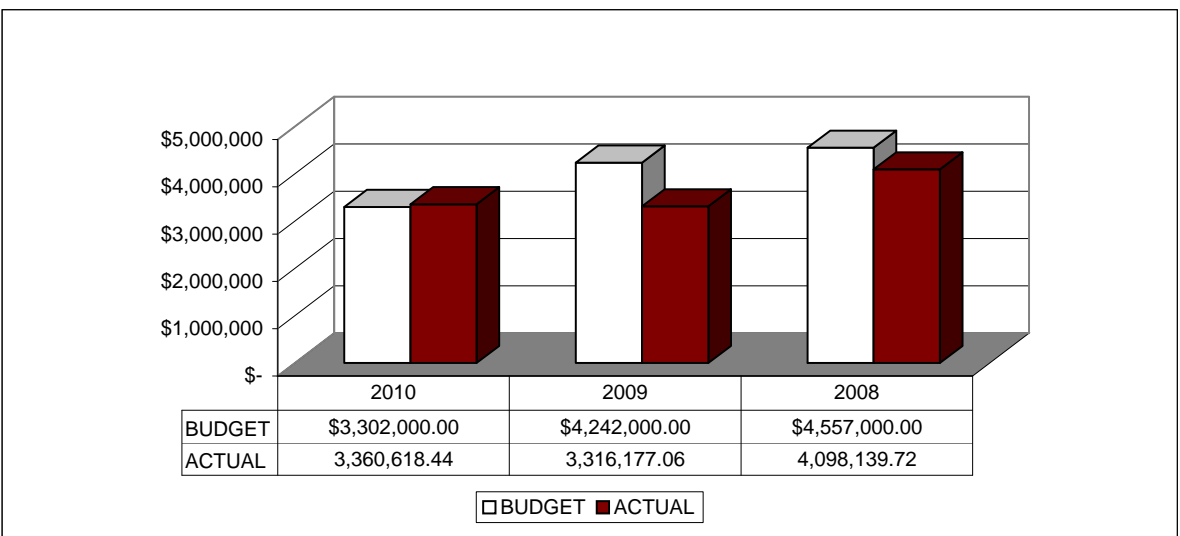
CURRENT RATE: 1% on the sale of tangible personal property

DATE CURRENT RATE ESTABLISHED: 2001

PREVIOUS RATE: None

PRINCIPAL PAYERS: Wheeling businesses that make retail sales of tangible property.

COLLECTION PROCEDURE: Taxes imposed are collected and enforced by the Department of Revenue of the State of Illinois and are remitted to the Village three months after the original sales.



OBJECT CODE:	4132
SOURCE OF REVENUE:	State Sales Tax
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	ST
FUNDS:	General – 01

EXPLANATION: Sales tax is imposed on all persons engaged in the business of selling tangible personal property at retail in this Village. Unlike Home Rule Sales Tax, this tax is applicable to grocery and medication sales.

AUTHORIZATION: 65 ILCS 5/8-11-1
Village Code: Chapter 4.07

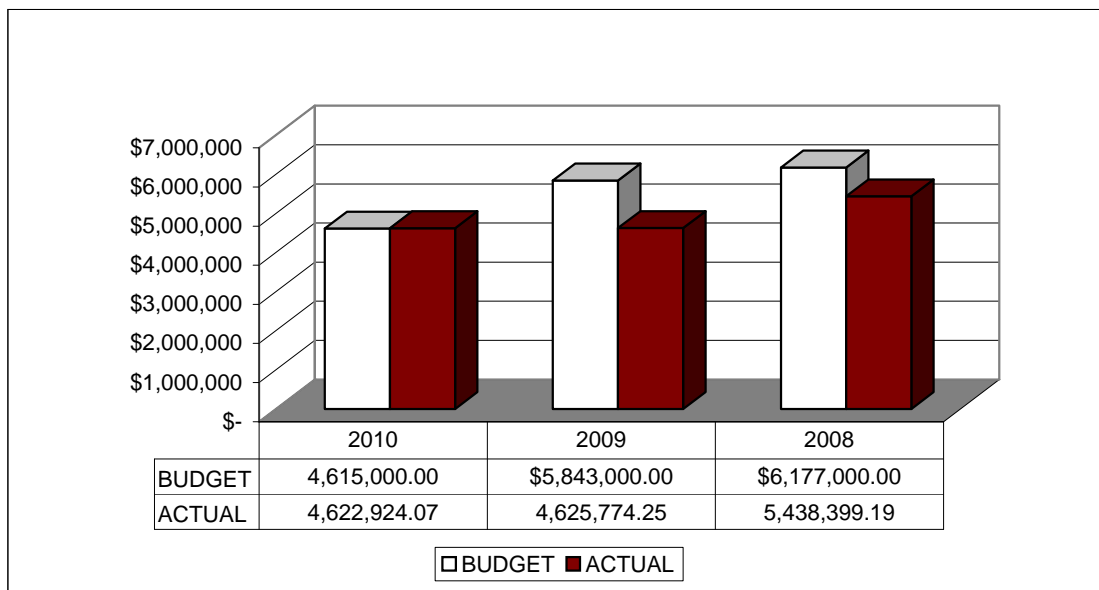
CURRENT RATE: 1% of the receipts from retail sale of taxable items.

DATE CURRENT RATE ESTABLISHED: October 1, 1967

PREVIOUS RATE: None

PRINCIPAL PAYERS: Purchasers of taxable items.

COLLECTION PROCEDURE: Every such person engaged in such business in the Village shall file a report with the Illinois Department of Revenue and at the time such report is filed there shall be paid to the Illinois Department of Revenue the amount of tax imposed on account of the receipts from sales of tangible personal property during the preceding month. The Illinois Department of Revenue remits the taxes to the Village three months after the original sales.



OBJECT CODE:	4133
SOURCE OF REVENUE:	Auto Rental Tax
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	ART
FUNDS:	General – 01

EXPLANATION: The Village imposes a tax upon all persons engaged in the business of renting automobiles in the Village at the rate of 1% of the gross receipts from such businesses. The tax imposed is enforced by the Illinois Department of Revenue.

AUTHORIZATION: 65 ILCS 5/8-11-7, 65 ILCS 5/8-11-8
Village Code: Chapter 4.06, Chapter 4.05

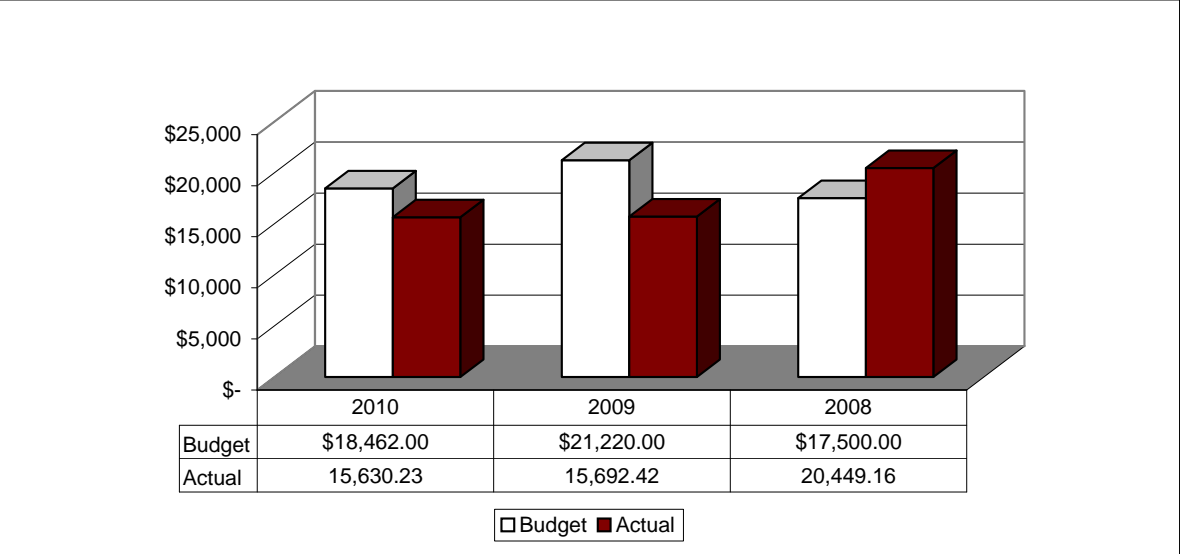
CURRENT RATE: 1% of gross receipts

DATE CURRENT RATE ESTABLISHED: 1982

PREVIOUS RATE: None

PRINCIPAL PAYERS: Auto renters

COLLECTION PROCEDURE: Every lessee of an automobile shall file, on or before the last day of each calendar month, a report to the Illinois Department of Revenue and at that time also pay to the Illinois Department of Revenue the amount of tax imposed. The Illinois Department of Revenue remits payment to the Village three months after the original sales.



OBJECT CODE:	4136
SOURCE OF REVENUE:	Hotel/Motel Tax
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	HMT
FUNDS:	General – 01

EXPLANATION: A tax is imposed upon the use and privilege of renting, leasing, or letting of rooms in a motel or hotel in the Village. The ultimate incidence of and liability for payment of said tax shall be borne by the user, lessee, or tenant of said room(s).

AUTHORIZATION: 65 ILCS 5/8-3-14a
Village Code: Chapter 4.09

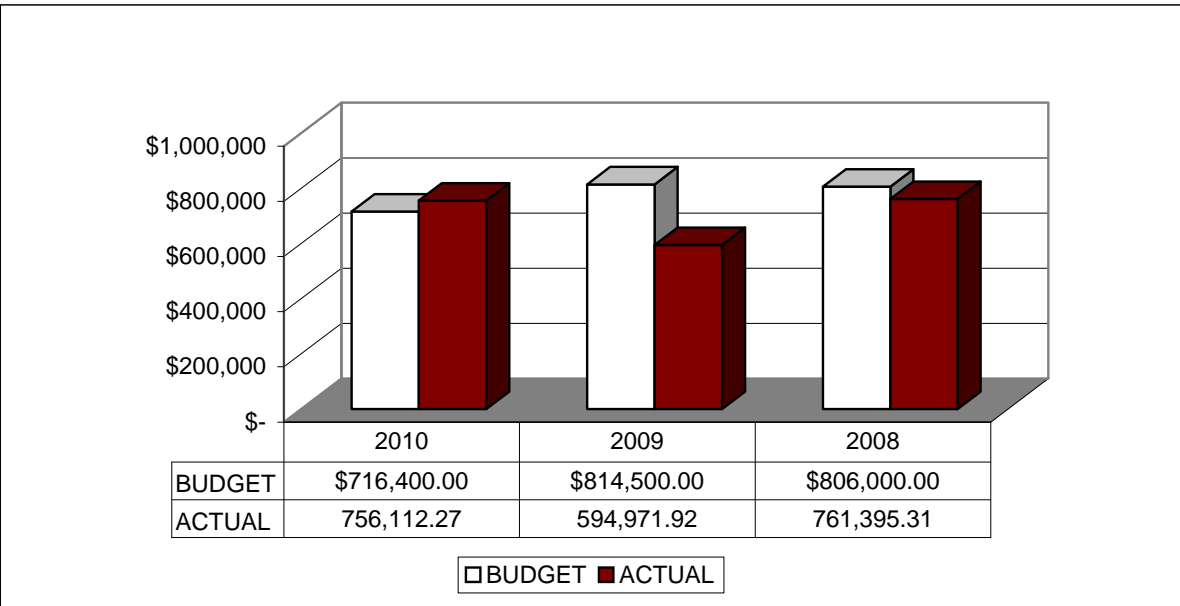
CURRENT RATE: 6% of the gross rental receipts from such rental, leasing, or letting.

DATE CURRENT RATE ESTABLISHED: February 1, 2010

PREVIOUS RATE: 5% of the gross rental receipts from such rental, leasing, or letting.

PRINCIPAL PAYERS: Hotel/Motel renters

COLLECTION PROCEDURE: This tax shall be remitted directly to the Village monthly, on or before the first day of the second month after the taxes have been collected. Such taxes shall be remitted when a complete report on forms supplied by the Village less a 1% fee for the administration of collecting this tax.



OBJECT CODE:	4137
SOURCE OF REVENUE:	Utilities Tax (GUT and EUT)
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	GUT, EUT
FUNDS:	Capital Projects Fund - 34

EXPLANATION: A tax is imposed on the privilege of using or consuming gas in the Village that is purchased at retail at the rate of 2.4 cents per therm. In addition, a tax is imposed on the privilege of using or consuming electricity acquired at retail and used or consumed within the corporate limits of the municipality.

AUTHORIZATION: 65 ILCS
Village Code: Chapter 4.11, Chapter 4.15

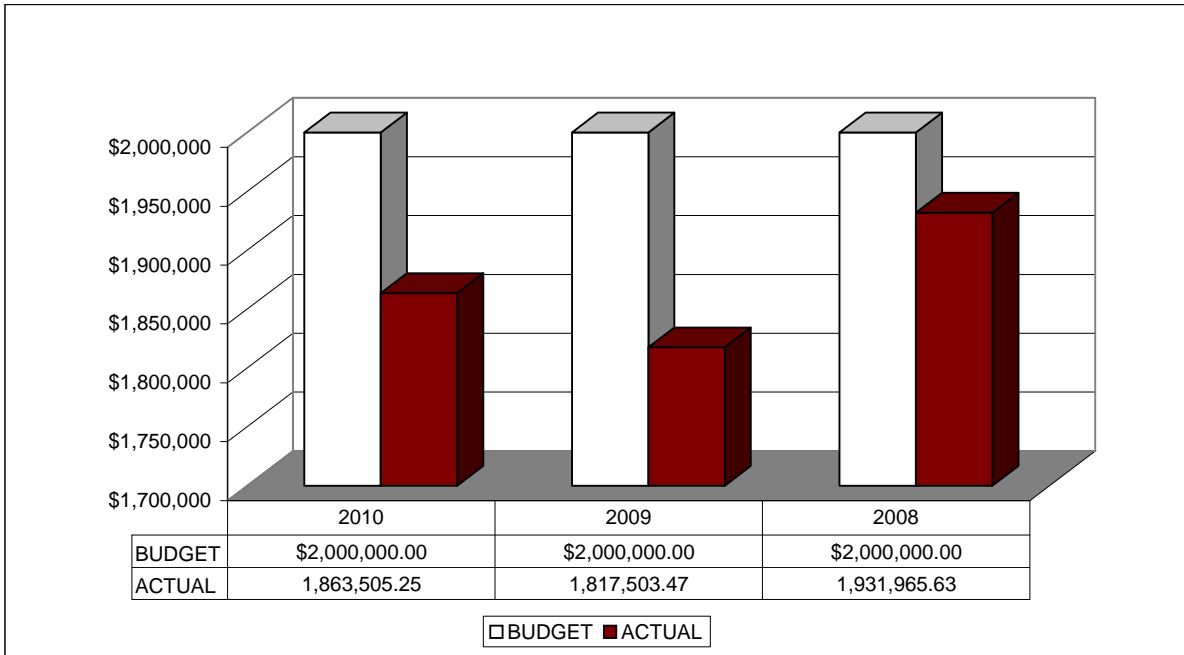
CURRENT RATE:	Gas Use Tax - 2.4 cents per Therm
	Electric Use Tax –
	0 - 2,000 kilowatt-hours used - .457 cents per kilowatt-hour
	Next 4,800 used .301 cents per kilowatt-hour
	Next 50,000 used .272 cents per kilowatt-hour
	Next 400,000 used .264 cents per kilowatt-hour
	Next 500,000 used .255 cents per kilowatt-hour
	Next 2,000,000 used .239 cents per kilowatt-hour
	Next 2,000,000 used .235 cents per kilowatt-hour
	Next 5,000,000 used .231 cents per kilowatt-hour
	Next 10,000,000 used .227 cents per kilowatt-hour
	All used after that .222 cents per kilowatt-hour

DATE CURRENT RATE ESTABLISHED: 2002, 2007

PREVIOUS RATE:	Gas Use Tax - 2.4 cents per Therm
	Electric Use Tax –
	0 - 2,000 kilowatt-hours used - .444 cents per kilowatt-hour
	Next 4,800 used .292 cents per kilowatt-hour
	Next 50,000 used .264 cents per kilowatt-hour
	Next 400,000 used .256 cents per kilowatt-hour
	Next 500,000 used .248 cents per kilowatt-hour
	Next 2,000,000 used .232 cents per kilowatt-hour
	Next 2,000,000 used .228 cents per kilowatt-hour
	Next 5,000,000 used .224 cents per kilowatt-hour
	Next 10,000,000 used .220 cents per kilowatt-hour
	All used after that .216 cents per kilowatt-hour

PRINCIPAL PAYERS: Gas consumers, electric consumers

COLLECTION PROCEDURE: The Village President is authorized to enter into a contract for collection of the tax imposed with any public utility providing gas service in the Village (Nicor). The public utility will collect the tax with respect to gas delivered by it to its customers and remit collected taxes to the Village on a monthly basis. The public utility is entitled to a service fee of no more than 3%. In addition, the electric use tax shall be collected from the purchaser by the person maintaining a place of business in this state who delivers the electricity to the purchaser (ComEd). Any tax collected shall constitute a debt owed to the Village by the person delivering the electricity. The electric utility is entitled to a service fee of no more than 3%.



OBJECT CODE:	4138
SOURCE OF REVENUE:	Food and Beverages Tax
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	FBT
FUNDS:	General – 01

EXPLANATION: A tax is levied and imposed upon owners of places for eating. A “place for eating” means all premises located within the corporate limits of the Village of Wheeling where prepared food is sold at retail for immediate consumption, with seating provided for consumption of such prepared food on the premises, whether consumed on premises or not, and whether or not such places for eating used is conducted along with any other use.

AUTHORIZATION: 65 ILCS 5/8-11-6a
Village Code: Chapter 4.90

CURRENT RATE: 1% of gross receipts received for prepared food and beverages sold at retail by the owner on or after October 1, 2005.

DATE CURRENT RATE ESTABLISHED: October 1, 2005

PREVIOUS RATE: None

PRINCIPAL PAYERS: Property owners

COLLECTION PROCEDURE: The owner or owners of each place for eating shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Village. Returns for each calendar month shall be due on or before the first day of the second month after the taxes have been collected.

OBJECT CODE:	4141
SOURCE OF REVENUE:	Telecommunications Tax
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	TCT
FUNDS:	General – 01

EXPLANATION: The Village is authorized to impose a tax on the act or privilege of originating and receiving in the Village intrastate or interstate telecommunications by a person. Telecommunications include messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

AUTHORIZATION: 35 ILCS 636/5
Village Code: Chapter 4.01

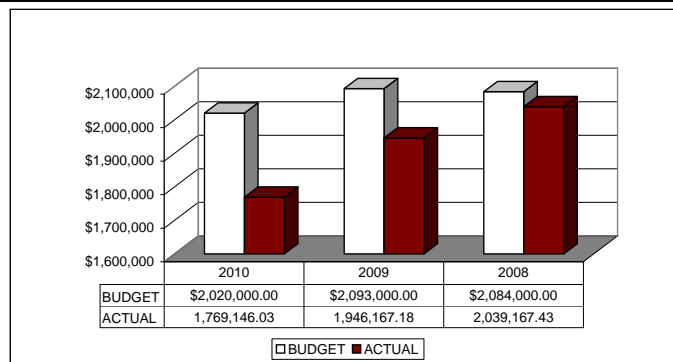
CURRENT RATE: 6% of the gross charge for such telecommunications purchased.

