



# FY 16/17 BUDGET



**VILLAGE OF GRAYSLAKE  
ESTIMATED REVENUE/ EXPENSE BUDGET - 2016/2017**

	Revenue	Expense	Over/ (Under)
<b>GENERAL FUND</b>			
General Revenue	7,384,724		
Management Services		395,034	
Streets/Alleys		721,939	
Police Department		5,513,056	
Building & Grounds		147,787	
Mosquito Abatement		35,578	
Environmental Programs		43,750	
<b>Subtotal</b>	<b>7,384,724</b>	<b>6,857,143</b>	<b>527,581</b>
Aquatic Center	505,376	423,854	81,522
Heritage Center	20,850	182,399	(161,549)
Senior Center	6,010	113,000	(106,990)
<b>Subtotal</b>	<b>7,916,960</b>	<b>7,576,396</b>	<b>340,564</b>
Building Department	338,838	617,147	(278,309)
<b>Total</b>	<b>8,255,798</b>	<b>8,193,543</b>	<b>62,255</b>
<b>SPECIAL FUNDS</b>			
Retirement	504,954	527,884	(22,930)
Insurance	272,292	239,426	32,866
Motor Fuel Tax	561,461	545,338	16,123
<b>ENTERPRISE FUNDS</b>			
Water & Sewer Operating	6,064,933	5,444,563	620,370
Garbage	1,604,648	1,698,588	(93,940)
Metra	203,112	189,420	13,692
9-1-1 Account	250,377	250,367	10
<b>CAPITAL PROJECT FUNDS</b>			
General Capital Project Fund	2,185,052	5,228,973	(3,043,921)
Economic Development Capital Fund	798,531	586,510	212,021
Water/Sewer Capital Project Fund	125,458	273,868	(148,410)
Resurfacing Fund	1,298,701	1,269,631	29,070
<b>Total Major Capital Project Funds</b>	<b>4,407,742</b>	<b>7,358,982</b>	<b>(2,951,240)</b>
Fixed Assets Reserve Funds	509,849	574,871	(65,022)
Ash Borer Reserve Fund	0	45,000	(45,000)
Major Storm Emergency Reserve Fund	0	100	(100)
Conservation Fund	100	10	90
Civil Defense Fund	20	0	20
Landfill Host Fees Fund	97,800	100	97,700
D.A.R.E Fund	20	100	(80)
Forfeiture (Drug) Fund	10	4,050	(4,040)
Forfeiture (Non-Drug) Fund	30	600	(570)
D.U.I. Fund	110	10,848	(10,738)
<b>Total Capital Project Funds</b>	<b>5,015,681</b>	<b>7,994,661</b>	<b>(2,978,980)</b>

Note: W&S Operating Fund Over/Under after infrastructure imp reimbursement transfer \$297,376

**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**GENERAL FUND REVENUE**

<b>TAXES</b>		
110-00-310-015	PROPERTY TAX- POLICE PROT.	415,048
110-00-310-110	PROPERTY TAX- CORPORATE	1,402,161
110-00-340-110	ROAD & BRIDGE TAX	40,000
110-00-340-200	STATE USE TAX	199,886
110-00-340-350	STATE SALES TAX	1,003,108
110-00-340-450	STATE INCOME TAX	696,797
<b>TOTAL TAXES</b>		<b>3,757,000</b>

<b>FEES</b>		
110-00-312-200	SIMPLIFIED MUNICIPAL TAX	244,365
110-00-312-300	NATURAL GAS	88,064
110-00-312-100	ELECTRICITY SURCHARGE	277,414
110-00-350-200	FALSE ALARM FEES	1,750
110-00-360-450	HILLSIDE PARKING LOT FEES	14,000
110-00-380-100	CABLE TV FEES	415,000
<b>TOTAL FEES</b>		<b>1,040,593</b>

<b>LICENSES</b>		
110-00-320-100	AMUSEMENT DEVICE LICENSE	2,650
110-00-320-200	BUSINESS LICENSE	27,000
110-00-320-250	ELECTRICAL LICENSES	750
110-00-320-400	LIQUOR LICENSE	55,000
110-00-320-450	VENDING MACHINE LICENSE	1,300
<b>TOTAL LICENSES</b>		<b>86,700</b>

<b>MISCELLANEOUS</b>		
110-00-312-400	HOTEL TAX	94,900
110-00-345-200	POLICE TRAINING STATE REIMB.	0
110-00-350-100	FINES	130,000
110-00-360-810	HAINESVILLE POLICE SERVICE	775,654
110-00-360-811	HAINESVILLE DISPATCHING	68,133
110-00-360-500	HIGH SCHOOL CONTRIBUTION	175,692
110-00-360-800	BUSINESS DIRECTORY SUBSCRIPT	2,500
110-00-362-100	SENIOR CENTER REVENUE	0
110-00-380-105	RENT REV: ANTENNA SPACE	68,234
110-00-380-210	REPORTS, COPIES, ETC	50
110-00-380-920	RECURRING- MISC. REVENUE	5,000
110-00-380-922	RECURRING- MISC REIMBURSE	3,000
110-00-396-212	CONTRIB. IN: RETIREMENT(LABOR)	13,816
110-00-396-214	CONTRIB. IN: INSURANCE (LABOR)	10,709
110-00-396-220	MFT-REIMBURSEMENTS	68,825
110-00-399-220	MFT EQUIPMENT REIMBURSEMENT	75,243
110-00-396-410	W/S MAINTENANCE REIMBURSEMENT	25,536
110-00-396-414	METRA ENFORCE REIMB	6,195
110-00-396-415	METRA FUND REIMB (SNOW/SWEEP)	13,698
110-00-399-410	INFRASTRUCTURE IMP. REIMB.	917,746
110-00-370-100	INTEREST INCOME	10,400
110-00-380-910	MISC. REVENUE	100
<b>TOTAL MISCELLANEOUS</b>		<b>2,465,431</b>
<b>TOTAL OPERATING REVENUE</b>		<b>7,349,724</b>

FISCAL YEAR 16/17 BUDGET

<b>BUDGET</b> <b>2016/2017</b>
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**GENERAL FUND REVENUE**

<b>NON-RECURRING</b>		
110-00-380-930	NON-RECURRING:MISC. REVENUE	17,500
110-00-380-932	NON-RECURRING:MISC.REIMBURSE	17,500
<b>TOTAL NON-RECURRING</b>		<b>35,000</b>
<b>TOTAL REVENUES</b>		<b>7,384,724</b>

## GENERAL FUND REVENUE

### OVERALL FINANCIAL PLAN

The Village Board has adopted a financial plan to control our operating dependency on volatile economically sensitive revenues and unpredictable utility surcharge revenues over the longer forecast term. Substantial cost control in recent years, has been the main mechanism for achieving this objective. A reduced dependency improves the Village's overall fiscal health, protects the Village's ability to deliver services in difficult economic times, provides non-property tax funds for annual road resurfacing and creates a limited flow of funds for capital projects without borrowing. Most importantly, the financial plan puts the Village finances on a more sustainable path for the coming years.

#### I. SHARED REVENUES

Economically sensitive and utility tax revenues are shared between four budget areas. In the FY 16/17 budgeted operations consume 44%, resurfacing 21%, the General Capital Project Fund receives 21% and the Economic Development Capital Fund receives 14%. Operating revenue lines will be filled first followed by road resurfacing. Any remaining dollars go to the General Capital Project Fund and lastly to the new Economic Development Capital Fund.

Overall shared revenues for the upcoming year include the following:

##### A. SALES TAX

- The FY 16/17 figures represent a 2.5% increase over our FY 15/16 year end estimate (\$2,279,791). Village revenue has not recovered from the 2008/09 economic downturn. The FY 16/17 sales tax figure is over \$500,000 less than the Village's peak sales tax revenue year.

##### B. INCOME TAXES

- Per the Village's financial forecasts, the budget for FY 16/17, like previous years, uses 25% less per person less than the Illinois Municipal League revenue estimate for the year. This figure reflects the possibility of a state imposed cut in the distribution formula to municipalities due to the state's poor financial condition. Total budgeted FY 16/17 budgeted income tax revenues are \$1,560,007.

##### C. USE TAX

- Use tax revenues are based on the Illinois Municipal League estimate for FY 16/17 (\$454,287).

##### D. INTEREST EARNINGS

Declining interest rates have resulted in significantly lower interest earnings in recent years. The draft budget estimates total interest earnings in the General Operating Fund and in the General Capital Project Fund of just \$10,400 in the FY 16/17 budget.

##### E. UTILITY TAXES

- Like other Villages who have enacted electricity and natural gas taxes, we have experienced some declines in these revenues in recent fiscal years. Natural gas, in particular, has declined significantly in recent years due to lower gas prices. Revenues are projected to fall in FY 16/17 versus the FY 15/16 budgeted amount \$59,016.

	<u>15/16 Budget</u>	<u>16/17 Budget</u>
Electricity	\$630,024	\$630,486
Natural Gas	\$200,000	\$200,147
Simplified Municipal	\$615,000	\$555,375
TOTAL	\$1,445,024	\$1,386,008

## II. PROPERTY TAXES

The Village share of property tax bills is between 4% and 5% of tax bills. Other local independent taxing districts consume the remaining 95%. Property taxes, despite being a relatively small percentage of the Village's overall revenues, are important to the Village's long term fiscal strategy because they represent a predictable source of revenue year to year. The Village took steps to lower its property tax rates significantly before the enactment of the state tax cap law. Recent declining property values have resulted in higher property tax rates. Despite the rate increases in the Village's tax rate is over 44% lower than at its peak. The budget includes our estimates of property taxes to be received in FY 16/17.

- The FY 16/17 budget reflects property taxes as allowed by the tax cap. Property taxes are shown in the budget in the General Operating Fund (\$1,817,209) for corporate and police purposes, in the Retirement Fund (\$486,204) for portions of the Village's employer pension contributions, and the Insurance Fund (\$272,092) for portions of the Village's liability and workers compensation costs.

Not part of the Village operating budget the property tax also pays for the Village annual contribution to the Police Pension Fund (\$560,000 in FY 16/17). This is not included in the operating budget because the Pension Fund operation is not controlled by the Village.

## III. HAINESVILLE POLICE SERVICES

Revenues from our agreement with the Village of Hainesville for police services are included in the budget. The regular contract revenues are \$775,654. Also included is revenue to pay for dispatching services for police calls per the approved agreement with Hainesville (\$68,133).

## IV. OTHER MAJOR REVENUES

- Avon Township Road and Bridge: Since FY 11/12 these revenues have fallen from \$68,000 to a FY 15/16 estimated year end number of \$39,630 (a 42% decline).
- Fine revenues have been declining gradually since FY 02/03 when fine revenue was \$544,000. FY 15/16 year includes \$130,000 in fine revenue. FY 16/17 estimates fine revenue at the same amount.
- Cable TV Fees: The different cable/video service providers use Village road right-of-way to deliver their services. Fees paid to the Village compensate for this use and for permitting costs as needed (\$415,000).
- Infrastructure Reimbursement: This is an annual transfer from the Water/Sewer Operating Fund to reimburse for past capital expenses related to replacement of antiquated water and sewer lines (\$917,746).

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**MANAGEMENT SERVICES - EXPENSE**

<b>SALARY/BENEFITS</b>		
110-05-410-100	SALARIES-STAFF (NON-PD) *	156,477
110-05-410-200	SALARIES-PRESIDENT/LIQUOR COM*	271
110-05-410-210	SALARIES-LIQUOR COMMISIONER *	0
110-05-410-220	SALARIES-TRUSTEES *	609
110-05-410-230	SALARIES-VILLAGE CLERK *	94
110-05-410-350	PERMANENT PART TIME *	3,775
110-05-410-356	PT INTERN(S) *	4,450
110-05-410-360	HC PT INTERN(S)	0
110-05-410-400	OVERTIME (NON-PD) *	0
110-05-410-410	OVERTIME-ADMIN.*	0
110-05-410-700	ADDITIONAL DUTY PAY (NON PD) *	280
110-05-410-800	SICK TIME COMPENSATION (NON PD) *	2,749
110-05-410-905	EMPLOYEE RECOGNITION *	16
110-05-451-100	HEALTH INSURANCE *	20,194
110-05-451-200	LIFE INSURANCE (NON-PD) *	188
110-05-453-100	TRAINING (NON-PD) *	393
110-05-453-102	DUES (NON-PD) *	400
110-05-453-104	TUITION ASSISTANCE (NON-PD) *	491
110-05-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	294
110-05-410-920	MERIT BONUS POOL (NON-PD) *	5,314
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>195,993</b>

<b>CONTRACTUAL</b>		
110-05-529-110	MAINT/LEASE AGREEMENTS *	2,792
110-05-529-300	SOFTWARE SUPPORT / LICENSING *	4,407
110-05-532-100	ENGINEERING	7,000
110-05-533-104	GENERAL ACCOUNTING SERVICES *	1,956
110-05-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,223
110-05-534-100	LEGAL SERVICES	95,000
110-05-535-150	COMPUTER SERVICES CONTRACT *	1,280
110-05-539-294	DOCUMENT SCANNING	1,000
110-05-550-300	VIDEOTAPE BOARD MEETINGS *	234
110-05-553-200	MONTHLY NEWSLETTER *	286
110-05-553-300	CODIFICATION SERVICES *	52
110-05-553-400	PUBLIC INFORMATION MATERIALS	400
110-05-554-100	PRINTING	1,000
<b>TOTAL CONTRACTUAL</b>		<b>116,630</b>

<b>OTHER COSTS</b>		
110-05-452-100	ORGANIZATIONAL MEMBERSHIP *	780
110-05-453-300	OFFICIALS EXPENSE	4,000
110-05-455-100	SUBSCRIPTIONS	625
110-05-551-100	POSTAGE *	364
110-05-552-100	TELEPHONE/ INTERNET *	650
110-05-553-100	PUBLISHING	2,200
110-05-592-100	SURETY BONDS	1,500
110-05-618-200	COMPUTER EQUIPMENT	1,000
110-05-651-100	OFFICE SUPPLIES *	572
110-05-900-100	MISC. TAXES/CONTRIBUTIONS	27,000
110-05-900-150	RECORDER OF DEEDS	100

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
110-05-911-100	SENIOR SURCHARGE REBATE	6,500
110-05-911-505	BALLOON FESTIVAL	7,500
110-05-911-510	MEMORIAL DAY EVENT	1,400
110-05-999-620	MAJOR REPAIR/REPLACEMENT FUND	9,219
110-05-618-100	NEW / REPLACE EQUIPMENT	1,500
110-05-900-099	CONTINGENT	17,500
<b>TOTAL OTHER COSTS</b>		<b>82,411</b>
<b>TOTAL EXPENSES</b>		<b>395,034</b>



## MANAGEMENT SERVICES

### OVERVIEW

Management Services centralizes administrative support for all departments. The centralized approach creates a pool of resources that can be used in the various departments on an as-needed basis. This helps reduce personnel costs in other departments and provides staff resources for special projects and organizational productivity initiatives. Major functions include:

- General administrative services
- Request for Service System
- Financial planning/forecasting
- Budget development/management
- Contract bidding management
- Business analytics/reporting
- Human resources
- Licensing (partial)
- Research
- Grant application/management
- Public records (Freedom of Information)/open meetings compliance
- Capital improvement project cost tracking
- Aquatic, Heritage and Senior centers management
- Accounting/utility billing services/payroll
- Investment management
- Police Pension Fund support
- Organizational improvement studies/implementations

### COSTS

For FY 16/17, costs in this budget area are lower (-\$109,412).