DATE CURRENT RATE ESTABLISHED: October 1, 1996

PREVIOUS RATE: None

PRINCIPAL PAYERS: Telecommunication providers

COLLECTION PROCEDURE: Any retailer maintaining a place of business in the State of Illinois and making or effectuating a sale at retail collects the tax imposed and on or before the last day of each month files a remittance return with the Illinois Department of Revenue and remits all applicable tax for the preceding calendar month. The Department of Revenue remits all payments to the Village three months after the original sales.



OBJECT CODE:	4387
SOURCE OF REVENUE:	TIF Surplus Distribution
REVENUE CLASSIFICATION:	Taxes
REVENUE CODE:	N.A. (recorded by AJE)
FUNDS:	General – 01

EXPLANATION: The Village will, from time to time, declare a surplus in one or more of its tax increment financing districts and request that the County distribute said surplus to the overlapping taxing districts. This account represents the Village’s share of those surplus distributions.

AUTHORIZATION: 65 ILCS 110/50

CURRENT RATE: Varies from year to year

DATE CURRENT RATE ESTABLISHED: N.A.

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Property owners within TIF districts

COLLECTION PROCEDURE: The County collects all funds and distributes them according to established rates.



OBJECT CODE:	4210
SOURCE OF REVENUE:	Business Licenses
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes), AML, RAF, SOL, TEL
FUNDS:	General – 01

EXPLANATION: A business license fee is required for each classification of business operated upon or from each premises.

AUTHORIZATION: 65 ILCS 5/11-42
Village Code: Chapter 4.08.140

CURRENT RATE:

(A) Food	
Food, consumption off-premises	\$86.50
Food, consumption on-premises	\$138.25
(B) Amusements	\$57.75
(C) Businesses other than those in (A) and (B)	
Wholesale and retail sales	\$57.75
Hotels/Motels flat charge	\$6.00
Hotels/motels per unit	\$3.50
Personal services	\$75.00
Professional services	\$57.75
Scavenger services	\$403.00
Other services to the general public	\$69.25
Sale of items designed for use with illegal drugs	\$172.75
(D) Businesses not servicing/selling directly to the public	\$52.00
(E) Temporary businesses	\$46.25
(G) Itinerant merchants/solicitors etc.	
Ice cream/food wagons (per vehicle)	\$80.75
Other food delivered to homes	\$40.50
Nonfood wagons (per vehicle)	\$29.00
Other (per person per day – minimum \$20)	\$11.75
(H) Retail cigarette sales (other than machines)	\$86.50
(I) Retail alcoholic liquor sales (does not adjust annually)	
- See Section 4.08.140 in Municipal Code or pg. 15	

DATE CURRENT RATE ESTABLISHED: 1/03/2011

PREVIOUS RATE:

(A) Food	
Food, consumption off-premises	\$84.75
Food, consumption on-premises	\$135.25
(B) Amusements	\$56.50

(C) Businesses other than those in (A) and (B)	
Wholesale and retail sales	\$56.50
Hotels/Motels flat charge	\$5.75
Hotels/motels per unit	\$3.50
Personal services	\$73.50
Professional services	\$56.50
Scavenger services	\$394.50
Other services to the general public	\$67.75
Sale of items designed for use with illegal drugs	\$169.25
(D) Businesses not servicing/selling directly to the public	\$50.75
(E) Temporary businesses	\$45.25
(G) Itinerant merchants/solicitors etc.	
Ice cream/food wagons (per vehicle)	\$79.00
Other food delivered to homes	\$39.50
Nonfood wagons (per vehicle)	\$28.25
Other (per person per day – minimum \$20)	\$11.50
(H) Retail cigarette sales (other than machines)	\$84.75
(I) Retail alcoholic liquor sales (does not adjust annually)	
- See Section 4.08.140 in Municipal Code or pg. 15	

PRINCIPAL PAYERS: Business license applicants

COLLECTION PROCEDURE: Business Licenses are paid directly to the Village Community Development Department and renew on May 1st of each year.

OBJECT CODE:	4211
SOURCE OF REVENUE:	Liquor Licenses
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	LLR
FUNDS:	General – 01

EXPLANATION: A liquor license fee shall be paid annually to the Village for any liquor license granted under Chapter 4.32.070 of the Village Code.

Class A licenses shall authorize the retail sale of alcoholic liquor in restaurants with table seating for at least 75 persons for consumption on the premises and by the package for consumption off the premises.

Class A-1 licenses shall authorize the retail sale of beer and wine only in restaurants with table seating for at least 75 persons for consumption on the premises and by package for consumption off the premises, subject to the same conditions and qualifications as a Class A license.

Class B licenses shall authorize the retail sale of alcoholic liquor in sit-down restaurants with table seating for at least 30 persons for consumption on the premises and by the package for consumption off the premises.

Class B-1 licenses shall authorize the retail sale of beer and wine only in sit-down restaurants with table seating for at least 30 persons for consumption on the premises and by the package for consumption off the premises.

Class C licenses shall authorize the retail sale of alcoholic liquor for consumption on the premises and by the package for consumption off the premises.

Class D licenses shall authorize the retail sale of alcoholic liquor by the package as a primary business for consumption off the premises only.

Class D-1 licenses shall authorize the retail sale of beer and wine only by the package as a primary business for consumption off the premises only subject to the same conditions and qualifications as a Class D license.

Class D-2 licenses shall authorize the retail sale of alcoholic liquor by the package as an accessory business for consumption off the premises only.

Class D-3 licenses shall authorize the retail sale of beer and wine only by the package as an accessory business for consumption off the premises only, subject to the same conditions and qualifications as a Class D-2 license.

Class E licenses shall authorize the retail sale or service of alcoholic liquor a regularly organized veterans' or servicemen's club or not-for-profit fraternal organization, or to a licensed nursing home or similar facility for consumption on the premises only.

Class F license shall authorize the retail sale or service of beer or wine for consumption on the premises in conjunction with culinary education classes.

Class G license shall authorize the retail sale or service of alcoholic beverages by a catering company for consumption on the premises of the catered event.

Class H licenses shall authorize the retail sale of alcoholic liquor for consumption on the premises, in hotels and motels only.

Class I licenses shall authorize the retail sale of alcoholic beverages by a charitable or not-for-profit corporation for consumption on the premises only, for a limited time.

Class K licenses shall authorize the sale or giving away of alcoholic beverages for consumption on the premises only, and only for a one-day period of time.
Class L licenses shall authorize the sale or giving away of alcoholic beverages for consumption on the premises, and by the package for consumption off the premises, and for a period not to exceed three days.
Class M licenses shall authorize the retail sale of alcoholic liquor in a banquet facility or banquet hall as defined for consumption on the premises..

AUTHORIZATION: 235 ILCS 5/4-1
Village Code: 4.32.070

CURRENT RATE: Classes A, B, C = \$2,500, \$2,500 initial license fee
Classes A-1, B-1 = \$1,750, \$1,750 initial license fee
Class D = \$7,500, \$10,000 initial license fee
Class D-1 = \$5,000, \$7,500 initial license fee
Class D-2 = \$5,000, \$10,000 initial license fee
Class D-3 = \$3,500, \$7,000 initial license fee
Classes E, F = \$1,500
Class G = \$900
Class H = \$5,000
Class I = \$50 per day not to exceed \$300
Class K = \$50 (one day only)
Class L = \$50 per day not to exceed \$150
Class M = \$2,500, \$2,500 initial license fee

DATE CURRENT RATE ESTABLISHED: 1/03/2011

PREVIOUS RATE: Classes A, B, C, D = \$2,500
Classes A-1, B-1, D-1 = \$1,750
Classes E, F = \$1,500
Class G = \$900
Class H, D-2 = \$5,000
Class I = \$25 per day not to exceed \$100
Class J = \$2,500
Classes K, L = \$25

PRINCIPAL PAYERS: Liquor license applicants

COLLECTION PROCEDURE: Such license fee shall be paid in advance at the time application is made to the local liquor control commission and may be renewed by May 1st of each year if the applicant remains in good standing.

OBJECT CODE:	4212
SOURCE OF REVENUE:	Coin-Operated Licenses
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes)
FUNDS:	General – 01

EXPLANATION: No person, firm or corporation shall engage in the business of a proprietor of coin-operated amusement devices as the terms are herein defined, without first having obtained the proper license therefore.

AUTHORIZATION: 65 ILCS 5/11-55-1
Village Code 4.14.020

CURRENT RATE:	Cigarette Machines	\$86.50
	Jukeboxes	\$23.25
	Potentially Hazardous Foods	\$57.75
	Other Coin-Op General	\$11.75

DATE CURRENT RATE ESTABLISHED: 1/03/2011

PREVIOUS RATE:	Cigarette Machines	\$84.75
	Jukeboxes	\$22.75
	Potentially Hazardous Foods	\$56.50
	Other Coin-Op General	\$11.50

PRINCIPAL PAYERS: Coin-operated license applicants

COLLECTION PROCEDURE: Coin-Operated Licenses are paid directly to the Village Community Development Department and renew on May 1st of each year.

OBJECT CODE:	4213
SOURCE OF REVENUE:	Delivery Licenses
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes)
FUNDS:	General – 01

EXPLANATION: No person, firm, corporation, or association shall operate a taxicab upon the streets of the Village without first obtaining an annual license from the Director of Community Development.

No person, firm, corporation or association shall operate a livery vehicle upon the streets of the Village without first obtaining a license from the Village in the same manner as hereinafter provided for licensing of taxicabs.

AUTHORIZATION: 65 ILCS 5/11-42-6, 65 ILCS 5/11-42-8
Village code 4.72.020

CURRENT RATE:	Taxicabs/Limos Flat Charge	\$34.75
	Taxicabs/Limos per vehicle	\$23.25

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Taxicabs/Limos Flat Charge	\$34.00
	Taxicabs/Limos per vehicle	\$22.75

PRINCIPAL PAYERS: Taxicab/livery license applicants

COLLECTION PROCEDURE: An application for licenses for taxicabs or livery vehicles shall be made in writing, verified under oath, to the director of Community Development, upon forms provided by the Village, accompanied by the required license fee.

OBJECT CODE:	4214
SOURCE OF REVENUE:	Animal Licenses
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	ANL
FUNDS:	General – 01

EXPLANATION: All dogs or cats, four months of age or older, harbored, kept or maintained within the Village, shall be licensed annually.

AUTHORIZATION: 65 ILCS 5/11-20-9
Village Code 7.08.020

CURRENT RATE:	Annual License Fee	\$11.00
	License Replacement Fee	\$1.25

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Annual License Fee	\$10.75
	License Replacement Fee	\$1.25

PRINCIPAL PAYERS: Animal license applicants

COLLECTION PROCEDURE: Every owner of a dog or cat within the Village shall pay a one-time license fee, as provided in the schedule of fees and charges set forth in Chapter 1.26, for each dog or cat, and shall receive from the Director of Finance a metal tag bearing the license number and the year issued, stamped thereon.

OBJECT CODE:	4215
SOURCE OF REVENUE:	Residential Rental Licenses
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	RRL
FUNDS:	General – 01

EXPLANATION: It is unlawful for any person, firm, partnership, corporation, or other legal entity to operate, maintain or offer to rent within the Village of Wheeling a rental residential property whether vacant or not without first obtaining a license or a temporary certificate as provided in Chapter 4.84.050.

AUTHORIZATION: 65 ILCS 5/11-30-3
Village Code 4.84.050; Village Ordinance 3530 A

CURRENT RATE: \$50 per building + \$10 per unit inspected in excess of one

DATE CURRENT RATE ESTABLISHED: 2001

PREVIOUS RATE: None

PRINCIPAL PAYERS: Residential rental license applicants

COLLECTION PROCEDURE: Each application for a new license or a renewal of an existing license shall be accompanied by a fee of fifty dollars for each rental residential building. In addition thereto, a dwelling unit fee of ten dollars will be added for each dwelling unit to be inspected in excess of one. All such fees shall be payable at the offices of the Community Development Department. All license fees shall be due payable upon submission of the license application or renewal forms.

OBJECT CODE:	4217
SOURCE OF REVENUE:	Detection/Alarm Permits
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes)
FUNDS:	General – 01

EXPLANATION: (1) Fire alarm and/or fire detection system (new) will be charged a base permit fee for a system with a maximum of fifteen smoke and/or heat detectors.

(2) Fire alarm and/or fire detection system (new) with sixteen or greater smoke and/or heat detectors will be charged a base permit fee for the first fifteen units and an additional fee for each smoke and/or heat detector in excess of fifteen units.

(3) Fire alarm and/or fire detection system (renovation) will be charged a base permit fee for a system with a maximum of fifteen new and/or relocated smoke and/or heat detectors.

(4) Fire alarm and/or fire detection system (renovation) with sixteen or greater new and/or relocated smoke and/or heat detectors will be charged a base permit fee for the first fifteen units and an additional fee for each smoke and/or heat detector in excess of fifteen units.

(5) Fire alarm and/or fire detection system (new and/or renovation) with more than thirty smoke and/or heat detectors requiring a secondary plan review as a result of rejection of the engineering design due to noncode compliance shall be charged a fee in addition to the fees above.

AUTHORIZATION: 65 ILCS 5/11-6-1
Village Code: 14.09.020

CURRENT RATE:

(1) Fire Alarm and/or Detection System (New) – Up to a maximum of 15	\$138.25
(2) Fire Alarm and/or Detection System (New) – Each in excess of 15	\$5.75
(3) Fire Alarm and/or Detection System (Renovated) – Up to 15	\$55.50
(4) Fire Alarm and/or Detection System (Renovated) – Each over 15	\$5.75
(5) Fire Alarm and/or Detection System (>30) – Secondary Plan Review	\$110.75

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:

(1) Fire Alarm and/or Detection System (New) – Up to a maximum of 15	\$135.50
(2) Fire Alarm and/or Detection System (New) – Each in excess of 15	\$5.50
(3) Fire Alarm and/or Detection System (Renovated) – Up to 15	\$54.25
(4) Fire Alarm and/or Detection System (Renovated) – Each over 15	\$5.50
(5) Fire Alarm and/or Detection System (>30) – Secondary Plan Review	\$108.25

PRINCIPAL PAYERS: Detection/alarm permit applicants

COLLECTION PROCEDURE: No permit required in this Title and/or Title 15 of this code for a fire detection system shall be issued until the fee and/or fees have been paid.

OBJECT CODE:	4218
SOURCE OF REVENUE:	Suppression/Sprinklers Permits
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes)
FUNDS:	General – 01

- EXPLANATION:**
- (1) Fire sprinkler system (new) will be charged a base permit fee for a system with a maximum of fifteen fire sprinkler heads.
 - (2) Fire sprinkler system (new) with sixteen or greater fire sprinkler heads will be charged a base permit fee for the first fifteen heads and an additional fee for each sprinkler head in excess of fifteen units.
 - (3) Fire sprinkler system (renovation) will be charged a base permit fee for a system with a maximum of fifteen new and/or relocated fire sprinkler heads.
 - (4) Fire sprinkler system (renovation) with sixteen or greater new and/or relocated fire sprinkler heads will be charged a base permit fee for the first fifteen heads and an additional fee for each new and/or relocated fire sprinkler head in excess of fifteen units.
 - (5) Any fire sprinkler system (new and/or renovation) with more than thirty fire sprinkler heads requiring a secondary plan review as a result of rejection of the engineering design due to noncode compliance shall be charged an additional fee in addition to the base permit fee.
 - (6) Fire pump (new and/or renovation) regardless of size will be charged a base permit fee.
 - (7) Explosion suppression system (new and/or renovation) regardless of size and/or fire suppression agent will be charged a base permit fee, an additional fee for each suppression agent reservoir and/or suppression agent tank, as well as a fee for each suppression agent discharge port and/or nozzle.
 - (8) Explosion suppression system (new and/or renovation) requiring a secondary plan review as a result of rejection of the engineering design due to noncode compliance shall be charged a fee in addition to the fees outlined in (7).
 - (9) Engineered dry chemical, compressed gas, foam, or liquefied chemical agent fire suppression system utilized to protect a contained space and/or specific piece of stationary equipment will be charged a base permit fee and an additional fee for each suppression agent reservoir and/or suppression agent tank.
 - (10) Engineered dry chemical, compressed gas, foam, or liquefied chemical agent fire suppression system (new and/or renovation) requiring a secondary plan review as a result of rejection of the engineering design due to noncode compliance shall be charged a fee in addition to the fees outlined in (9).

AUTHORIZATION: 225 ILCS 320/3
Village Code: 14.09.030

- CURRENT RATE:**
- (1) \$138.25
 - (2) \$5.75 per head
 - (3) \$55.50
 - (4) \$5.75 per head
 - (5) \$110.75
 - (6) \$110.75

- (7) \$166.00 and \$5.75 per reservoir and/or tank, \$5.75 per discharge port and/or nozzle
- (8) \$166.00
- (9) \$138.25 and \$5.75 per reservoir and/or tank
- (10) \$166.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

- PREVIOUS RATE:**
- (1) \$135.50
 - (2) \$5.50 per head
 - (3) \$54.25
 - (4) \$5.50 per head
 - (5) \$108.25
 - (6) \$108.25
 - (7) \$162.50 and \$5.50 per reservoir and/or tank, \$5.50 per discharge port and/or nozzle
 - (8) \$162.50
 - (9) \$135.50 and \$5.50 per reservoir and/or tank
 - (10) \$162.50

PRINCIPAL PAYERS: Suppression/sprinklers permit applicants

COLLECTION PROCEDURE: Each application for a permit shall be accompanied by payment of the applicable fee.

OBJECT CODE:	4219
SOURCE OF REVENUE:	Patio/Sidewalk Permits
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes), PSP
FUNDS:	General – 01

EXPLANATION: It shall be unlawful to construct, install, repair, replace, improve, maintain or alter any ingress/egress driveway pavement, sidewalk and patio, private or public, in the Village without having first obtained a permit from the Engineering Department.

AUTHORIZATION: 65 ILCS 5/11-30-8
Village Code 11.04.100

CURRENT RATE: \$29.00 (excluding sealcoating)

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: \$28.25 (excluding sealcoating)

PRINCIPAL PAYERS: Patio/sidewalk permit applicants

COLLECTION PROCEDURE: Each application for a permit shall be accompanied by payment of the applicable fee.

OBJECT CODE:	4220
SOURCE OF REVENUE:	Building Permits
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes), BUP, DIS, NPF
FUNDS:	General – 01

EXPLANATION: **15.30.20:** A fee for each residential or industrial/commercial project plan examination shall be paid prior to issuance of permit(s). This fee shall apply to all building permits subject to the fees under Section 15.30.050.

15.30.030: To defray the administrative costs of engineering plan review and inspection services incurred by the Village, the permittee is required to reimburse the Village.

15.30.040: Other than minor repairs or alterations to protect the Village from public property damage when contractors are executing construction on private property, a cash deposit is required.

15.30.050: For construction of accessory structures, the applicant shall pay a fee for the following structures: (A) Detached garage, plus an electric fee, if applicable; (B) Sheds; (C) Decks or porches (per square foot), plus an electric fee, if applicable

 For construction of temporary structures, the applicant shall pay a fee for structures such as construction trailers, sales trailers, or storage trailers, plus an electric fee, if applicable.