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**STREETS / ALLEYS - EXPENSE**

<b>SALARY/BENEFITS</b>		
110-10-410-100	SALARIES-STAFF (NON-PD) *	121,251
110-10-410-200	SALARIES-PRESIDENT/LIQUOR COM*	494
110-10-410-210	SALARIES-LIQUOR COMMISIONER *	0
110-10-410-220	SALARIES-TRUSTEES *	1,112
110-10-410-230	SALARIES-VILLAGE CLERK *	171
110-10-410-350	PERMANENT PART TIME *	7,550
110-10-410-356	PT INTERN(S) *	1,113
110-10-410-380	PW PART TIME-SUMMER *	14,400
110-10-410-381	PW PART TIME-WINTER *	1,500
110-10-410-382	PART TIME-SNOW PLOW OPERATORS	26,000
110-10-410-390	PW PT ENG INTERN *	1,830
110-10-410-400	OVERTIME (NON-PD) *	8,220
110-10-410-450	PART-TIME OVERTIME *	600
110-10-410-490	ON-CALL COMPENSATION *	3,120
110-10-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,000
110-10-410-800	SICK TIME COMPENSATION (NON PD) *	2,130
110-10-410-905	EMPLOYEE RECOGNITION *	12
110-10-410-930	PW P.I.P. - PROGRAM *	1,350
110-10-451-100	HEALTH INSURANCE *	15,648
110-10-451-200	LIFE INSURANCE (NON-PD) *	146
110-10-453-100	TRAINING (NON-PD) *	304
110-10-453-104	TUITION ASSISTANCE (NON-PD) *	380
110-10-457-200	AUTO ALLOWANCE (NON-PD) *	1,440
110-10-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	227
110-10-410-920	MERIT BONUS POOL (NON-PD) *	4,139
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>216,138</b>

<b>CONTRACTUAL</b>		
110-10-516-200	STORM SIREN - M&R	2,800
110-10-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,350
110-10-517-250	PW VEHICLE MAINT. / REPAIR *	11,400
110-10-517-300	PW VEHICLE LICENSE & INSPECTION *	150
110-10-520-300	STORM SEWER/POND - M&R	2,800
110-10-529-110	MAINT/LEASE AGREEMENTS *	661
110-10-529-300	SOFTWARE SUPPORT / LICENSING *	1,539
110-10-532-100	ENGINEERING	4,000
110-10-532-885	SNOW/ICE CONTROL SERVICES	363,321
110-10-533-104	GENERAL ACCOUNTING SERVICES *	3,576
110-10-533-110	CONTRACT ACTG.-AUDITING/YR END *	2,234
110-10-535-150	COMPUTER SERVICES CONTRACT *	2,338
110-10-539-130	PW CELL PHONES *	1,962
110-10-550-300	VIDEOTAPE BOARD MEETINGS *	428
110-10-553-200	MONTHLY NEWSLETTER *	523
110-10-553-300	CODIFICATION SERVICES *	95
110-10-890-203	VILLAGE CENTER SIGNAGE M & R	2,000
<b>TOTAL CONTRACTUAL</b>		<b>401,177</b>

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
<b>OTHER COSTS</b>		
110-10-452-100	ORGANIZATIONAL MEMBERSHIP *	1,426
110-10-457-100	PW UNIFORMS *	1,200
110-10-520-200	STREETS/ALLEYS - M&R	2,500
110-10-521-300	BIKE PATH REPAIRS	500
110-10-536-100	PW DRUG & ALCOHOL TESTING *	231
110-10-539-110	ANIMAL CONTROL SERVICES	100
110-10-551-100	POSTAGE *	666
110-10-552-100	TELEPHONE/ INTERNET *	1,188
110-10-594-100	RENTAL EQUIPMENT	2,500
110-10-611-100	MATERIALS / SUPPLIES *	1,950
110-10-611-105	PW HARDWARE SUPPLIES*	450
110-10-614-300	SNOW/ICE CONTROL MATERIALS	25,000
110-10-651-100	OFFICE SUPPLIES *	1,046
110-10-655-100	PW GAS & OIL *	7,500
110-10-890-200	STREET SIGNS	6,000
110-10-911-500	FESTIVAL MISCELLANEOUS	2,000
110-10-999-612	TRUCK REPLACE CONTRIBUTION	32,148
110-10-999-620	MAJOR REPAIR/REPLACEMENT FUND	9,219
110-10-800-100	NEW/REPLACE EQUIPMENT	1,000
110-10-900-099	CONTINGENT	8,000
<b>TOTAL OTHER COSTS</b>		<b>104,624</b>
<b>TOTAL EXPENSES</b>		<b>721,939</b>

## **STREETS & ALLEYS**

### **OVERVIEW**

The FY 15/16 operating budget includes \$1,267,277 in road maintenance expenses. These costs are paid in the streets and alleys portion of the General Operating Fund (\$721,939) and the Motor Fuel Tax Fund (MFT) (\$545,338). These costs are associated with maintenance of the Village's 140 lane miles of streets and right of way areas that adjoin a roadway. Costs can be unpredictable due to wide fluctuations in snow removal and salt costs depending on weather conditions

### **COSTS**

FY 16/17 costs in the streets and alleys budget area are fairly routine in nature. The largest single cost is for contracted snow/ice control services (\$363,321). Snow removal costs alone constitute half of the Streets and Alleys budget. The Village contracts with private contractors for snow plowing services for 8 of 11 snow removal routes. This contracting allows the Village's Public Works Department full-time crew size to be extremely small (4) versus other comparable towns. This, along with avoided equipment, insurance, and other costs, saves money. A portion of the Village costs for salt and beet juice used for snow removal are included in this budget area and in the MFT Fund.

**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**POLICE DEPT. - EXPENSE**

<b>SALARY/BENEFITS</b>		
110-15-410-110	SALARIES-ADMIN./RECORDS	238,095
110-15-410-111	SALARIES-DEP CHIEF/COMMANDERS	339,500
110-15-410-112	SALARIES- SERGEANTS	618,000
110-15-410-114	SALARIES- OFFICERS	1,954,888
110-15-410-116	SALARIES - CSO (FT)	98,300
110-15-410-200	SALARIES-PRESIDENT/LIQUOR COM*	3,776
110-15-410-210	SALARIES-LIQUOR COMMISIONER *	0
110-15-410-220	SALARIES-TRUSTEES *	8,495
110-15-410-230	SALARIES-VILLAGE CLERK *	1,307
110-15-410-350	PERMANENT PART TIME *	22,650
110-15-410-370	SALARIES- PART TIME OFFICERS	145,195
110-15-410-375	SALARIES - CROSSING GUARDS	7,000
110-15-410-400	OVERTIME	270,000
110-15-410-470	OVERTIME- PT OFFICERS	1,000
110-15-410-512	HOLIDAY PAY: NON-FOP SHIFT PER	15,963
110-15-410-514	HOLIDAY PAY: FOP	68,100
110-15-410-550	LONGEVITY	1,300
110-15-410-700	ADDITIONAL DUTY PAY	500
110-15-410-905	EMPLOYEE RECOGNITION *	600
110-15-410-800	SICK TIME COMPENSATION	24,000
110-15-451-100	HEALTH INSURANCE *	592,550
110-15-451-200	LIFE INSURANCE	3,671
110-15-453-100	TRAINING	13,000
110-15-453-102	DUES	350
110-15-453-103	CONFERENCE CALEA	3,000
110-15-453-104	TUITION ASSISTANCE	8,500
110-15-457-105	UNIFORM ALLOWANCE	13,950
110-15-457-200	AUTO ALLOWANCE	4,800
110-15-457-250	CELL PHONE STIPEND	4,000
110-15-457-500	UNEMPLOYMENT INSURANCE*	6,380
110-15-410-920	MERIT BONUS POOL	25,214
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>4,494,084</b>

<b>CONTRACTUAL</b>		
110-15-453-110	POLICE TRAINING/NEW RECRUITS	2,000
110-15-516-300	ELECTRONIC EQUIPMENT M&R	1,500
110-15-516-400	PD EQUIP. M&R (NON-VEHICLE)	1,000
110-15-517-500	PD VEHICLE MAINT./ REPAIR	35,000
110-15-529-110	MAINT/LEASE AGREEMENTS *	6,899
110-15-539-125	DISPATCHING CONTRACT	367,316
110-15-539-205	PARKING TICKET PROCESSING	12,500
110-15-529-300	SOFTWARE SUPPORT / LICENSING *	38,360
110-15-533-104	GENERAL ACCOUNTING SERVICES *	27,304
110-15-533-110	CONTRACT ACTG.-AUDITING/YR END *	17,063
110-15-533-115	POLICE PENSION AUDIT	4,400
110-15-553-200	MONTHLY NEWSLETTER *	3,993
110-15-534-101	LEGAL SERVICES- PROSECUTION	85,000
110-15-534-102	LEGAL SERVICES- NON-PROSEC.	15,000
110-15-535-140	WIRELESS SERVICES	5,500

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
110-15-535-150	COMPUTER SERVICES CONTRACT *	17,857
110-15-535-152	CONTRACT-CAD OPERATIONS	6,000
110-15-536-150	FIREARM TRAINING	5,000
110-15-539-200	NORTHERN IL. CRIME LAB AGREE.	35,735
110-15-539-400	ADJUDICATION	1,200
110-15-539-120	BOOKING/CELL CLEANING SPECIAL	2,000
110-15-550-300	VIDEOTAPE BOARD MEETINGS *	3,267
110-15-553-300	CODIFICATION SERVICES *	726
110-15-905-205	COMMUNITY NOTIFICATION SYSTEMS *	2,640
<b>TOTAL CONTRACTUAL</b>		<b>697,261</b>

<b>OTHER COSTS</b>		
110-15-452-100	ORGANIZATIONAL MEMBERSHIP *	10,891
110-15-453-130	ACCREDITATION EXPENSES	4,500
110-15-457-100	UNIFORMS	10,000
110-15-517-300	VEHICLE LICENSE & INSPECTION	800
110-15-536-220	MISC. MEDICAL/ HEALTH WELLNESS	1,000
110-15-551-100	POSTAGE *	5,082
110-15-552-100	TELEPHONE/ INTERNET *	9,076
110-15-553-100	PRINTING/ PUBLISHING	3,500
110-15-618-200	COMPUTER EQUIPMENT	2,000
110-15-651-100	OFFICE SUPPLIES *	7,987
110-15-651-600	INVESTIGATION/EVIDENCE	3,500
110-15-651-610	CRIME PREVENTION MISC.	1,000
110-15-651-620	BIKE PATROL EQUIP MISC.	600
110-15-651-650	AMMUNITION	10,000
110-15-651-670	STORAGE/LEASES (HAINESVILLE)	4,910
110-15-655-100	GAS & OIL	75,000
110-15-655-200	MISC. AUTO SUPPLIES	1,000
110-15-650-015	SQUAD PRINTER PAPER	750
110-15-905-120	NIPAS/MFFI EST	6,500
110-15-410-124	POLICE COMMISSION COMPENSATION	1,000
110-15-905-130	POLICE COMMISSION EXPENSE	3,000
110-15-905-140	PRISONER HOUSING/MEALS ALT LOC	350
110-15-911-215	LAKE COUNTY OPIATE PROGRAM	3,000
110-15-911-230	HELMET PROGRAM	0
110-15-999-610	SQUAD REPLACEMENT CONTRIBUTION	82,950
110-15-999-620	MAJOR REPAIR/REPLACEMENT FUND	55,315
110-15-900-099	CONTINGENT	18,000
<b>TOTAL OTHER COSTS</b>		<b>321,711</b>

<b>TOTAL EXPENSES</b>		<b>5,513,056</b>
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## POLICE DEPARTMENT

### OVERVIEW

The Police Department remains, by far, the largest General Operating Fund (non enterprise) cost center. Between 1996 and 2002 the Village Board authorized a substantial increase in personnel levels in the Police Department to implement new community policing activities. The department is one of a select number of departments to be accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA). This accreditation confirms that police operations conform to the highest industry standards.

The department provides its services with a combination of full and part time sergeants, officers, community service officers (CSO), and a limited support staff. Grayslake was one of the first area communities to contract with another municipality for emergency dispatching services and these services are currently provided by the Village of Glenview. Glenview also provides some police records management services reducing the need for in-house personnel.

Until the last four years, the salary “market” for police first responders had risen significantly. This has led to increased department costs between 1998 and 2011. Process improvements, contracting, and technology applications have reduced the non sergeant/officer headcount which has helped offset some of the market driven cost increases. Non personnel costs have also been tightly controlled.

### COSTS

The FY 16/17 budget reflects a +\$71,996 (1.3%) increase in this budget area. These cost increases are all from salary/benefits, (+\$73,729). All remaining costs are held below the FY 15/16 budget.

- Overall Salary and Benefit Costs: Sergeant and officer costs are divided into three line items in the budget including deputy chief/commanders, sergeants and officers.
- Sergeants/Officers : Costs reflect the 31 full time sworn positions (including the Chief). Part-time officer positions are included in another line item to provide staffing/scheduling flexibility.
- Health insurance costs increase up just \$10,100 despite a budgeted premium increase of 15% due to less than expected costs in FY 15/16.
- Dispatching Contract: Contractual costs for dispatching and records management services by the Village of Glenview total \$615,341 and are included in the Police Department budget and the 9-1-1 Fund budget. Costs also cover police dispatching in the Village of Hainesville. Police Department budget costs are the remaining contractual costs for this service after exhaustion of available 9-1-1 revenues. Costs are per the multi-year contract.
- Other Costs Category: In this category costs are up 2,859 including fixed asset contributions increasing \$15,890.

**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**BUILDING / GROUNDS - EXPENSE**

<b>CONTRACTUAL</b>		
110-20-511-050	MUNICIPAL BLDG M&R	20,000
110-20-511-102	PUBLIC WORKS BLDG. M&R	10,000
110-20-511-105	HERITAGE CENTER M&R	6,000
110-20-516-600	MAINTENANCE -SKATE PARK	2,000
110-20-516-700	MAINTENANCE -CLOCK TOWER	1,500
110-20-516-200	GENERATOR MAINTENANCE	1,000
110-20-530-050	MUNICIPAL BUILDING CLEANING	10,500
110-20-530-102	PUBLIC WORKS OFFICES CLEANING	3,775
110-20-530-105	HERITAGE CENTER CLEANING	4,000
110-20-530-108	MISC. CLEANING	1,500
110-20-530-110	PRESSURE WASHING SERVICES	3,000
110-20-530-154	ELEVATOR MAINTENANCE	7,000
110-20-530-300	PEST CONTROL (ALL BLDGS.)	3,500
110-20-530-320	PEST CONTROL (Heritage Cntr)	0
110-20-539-160	LANDSCAPING CONTRACT	15,862
110-20-539-162	LANDSCAPING MISC	3,000
110-20-539-168	DOWNTOWN LANDSCAPING	9,500
110-20-539-169	DOWNTOWN FERTILIZATION/ETC	0
110-20-539-300	DOWNTOWN SPECIAL LIGHTS	19,400
110-20-571-103	OUTSIDE ELECTRIC	1,500
110-20-571-500	WATER SERVICE	0
110-20-539-105	FIRE ALARM MONITORING SERVICE	1,800
<b>TOTAL CONTRACTUAL</b>		<b>124,837</b>