 The applicant shall pay a fee for tents or trailers for special events, plus an electric fee, if applicable

 The applicant shall pay a fee for those structures which are used or occupied for whatever use or occupancy, water towers, above or below ground storage tanks, silos, garages, barns and similar structures.

15.30.060: The applicant shall pay a fee for a residential remodeling, reroofing, re-siding, or window installation permit.

 The applicant shall pay a fee for an industrial/commercial remodeling, reroofing, re-siding, or window installation permit.

15.30.070: The applicant shall pay a fee for all heating and air conditioning installations with the exception of window unit air conditioners.

15.30.080: The applicant shall pay a fee for electrical and/or mechanical installation and alteration.

 The applicant shall pay a fee for a low voltage electrical installation for both residential and industrial/commercial burglar alarms, satellite dishes, and/or outdoor signs.

15.30.090: The applicant shall pay a fee for elevators, lifts and escalators, newly installed, and for semiannual inspections. The sponsor/owner shall, in addition, pay any fees incurred by the Village for a consultant performed inspection of any such devices, when, in the sole judgment of the Director of Community Development, said additional consultant inspection is necessary to ensure the safety of such devices.

15.30.100: The applicant shall pay a fee for the inspection of a new or remodeled fireplace.

15.30.110: The applicant shall pay a fee for the removal of a residential or industrial/commercial building or structure from one lot to another or to a new location on the same lot.

15.30.120: The applicant shall pay a fee for the construction or erection of swimming pools, hot tubs, and spas.

15.30.130: The applicant shall pay a fee for the construction of a fence or dog run.

15.30.150: The applicant shall pay a fee for the demolition of a building or structure, including, but not limited to, interior and/or exterior demolition.

15.30.160: The applicant shall pay a fee for the issuance of the occupancy permit required by Title 19 of the Wheeling Municipal Code.

15.30.170: The applicant shall pay a fee should construction require more than one reinspection of any phase by the building division. Reinspection charges shall be paid prior to the reinspection being conducted.

15.30.180: The applicant shall pay a fee in the event the Village is required to utilize consulting or engineering services in connection with the review of any construction project.

15.30.200: The applicant shall pay a fee when work has been started prior to the issuance of a permit.

AUTHORIZATION: 65 ILCS 5/11-30-2
Village Code 15.30.020 through 15.30.200

CURRENT RATE:

15.30.020	Plan Examination Fee	
	Residential Construction:	
	Per \$1,000 of estimated value of construction (up to \$250,000)	\$2.50
	Minimum Charge	\$57.75
	Industrial/Commercial Construction:	
	Per \$1,000 of estimated value of construction (up to \$500,000)	\$3.50
	Minimum Charge	\$115.25
15.30.040	Deposit on All Buildings	
	Fee per lineal foot of property frontage	\$4.75
	Minimum charge	\$115.25
15.30.050	New Construction Permit	
	Fee Per \$1,000 of valuation up to \$250,000	\$6.50
	Fee Per \$1,000 of valuation up to \$250,000	\$6.00
	Minimum charge	\$126.75
	Construction of Accessory Structures:	
	Detached Garage	\$103.75
	Detached Garage – Electric Charge	\$40.50
	Sheds	\$40.50
	Decks, porches – per square feet	\$0.50
	Decks, porches – Electric charge	\$40.50
	Temporary Structures (such as trailers)	\$40.50
	Temporary Structures – Electric charge	\$40.50
	Tents or trailers for special events	\$29.00
	Electric fee for tent or trailer	\$40.50

	Other Structures:	
	Fee per \$1,000 of valuation up to \$250,000	\$6.50
	Fee per \$1,000 of valuation over \$250,000	\$6.00
	Minimum charge	\$126.75
15.30.060	Remodeling	
	Residential project value up to \$3,300	\$34.75
	Residential project value per \$1,000 over \$3,300	\$6.50
	Industrial/Commercial project value up to \$20,000	\$115.25
	Industrial/Commercial – per \$1,000 over \$20,000	\$6.50
	Industrial/Commercial – per \$1,000 over \$250,000	\$6.00
15.30.070	Central Heating and Air Conditioning Installation	
	Residential (Single Family) – New	\$69.25
	Residential (Single Family) Replacement Unit	\$23.25
	Residential (Multifamily) - fee per dwelling unit –new	\$57.75
	Residential (Multifamily) – fee per dwelling unit	\$23.25
	Industrial/Commercial:	
	Per unit up to 5 tons	\$115.25
	Additional fee for roof top unit	\$57.75
	Additional fee for each unit heater	\$17.50
	Per unit over 5 tons	\$172.75
	Additional fee for roof top unit	\$57.75
	Additional fee for each unit heater	\$17.50
15.30.080	Electrical/Mechanical Installation & Alteration	
	Residential – Minimum Fee	\$40.50
	Industrial/Commercial – Minimum Fee	\$80.75
	Residential – 100 AMP Panel	\$126.75
	Residential – 200 AMP Panel	\$161.25
	Residential – 400 AMP Panel	\$184.25
	Industrial/Commercial – 100 AMP Fee	\$138.25
	Industrial/Commercial – 200 AMP Fee	\$172.75
	Industrial/Commercial – 400 AMP Fee	\$201.50
	Industrial/Commercial – 600 AMP Fee	\$230.25
	Industrial/Commercial – 800 AMP Fee	\$288.00
	Industrial/Commercial – 1000 AMP Fee	\$316.75
	Industrial/Commercial – 1200 AMP Fee	\$345.50
	Industrial/Commercial – Over 1200 AMP Fee	\$460.50
	The following fees apply to both residential & industrial/commercial:	
	Burglar Alarm	\$40.50
	Satellite Dish – 18 inches or smaller	\$29.00
	Satellite Dish – Over 18 inches	\$46.25
	Outdoor signs – Illuminated	\$80.75
15.30.090	Elevators, Lifts, Escalators & Amusement Rides	
	Newly installed (per device)	\$86.50
	Inspection (per device)	\$69.25
	Amusement Rides – Fee per device for first day of oper.	\$57.75

	Amusement Rides – Fee per device each day after first	\$34.75
15.30.100	Fireplace Construction	
	Pre Fab Fireplace - Residential	\$40.50
	Pre Fab Fireplace – Industrial/Commercial	\$57.75
	Masonry Fireplace – Residential	\$52.00
	Masonry Fireplace – Industrial/Commercial	\$86.50
15.30.110	Moving a Structure	
	Fee per \$100 of estimated cost of moving plus cost of new foundations & work	\$0.50
15.30.120	Swimming Pools, Hot Tubs and Spas	
	Fee for construction of above ground pools, hot tubs or spas	\$69.25
	In Ground – Plan Examination Fee	\$57.75
	In Ground – Fee Per \$1,000 of Construction Value	\$7.00
	In Ground – Electrical Fee	\$69.25
	In Ground – Plumbing Fee	\$46.25
15.30.130	Fences and Dog Runs	
	Residential – Single-Family and Townhomes	\$23.25
	Residential – Multi-Family	\$29.00
	Industrial/Commercial (Permanent Fence)	\$57.75
	Industrial/Commercial (Temporary Fence)	\$29.00
15.30.150	Demolish A Building or Structure	
	3% of estimated cost of demolition – not adjusted by CPI	
	Minimum Charge	\$57.75
	Village Directed Demolition – Total Fee	\$57.75
15.30.160	Occupancy Permits	
	Residential Uses	\$34.75
	Commercial/Industrial Uses	\$144.00
15.30.170	Reinspection Fee	\$69.25
15.30.180	Outside Consultants – Reimburse Actual Costs	
15.30.200	Work Prior to Permit Issuance	
	Double Normal Fee for Permit	
	Minimum Fee	\$57.75
	Maximum Fee	\$575.75
15.34.080	Inspection Fee for Condominium Conversion Project	
	Per Dwelling Unit	\$135.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:

15.30.020 Plan Examination Fee

	Residential Construction:	
	Per \$1,000 of estimated value of construction (up to \$250,000)	\$2.50
	Minimum Charge	\$56.50
	Industrial/Commercial Construction:	
	Per \$1,000 of estimated value of construction (up to \$500,000)	\$3.50
	Minimum Charge	\$112.75
15.30.040	Deposit on All Buildings	
	Fee per lineal foot of property frontage	\$4.75
	Minimum charge	\$112.75
15.30.050	New Construction Permit	
	Fee Per \$1,000 of valuation up to \$250,000	\$6.25
	Fee Per \$1,000 of valuation up to \$250,000	\$5.75
	Minimum charge	\$124.00
	Construction of Accessory Structures:	
	Detached Garage	\$101.50
	Detached Garage – Electric Charge	\$39.50
	Sheds	\$39.50
	Decks, porches – per square feet	\$0.50
	Decks, porches – Electric charge	\$39.50
	Temporary Structures (such as trailers)	\$39.50
	Temporary Structures – Electric charge	\$39.50
	Tents or trailers for special events	\$28.25
	Electric fee for tent or trailer	\$39.50
	Other Structures:	
	Fee per \$1,000 of valuation up to \$250,000	\$6.25
	Fee per \$1,000 of valuation over \$250,000	\$5.75
	Minimum charge	\$124.00
15.30.060	Remodeling	
	Residential project value up to \$3,300	\$34.00
	Residential project value per \$1,000 over \$3,300	\$6.25
	Industrial/Commercial project value up to \$20,000	\$112.75
	Industrial/Commercial – per \$1,000 over \$20,000	\$6.25
	Industrial/Commercial – per \$1,000 over \$250,000	\$5.75
15.30.070	Central Heating and Air Conditioning Installation	
	Residential (Single Family) – New	\$67.75
	Residential (Single Family) Replacement Unit	\$22.75
	Residential (Multifamily) - fee per dwelling unit –new	\$56.50
	Residential (Multifamily) – fee per dwelling unit	\$22.75
	Industrial/Commercial:	
	Per unit up to 5 tons	\$112.75
	Additional fee for roof top unit	\$56.50
	Additional fee for each unit heater	\$17.00
	Per unit over 5 tons	\$169.25
	Additional fee for roof top unit	\$56.50
	Additional fee for each unit heater	\$17.00
15.30.080	Electrical/Mechanical Installation & Alteration	

	Residential – Minimum Fee	\$39.50
	Industrial/Commercial – Minimum Fee	\$79.00
	Residential – 100 AMP Panel	\$124.00
	Residential – 200 AMP Panel	\$158.00
	Residential – 400 AMP Panel	\$180.50
	Industrial/Commercial – 100 AMP Fee	\$135.25
	Industrial/Commercial – 200 AMP Fee	\$169.25
	Industrial/Commercial – 400 AMP Fee	\$197.25
	Industrial/Commercial – 600 AMP Fee	\$225.50
	Industrial/Commercial – 800 AMP Fee	\$281.75
	Industrial/Commercial – 1000 AMP Fee	\$310.00
	Industrial/Commercial – 1200 AMP Fee	\$338.25
	Industrial/Commercial – Over 1200 AMP Fee	\$451.00
	The following fees apply to both residential & industrial/commercial:	
	Burglar Alarm	\$39.50
	Satellite Dish – 18 inches or smaller	\$28.25
	Satellite Dish – Over 18 inches	\$45.25
	Outdoor signs – Illuminated	\$79.00
15.30.090	Elevators, Lifts, Escalators & Amusement Rides	
	Newly installed (per device)	\$84.75
	Inspection (per device)	\$67.75
	Amusement Rides – Fee per device for first day of oper.	\$56.50
	Amusement Rides – Fee per device each day after first	\$34.00
15.30.100	Fireplace Construction	
	Pre Fab Fireplace - Residential	\$39.50
	Pre Fab Fireplace – Industrial/Commercial	\$56.50
	Masonry Fireplace – Residential	\$50.75
	Masonry Fireplace – Industrial/Commercial	\$84.75
15.30.110	Moving a Structure	
	Fee per \$100 of estimated cost of moving plus cost of new foundations & work	\$0.50
15.30.120	Swimming Pools, Hot Tubs and Spas	
	Fee for construction of above ground pools, hot tubs or spas	\$67.75
	In Ground – Plan Examination Fee	\$56.50
	In Ground – Fee Per \$1,000 of Construction Value	\$7.00
	In Ground – Electrical Fee	\$67.75
	In Ground – Plumbing Fee	\$45.25
15.30.130	Fences and Dog Runs	
	Residential – Single-Family and Townhomes	\$22.75
	Residential – Multi-Family	\$28.25
	Industrial/Commercial (Permanent Fence)	\$56.50
	Industrial/Commercial (Temporary Fence)	\$28.25
15.30.150	Demolish A Building or Structure	

	3% of estimated cost of demolition – not adjusted by CPI	
	Minimum Charge	\$56.50
	Village Directed Demolition – Total Fee	\$56.50
15.30.160	Occupancy Permits	
	Residential Uses	\$34.00
	Commercial/Industrial Uses	\$141.00
15.30.170	Reinspection Fee	\$67.75
15.30.181	Outside Consultants – Reimburse Actual Costs	
15.30.200	Work Prior to Permit Issuance	
	Double Normal Fee for Permit	
	Minimum Fee	\$56.50
	Maximum Fee	\$563.50
15.34.080	Inspection Fee for Condominium Conversion Project	
	Per Dwelling Unit	\$132.00

PRINCIPAL PAYERS: Building permit applicants

COLLECTION PROCEDURE: Each application for a permit shall be accompanied by payment of the applicable fee.

OBJECT CODE:	4221
SOURCE OF REVENUE:	Sign Permits
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes), SIP
FUNDS:	General – 01

EXPLANATION: It is unlawful to erect, move, or change a sign without obtaining a sign permit and written consent of the property owner. Every sign permit will become null and void if construction does not commence and final inspection approval has not been granted by the Village within one hundred twenty days from the date of permit issuance or one hundred eighty days from Plan Commission approval, whichever is shorter.

AUTHORIZATION: 65 ILCS 5/11-80-15
Village Code: 21.03.450

CURRENT RATE: Sign Permit Application Fee	\$172.75
Application Fee Doubled if Sign Installed Before Permit Issue	\$345.50
Additional Per Square Foot of Sign Area Fee (No CPI Adjust)	\$.75
Freestanding Sign Annual Inspection Fee	\$17.50
All Other Signs Annual Inspection Fee	\$11.75
Sign Code Appeal	\$115.25
Application for Variation	\$230.25
Public Hearing Sign Deposit	\$69.25
Special Event and Temporary Signs	\$29.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: Sign Permit Application Fee	\$169.25
Application Fee Doubled if Sign Installed Before Permit Issue	\$338.25
Additional Per Square Foot of Sign Area Fee (No CPI Adjust)	\$.75
Freestanding Sign Annual Inspection Fee	\$17.00
All Other Signs Annual Inspection Fee	\$11.50
Sign Code Appeal	\$112.75
Application for Variation	\$225.50
Public Hearing Sign Deposit	\$67.75
Special Event and Temporary Signs	\$28.25

PRINCIPAL PAYERS: Sign permit applicants

COLLECTION PROCEDURE: Each application for a sign permit shall be accompanied with an application fee.

OBJECT CODE:	4227
SOURCE OF REVENUE:	Driveway Permits
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes), DRP
FUNDS:	General – 01

EXPLANATION: It shall be unlawful to construct, install, repair, replace, improve, maintain or alter any ingress/egress driveway pavement, sidewalk and patio, private or public, in the Village without having first obtained a permit from the Engineering Department. All such work requires that a permit be obtained.

AUTHORIZATION: 65 ILCS 5/11-30-8
Village Code: 11.04.100

CURRENT RATE: Construction Permit (Excluding Sealcoating) \$29.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: Construction Permit (Excluding Sealcoating) \$28.25

PRINCIPAL PAYERS: Driveway permit applicants

COLLECTION PROCEDURE: Each application for a driveway permit shall be accompanied with an application fee.

OBJECT CODE:	4228
SOURCE OF REVENUE:	Alarm System Permits
REVENUE CLASSIFICATION:	Licenses and Permits
REVENUE CODE:	(Land Interface Codes)
FUNDS:	General – 01

EXPLANATION: It shall be unlawful for any person, firm, or corporation to lease, use, own an alarm system(s) or be in control of premises where an alarm system is operated or maintained without first having obtained a user permit from the Director of Finance.

AUTHORIZATION: Village Code: 8.70.020

CURRENT RATE: 23.25 per year; 11.75 for applications received after Oct. 31

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: 22.75 per year; 11.50 for applications received after Oct. 31

PRINCIPAL PAYERS: Alarm system permit applicants

COLLECTION PROCEDURE: Each application for a new license or a renewal of an existing license shall be accompanied by payment of the applicable fee.



OBJECT CODE:	4310
SOURCE OF REVENUE:	Federal Grants
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	Varies
FUNDS:	Town Center TIF – 30, Capital Projects – 34, Grant Fund - 55

EXPLANATION: This account represents monies received from the Federal Government (e.g. Hawthorne School Pedestrian Bridge Grant, the Buffalo Creek Stabilization Grant, LAP Grant, Age Options Grant, FEMA Grant, LED Grant, VOCA Grant, IEPA Clean Diesel Grant, Public Education and Enforcement Research Study Grant).

AUTHORIZATION: Agreements with Federal Government

CURRENT RATE: N.A.

DATE CURRENT RATE ESTABLISHED: See agreements

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Federal Government

COLLECTION PROCEDURE: Agreements with the Federal Government determine how funds will be distributed and the manner in which they must be spent. The Federal Government remits funds to the Village according to these agreements. If the funds have been misspent or are being improperly held, they are subject to recovery by the grantor agency.

OBJECT CODE:	4352
SOURCE OF REVENUE:	Income Tax
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	ITR
FUNDS:	General – 01

EXPLANATION: The State of Illinois imposes and collects a tax on the privilege of earning or receiving income in Illinois. The tax is applicable to every individual, trust, estate, and corporation. The tax applies to income for each taxable year ending after January 31, 2011 at 5% of net income for individuals and 7% for corporations. The tax is distributed on a per capita basis. The State conducts a census every ten years that determines the population numbers used for distribution. A special census performed by the Village can adjust the population used by the State.

AUTHORIZATION: 35 ILCS 5/

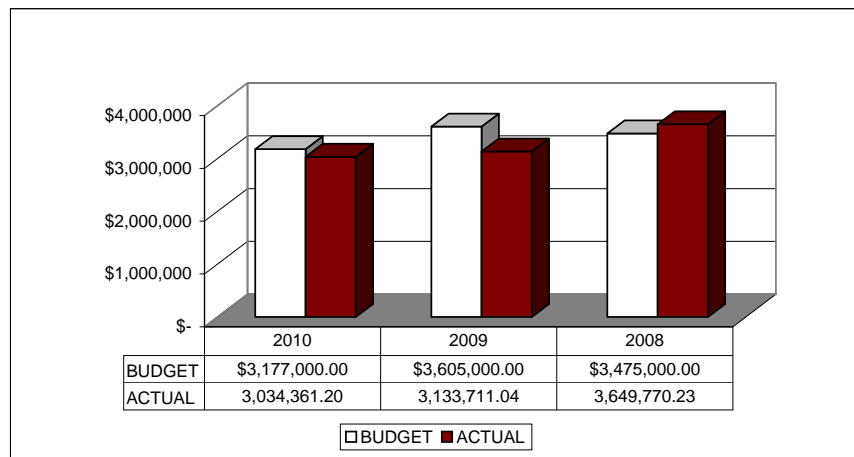
CURRENT RATE: Six percent (6%) of collections from individuals and 6.86% of collections from corporations are distributed on a per capita basis.

DATE CURRENT RATE ESTABLISHED: January 1, 2011

PREVIOUS RATE: Originally, share was 1/12, which was increased to 1/11 as of July 1994, and then to 1/10 as of July 1995.

PRINCIPAL PAYERS: Residents and corporations in Illinois

COLLECTION PROCEDURE: Every person or business in Illinois that earns income in Illinois shall file a report with the Illinois Department of Revenue and at the time such report is filed there shall be paid to the Illinois Department of Revenue the amount of tax imposed on income. The Illinois Department of Revenue remits the taxes, per capita, one month after the original receipt of income.



OBJECT CODE:	4353
SOURCE OF REVENUE:	Local Use Tax
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	LUT
FUNDS:	General – 01

EXPLANATION: A tax is imposed upon the privilege of using within the Village of Wheeling any item of tangible personal property which is purchased outside of Illinois, at retail, from a retailer, and which is required to be either titled or registered with an agency of the State of Illinois. The tax is distributed per capita. The State conducts a census every ten years that determines the population numbers used for distribution. A special census performed by the Village can adjust the population used by the State.

AUTHORIZATION: 65 ILCS 5/8-11-6
Village Code: Chapter 4.03

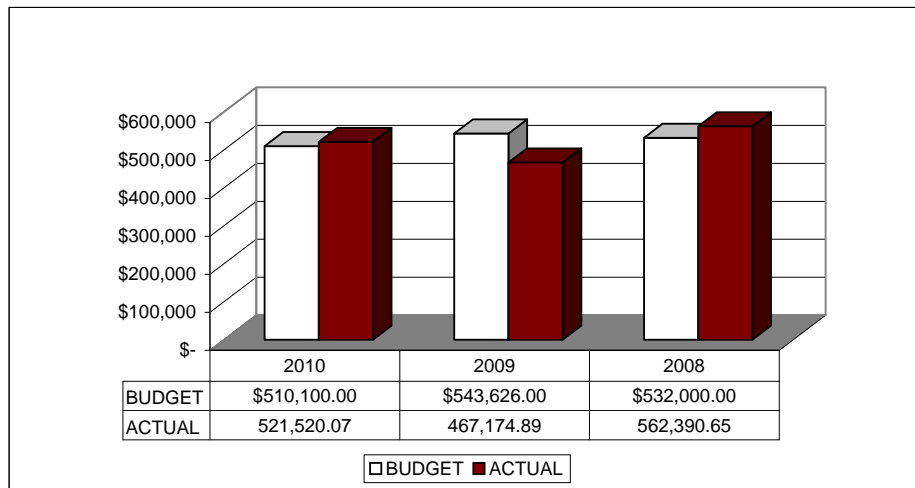
CURRENT RATE: One percent (1%) of the selling price of such tangible personal property, as “selling price” is defined in the Use Tax Act, Illinois Revised Statutes, Chapter 120, Section 439.2.

DATE CURRENT RATE ESTABLISHED: October 1, 1986

PREVIOUS RATE: None

PRINCIPAL PAYERS: Residents of Illinois

COLLECTION PROCEDURE: At the time such tangible property is titled or registered with the appropriate State agency, there shall be paid to the State Department of Revenue, the amount of the tax imposed. The Illinois Department of Revenue remits payment to the Village three months after the original sale.



OBJECT CODE:	4354
SOURCE OF REVENUE:	Motor Fuel Tax
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	MFT
FUNDS:	Motor Fuel Tax – 11

EXPLANATION: A fuel tax is imposed at the rate of 19 cents per gallon on all motor fuel used in motor vehicles operating on the public highways and recreational type watercraft operating upon the waters of this State. A use tax is imposed upon the privilege of engaging in the business of selling motor vehicles operating on the public highways and recreational type watercraft operating upon the waters of this State. The tax is distributed per capita. The State conducts a census every ten years that determines the population numbers used for distribution. A special census performed by the Village can adjust the population used by the State.

AUTHORIZATION: 35 ILCS 505/2

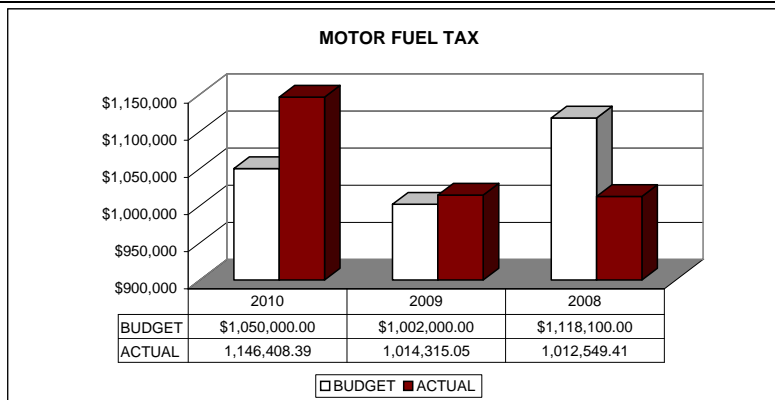
CURRENT RATE:	Motor Fuel Tax
	Gasoline .19 per gallon
	Diesel fuel .215 per gallon
	Combustible gases .19 per gallon
	Motor Fuel Use Tax
	Gasoline .313 per gallon
	Diesel Fuel .350 per gallon
	Combustible gases .299 per gallon

DATE CURRENT RATE ESTABLISHED: January 1, 1990

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Operators and sellers of motor vehicles and watercraft

COLLECTION PROCEDURE: A portion of the tax proceeds are allotted to local governments by the Illinois Department of Revenue on a monthly basis, per capita.



OBJECT CODE:	4355
SOURCE OF REVENUE:	Police Training Reimbursement
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	PTR
FUNDS:	General – 01

EXPLANATION: The Village receives reimbursement from the State for academy training and certain certification classes attended by police officers to help offset the cost of the employee being absent from work during the training.

AUTHORIZATION: 50 ILCS 705/9

CURRENT RATE: Varies depending on class type

DATE CURRENT RATE ESTABLISHED: 1994

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: Taxpayers

COLLECTION PROCEDURE: The Village applies for reimbursement from the State as it applies for the training and reimbursement is received after training is complete.

OBJECT CODE:	4356
SOURCE OF REVENUE:	Fire Training Reimbursement
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	FTR
FUNDS:	General – 01

EXPLANATION: The Village is required to file with the State an ordinance requiring that a trainee complete a basic course approved by the Office, and pass the State test for certification at the basic level within the probationary period as established by the local governmental agency. After successful completion of the training by the trainee, the State may reimburse the Village for expenses.

AUTHORIZATION: 50 ILCS 740/9, 50 ILCS 740/10

CURRENT RATE: ½ the total sum paid by the Village in the period established by the Office for tuition at training schools, salary of trainees while in school, necessary travel expenses, and room and board for each trainee.

DATE CURRENT RATE ESTABLISHED: 1995

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: Taxpayers

COLLECTION PROCEDURE: The State issues a check to the Village based on the current rate.

OBJECT CODE:	4359
SOURCE OF REVENUE:	Pull Tabs & Jar Games Tax
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	GAMETAX
FUNDS:	General – 01

EXPLANATION: Five percent (5%) of the gross proceeds of any pull tabs and jar games conducted in Illinois are paid to the Department of Revenue. Of those funds, 1/3 of 50% are distributed in the form of grants to counties or municipalities for law enforcement purposes.

AUTHORIZATION: 230 ILCS Chapter 20/5

CURRENT RATE: A percentage of the funds distributed to counties or municipalities that is equal to the number of licenses issued in the Village of Wheeling over the number of licenses issued within the State of Illinois.

DATE CURRENT RATE ESTABLISHED: 8/16/2007

PREVIOUS RATE: None

PRINCIPAL PAYERS: Pull tab & jar game operators

COLLECTION PROCEDURE: The Department of Revenue distributes grants once a year by check.

OBJECT CODE:	4360
SOURCE OF REVENUE:	Personal Property Replacement Tax
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	PPR01
FUNDS:	General – 01

EXPLANATION: The State of Illinois began distributing replacement taxes to replace funds lost by local governments due to a change in the Illinois Constitution, which abolished the powers for local governments to impose personal property taxes on business entities.

AUTHORIZATION: 35 ILCS Chapter 5/201

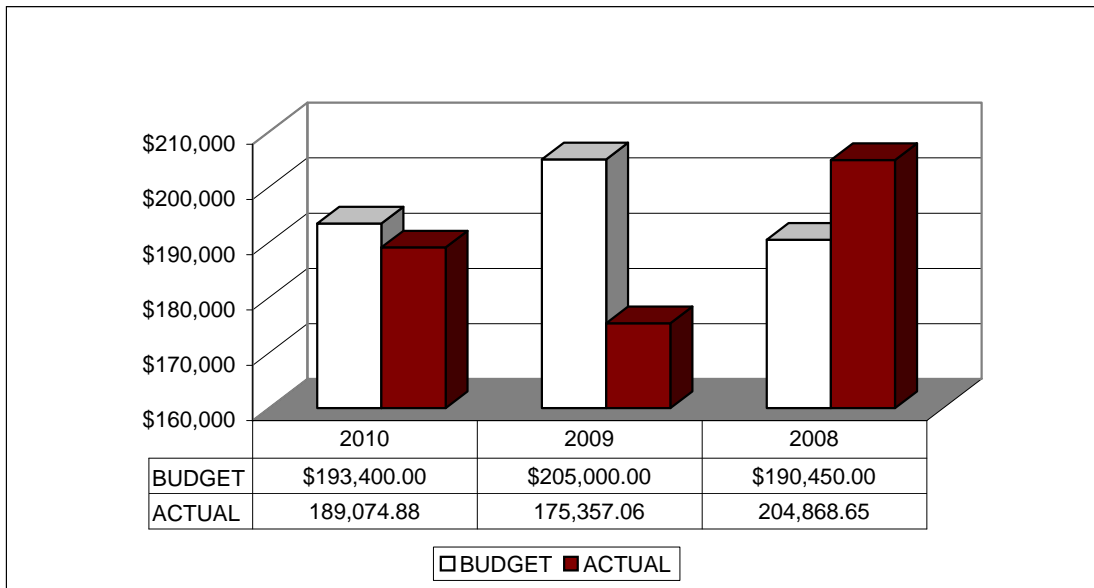
CURRENT RATE: 2.85% of net income for corporations, 1.5% of net income for partnerships, trusts and S Corporations

DATE CURRENT RATE ESTABLISHED: 1987

PREVIOUS RATE: None

PRINCIPAL PAYERS: Corporations, Partnerships, Trusts, and S Corporations

COLLECTION PROCEDURE: Every corporation, partnership, trust, and S corporation must file net income with the Illinois Department of Revenue along with payment. The Illinois Department of Revenue remits these funds to the Village on a monthly basis one month after the original sales.



OBJECT CODE:	4370
SOURCE OF REVENUE:	State Grants
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	Varies
FUNDS:	Capital Projects – 34, Grant Fund - 55

EXPLANATION: This account represents monies received from the Illinois State Government (e.g. Retailers to reduce youth access to tobacco Grant, IDOT Holiday Mobilization Grant).

AUTHORIZATION: Agreements with Illinois State Government
30 ILCS 705

CURRENT RATE: N.A.

DATE CURRENT RATE ESTABLISHED: See Agreements

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: State Government

COLLECTION PROCEDURE: Agreements with the State of Illinois determine how funds will be distributed and the manner in which they must be spent. The State remits funds to the Village according to these agreements. If the funds have been misspent or are being improperly held, they are subject to recovery by the grantor agency.

OBJECT CODE:	4381
SOURCE OF REVENUE:	Township Property Tax
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	N.A. (Recorded by AJE)
FUNDS:	General – 01

EXPLANATION: Wheeling Township is wholly within the limits of the Village of Wheeling and the electors transfer money in the treasury of the Township to the treasury of the Village. The money is used by the Village in its corporate capacity for (i) constructing or repairing roads, bridges, approaches, or causeways over which it has control, supervision, and jurisdiction, or (ii) planting and cultivating trees along the streets and highways in the Village or Township.

AUTHORIZATION: 60 ILCS 1/30-185

CURRENT RATE: N/A

DATE CURRENT RATE ESTABLISHED: September 17, 2002 (Ordinance No. 2002-9-17).

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: Property owners

COLLECTION PROCEDURE: Payments are received throughout the year by the County Treasurer’s Office and are distributed in a timely manner to the Village by check.

OBJECT CODE:	4382
SOURCE OF REVENUE:	Township PPRT
REVENUE CLASSIFICATION:	Intergovernmental
REVENUE CODE:	WTPPT
FUNDS:	General – 01

EXPLANATION: The State of Illinois began distributing replacement taxes to replace funds lost by local governments due to a change in the Illinois Constitution, which abolished the powers for local governments to impose personal property taxes on business entities.

AUTHORIZATION: 60 ILCS 1/30-185

CURRENT RATE: 2.85% of net income for corporations, 1.5% of net income for partnerships, trusts, and S corporations

DATE CURRENT RATE ESTABLISHED: 1987

PREVIOUS RATE: None

PRINCIPAL PAYERS: Corporations, partnerships, trusts, and S corporations

COLLECTION PROCEDURE: Every corporation, partnership, trust, and S Corporation must file net income with the department of revenue along with payment. The department of revenue remits these funds to the Village on a monthly basis one month after the original sale.



OBJECT CODE:	4223
SOURCE OF REVENUE:	Electric Inspection
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Land Interface Codes), EIP
FUNDS:	General – 01

EXPLANATION: The electrical inspector inspects or tests any installation or alteration of electrical equipment. Minimum permit fees for residential and industrial properties are provided in the schedule of fees and charges.

AUTHORIZATION: 65 ILCS 5/11-37
Village Code: Chapter 15.30.080

CURRENT RATE:

Residential – Minimum Fee	\$40.50
Industrial/Commercial – Minimum Fee	\$80.75
Residential – 100 AMP Panel	\$126.75
Residential – 200 AMP Panel	\$161.25
Residential – 400 AMP Panel	\$184.25
Industrial/Commercial – 100 AMP Fee	\$138.25
Industrial/Commercial – 200 AMP Fee	\$172.75
Industrial/Commercial – 400 AMP Fee	\$201.50
Industrial/Commercial – 600 AMP Fee	\$230.25
Industrial/Commercial – 800 AMP Fee	\$288.00
Industrial/Commercial – 1000 AMP Fee	\$316.75
Industrial/Commercial – 1200 AMP Fee	\$345.50
Industrial/Commercial – Over 1200 AMP Fee	\$460.50

The following fees apply to both residential & industrial/commercial:

Burglar Alarm	\$40.50
Satellite Dish – 18 inches or smaller	\$29.00
Satellite Dish – Over 18 inches	\$46.25
Outdoor signs – Illuminated	\$80.75

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:

Residential – Minimum Fee	\$39.50
Industrial/Commercial – Minimum Fee	\$79.00
Residential – 100 AMP Panel	\$124.00
Residential – 200 AMP Panel	\$158.00
Residential – 400 AMP Panel	\$180.50
Industrial/Commercial – 100 AMP Fee	\$135.25

Industrial/Commercial – 200 AMP Fee	\$169.25
Industrial/Commercial – 400 AMP Fee	\$197.25
Industrial/Commercial – 600 AMP Fee	\$225.50
Industrial/Commercial – 800 AMP Fee	\$281.75
Industrial/Commercial – 1000 AMP Fee	\$310.00
Industrial/Commercial – 1200 AMP Fee	\$338.25
Industrial/Commercial – Over 1200 AMP Fee	\$451.00
The following fees apply to both residential & industrial/commercial:	
Burglar Alarm	\$39.50
Satellite Dish – 18 inches or smaller	\$28.25
Satellite Dish – Over 18 inches	\$45.25
Outdoor signs – Illuminated	\$79.00

PRINCIPAL PAYERS: Applicants for electrical/mechanical installation and alteration

COLLECTION PROCEDURE: The fee is collected upon receipt of the business license application for electrical/mechanical installation and alterations.

OBJECT CODE:	4224
SOURCE OF REVENUE:	Plumbing Inspection
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Land Interface Codes), PIP
FUNDS:	General – 01

EXPLANATION: The application for a permit for plumbing work is required and shall be made in such written form as the code official prescribes and shall be accompanied by construction documents. Any change or addition to the drainage, waste, vent or water supply system shall require an inspection. This includes the installation, replacement or modification of water heaters, water softeners, or like equipment.

AUTHORIZATION: 65 ILCS 5/11-20-5; 225 ILCS 320/3
 Village Code: Chapter 16.1.1
 Chapter 16.1.890.1910
 Chapter 16.1.890.1960

CURRENT RATE:	890.1960(a)	Single Family – 6 fixtures or less	\$69.25
	890.1960(a)	Single Family – Each additional	7.00
	890.1960(b)	Multi Family – 6 or less (per unit)	69.25
	890.1960(b)	Multi Family – Each additional	7.00
	890.1960(c)	Commercial – Each occupant unit	115.25
	890.1960(c)	Commercial – Per Fixture	11.75
	890.1960(d1)	Lawn sp. & pools – Single Family	40.50
	890.1960(d2)	Lawn spr. & pools – All other	115.25
	890.1960(e)	Replace/Install hot water heater/soft	23.25
	890.1960(f)	Minimum Fee for plumbing proj.	40.50
	890.1960(g)	Sewer Repair – Fee for industrial	115.25
	890.1960(g)	Sewer Repair – Fee for resident.	69.25
	890.1960(g)	Restoration Bond (Does not adj.)	1,000.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	890.1960(a)	Single Family – 6 fixtures or less	\$67.75
	890.1960(a)	Single Family – Each additional	7.00
	890.1960(b)	Multi Family – 6 or less (per unit)	67.75
	890.1960(b)	Multi Family – Each additional	7.00
	890.1960(c)	Commercial – Each occupant unit	112.75
	890.1960(c)	Commercial – Per Fixture	11.50
	890.1960(d1)	Lawn sp. & pools – Single Family	39.50
	890.1960(d2)	Lawn spr. & pools – All other	112.75
	890.1960(e)	Replace/Install hot water heater/soft	22.75
	890.1960(f)	Minimum Fee for plumbing proj.	39.50
	890.1960(g)	Sewer Repair – Fee for industrial	112.75

890.1960(g)	Sewer Repair – Fee for resident.	67.75
890.1960(g)	Restoration Bond (Does not adj.)	1,000.00

PRINCIPAL PAYERS: Water supply system change applicants

COLLECTION PROCEDURE: The fee is collected upon request for a permit and inspection.

OBJECT CODE:	4409
SOURCE OF REVENUE:	Ambulance Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	AF
FUNDS:	General – 01

EXPLANATION: The Village of Wheeling charges for ambulance services according to the HCFA fee schedule published in the Federal Register. The Village accepts whatever payment the insurance company or Medicare is willing to pay for the service and writes off the difference. There is no out of pocket cost to the individual. The Village contracts with a third party administrator (TPA) to provide billing services. The TPA charges the Village a 7% fee based on the amount collected.