<b>OTHER COSTS</b>		
110-20-516-705	SKATE PARK MATERIALS	1,000
110-20-530-101	FLOOR MATS	4,000
110-20-571-104	ELECTRICITY/AERATOR	2,000
110-20-571-255	NATURAL GAS - DOWNTOWN HEARTH	1,250
110-20-652-300	GENERATOR NATURAL GAS	1,000
110-20-611-100	MATERIALS / SUPPLIES	1,250
110-20-611-102	HEALTH SUPPLIES (ALL BLDGS)	2,000
110-20-900-200	MISCELLANEOUS SUPPLIES	750
110-20-911-515	OPEN HOUSE EVENT	650
110-20-900-250	MILLENIUM PARK - MISC.	250
110-20-900-255	CENTENNIAL PARK - MISC.	1,800
110-20-900-099	CONTINGENT	7,000
<b>TOTAL OTHER COSTS</b>		<b>22,950</b>

<b>TOTAL EXPENSES</b>		<b>147,787</b>
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## **BUILDINGS & GROUNDS**

The Buildings and Grounds budget includes costs associated with contracted facility and site maintenance activities. These include utilities, cleaning, landscaping, normal repairs and miscellaneous supplies. Also included are non road right-of-way landscaping services at Village facilities and in downtown.

### **COSTS**

The FY 16/17 costs are lower versus FY 15/16 budget amount (-\$7,418). Landscaping contract costs are down \$6,318. Costs reflect some lower costs and some reallocation of landscaping dollars based on how dollars are spent per received bids for these services.

FISCAL YEAR 16/17 BUDGET

<b>BUDGET</b> <b>2016/2017</b>
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**MOSQUITO ABATEMENT - EXPENSE**

**MOSQUITO ABATEMENT**

110-25-539-180	MOSQUITO ABATEMENT SERVICES	35,578
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<b>TOTAL EXPENSES</b>		<b>35,578</b>
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## **MOSQUITO ABATEMENT**

This budget area includes costs associated with our contracted mosquito abatement services. Services include both prevention activities and mosquito spraying.

In any given season mosquito levels can vary depending, primarily, on weather conditions. While the Village does take steps to reduce mosquito levels, many areas nearby and outside the Village do not which can contribute to higher levels of mosquitoes. The Village's services are meant to be in addition to abatement activities undertaken by homeowners and businesses on their private property.

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**ENVIRONMENTAL PROGRAMS - EXPENSE**

<b>ENVIRONMENTAL PROGRAMS</b>		
110-25-539-152	LAKE MANAGEMENT	6,000
110-25-911-108	COMMUNITY GARDEN PROGRAM	1,500
110-25-911-110	TREE PLANTING/RAIN GARDEN PROG	15,000
110-25-911-115	NEIGHBORHOOD PARTNER PROG. LAN	14,000
110-25-911-120	LAWN MOWER REBATE PROGRAM	2,500
110-25-911-125	RAIN BARREL/COMPOST BIN/50/50	2,000
110-25-911-128	CONSERVATION @ HOME PROGRAM	2,750
<b>TOTAL EXPENSES</b>		<b>43,750</b>

## **ENVIRONMENTAL PROGRAMS**

This budget category includes costs for the Village's environmental partnership programs and lake management contribution. Funds for the 50/50 programs are included. These programs contribute to air quality and preservation of water resources by encouraging tree planting, composting, non-gas lawn mowing equipment, and the use of rain barrels. The Conservation @ Home program is offered in conjunction with Conserve Lake County and encourages sustainable landscaping practices on residential lots. The Lake Management contribution is part of the Village's intergovernmental cooperation agreement with the Grayslake Park District to maintain Grays Lake. The Village's community garden gives residents a place to grow local food or other items.

These programs are in addition to the Village's other sustainability initiatives including open space preservation, the bike trail system as an alternative to auto use, tree/wetland preservation, comprehensive curbside and business recycling programs, and the Village's recycling center which also includes drop off locations for electronics and textiles.

### **COSTS**

FY 16/17 budget costs are proposed equal to FY 15/16 budgeted levels reflecting stable program use levels.

**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**AQUATIC CENTER - REVENUE**

<b>ADMISSION</b>		
110-80-363-110	MEMBERSHIPS	239,750
110-80-363-100	DAILY ADMISSIONS	97,913
110-80-363-130	GROUP ADMISSIONS	25,000
110-80-363-135	BIRTHDAY PARTIES	6,000
110-80-363-137	SPECIAL EVENTS	500
110-80-363-200	FACILITY RENTALS	8,000

<b>CONCESSIONS</b>		
110-80-363-401	CONCESSION SALES	40,000

<b>PROGRAM</b>		
110-80-363-120	SWIM LESSON FEES	87,813

<b>MISCELLANEOUS</b>		
110-80-363-800	INTEREST INCOME	250
110-80-380-910	MISC. REVENUE	150

<b>TOTAL REVENUES</b>		<b>505,376</b>
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FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**AQUATIC CENTER - EXPENSE**

<b>SALARY / BENEFITS</b>		
110-80-410-100	SALARIES-STAFF (NON-PD) *	47,948
110-80-410-200	SALARIES-PRESIDENT/LIQUOR COM*	290
110-80-410-210	SALARIES-LIQUOR COMMISIONER *	0
110-80-410-220	SALARIES-TRUSTEES *	653
110-80-410-230	SALARIES-VILLAGE CLERK *	100
110-80-410-356	PT INTERN(S) *	1,113
110-80-410-610	MANAGEMENT	25,000
110-80-410-630	LIFEGUARDS	73,000
110-80-410-632	SWIM INSTRUCTORS	21,000
110-80-410-640	ADMISSIONS STAFF	12,000
110-80-410-645	CONCESSIONS STAFF	15,000
110-80-410-660	MAINTENANCE STAFF	0
110-80-410-700	ADDITIONAL DUTY PAY (NON PD) *	20
110-80-410-800	SICK TIME COMPENSATION (NON PD) *	842
110-80-410-905	EMPLOYEE RECOGNITION *	5
110-80-451-100	HEALTH INSURANCE *	6,188
110-80-451-200	LIFE INSURANCE (NON-PD) *	58
110-80-451-300	IMRF - COST SHARE *	0
110-80-451-400	S.S. - COST SHARE *	0
110-80-451-500	RETIREMENT ADMIN SHARE *	0
110-80-453-100	TRAINING (NON-PD) *	120
110-80-453-101	CONFERENCE (NON-PD) *	0
110-80-453-104	TUITION ASSISTANCE (NON-PD) *	150
110-80-453-105	SEASONAL STAFF TRAINING	3,500
110-80-457-600	SECTION 125 FLEX BENEFITS EXP *	0
110-80-460-300	CONTRACT DEFERRED COMP SHARE*	0
110-80-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	90
110-80-410-920	MERIT BONUS POOL (NON-PD) *	1,566
<b>TOTAL SALARY / BENEFITS</b>		<b>208,644</b>