AUTHORIZATION: Federal: Section 4531 (b) (2) of the Balanced Budget Act of 1997
65 ILCS 5/11-5-7

CURRENT RATE: Fee schedule published by the Federal Register less 7% fee

DATE CURRENT RATE ESTABLISHED: 2009

PREVIOUS RATE: Fee schedule published by the Federal Register less 7% fee

PRINCIPAL PAYERS: Ambulance service users

COLLECTION PROCEDURE: A TPA provides billing services for this revenue stream and remits all collected funds to the Village less a fee of 7%.

OBJECT CODE:	4410
SOURCE OF REVENUE:	Flood Plan Determination Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	FLD
FUNDS:	General – 01

EXPLANATION: The Village of Wheeling shall make written floodplain determinations upon submission of written requests and payment of the appropriate fee.

AUTHORIZATION: 65 ILCS 5/11-30-2
Village Code: Chapter 22.10.150

CURRENT RATE: \$29.00 fee for issuance of letter

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: \$28.25 fee for issuance of letter

PRINCIPAL PAYERS: Requesters of floodplain determination letters

COLLECTION PROCEDURE: The fee is collected with the written request for a floodplain determination letter.

OBJECT CODE:	4412
SOURCE OF REVENUE:	Planning Hearing Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	PHF
FUNDS:	General – 01

EXPLANATION: The Plan Commission has been designated by the Board of Trustees as the advisory commission to the Village of Wheeling on planning and zoning matters. A plan hearing fee is charged to anyone applying to the commission for variations, re-zoning, special uses or appeal petitions.

AUTHORIZATION: 65 ILCS 5/11-12-4
Village Code: 19.13.070(c)

CURRENT RATE: Special Use, Variation, or Rezoning – Hearing Deposit	\$172.75
Special Use, Variation, or Rezoning – Hearing Fee	172.75
Remodeling Variation for single family – Hearing Deposit	144.00
Remodeling Variation for single family – Hearing Fee	17.50

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: Special Use, Variation, or Rezoning – Hearing Deposit	\$169.25
Special Use, Variation, or Rezoning – Hearing Fee	169.25
Remodeling Variation for single family – Hearing Deposit	141.00
Remodeling Variation for single family – Hearing Fee	17.25

PRINCIPAL PAYERS: Applicants for zoning variations, re-zoning, special uses or appeal petitioners.

COLLECTION PROCEDURE: A plan hearing fee is collected at the time for which the plans are applied.

OBJECT CODE:	4413
SOURCE OF REVENUE:	Subdivision Pre-File Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	SFF
FUNDS:	General – 01

EXPLANATION: For processing of preliminary and final plat documents (not including engineering improvement plans) related to the subdividing of properties due to development or redevelopment of an area within the Village, fees shall be paid before consideration of the subdivision by the Plan Commission or Village Board.

AUTHORIZATION: 65 ILCS 5/11-30
Village Code: 17.48.020

CURRENT RATE:	Plats 10 acres or less – base fee	\$575.75
	More than 10 acres – base fee plus per addition acres fee of	\$115.25
	Public Hearing Fee	\$288.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Plats 10 acres or less – base fee	\$563.50
	More than 10 acres – base fee plus per addition acres fee of	\$112.75
	Public Hearing Fee	\$281.75

PRINCIPAL PAYERS: Applicants for subdividing a property.

COLLECTION PROCEDURE: All fees are to be paid prior to the hearing.

OBJECT CODE:	4414
SOURCE OF REVENUE:	Plan Review Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Land Interface Codes), PRF
FUNDS:	General – 01

EXPLANATION: Fees that must be paid to cover the Village's cost to have its engineers review plans and specifications for the construction of public or private improvements.

AUTHORIZATION: 65 ILCS 5/11-30
Village Code: Chapter 17.48.060

CURRENT RATE: 3.5% of the estimated cost of construction with no adjustment for CPI

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: 3.5% of the estimated cost of construction with no adjustment for CPI

PRINCIPAL PAYERS: Public or private improvement applicants

COLLECTION PROCEDURE: These fees shall be paid prior to approval by the Village Engineers. No portion of the fee is refundable.

OBJECT CODE:	4415
SOURCE OF REVENUE:	Duplicating Services
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	PHC, R1, R2
FUNDS:	General – 01

EXPLANATION: The Village charges residents for Village time and resources used to produce photocopies of charges issued (PHC), crash reports (R1), and freedom of information requests (R2).

AUTHORIZATION: 65 ILCS 5/11-30
Village Code: Chapter 17.48.010

CURRENT RATE:	Crash Reports	\$5
	FOIA Reports	\$.50 per copy

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Requestors of copies

COLLECTION PROCEDURE: The Village collects revenue from photocopying requests for crash reports and freedom of information requests by citizens at the time the request is filled.

OBJECT CODE:	4416
SOURCE OF REVENUE:	Maps and Codebooks
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	CPM, MOP, T16, T17, T19, T21, T22, ZMP
FUNDS:	General – 01

EXPLANATION: The Village charges for time and resources used to produce copies of the zoning map (ZMP), comprehensive plan maps (CPM), and/or copies of certain titles of the Village Code (MOP, T-16 – T-22).

AUTHORIZATION: 65 ILCS 5/11-30
Village Code: Chapter 17.48.010

CURRENT RATE:	Zoning Map	\$5.00
	Title 17 – Planning	13.75
	Title 19 – Zoning	22.50
	Title 21 – Signs	5.50
	Title 22 – Floodplain Reg.	8.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Requestors of copies

COLLECTION PROCEDURE: The Village collects revenue from photocopying requests for maps and regulations by citizens at the time the request is filled.

OBJECT CODE:	4419
SOURCE OF REVENUE:	Independent Revenue Bond & 6-B Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	IRB
FUNDS:	General – 01

EXPLANATION: A \$600 non-refundable application fee is required to be submitted with the application for 6-B status. This fee covers the cost of publication, notification, and incidental costs of the Village. The Cook County Class 6b classification is designed to encourage industrial development throughout Cook County by offering a real estate tax incentive for the development of new industrial facilities and the rehabilitation of existing facilities.

AUTHORIZATION: Section 1 of the Cook County Real Property Assessment Classification Ordinance
Village Resolution 96-74

CURRENT RATE: \$600

DATE CURRENT RATE ESTABLISHED: 1996

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: 6-B Applicants

COLLECTION PROCEDURE: The fee is due at the time of application.

OBJECT CODE:	4420
SOURCE OF REVENUE:	Wireless Emergency Surcharges
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	EMW
FUNDS:	Emergency Telephone System – 15

EXPLANATION: A surcharge fee of \$.73 on wireless telephone service subscribers. The revenues generated by the wireless carrier surcharge enacted by 50 ILCS 751 are required to fund the efforts of the Village to improve the public health, safety, and welfare, and to serve a public purpose by providing emergency telephone assistance through wireless communications. The Village receives \$.5825 of the surcharge, while \$.1475 is deposited into the Wireless Carrier Reimbursement Fund. In addition, \$.01 of the surcharge may be distributed to the carriers to cover their administrative costs, and \$.01 may be disbursed to the Illinois Commerce Commission to cover its administrative costs.

AUTHORIZATION: 50 ILCS 751

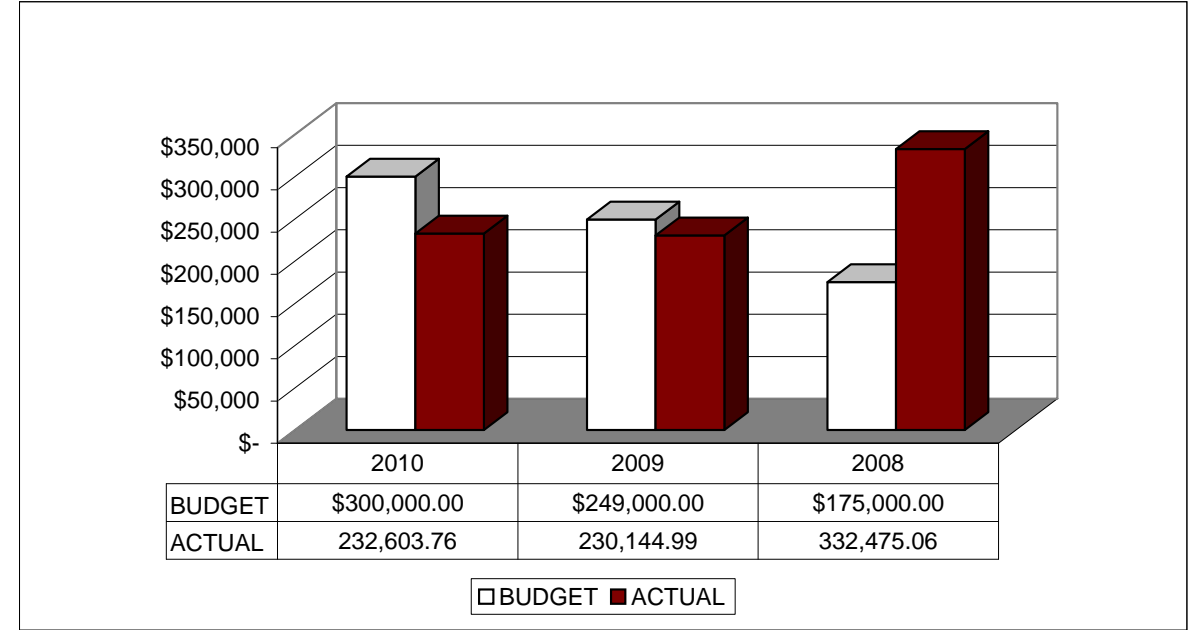
CURRENT RATE: \$.5825 of the \$.73 per CMRS connection

DATE CURRENT RATE ESTABLISHED: 2008

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Wireless telephone service subscribers

COLLECTION PROCEDURE: The fee is collected by the Wireless Service Emergency Fund from the carriers. The Wireless Services Emergency Fund then remits the fund by using the number of customers by zip code. The funds are remitted on a monthly basis.



OBJECT CODE:	4421
SOURCE OF REVENUE:	Police Liaison Reimbursement
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Accounts Receivable Interface), PLR
FUNDS:	General – 01

EXPLANATION: Per an agreement between the Village and School Districts 21 and 214, the districts shall reimburse the Village for a portion of the cost of providing a police liaison officer to two schools in Wheeling.

AUTHORIZATION: 65 ILCS 5/11-1-2(c)
Village: Police Liaison Agreement

CURRENT RATE: School District 214 pays the Village the equivalent of 10 months of the average base salary of the district’s Police Liaison officers unless the Village’s liaison salary is less than the average, in which case the district will pay the lesser of the two salaries. School District 21 pays the Village 50% of 75% of the liaison officer’s current salary.

DATE CURRENT RATE ESTABLISHED: 11/8/2001

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: School Districts 214 and 21.

COLLECTION PROCEDURE: The school districts are billed by the Village based on the current rate.

OBJECT CODE:	4422
SOURCE OF REVENUE:	Finger Printing Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	FPF
FUNDS:	General – 01

EXPLANATION: Fees intended to cover the cost of collecting and processing fingerprints and completing background checks. The Police Chief, or his designee, fingerprints business license applicants that have not been previously licensed by the Village and currently licensed businesses if there has been any change in the ownership interest of the licensee.

AUTHORIZATION: 65 ILCS 5/11-1-2(c)
Village Code: 4.08.050

CURRENT RATE: \$34.25

DATE CURRENT RATE ESTABLISHED: 2007

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Business license applicants

COLLECTION PROCEDURE: All fees and charges for licenses or permits shall be paid in advance at the time application is made to the Director of Community Development.

OBJECT CODE:	4423
SOURCE OF REVENUE:	Impounding Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	IMPOUND
FUNDS:	General – 01

EXPLANATION: Any dog, cat, or other animal impounded may be redeemed upon payment of the required redemption fee, fines, license and vaccinations as provided in Village code Chapter 7.06.

AUTHORIZATION: 65 ILCS 5/11-1-2(c)
Village Code: Chapter 7.06.050

CURRENT RATE: \$15

DATE CURRENT RATE ESTABLISHED: 1991

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Owners of impounded animals

COLLECTION PROCEDURE: Payment of the fine is received after satisfactory proof of ownership. If ownership of the animal is established, the owner shall remain obligated to pay all fines and impoundment expenses.

OBJECT CODE:	4426
SOURCE OF REVENUE:	False Alarm Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Accounts Receivable Interface), ASP
FUNDS:	General – 01

EXPLANATION: Any false alarm system which has five or more false alarms shall subject the alarm permit holder to additional charges. Each offense and each day such violation continues shall be considered a separate offense.

AUTHORIZATION: 65 ILCS 5/11-6-1, 65 ILCS 5/11-1-2(c)
Village Code: Chapter 8.70.030

CURRENT RATE:	Fifth through tenth false alarm (per false alarm)	\$57.75
	Eleven and over false alarms (per false alarm)	\$115.25

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Fifth through tenth false alarm (per false alarm)	\$56.50
	Eleven and over false alarms (per false alarm)	\$112.75

PRINCIPAL PAYERS: Alarm system owners

COLLECTION PROCEDURE: After a second false alarm, the Chief of Police and/or the Fire Chief, or the designated agent, shall notify the alarm user in writing of each instance wherein the Village has recorded a chargeable false alarm which occurs within the alarm permit year. Any false alarm system which has five or more false alarms shall subject the alarm permit holder to additional charges. Each offense and each day such violation continues shall be considered a separate offense. Each permit holder shall have the opportunity within twenty days to submit a report to or meet with the Fire/Police Chief for the purpose of showing cause as to whether circumstances exist so as to warrant a voiding of the false alarm recordation. The decision of the Fire/Police Chief as to whether a chargeable false alarm occurred shall be final.

OBJECT CODE:	4427
SOURCE OF REVENUE:	CPR Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Accounts Receivable Interface), CPR
FUNDS:	General – 01

EXPLANATION: A flat rate fee charged for a scheduled class conducted by the Fire Department. Said fee shall include the use of any necessary equipment, associated handouts and student manuals, as well as providing instructors for the class.

AUTHORIZATION: 65 ILCS 5/11-6-1
Village Code: 14.06.020

CURRENT RATE:	Open Enrollment CPR classes:	
	Resident Rate	\$40.50
	Non-resident Rate	\$52.00
	Group Enrollment CPR Classes:	
	CPR Class – 8 or fewer students	\$288.00
	CPR Class – 9 to 16 students	\$460.50

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Open Enrollment CPR classes:	
	Resident Rate	\$39.50
	Non-resident Rate	\$50.75
	Group Enrollment CPR Classes:	
	CPR Class – 8 or fewer students	\$281.75
	CPR Class – 9 to 16 students	\$451.00

PRINCIPAL PAYERS: CPR class students

COLLECTION PROCEDURE: Payment for CPR classes is made directly to the Village. Group enrollment is often billed to the group through Accounts Receivable.

OBJECT CODE:	4428
SOURCE OF REVENUE:	Erosion Control Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	ECF
FUNDS:	General – 01

EXPLANATION: The Village has adopted the standards and specifications of “Standards and Specifications for Soil Erosion and Sediment Control in Northeastern Illinois.” A permit officer reviews the application for a proposed grading plan to find that it is in conformance with the provisions of Village Code Chapters 20.01 through 20.04 and issues a permit with any reasonable conditions he may deem necessary to secure substantially the objectives of said chapters.

AUTHORIZATION: 65 ILCS 5/11-30-1
Village Code: Chapter 20.04.020

CURRENT RATE:	Plan Review – Fee Per Acre	\$6.00
	Permit Fee	\$115.25
	On Site Inspections – Fee Per Hour	\$11.75

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Plan Review – Fee Per Acre	\$5.75
	Permit Fee	\$112.75
	On Site Inspections – Fee Per Hour	\$11.50

PRINCIPAL PAYERS: Proposers of grading plan changes to property within the Village

COLLECTION PROCEDURE: All fees and deposits must be paid before a permit is issued and work can continue.

OBJECT CODE:	4429
SOURCE OF REVENUE:	Engineering Inspection Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Land Interface Code), EIF
FUNDS:	General – 01

EXPLANATION: A charge for inspection, by the Village’s engineers, of surface and underground improvements to be made on Saturdays, Sundays, and Holidays at the rate including, but not limited to, appropriate Village personnel’s hourly salary and benefit reimbursement plus administrative costs, fees, etc., as well as reimbursables with a three-hour minimum.

AUTHORIZATION: 65 ILCS 5/11-30-1
Village code: 17.48.050

CURRENT RATE: Village Engineer hourly fee - \$23.25

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: Village Engineer hourly fee - \$22.75

PRINCIPAL PAYERS: Developers with property requiring inspection

COLLECTION PROCEDURE: The developer will be billed as required for inspection services performed by the Village.

OBJECT CODE:	4431
SOURCE OF REVENUE:	Solid Waste Service Charge
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	SWR
FUNDS:	General – 01

EXPLANATION: The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly for the Village and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents these fees, which are passed through the Village.

AUTHORIZATION: 65 ILCS 5/11-19-1
Village Code: Chapter 5.32.110

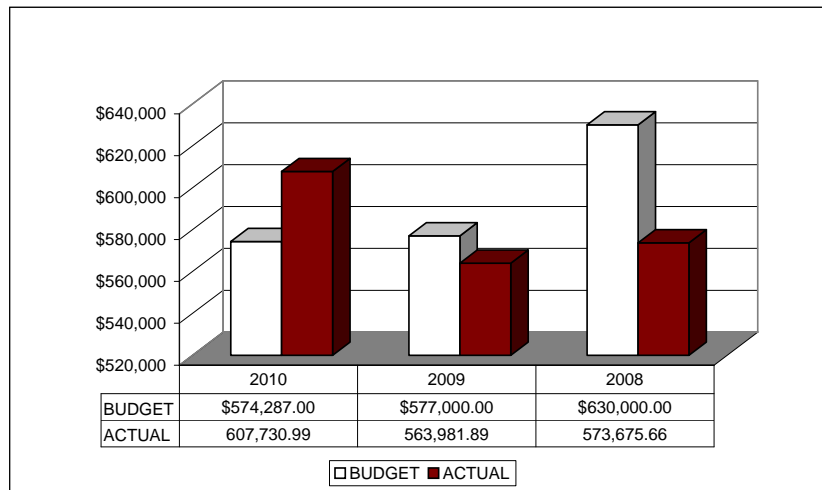
CURRENT RATE: = (\$4.48 x # of residential units billed) + (\$53.00 x # tons billed at multi-family units) – compensation due

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Residents

COLLECTION PROCEDURE: Waste Management shall, on a monthly basis, pay to the Village an amount equal to the monthly SWANCC Fee as established by the Village, multiplied by the number of residential units billed by the Contractor for the succeeding month, less any compensation due to Waste Management for providing Municipal Services under contract.



OBJECT CODE:	4432
SOURCE OF REVENUE:	SWANCC Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Utility Billing Interface), SWANCFEE
FUNDS:	General – 01

EXPLANATION: This fee pays for the Village’s share of debt service or fixed cost facility fees at the Solid Waste Agency of Northern Cook County (SWANCC).