<b>CONTRACTUAL</b>		
110-80-529-110	MAINT/LEASE AGREEMENTS *	287
110-80-529-300	SOFTWARE SUPPORT / LICENSING *	7,390
110-80-530-106	CLEANING	5,500
110-80-530-107	CLEANING - GREASE TRAP	500
110-80-530-400	SUMMERIZE/WINTERIZE FACILITY	18,500
110-80-530-402	POOL CHEMICALS/MAINTENANCE	28,200
110-80-530-403	POND CHEMICALS	1,745
110-80-533-100	PROCESS ACCOUNTING SERVICES *	0
110-80-533-104	GENERAL ACCOUNTING SERVICES *	2,099
110-80-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,312
110-80-533-113	CONTRACT ACCOUNTING:PAYROLL PT	3,800
110-80-533-119	BANK/CREDIT CARD CHARGES	9,000
110-80-535-150	COMPUTER SERVICES CONTRACT *	1,373
110-80-536-110	SAFETY AUDITS	3,500
110-80-539-166	LANDSCAPING SERVICES	4,300
110-80-550-300	VIDEOTAPE BOARD MEETINGS *	251
110-80-553-200	MONTHLY NEWSLETTER *	307
<b>TOTAL CONTRACTUAL</b>		<b>88,064</b>

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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<b>OTHER</b>		
110-80-451-600	PROPERTY/LIABILITY PREMIUM *	0
110-80-451-700	WORKERS COMP PREMIUM *	0
110-80-451-800	INSURANCE ADMIN *	0
110-80-452-100	ORGANIZATIONAL MEMBERSHIP *	837
110-80-457-100	UNIFORMS	3,750
110-80-511-420	BUILDING REPAIR & REPLACEMENT	5,000
110-80-511-422	POOL REPAIR & REPLACEMENT	7,000
110-80-516-540	EQUIPMENT REPAIR & REPLACE	2,500
110-80-530-405	INSPECTIONS/LICENSES/PERMITS	750
110-80-536-105	BACKGROUND CHECKS	1,050
110-80-551-100	POSTAGE *	391
110-80-552-100	TELEPHONE/ INTERNET *	698
110-80-553-300	CODIFICATION SERVICES *	56
110-80-554-800	MARKETING ACTIVITIES	20,000
110-80-571-100	ELECTRIC SERVICE	23,000
110-80-571-250	NATURAL GAS	17,500
110-80-571-500	WATER SERVICE	10,450
110-80-651-050	CUSTODIAL SUPPLIES	1,500
110-80-651-100	OFFICE SUPPLIES *	614
110-80-651-150	FIRST AID SUPPLIES	500
110-80-651-160	SAFETY EQUIPMENT	750
110-80-651-550	ADMISSION SUPPLIES	3,000
110-80-653-100	FOOD COSTS	16,800
110-80-911-400	SPECIAL EVENTS	1,000
110-80-999-626	AQUATIC REPAIR/REPLACE CONTRIB	0
110-80-900-099	CONTINGENT	10,000
<b>TOTAL OTHER COSTS</b>		<b>127,146</b>
<b>TOTAL EXPENSES</b>		<b>423,854</b>



## AQUATIC CENTER

### OVERVIEW

The Esper A. Petersen Foundation Family Aquatic Center was constructed in 1998/99 by the Esper A. Petersen Foundation and donated to the Village of Grayslake upon its completion. The construction was funded jointly by the foundation and the Village through a Village grant to the foundation. The site for the facility in Central Park was made available by the Grayslake Park District. The facility opened in 2000.

Operations management was provided by the Grayslake Park District under an operating agreement with the Village through 2003. The Village then sought new operating proposals and Aquaguard, Inc. was selected and operated the center until 2006. Since 2006, the Village has operated the Center with primarily in-house part-time seasonal personnel.

### HISTORY/FINANCIAL PERFORMANCE

In most years the Center has generated sufficient revenues to pay for operations and an annual fixed asset reserve contribution. In addition, some funds have been generated for reinvestment in the facility. In 2009, the national economic downturn depressed membership sales for a number of years.

In FY 15/16 the fixed asset contribution was made from the General Capital Project Fund. In the coming years, additional larger repairs will likely be needed as the facility ages. The fixed asset fund contribution is budgeted at \$55,650 in FY 16/17 and is included in the capital budget.

Similar to the Heritage Center, Senior Center and Building Department, revenues and expenses are tracked separately and retirement and insurance costs are included in the retirement and insurance funds.

The Board has adopted a multi-year rate ordinance for the aquatic center establishing customer rates for the services provided.

### REVENUES

Revenues reflect the approved multi-year rate plan rates for FY 16/17 including no increase in customer rates. Revenues are directly impacted by weather. Revenues are projected at \$505,367 in FY 16/17. The revenues anticipate a normal weather year.

### COSTS

The budget maintains the positive benefits of past cost containment but some costs are increasing across the budget reflecting the aging of the facility. Total expenses are down from FY 15/16 budget (-\$47,323). It is assumed that there will be no increase in the minimum wage effective in 2016.

### REVENUES VS. COSTS

Total Revenues:	\$505,376
Total Costs:	\$423,854
+ or -	+\$81,522

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**HERITAGE CENTER - REVENUE**

110-30-380-120	HC DONATIONS	2750
110-30-380-128	SPONSORSHIPS	8000
110-30-380-125	FUNDRAISING	5500
110-30-345-140	GRANTS	4500
110-30-380-910	MISC. REVENUE	100
<b>TOTAL REVENUE</b>		<b>20,850</b>

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**HERITAGE CENTER EXPENSE**

<b>SALARY/BENEFITS</b>		
110-30-410-100	SALARIES-STAFF (NON-PD) *	132,680
110-30-410-200	SALARIES-PRESIDENT/LIQUOR COM*	125
110-30-410-210	SALARIES-LIQUOR COMMISIONER *	0
110-30-410-220	SALARIES-TRUSTEES *	281
110-30-410-230	SALARIES-VILLAGE CLERK *	43
110-30-410-350	PERMANENT PART TIME *	3,775
110-30-410-356	PT INTERN(S) *	1,113
110-30-410-360	HC PT INTERN(S)	15,000
110-30-410-800	SICK TIME COMPENSATION (NON PD) *	2,331
110-30-410-905	EMPLOYEE RECOGNITION *	13
110-30-451-100	HEALTH INSURANCE *	17,123
110-30-451-200	LIFE INSURANCE (NON-PD) *	159
110-30-452-100	ORGANIZATIONAL MEMBERSHIP *	360
110-30-453-100	TRAINING (NON-PD) *	333
110-30-453-101	CONFERENCE (NON-PD) *	0
110-30-453-104	TUITION ASSISTANCE (NON-PD) *	416
110-30-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	249
110-30-410-920	MERIT BONUS POOL (NON-PD) *	3,360
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>177,362</b>

<b>CONTRACTUAL</b>		
110-30-529-110	MAINT/LEASE AGREEMENTS *	287
110-30-529-300	SOFTWARE SUPPORT / LICENSING *	695
110-30-533-104	GENERAL ACCOUNTING SERVICES *	903
110-30-533-110	CONTRACT ACTG.-AUDITING/YR END *	565
110-30-535-150	COMPUTER SERVICES CONTRACT *	591
110-30-550-300	VIDEOTAPE BOARD MEETINGS *	108
<b>TOTAL CONTRACTUAL</b>		<b>3,148</b>

<b>OTHER COSTS</b>		
110-30-551-100	POSTAGE *	168
110-30-552-100	TELEPHONE/ INTERNET *	300
110-30-553-200	MONTHLY NEWSLETTER *	132
110-30-553-300	CODIFICATION SERVICES *	24
110-30-651-100	OFFICE SUPPLIES *	264
110-30-900-099	CONTINGENT	1,000
<b>TOTAL OTHER COSTS</b>		<b>1,889</b>

<b>TOTAL EXPENSES</b>		<b>182,399</b>
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## HERITAGE CENTER

### OVERVIEW

In 2010, as part of the Village Center/downtown improvement program, the Village constructed an addition to Grayslake's original Village Hall and renovated the old structure to create a new Grayslake Heritage Center and Museum. Private donations paid 75% of the project costs.

The Village entered into an agreement with the Grayslake Historical Society for archivist and curator services and hired an executive director to run the museum, develop programs/exhibits, and start a fundraising program to encourage private sector support. A Heritage Center Committee, made up of Historical Society and Village representatives advises the Village Board on certain aspects of the center's programs and activities.

### REVENUES

Revenues are from various private sources including donations from the Historical Society, Heritage Center Foundation, and other private benefactors. Village general funds pay costs above the private donations achieved in any given year.

### COSTS

Costs in FY 16/17 reflect salary and benefit costs as well as the center's portion of certain costs shared by the Village's various operating areas.

### REVENUE VS. COSTS

Total Revenues:	\$20,850
Total Expenses:	\$182,399
+ or -	(-\$161,549)

FISCAL YEAR 16/17 BUDGET

<b>BUDGET</b> <b>2016/2017</b>
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**SENIOR CENTER - REVENUE**

110-35-362-100	SENIOR CENTER REVENUE	6,000
110-35-380-910	MISC. REVENUE	10
<b>TOTAL REVENUE</b>		<b>6,010</b>

FISCAL YEAR 16/17 BUDGET

<b>BUDGET</b> <b>2016/2017</b>
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**SENIOR CENTER - EXPENSE**

<b>CONTRACTUAL</b>		
110-35-539-100	CATHOLIC CHARITIES SERVICE FEE	113,000
110-35-539-453	BUSINESS CONFERENCE	0
110-35-539-551	POSTAGE & SHIPPING	0
110-35-539-554	PRINTING	0
110-35-539-651	OFFICE SUPPLIES	0
110-35-539-800	EQUIPMENT PURCHASES	0
110-35-539-906	BINGO	0
110-35-539-910	MONTHLY PARTIES	0
110-35-900-099	CONTINGENT	0
<b>TOTAL EXPENSE</b>		<b>113,000</b>

## SENIOR CENTER EXPENSE

### OVERVIEW

The Village partners with non-for-profit organizations and other entities to deliver certain services to the community at lower costs. These relationships provide community festivals/promotion, economic development, youth programming, and museum services. The Grayslake Senior Center is an example of a private/public relationship that provides services to village residents.

In 2002, the Village entered into a 40 year agreement with the owners of the Library Lane Senior Residences to operate senior programs in space provided by the property owners for these purposes. The agreement requires that major maintenance activities and utility costs in the senior center spaces be done, and paid for, by the building owner. The Village only pays the cost of providing senior programs and services. As part of the start-up arrangements, the Village loaned the building owner \$312,000 on a 40 year basis for outfitting the Center and constructed the needed parking for the Senior Center. The loan balance can be reduced by the owner periodically to offset equipment and furnishing replacements as pre-approved by the Village. The Center opened in 2002.

The Village also entered into a separate agreement with Catholic Charities to manage center operations and provide programming and activities for seniors. The center is open daily (Monday through Friday) to all area seniors.

### REVENUES

Revenues are from membership fees and certain program charges paid by center customers. Village general funds pay contract costs above the revenues generated from customers.

### COSTS

The contractor is responsible for providing the agreed services for a single fee as negotiated annually.

The FY 16/17 budget reflects an increase of \$3,500 which covers the usual increase in the contractor fee in the coming year.

### REVENUES VS. COSTS

Total Revenues:	\$6,010
Total Costs:	\$113,000
+ or -	(-\$106,990)

**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**BUILDING DEPT. - REVENUE**

<b>PERMITS</b>		
110-40-330-100	BUILDING PERMITS	0
110-40-330-105	ELECTRICAL PERMITS	0
110-40-330-125	OCCUPANCY/DRIVE PERMITS	0
110-40-330-130	PLUMBING PERMITS	0
110-40-330-400	MAJOR PROJECT PERMITS	139,522
110-40-330-135	MISC. PERMITS	158,600
<b>TOTAL PERMIT REVENUE</b>		<b>298,122</b>

<b>FEES</b>		
110-40-330-115	EXCAVATION PERMITS	0
110-40-330-200	DRAINAGE PLAN REVIEW	0
110-40-330-205	PLAN REVIEW	0
110-40-330-300	REINSPECTION FEE	50
110-40-330-305	SITE WATERSHED	0
110-40-330-310	WATER SERVICE INSPECTION	0
110-40-360-426	FIRE SPRINKLER/ALARM INSPECT	0
110-40-360-650	WATER METER SEAL	0
110-40-380-970	NEW CONST. WATER METERS PUR.	7,665
110-40-330-206	PLAN REVIEW SERVICE REIMBURSE	5,000
110-40-360-700	ELEVATOR INSPECTION FEES	14,000
<b>TOTAL BUILDING</b>		<b>324,837</b>

<b>DEVELOPMENT PROJECTS</b>		
110-40-330-145	WATER SHED PERMIT	500
110-40-360-600	HEARINGS	1,500
110-40-360-750	DEVELOPER SERVICES REIMBURSE	1,501
<b>TOTAL OPERATING REVENUE</b>		<b>3,501</b>

<b>NON-RECURRING</b>		
110-40-380-930	MISC. REVENUES	500
110-40-380-932	MISC.REIMBURSEMENTS	10,000

<b>TOTAL REVENUES</b>		<b>338,838</b>
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FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**BUILDING DEPARTMENT EXPENSE**

<b>SALARY/BENEFITS</b>		
110-40-410-100	SALARIES-STAFF (NON-PD) *	242,916
110-40-410-200	SALARIES-PRESIDENT/LIQUOR COM*	423
110-40-410-210	SALARIES-LIQUOR COMMISSIONER *	0
110-40-410-220	SALARIES-TRUSTEES *	951
110-40-410-230	SALARIES-VILLAGE CLERK *	146
110-40-410-350	PERMANENT PART TIME *	3,775
110-40-410-356	PT INTERN(S) *	1,113
110-40-410-800	SICK TIME COMPENSATION (NON PD) *	4,268
110-40-410-905	EMPLOYEE RECOGNITION *	24
110-40-451-100	HEALTH INSURANCE *	31,349
110-40-451-200	LIFE INSURANCE (NON-PD) *	292
110-40-453-100	TRAINING (NON-PD) *	610
110-40-453-104	TUITION ASSISTANCE (NON-PD) *	762
110-40-457-200	AUTO ALLOWANCE (NON-PD) *	4,080
110-40-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	456
110-40-410-920	MERIT BONUS POOL (NON-PD) *	8,175
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>299,339</b>

<b>CONTRACTUAL</b>		
110-40-529-110	MAINT/LEASE AGREEMENTS *	1,375
110-40-529-300	SOFTWARE SUPPORT / LICENSING *	7,633
110-40-530-250	CONTRACT BLD INSP (MISC)	30,000
110-40-530-251	CONTRACT BLD INSP (MJ PROJ)	15,463
110-40-530-254	CONTRACT BLD INSP - ELEVATOR	14,000
110-40-530-256	CONTRACT PLUMB INSP (MISC)	14,000
110-40-530-257	CONTRACT PLUMB INSP (MJ PROJ)	3,780
110-40-530-258	WATER & SEWER INSP - PLUMB	4,700
110-40-530-260	BACKFLOW PREVENTION CONTRACT	600
110-40-530-270	FIRE CODE INSPECTIONS	35,000
110-40-531-200	EDC SERVICES CONTRACT	90,765
110-40-531-205	EDC CHAMBER MARKETING CONT.	20,000
110-40-532-100	ENGINEERING	7,500
110-40-533-104	GENERAL ACCOUNTING SERVICES *	3,057
110-40-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,910
110-40-533-122	MERCHANT FEES *	2,625
110-40-533-125	BANK SERVICES: POSITIVE PAY *	95
110-40-534-100	LEGAL SERVICES	35,000
110-40-535-150	COMPUTER SERVICES CONTRACT *	1,999
110-40-537-100	PLAN REVIEW SERVICE	5,000
110-40-537-110	PLANNING SERVICES	500
110-40-539-164	LANDSCAPE PROPERTY MAINT.	1,000
110-40-539-400	ADJUDICATION	1,000
110-40-550-300	VIDEOTAPE BOARD MEETINGS *	366
110-40-553-200	MONTHLY NEWSLETTER *	447
110-40-553-300	CODIFICATION SERVICES *	81
<b>TOTAL CONTRACTUAL</b>		<b>297,895</b>