AUTHORIZATION: 65 ILCS 5/11-139-2
Village Code: Chapter 5.30.040

CURRENT RATE: \$1.35 per month per unit

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Residents

COLLECTION PROCEDURE: The Village shall prepare and deliver a monthly bill setting forth the estimated or actual amount of charges for use of the municipal solid waste system. The bill for each month shall be paid no later than twenty days from the date of said bill. A late charge of three percent shall be paid on all amounts due and unpaid on the due date. In the event all amounts due, including any late charges, are not paid by the end of the month in which they are due, interest shall be charged on all such unpaid amounts at the rate of one percent per month or portion of a month, which interest shall accrue beginning with the first day of the calendar month after the due date.

OBJECT CODE:	4433
SOURCE OF REVENUE:	Host Community Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	HCF
FUNDS:	General – 01

EXPLANATION: A fee charged to Waste Management for the right to operate a waste transfer station within the Village limits. A municipality may contract with private industry to operate a designated facility for the disposal, treatment or recycling of solid waste, and may enter into contracts with private firms or local governments for the delivery of waste to such facility.

AUTHORIZATION: 65 ILCS 5/11-19-1
Village Code: Chapter 5.32.050

CURRENT RATE: \$100,000 per year beginning June 1, 2009

DATE CURRENT RATE ESTABLISHED: June 1, 2009

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Waste Management

COLLECTION PROCEDURE: Waste Management sends a check to the Village once a year in June/July for the amount contracted.

OBJECT CODE:	4460
SOURCE OF REVENUE:	Senior Center Membership Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	SMF
FUNDS:	General – 01

EXPLANATION: Annual membership fee to the Senior Center Pavilion for people over 55. Membership includes subscription to the newsletter and reduced program fees.

AUTHORIZATION: 65 ILCS 5/11-95
Village Code: Chapter 2.92.030

CURRENT RATE: \$10 for residents
\$15 for non-residents

DATE CURRENT RATE ESTABLISHED: 1999

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Seniors

COLLECTION PROCEDURE: Membership fees are collected at the Senior Center and delivered to the Village Hall every Monday morning for deposit. Until Monday morning, all revenues are kept in a safe at the Senior Center.

OBJECT CODE:	4470
SOURCE OF REVENUE:	Pavilion Program Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	PPF
FUNDS:	General – 01

EXPLANATION: Pavilion program fees are payments made by seniors to take part in computer and language classes, as well as other programs developed for the seniors. Members of the Senior Center receive a reduced rate.

AUTHORIZATION: 65 ILCS 5/11-95
Village Code: Chapter 2.92.030

CURRENT RATE: Varies by program

DATE CURRENT RATE ESTABLISHED: 1999

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Seniors

COLLECTION PROCEDURE: Pavilion Program Fees are collected at the Senior Center and delivered to the Village Hall every Monday morning for deposit.

OBJECT CODE:	4481
SOURCE OF REVENUE:	Engineering Blue Prints
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	(Accounts Receivable Interface), BP
FUNDS:	General – 01

EXPLANATION: The Village charges for time and resources used to produce copies of site maps.

AUTHORIZATION: 65 ILCS 5/11-30-1
Village Code: Chapter 17.48.010

CURRENT RATE: Varies by site map

DATE CURRENT RATE ESTABLISHED: 2005

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Blue print requestors

COLLECTION PROCEDURE: Payment is received at the time the blue prints are given by the Village.

OBJECT CODE:	4491
SOURCE OF REVENUE:	Monthly Permit Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	MPP
FUNDS:	General – 01

EXPLANATION: A monthly permit fee to park a vehicle in the designated areas in the Wheeling commuter parking lots.

AUTHORIZATION: 65 ILCS 5/11-71-1
Village Code: Chapter 9.38.010

CURRENT RATE: Monthly rate: \$35.00

DATE CURRENT RATE ESTABLISHED: 4/1/2010

PREVIOUS RATE: Monthly rate: \$30.00

PRINCIPAL PAYERS: Commuter parking lot users

COLLECTION PROCEDURE: Monthly permits are available for purchase at the Finance Department counter. Permits must be purchased prior to use.

OBJECT CODE:	4493
SOURCE OF REVENUE:	Daily Parking Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	DPF
FUNDS:	General – 01

EXPLANATION: No vehicle shall park in the designated areas in the Wheeling commuter parking lots without the payment of the daily fee in the manner prescribed or without the display of a Wheeling parking permit.

AUTHORIZATION: 65 ILCS 5/11-71-1
Village Code: Chapter 9.38.010

CURRENT RATE: Per Day: \$1.75

DATE CURRENT RATE ESTABLISHED: 4/1/2010

PREVIOUS RATE: Per Day: \$1.50

PRINCIPAL PAYERS: Commuter parking lot users

COLLECTION PROCEDURE: Daily parking fees can be paid in the commuter parking lot at the new commuter parking machines. The money is collected on a monthly basis by the Public Works Department, delivered to the Finance Department and deposited into the bank.

OBJECT CODE:	4660
SOURCE OF REVENUE:	Rental Income
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	RENT01, RENT31, RENT34
FUNDS:	General – 01, Crossroads Redevelopment Area Fund – 31, Capital Projects Fund - 34

EXPLANATION: The Village rents several properties that it owns to businesses. The Village may sell, lease or exchange property not required for the public purposes of the municipality.

AUTHORIZATION: 65 ILCS 5/11-11-1

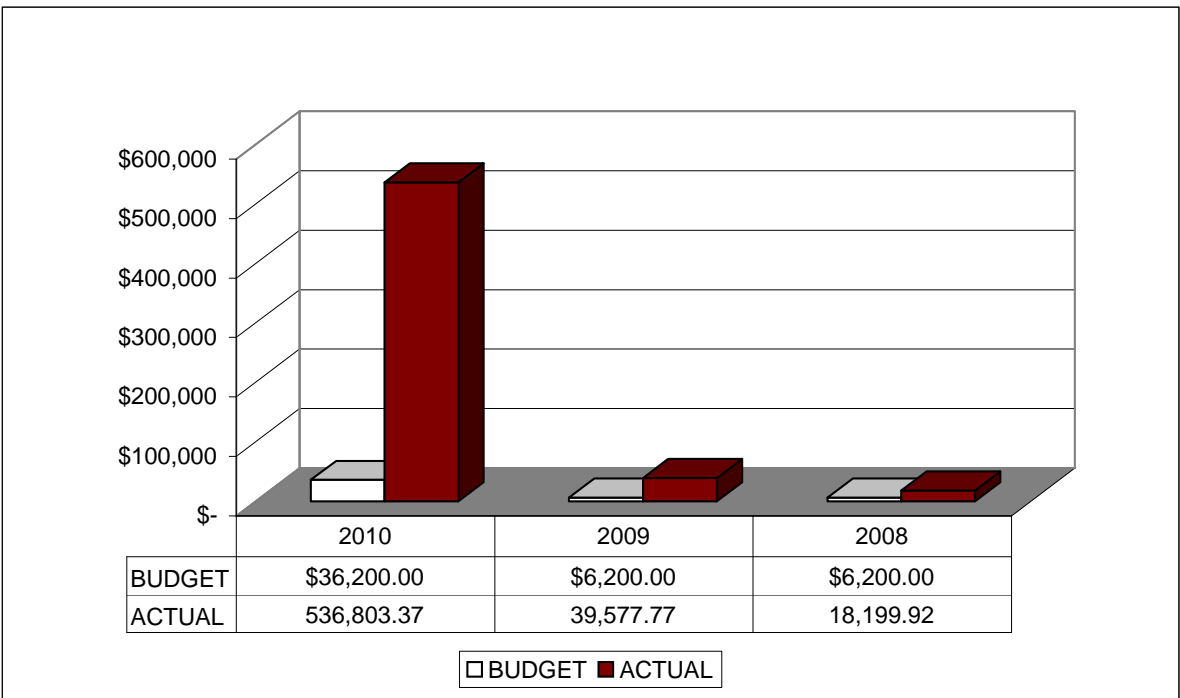
CURRENT RATE: Varies by property

DATE CURRENT RATE ESTABLISHED: Rent rate is established at the time the lease is signed

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Renters of Village property

COLLECTION PROCEDURE: Rent is due at the beginning of the month.



OBJECT CODE:	4662
SOURCE OF REVENUE:	Cell Tower Rental Income
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	RENTTM
FUNDS:	General – 01

EXPLANATION: The Village rents space on the top of buildings to cell phone companies for their network satellites. Every municipality has the power to lease the space above and around buildings located on land owned or otherwise held by the municipality to any person for any term not exceeding 99 years. The fee is established in the contract.

AUTHORIZATION: 65 ILCS 5/11-75-1

CURRENT RATE: Varies by lease contract

DATE CURRENT RATE ESTABLISHED: Rent rate is established at the time the lease is signed

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Renters of Village property

COLLECTION PROCEDURE: Rent is due at the beginning of the month.



OBJECT CODE:	4511
SOURCE OF REVENUE:	Court Fines
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	CTF
FUNDS:	General – 01

EXPLANATION: In any case in which a defendant has failed to comply with a judgment ordering a defendant to correct a code violation or imposing any fine or other sanction as a result of a code violation, any expenses incurred by a municipality to enforce the judgment, including, but not limited to, attorney’s fees, court costs, and costs related to property demolition or foreclosure, after they fixed by a court of competent jurisdiction or a hearing officer, shall be a debt due and owing the municipality and may be collected in accordance with applicable law. Generally court fines are associated with traffic tickets (speeding, running a red light or stop sign, etc.) that have gone to County Court.

AUTHORIZATION: 65 ILCS 5/1-2.1-8(c)
 Village Code: Chapter 1.04.035
 Chapter 1.28.200

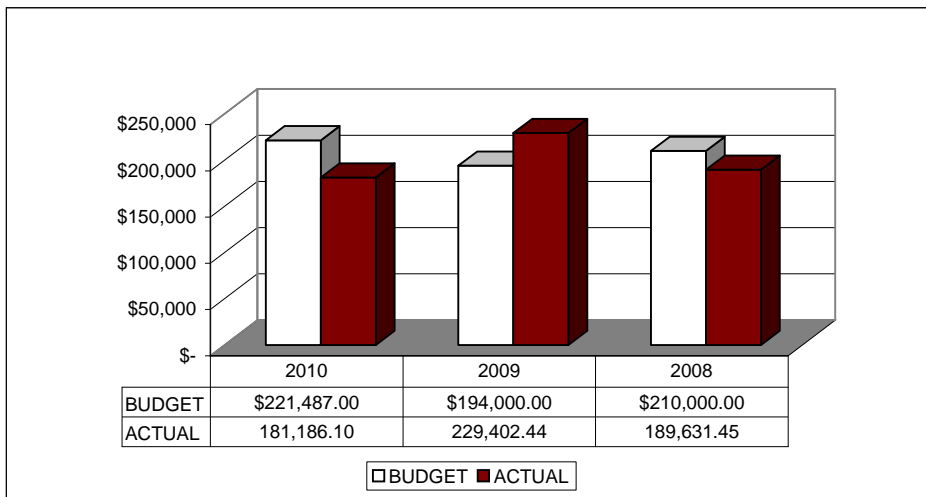
CURRENT RATE: Varies based on the violation and the official findings of the court.

DATE CURRENT RATE ESTABLISHED: 1991

PREVIOUS RATE: Varies based on the violation and the official findings of the court.

PRINCIPAL PAYERS: Ordinance violators

COLLECTION PROCEDURE: All court fines are enforced and collected by the Office of the Clerk of the Circuit Court of Cook County and remitted to the Village upon collection on a monthly basis.



OBJECT CODE:	4512
SOURCE OF REVENUE:	Local Ordinance Fines
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	CT1, CT2, CT3, LOF, PT1, PT2, PT3, PT4, PT5, PT6
FUNDS:	General – 01

EXPLANATION: Compliance tickets (driving without a seatbelt, driving with an expired registration or sticker, or driving with no front license plate), parking tickets (parking where prohibited by sign, parking in a no parking from 2-6am zone, parking over a sidewalk, or storing an unlicensed vehicle), and other local ordinance fines (LOF) are all recorded within this account.

AUTHORIZATION: 625 ILCS 5/11-208
Village Code: Chapter 9.20.101
Chapter 9.10

CURRENT RATE: Varies based on the violation and the official findings of the court.

DATE CURRENT RATE ESTABLISHED: 1991

PREVIOUS RATE: Varies based on the violation and the official findings of the court.

PRINCIPAL PAYERS: Local ordinance violators

COLLECTION PROCEDURE: Parking and compliance tickets, etc., are enforced and collected within the Village. Issued tickets are not recorded as revenue until collected.

OBJECT CODE:	4513
SOURCE OF REVENUE:	Traffic Judgments
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	(Accounts Receivable Interface or UB), TJR
FUNDS:	General – 01

EXPLANATION: In any case in which a defendant has failed to comply with a judgment ordering a defendant to correct a code violation or imposing any fine or other sanction as a result of a code violation, any expenses incurred by a municipality to enforce the judgment, including, but not limited to, attorney’s fees, court costs, and costs related to property demolition or foreclosure, after they fixed by a court of competent jurisdiction or a hearing officer, shall be a debt due and owing the municipality and may be collected in accordance with applicable law.

AUTHORIZATION: 65 ILCS 5/1-2.1-8(c)
Village Code: Chapter 1.04.035
Chapter 1.28.200

CURRENT RATE: Varies based on the violation and the official findings of the court.

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: Varies based on the violation and the official findings of the court.

PRINCIPAL PAYERS: Traffic violators

COLLECTION PROCEDURE: All judgments are enforced and collected by the Office of the Clerk of the Circuit Court of Cook County and remitted to the Village upon collection.

OBJECT CODE:	4514
SOURCE OF REVENUE:	DUI Fines
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	DUI
FUNDS:	General – 01

EXPLANATION: Driving under the influence is a violation of the Illinois Vehicle Code. Any violator will be towed and fined.

AUTHORIZATION: 625 ILCS 5/11-501
Village Code: Chapter 9.42.030

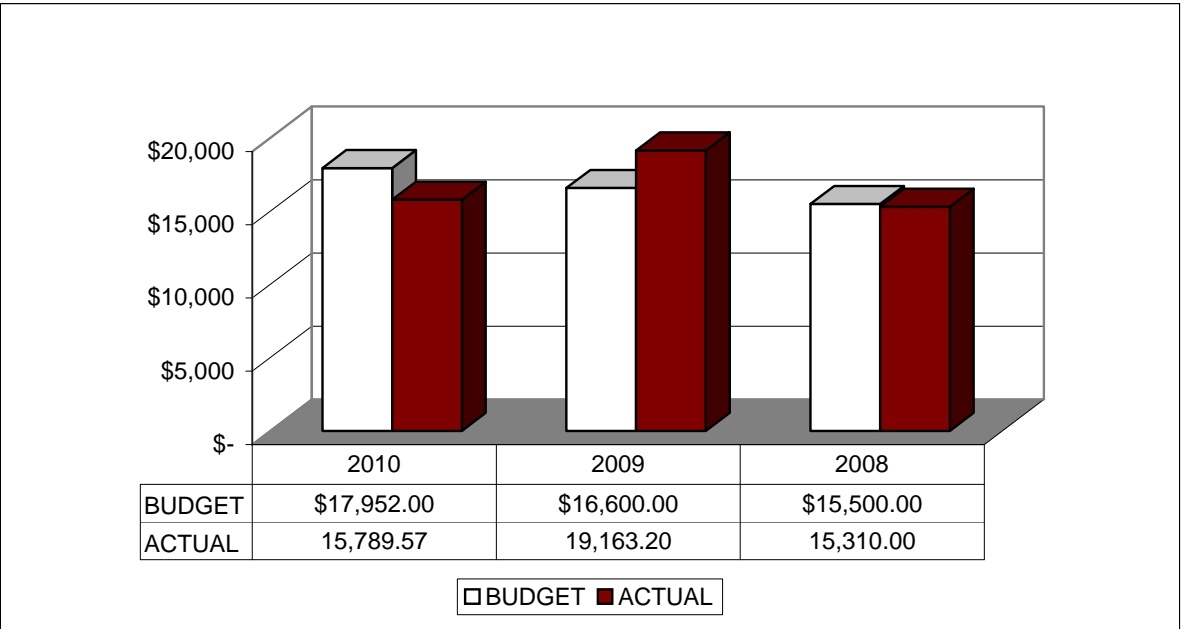
CURRENT RATE: Varies based on the violation and the official findings of the court.

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: Varies based on the violation and the official findings of the court.

PRINCIPAL PAYERS: DUI violators

COLLECTION PROCEDURE: Payments of these fines are paid to the court and remitted to the Village by check.



OBJECT CODE:	4515
SOURCE OF REVENUE:	Administrative Citation
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	AC
FUNDS:	General – 01

EXPLANATION: Various fines and penalties are charged for violations of Village Code, ranging from building code violations to business license violations.

AUTHORIZATION: 65 ILCS 5/1-2.1-8(c)
Village Code: Chapter 1.04.035
Chapter 1.28.200

CURRENT RATE: Varies based on the violation and the official findings of the court.

DATE CURRENT RATE ESTABLISHED: 2009

PREVIOUS RATE: Varies based on the violation and the official findings of the court.

PRINCIPAL PAYERS: Violators

COLLECTION PROCEDURE: Fines are paid directly to the Village.

OBJECT CODE:	4516
SOURCE OF REVENUE:	Administrative Tow Fee
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	ADMINTOW
FUNDS:	General – 01

EXPLANATION: An administrative penalty for owners of motor vehicles subject to seizure and impoundment by the Village for parking, traffic or criminal offenses.

AUTHORIZATION: Village code: Chapter 9.40
Chapter 9.42.140

CURRENT RATE: \$500.00

DATE CURRENT RATE ESTABLISHED: 2009

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Parking, traffic or criminal offenders

COLLECTION PROCEDURE: All vehicles held in tow by Gene’s Village Towing until the fee is paid at Village Hall.

OBJECT CODE:	4517
SOURCE OF REVENUE:	Housing Fines
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	(Accounts Receivable Interface or UB), HF
FUNDS:	General – 01

EXPLANATION: The Village has adopted the ICC Property Maintenance Code of 2003. Any person who shall violate any provision of the ICC Property Maintenance Code shall upon conviction be fined. Housing fines can be related to grass cutting, health and safety issues within a home, living in a home without notice, etc.

AUTHORIZATION: ICC Property Maintenance Code of 2003
Village Code: Chapter 15.16.001(d)

CURRENT RATE: Not less than \$50 and not more than \$500. Varies by type.

DATE CURRENT RATE ESTABLISHED: 2003

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Property maintenance code violators

COLLECTION PROCEDURE: These fines are typically court ordered and are often not paid until a property transfer is made.

OBJECT CODE:	4518
SOURCE OF REVENUE:	Red Light Violator Fines
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	REDLIGHT
FUNDS:	General – 01

EXPLANATION: Fine for red light violations that are paid to a third party contractor and remitted to the Village once a month. A municipality may enact an ordinance providing for an automated traffic law enforcement system to enforce violations per State law.

AUTHORIZATION: 625 ILCS 5/11-208(g)
Village Code: 9.42.120

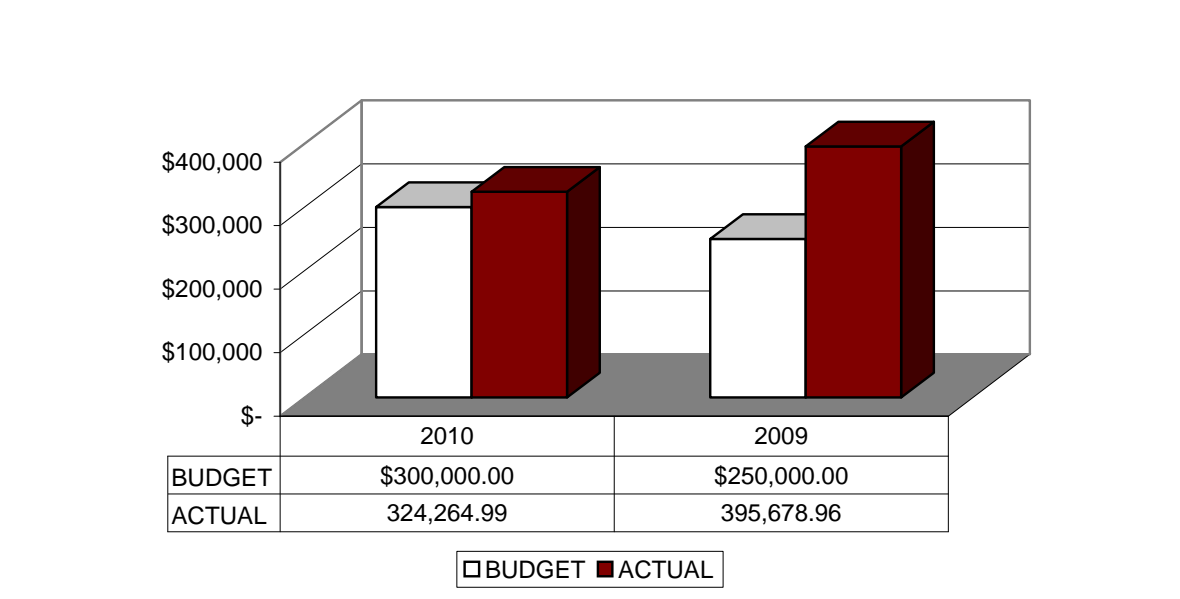
CURRENT RATE: \$100 + Late fees. There is an additional fee is you pay with a credit card.

DATE CURRENT RATE ESTABLISHED: 4/20/2009

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Red light violators

COLLECTION PROCEDURE: The Village receives ACH payment once a month from a third party contractor.



OBJECT CODE:	4519
SOURCE OF REVENUE:	Court Supervision Fees
REVENUE CLASSIFICATION:	Fines & Forfeits
REVENUE CODE:	CSF
FUNDS:	General – 01

EXPLANATION: Court supervision fees are imposed by the County and remitted to the Village. Supervision is assigned at a Judge’s discretion.

AUTHORIZATION: 625 ILCS

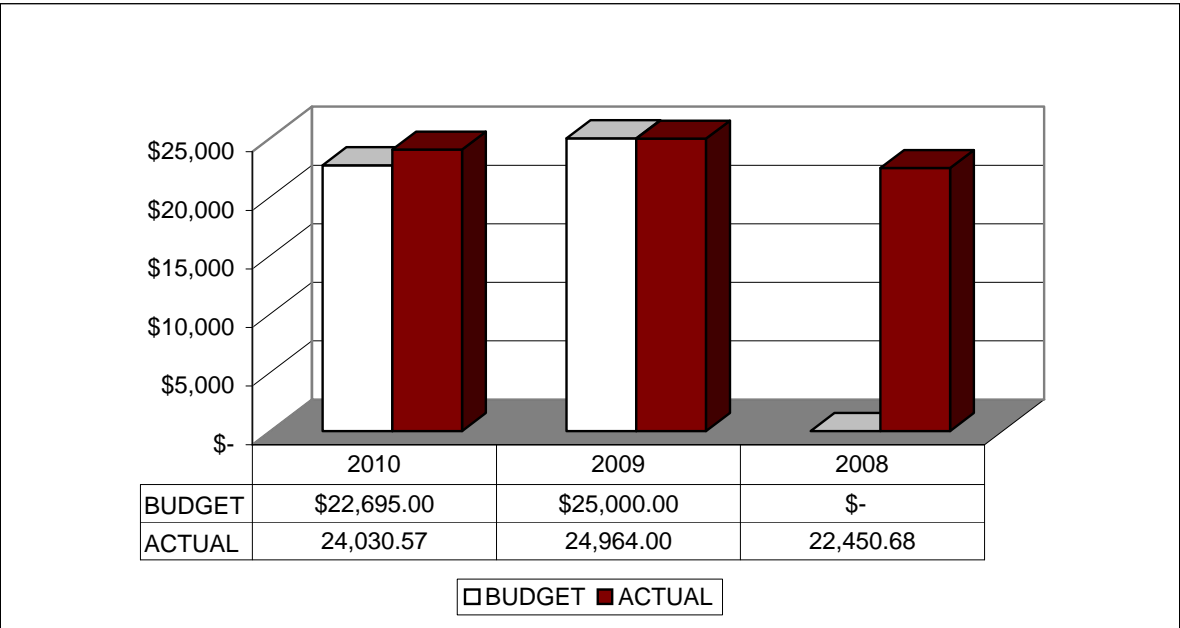
CURRENT RATE: Varies based on the violation and the official findings of the court.

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: Varies based on the violation and the official findings of the court.

PRINCIPAL PAYERS: Violators

COLLECTION PROCEDURE: Fees are paid to the court and remitted to the Village by check.





OBJECT CODE:	4610
SOURCE OF REVENUE:	Interest Revenue
REVENUE CLASSIFICATION:	Investment Income
REVENUE CODE:	Entered by AJE
FUNDS:	General – 01

EXPLANATION: The Public Funds Investment Act specifies types of investments allowed by local governments in Illinois. The Village’s investment policy conforms to this Act. Interest income is received for all Village investments as well as on idle cash kept in cash accounts and money markets.

AUTHORIZATION: 30 ILCS 235

CURRENT RATE: Rates vary based on market, institution, and type of investment

DATE CURRENT RATE ESTABLISHED: Rates established individually as the asset is purchased or at the time the account is opened

PREVIOUS RATE: Rates vary based on market, institution, and type of investment

PRINCIPAL PAYERS: Financial institutions and investment brokers

COLLECTION PROCEDURE: Interest is deposited directly into a bank account or money market fund and a statement is received monthly for all investments.

OBJECT CODE:	4620
SOURCE OF REVENUE:	Gain (Loss) Sale of Investments
REVENUE CLASSIFICATION:	Investment Income
REVENUE CODE:	Entered by AJE
FUNDS:	General – 01

EXPLANATION: The calculation for a gain/(loss) on the sale of an investment is the dollar amount received less the book value of the investment. The Village calculates book value on the last day of every fiscal year (12/31).

AUTHORIZATION: 30 ILCS 235

CURRENT RATE: Rates vary based on market, institution, and type of investment

DATE CURRENT RATE ESTABLISHED: Date of sale

PREVIOUS RATE: Rates vary based on market, institution, and type of investment

PRINCIPAL PAYERS: Financial institutions and investment brokers

COLLECTION PROCEDURE: Monies from the sale of an investment are deposited directly into a bank account or money market fund and a statement is received monthly for all investments.

OBJECT CODE:	4630
SOURCE OF REVENUE:	Unrealized Gain (Loss)
REVENUE CLASSIFICATION:	Investment Income
REVENUE CODE:	Entered by AJE
FUNDS:	General – 01

EXPLANATION: The calculation for an unrealized gain/(loss) on investment relates to the calculation of book value on investments performed by the Village on the last day of every fiscal year (12/31). The calculation for unrealized gain/(loss) is the market value of the investment at 12/31 less the old book value of the investment (prior year's market value at 12/31 or cost if the investment was purchased during the fiscal year).

AUTHORIZATION: 30 ILCS 235

CURRENT RATE: Rates vary based on market, institution, and type of investment

DATE CURRENT RATE ESTABLISHED: Fiscal year end

PREVIOUS RATE: Rates vary based on market, institution, and type of investment

PRINCIPAL PAYERS: Financial institutions and investment brokers

COLLECTION PROCEDURE: There is no collection of cash in this calculated, unrealized revenue source.



OBJECT CODE:	4424
SOURCE OF REVENUE:	911 Emergency Surcharges
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	EMS
FUNDS:	Emergency Telephone Fund – 15

EXPLANATION: The corporate authorities of any municipality or any county may impose a monthly surcharge on billed subscribers of network connection provided by telecommunication carriers engaged in the business of transmitting messages by means of electricity originating within the corporate limits of the municipality at a rate per network connection. The telecommunications carrier collecting the surcharges shall also be entitled to deduct 3% of the gross amount of surcharge collected to reimburse the telecommunications carrier for the expense of accounting and collecting the surcharge. VoIPs are required to remit the surcharge as of January 1, 2011.

AUTHORIZATION: 50 ILCS 750
Village ordinance 2748

CURRENT RATE: .75 per network connection

DATE CURRENT RATE ESTABLISHED: 1999

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Subscribers of network connection provided by telecommunication carriers, including VoIPs.

COLLECTION PROCEDURE: The Village receives payment directly from the telecommunications carrier. Typically the telecommunications carrier deducts the 3% reimbursement for the expense of accounting and collecting the surcharge.

OBJECT CODE:	4653
SOURCE OF REVENUE:	Donations
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	DONATE
FUNDS:	General – 01

EXPLANATION: The Village accepts monetary donations from businesses, organizations, institutions and individuals. Donations may be unspecified as to their intended use or they may be specifically dedicated to a program.

AUTHORIZATION: 65 ILCS 5/11-29-10

CURRENT RATE: N/A

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: Donators

COLLECTION PROCEDURE: Funds are received by the Finance Department.

OBJECT CODE:	4655
SOURCE OF REVENUE:	Fourth of July Donations
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	FJD
FUNDS:	General – 01

EXPLANATION: Donations made specifically for the Fourth of July celebration that the Village holds annually.

AUTHORIZATION: 65 ILCS 5/11-29-10

CURRENT RATE: N/A

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: Donators

COLLECTION PROCEDURE: Funds are received by the Finance Department.

OBJECT CODE:	4701
SOURCE OF REVENUE:	Cable TV Franchise Fees
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	CFF
FUNDS:	General – 01

EXPLANATION: A fee imposed on any holder providing cable service or video service in the Village. In exchange for the privilege of constructing, operating, and maintaining a cable television system within Wheeling, Comcast has agreed to pay the Village a percentage of their gross revenues.

AUTHORIZATION: 65 ILCS 5/11-42-11
Village Code: 4.92.020

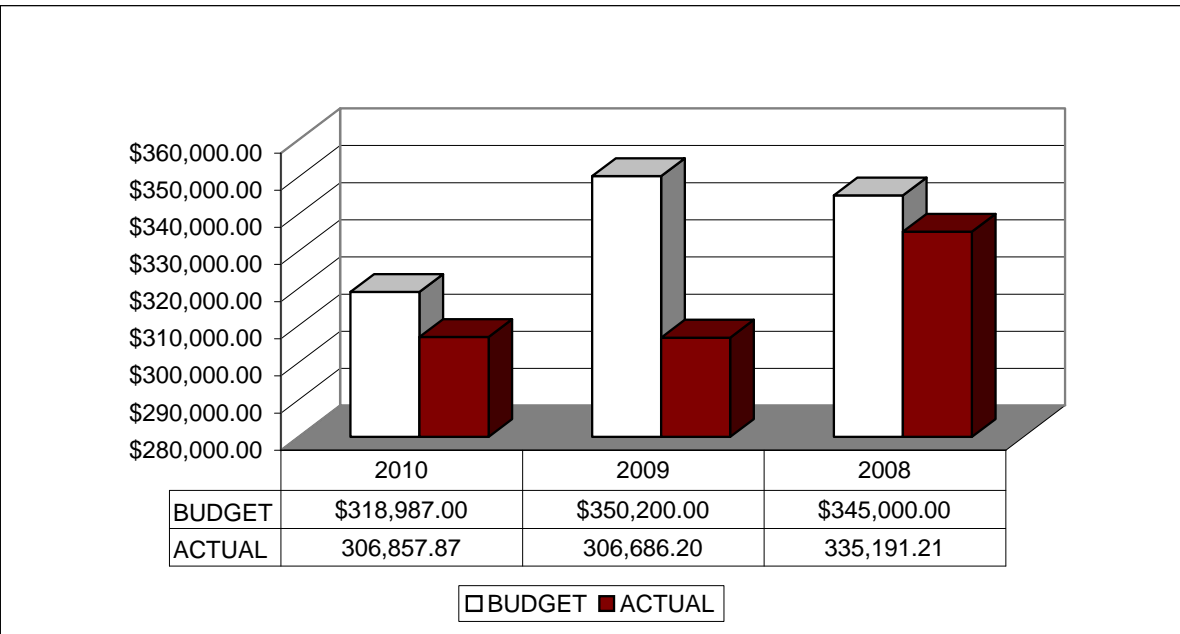
CURRENT RATE: 5% of gross revenue

DATE CURRENT RATE ESTABLISHED: 2007

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Cable TV franchises

COLLECTION PROCEDURE: A check is received monthly in the Finance Department along with backup for the calculation of the franchise fee.



OBJECT CODE:	4703
SOURCE OF REVENUE:	Alarm Services Franchise Fees
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	ASF
FUNDS:	General – 01

EXPLANATION: A fee imposed on any alarm service provider in the Village. ADT Security Services provides alarm service in Wheeling and pays a quarterly franchise fee based on gross income.

AUTHORIZATION: 65 ILCS 5/11-42-11
Village Code: 4.92.020

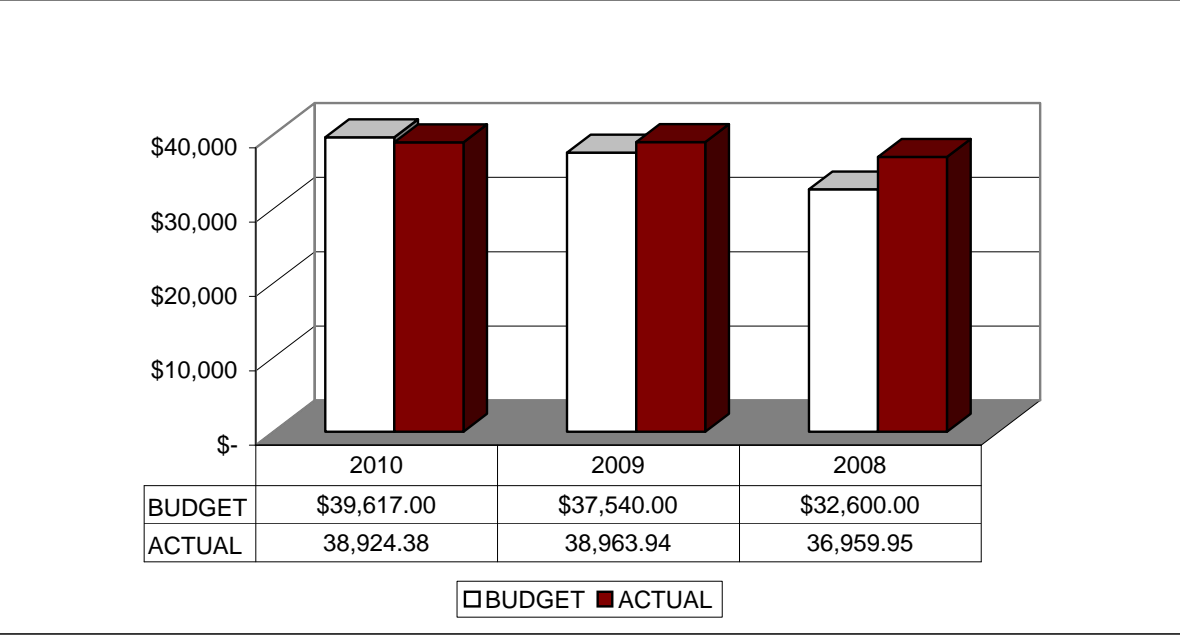
CURRENT RATE: 5% of gross revenues

DATE CURRENT RATE ESTABLISHED: 2007

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Alarm system providers

COLLECTION PROCEDURE: A check is received quarterly in the Finance Department along with backup for the calculation of the franchise fee.



OBJECT CODE:	4704
SOURCE OF REVENUE:	Waste Management Franchise Fees
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	WMFF
FUNDS:	General – 01

EXPLANATION: A fee is imposed on any system waste provider in the Village. Waste Management provides system waste management service in Wheeling and pays a franchise fee once a year of \$75,000 plus a percentage increase of no more than 4% based on the Consumer Price Index for All Urban Communities published from time to time by the United States Department of Labor Statistics.

AUTHORIZATION: 65 ILCS 5/11-19-1
Village code: 5.32.050

CURRENT RATE: \$75,000 + a yearly increase based on CPI of no more than 4%

DATE CURRENT RATE ESTABLISHED: 6/1/2004

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: System waste providers

COLLECTION PROCEDURE: A check is received once a year from Waste Management in the Finance Department.

OBJECT CODE:	4705
SOURCE OF REVENUE:	AT&T Franchise Fees
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	VSFF
FUNDS:	General – 01

EXPLANATION: A fee is imposed on any holder providing cable service or video service in the Village. In exchange for the privilege of constructing, operating, and maintaining a video service system within Wheeling, AT&T has agreed to pay the Village a percentage of their gross revenues.

AUTHORIZATION: 220 ILCS 5/21-801
Village Code: 11.02.030

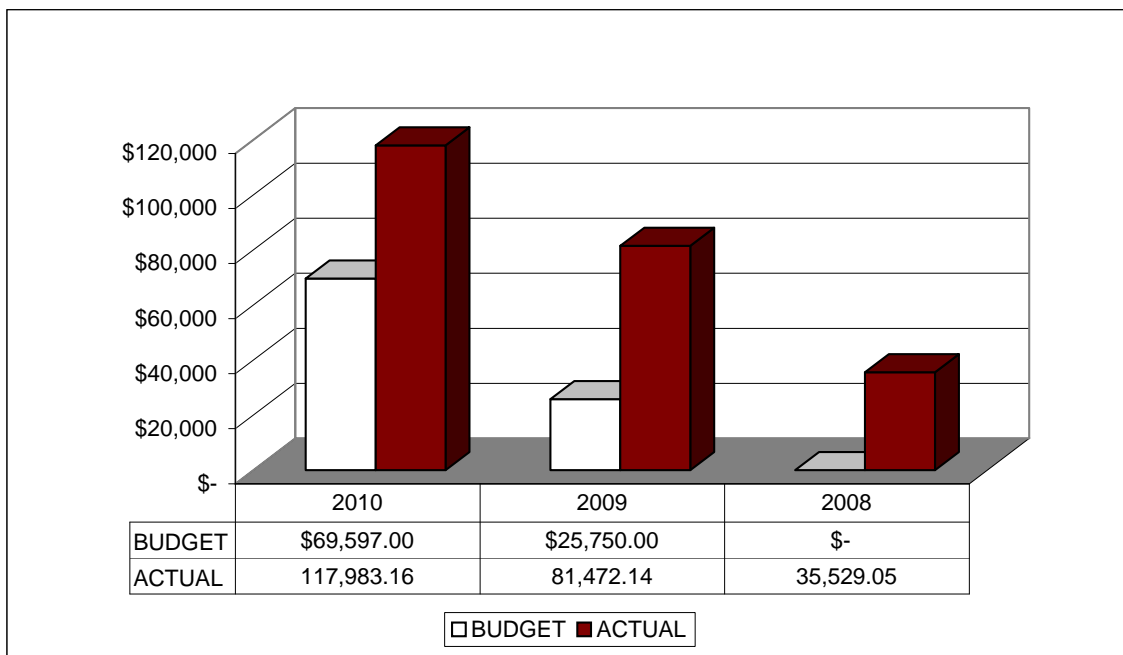
CURRENT RATE: 5% of gross revenues
1% of gross revenues for PEG Access Support Fee

DATE CURRENT RATE ESTABLISHED: 2007

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Video service providers

COLLECTION PROCEDURE: A check is received quarterly in the Finance Department along with backup for the calculation of the franchise fee.



OBJECT CODE:	4710
SOURCE OF REVENUE:	Foreign Fire Insurance Tax
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	FFI
FUNDS:	General – 01

EXPLANATION: A fee is imposed on any foreign fire insurance company operating or selling within the Village. The Illinois Municipal League collects the 2% fee from all fire insurance companies and remits a check to the Village once a year, less a service charge.

AUTHORIZATION: 65 ILCS 5/11-10-1

CURRENT RATE: 2% of gross receipts

DATE CURRENT RATE ESTABLISHED: 1965

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Foreign fire insurance companies

COLLECTION PROCEDURE: A check is received from the Illinois Municipal League once a year.

OBJECT CODE:	4730
SOURCE OF REVENUE:	Recycling Program Revenue
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	RPR
FUNDS:	General – 01

EXPLANATION: A fee is imposed upon any recycling provider in the Village. Waste Management provides recycling service in Wheeling and pays a monthly fee based on gross income.

AUTHORIZATION: 65 ILCS 5/11-19-1
Village Code: 5.32.050

CURRENT RATE: 50% of gross revenue

DATE CURRENT RATE ESTABLISHED: 6/1/2004

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Scavenger services

COLLECTION PROCEDURE: A check is received by the Finance Department twice a year for the fee along with backup for the calculation.

OBJECT CODE:	4765
SOURCE OF REVENUE:	IPBC Terminal Reserve Revenue
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	Recorded by AJE
FUNDS:	General – 01

EXPLANATION: The Village provides health and life insurance benefits to its employees and retirees through its participation in the Intergovernmental Personal Benefit Cooperative (I.P.B.C.). The terminal reserve account represents funds that belong to the Village but are held in reserve to pay for run-out claims should the Village decide to leave the Cooperative.

AUTHORIZATION: N/A

CURRENT RATE: Varies by claim

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: Varies by claim

PRINCIPAL PAYERS: IPBC

COLLECTION PROCEDURE: No money is received by the Village. The terminal reserve balance sheet account is changed to reflect the current amount owed/to be received by IPBC.

OBJECT CODE:	4780
SOURCE OF REVENUE:	Legal Settlement
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	N.A.
FUNDS:	General – 01

EXPLANATION: Any resulting monies paid to the Village in settlement of a claim post to this account.

AUTHORIZATION: N/A

CURRENT RATE: Varies by claim

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: Varies by claim

PRINCIPAL PAYERS: Legal settlement payers

COLLECTION PROCEDURE: A check would be received in the Finance Department.

OBJECT CODE:	4790
SOURCE OF REVENUE:	Other Miscellaneous Revenue
REVENUE CLASSIFICATION:	Miscellaneous
REVENUE CODE:	M01
FUNDS:	General – 01

EXPLANATION: The Village receives revenue from various sources throughout the year that cannot be classified into any existing revenue accounts. This account handles all such revenues. Some examples are airport reimbursement fees, NSF fees, Senior Center meal revenue, bidding fees, and fees for cashing employee checks.

AUTHORIZATION: N/A

CURRENT RATE: N/A

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: N/A

COLLECTION PROCEDURE: N/A



OBJECT CODE:	4441
SOURCE OF REVENUE:	Water Sales
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System; CAFW, WTR, HYD
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: For all water billed by the Village of Wheeling during January 2010, and thereafter, the consumer shall pay \$4.83 per one thousand gallons. Each and every water user or consumer shall pay a minimum bimonthly rate of \$14.49 for water billed in January 2010, and thereafter. Bulk water users may purchase water from the public works hydrant at a minimum charge of \$19.32.

AUTHORIZATION: 65 ILCS 5/11-129
Village Code: Chapter 13.04.200

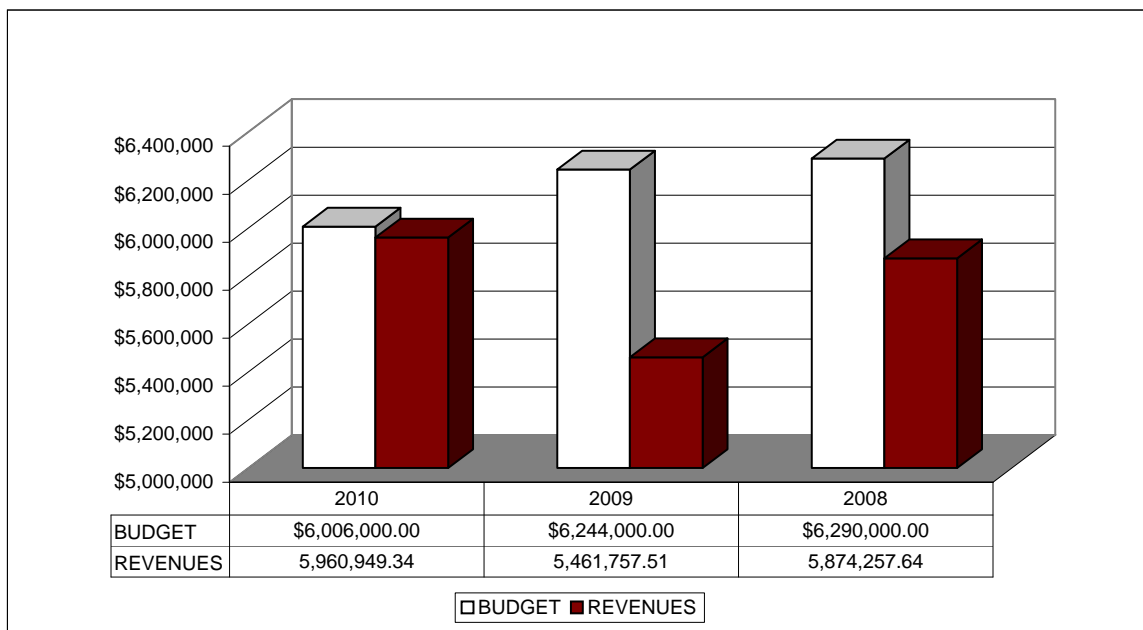
CURRENT RATE:	Water Usage per 1,000 Gallons	\$4.83
	Minimum Bill -	14.49

DATE CURRENT RATE ESTABLISHED: December 13, 2010

PREVIOUS RATE:	Water Usage per 1,000 Gallons	\$4.62
	Minimum Bill -	13.86

PRINCIPAL PAYERS: Water users

COLLECTION PROCEDURE: Water usage is added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.



OBJECT CODE:	4442
SOURCE OF REVENUE:	Water Construction
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System; CWR
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: During the construction of any building and before any water is installed, the contractor so constructing such building may be permitted to use the municipal water supply by making application therefore and paying fees. The contractor shall be required to supply a water truck or other means of transportation for purposes of securing water.

AUTHORIZATION: 65 ILCS 5/11-129
Village Code: Chapter 13.04.210

CURRENT RATE:	Per 100 Square Feet of Construction – Residential	\$3.50
	Per 100 Square Feet of Construction – Commercial	\$3.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Per 100 Square Feet of Construction – Residential	\$3.50
	Per 100 Square Feet of Construction – Commercial	\$3.00

PRINCIPAL PAYERS: Water users

COLLECTION PROCEDURE: Water construction fees are added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.

OBJECT CODE:	4443
SOURCE OF REVENUE:	Water Connections
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System; WCF, WLC
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: There is established a water connection charge which shall be based on the size and number of water meters serving each building or other type of structure in the Village for all industrial, commercial, institutional, or governmental and residential users with the exception of multiple-family dwellings. Multiple-family dwellings shall pay a water connection charge per dwelling unit.

AUTHORIZATION: 65 ILCS 5/11-129
Village Code: Chapter 13.04.070

CURRENT RATE:	5/8 Inch	\$806.00
	¾ Inch	806.00
	1 inch	806.00
	1 ½ inch	1,726.75
	2 inch	3,453.50
	2 ½ inch	4,029.00
	3 inch	4,604.50
	4 inch	6,906.75
	5 inch	11,511.00
	6 inch	17,266.50
	Per inch over 6	5,755.50
	Multi-family (per unit)	806.00

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	5/8 Inch	\$789.00
	¾ Inch	789.00
	1 inch	789.00
	1 ½ inch	1,690.50
	2 inch	3,381.00
	2 ½ inch	3,944.50
	3 inch	4,508.00
	4 inch	6,762.00
	5 inch	11,270.00
	6 inch	16,904.75
	Per inch over 6	5,635.00
	Multi-family (per unit)	789.00

PRINCIPAL PAYERS: Water users

COLLECTION PROCEDURE: Water connection fees are added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.

OBJECT CODE:	4444
SOURCE OF REVENUE:	Water – Turn-on Fees
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System; TOF
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: If payment is not received by the turnoff date indicated on the delinquent notice and there is no bona fide dispute as to the consumer’s liability or as to the correctness of the water bill, water service shall be forthwith discontinued. The entire delinquent account, including all penalty and service charges, shall be paid in full before service is reestablished. A fee is charged for the reestablishment of service.

AUTHORIZATION: 65 ILCS 5/11-129
Village Code: Chapter 13.04.230

CURRENT RATE:	Service Reestablished Monday-Friday	7:00am – 3:00pm	\$57.75
	Service Re-established Any other time		115.25

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Service Reestablished Monday-Friday	7:00am – 3:00pm	\$56.50
	Service Re-established Any other time		112.75

PRINCIPAL PAYERS: Water users

COLLECTION PROCEDURE: Water turn-on fees are added to the water billing account’s current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village’s lockbox.

OBJECT CODE:	4445
SOURCE OF REVENUE:	Water Meter Sales
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: All premises using water from the municipal water supply must be equipped with a remote reading meter installed by the Village. The charge to the applicant for the water meter and remote reading devices to be installed shall be cost plus thirty percent.

AUTHORIZATION: 65 ILCS 5/11-129
Village Code: Chapter 13.04.170

CURRENT RATE: cost of meter + 30% of cost of meter

DATE CURRENT RATE ESTABLISHED: 1986

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Water users

COLLECTION PROCEDURE: Water meter sales are added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.

OBJECT CODE:	4446
SOURCE OF REVENUE:	Water Penalties
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: In the event that such a bill for water and sewer service is not paid on or before the due date of said bill, a penalty of ten percent of the total amount due shall be added as a late fee charge, the account shall be termed delinquent, and delinquent procedures will begin. Upon request of the account holder and a record of prompt payment for the prior two years, the late payment penalty may be waived.

In addition, in the event that a payment is returned due to insufficient funds, the Village will not accept payment from the same bank account and a new payment shall be made by cash, cashier's check, or money order, and a twenty-five dollar processing fee will be added to the unpaid balance.

AUTHORIZATION: 65 ILCS 5/11-129
Village Code: Chapter 13.04.230

CURRENT RATE:	late payment penalty -	10% of unpaid bill
	NSF Fee -	\$25.00

DATE CURRENT RATE ESTABLISHED: 1986

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Water users

COLLECTION PROCEDURE: Water penalties are added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.

OBJECT CODE:	4451
SOURCE OF REVENUE:	Sewer Charges
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: The sewer service charge for the use and for service supplied by the sewer system of the Village shall consist of a basic user charge for operation and maintenance plus replacement, and a local capital cost charge comprised of a debt service charge and a capital improvement charge.
 The formula = CC + CD + CM + (VU - X) CU

AUTHORIZATION: 65 ILCS 5/11-141
 Village Code: Chapter 13.08.080

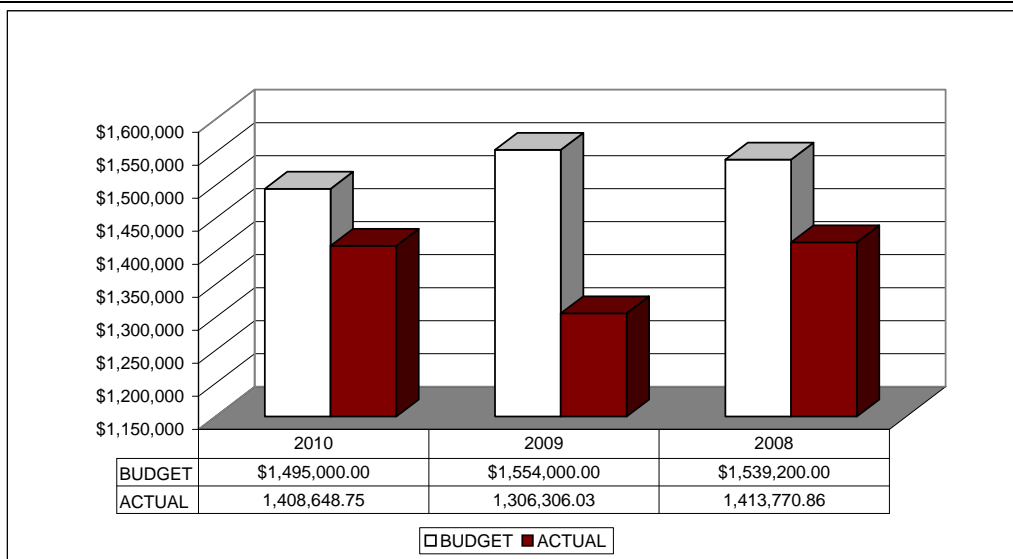
CURRENT RATE:	Sewer Usage per 1,000 Gallons	\$1.20
	Minimum Bill	3.60

DATE CURRENT RATE ESTABLISHED: December 13, 2010

PREVIOUS RATE:	Sewer Usage per 1,000 Gallons	\$1.15
	Minimum Bill	3.45

PRINCIPAL PAYERS: Sewer users

COLLECTION PROCEDURE: Sewer charges are added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.



OBJECT CODE:	4452
SOURCE OF REVENUE:	Sewer Connections
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System; SEC, SLC
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: There is established a sewer connection charge for residential users, based on the demand placed on the sewer system, for each sewer connection made to each residence, building or other type structure in the Village. Every building or structure henceforth erected for human habitation, occupancy or use shall be provided with plumbing facilities complying with all applicable requirements of this code.

AUTHORIZATION: 65 ILCS 5/11-141
Village Code: Chapter 13.08.030

CURRENT RATE:	Residential – Single Family (Per Dwelling Unit) -	\$518.00
	Residential – Multiple Family (Per Dwelling Unit) -	921.00
	Non Residential – 4 inch sewer	6,906.75
	Non Residential – 6 inch sewer	17,266.50
	Non Residential – per inch over 6	2,302.25

DATE CURRENT RATE ESTABLISHED: 01/03/2011

PREVIOUS RATE:	Residential – Single Family (Per Dwelling Unit) -	\$507.25
	Residential – Multiple Family (Per Dwelling Unit) -	901.75
	Non Residential – 4 inch sewer	6,762.00
	Non Residential – 6 inch sewer	16,904.75
	Non Residential – per inch over 6	2,254.00

PRINCIPAL PAYERS: Sewerage users

COLLECTION PROCEDURE: Sewer connection fees are added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.

OBJECT CODE:	4453
SOURCE OF REVENUE:	Sewer Penalties
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Posted through UB System
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: In the event that such a bill for water and sewer service is not paid on or before the due date of said bill, a penalty of ten percent of the total amount due shall be added as a late fee charge, the account shall be termed delinquent, and delinquent procedures will begin. Upon request of the account holder and a record of prompt payment for the prior two years, the late payment penalty may be waived.

In addition, in the event that a payment is returned due to insufficient funds, the Village will not accept payment from the same bank account and a new payment shall be made by cash, cashier's check, or money order, and a twenty-five dollar processing fee will be added to the unpaid balance.

AUTHORIZATION: 65 ILCS 5/11-141
Village Code: Chapter 13.04.230

CURRENT RATE:	late payment penalty -	10% of unpaid bill
	NSF Fee -	\$25.00

DATE CURRENT RATE ESTABLISHED: 1986

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Sewerage users

COLLECTION PROCEDURE: Sewer penalties are added to the water billing account's current balance and a bill is sent out to the owner/renter on a bi-monthly basis. Payments can be made directly to the Finance Department, online through the EPay system, or through the Village's lockbox.

OBJECT CODE:	4801
SOURCE OF REVENUE:	Transfer from General Fund
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Entered by AJE
FUNDS:	Liability Insurance Fund - 51

EXPLANATION: The Liability Insurance Fund tracks all expenses related to general, property, auto, and casualty insurance, as well as workers compensation claims. This transfer represents the General Fund's share of all liability insurance and worker's compensation claims being repaid to the Liability Insurance Fund.

AUTHORIZATION: N.A.

CURRENT RATE: 88.50% of total liability

DATE CURRENT RATE ESTABLISHED: N.A.

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: General Fund Departments

COLLECTION PROCEDURE: This is recorded by adjusting journal entries on a monthly basis.

OBJECT CODE:	4840
SOURCE OF REVENUE:	Transfer from Water Sewer
REVENUE CLASSIFICATION:	Charges for Services
REVENUE CODE:	Entered by AJE
FUNDS:	Liability Insurance Fund - 51

EXPLANATION: The Liability Insurance Fund tracks all expenses related to general, property, auto, and casualty insurance, as well as workers compensation claims. This transfer represents the Water and Sewer Fund's share of all liability insurance and worker's compensation claims being repaid to the Liability Insurance Fund.

AUTHORIZATION: N.A.

CURRENT RATE: 11.50% of total liability

DATE CURRENT RATE ESTABLISHED: N.A.

PREVIOUS RATE: N.A.

PRINCIPAL PAYERS: Water Sewer Fund Departments

COLLECTION PROCEDURE: This is recorded by adjusting journal entries on a monthly basis.

OBJECT CODE:	4799
SOURCE OF REVENUE:	Income from Joint Venture – Northwest Water C
REVENUE CLASSIFICATION:	Nonoperating Revenues (Expenses)
REVENUE CODE:	N.A. (recorded by AJE)
FUNDS:	Waterworks and Sewerage Fund - 40

EXPLANATION: NWWC is empowered to plan, construct, improve, extend, acquire, finance, operate, and maintain a water supply system to serve its members and potential water purchasers. Revenues of the system consist of all receipts derived from the Water Supply Agreements or any other contract for the supply of water; all income derived from the investment of monies; and all income, fees, water service charges, and all grants, rents, and receipts derived by NWWC from the ownership and operation of the system and the sale of water. NWWC has entered into water supply agreements with the four member municipalities for a term of 40 years, extending to 2022. Each member is obligated, on a “take or pay” basis, to purchase or in any event to pay for a minimum annual quantity of water.

AUTHORIZATION: Agreement with NWWC

CURRENT RATE: N/A

DATE CURRENT RATE ESTABLISHED: N/A

PREVIOUS RATE: N/A

PRINCIPAL PAYERS: N/A

COLLECTION PROCEDURE: N/A