<b>OTHER COSTS</b>		
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**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
110-40-410-120	ZBA - COMPENSATION	2,800
110-40-452-100	ORGANIZATIONAL MEMBERSHIP *	1,219
110-40-551-100	POSTAGE *	569
110-40-552-100	TELEPHONE/ INTERNET *	1,016
110-40-553-100	PUBLISHING	800
110-40-554-100	PRINTING	300
110-40-554-200	FORMS	500
110-40-618-300	NEW CONSTRUCTION METERS	7,665
110-40-651-100	OFFICE SUPPLIES *	894
110-40-900-150	RECORDER OF DEEDS	400
110-40-618-100	NEW/REPLACE EQUIPMENT	750
110-40-900-099	CONTINGENT	3,000
<b>TOTAL OTHER COSTS</b>		<b>19,913</b>
<b>TOTAL EXPENSES</b>		<b>617,147</b>

## BUILDING DEPARTMENT

The Building Department handles all construction permitting and inspection services, zoning/planning, code enforcement duties, and some economic development work. Much of the Village facility maintenance is also supervised by the Building Commissioner.

More and more communities are now switching to private inspection firms (something Grayslake did in the 1990's). Still, many communities in our area have large Building Department staffs even in periods where building activity is not present. The Village's privatization program limits our inspection costs to what is needed and when it's needed. Other than some limited general inspection expenses, all other inspection costs are directly tied to permit activity.

Permit fee levels are set to pay for new building construction inspections and permitting/management costs. Routine existing home and business improvement permit fees do not meet inspection / permitting/management costs for these activities in order to make fees more manageable for residents and businesses.

### REVENUES

Revenues and expenses for this department are based on the projected issuance of permits as per multi-year financial forecasts. Actual building activity will determine the results. Revenues are projected lower in FY 16/17 (-\$43,299) versus our FY 15/16 budget amount. The revenue projection assumes a decline in expected permit issuance. Revenues include fee increases (per adopted ordinance) for developers.

### COSTS

Overall, costs are budgeted down (-\$26,702). Like revenue costs are based on projected permit activity. Actual activity will determine costs.

### REVENUES VS. COSTS

As had been forecasted for some years, expenses exceed revenues in the Building Department. This is due to a lack of building activity and the fact that non-new structure permit fees are not high enough to pay for the in-house activities related to permitting and inspection administration.

Total Revenues:	\$338,838
Total Costs:	\$617,147
+ or -	(-\$278,309)

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**RETIREMENT FUND REVENUE**

<b>REVENUE</b>		
212-00-310-212	PROPERTY TAX- IMRF	132,110
212-00-310-213	PROPERTY TAX- SOCIAL SECURITY	354,094
212-00-340-300	REPLACEMENT TAX	18,000
212-00-370-100	INTEREST INCOME	750
<b>TOTAL REVENUES</b>		<b>504,954</b>

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**RETIREMENT FUND EXPENSES**

<b>EMPLOYER CONTRIBUTIONS</b>		
212-00-460-100	SOCIAL SECURITY-EMPLOYER SHARE *	376,230
212-00-460-200	I.M.R.F. - EMPLOYER SHARE *	119,772
212-00-460-203	IMRF SLEP	12,192

<b>FUND ADMIN.</b>		
212-00-999-005	FUND ADMIN (GEN) *	11,249

<b>TOTAL OPERATIONS</b>		<b>519,443</b>
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<b>OTHER</b>		
212-00-457-600	SECTION 125 FLEX BENEFITS EXP *	1,221
212-00-460-300	CONTRACT DEFERRED COMP SHARE*	6,920
212-00-900-099	CONTINGENT	300

<b>TOTAL EXPENSES</b>		<b>527,884</b>
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## RETIREMENT FUND

### OVERVIEW

Village employees (non police officers) are required by statute to participate in the Illinois Municipal Retirement Fund (IMRF) or the Grayslake Police Pension Fund (police officers). IMRF, which is a statewide pension system run by municipalities, is financially healthy. The Grayslake Police Pension Fund is also in good financial condition. Village employees are also enrolled in social security.

The Village has reduced costs through a 50% cut, by attrition, in full time non police sergeant/officer positions since 2003. In FY 14/15, some additional part-time positions were filled that do not have non social security pension benefits thereby reducing retirement costs. These reductions were possible due to the Village's use of private contractors and other innovative in-house operating techniques to deliver municipal services with fewer non police officer full time staff positions than comparably sized municipalities. This reduces personnel costs including retirement expenses.

Retirement costs, including benefit administration, for Village personnel are paid for in the various operating funds based on salary costs attributed to each fund. The Retirement Fund share of costs is budgeted based on the General Operating Fund share of these costs as included in the budget.

Total budgeted (non Police Pension Fund) retirement costs (including retirement benefit administration) for FY 15/16 are as follows:

- Retirement Fund (General Fund):	\$519,443
- Water/Sewer Fund:	\$154,267
- Garbage/Recycling Fund:	\$29,837
- Metra Parking Fund	\$9,641
Total:	\$712,188

Please also note that the FY 16/17 budget does not include the off-budget Police Pension Fund obligations as this fund is run by the separate Police Pension Board, as per statute. The Village makes employer pension contributions to this fund as determined by our actuary. While many of the nation's governments have failed to keep up with their funding of these future pension obligations, Grayslake has continuously made or exceeded the actuarially determined contributions. This results in a healthy pension fund compared to many units of local government. In FY 16/17 the Village will make a \$565,000 contribution to police pensions.

### REVENUES

FY 16/17 budget includes property tax revenues (and interest). The property tax pays for the General Operating Fund share of certain retirement costs. The Village's enterprise funds pay the costs attributed to each enterprise.

### COSTS

As noted above, the Retirement Fund costs are estimated based on the General Operating Fund share of payroll figures included in the draft budget. This includes all eligible payroll items. A cushion for unanticipated overtime due to emergencies is added. Line items for a share of deferred retirement administration, deferred compensation contributions with associated taxes, and our Section 125 program are also included here as well as in the enterprise funds.

Overall in FY 16/17, revenues are lower than expenses. The small budgeted shortfall, if realized, can be accommodated by a previously accumulated fund balance.

REVENUES VS. COSTS

Total Revenues:	\$504,954
Total Costs:	\$527,884
+ or -	(-\$22,930)

FISCAL YEAR 16/17 BUDGET

<b>BUDGET</b> <b>2016/2017</b>
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**INSURANCE FUND REVENUES**

<b>REVENUES</b>		
214-00-310-214	PROPERTY TAX- INSURANCE	272,092
214-00-370-100	INTEREST INCOME	200
<b>TOTAL REVENUES</b>		<b>272,292</b>



FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**INSURANCE FUND EXPENSES**

<b>EXPENSES</b>		
214-00-592-300	WORKER'S COMP. PREMIUM*	104,200
214-00-592-400	PROPERTY/LIABILITY PREMIUMS*	127,575
214-00-999-005	INSURANCE ADMINISTRATION*	5,651
214-00-900-099	CONTINGENT/ADD. PREMIUM RES.	2,000
<b>TOTAL EXPENSES</b>		<b>239,426</b>

## INSURANCE FUND

### OVERVIEW

The Insurance Fund pays for the General Operating Fund portion of workers compensation, liability, and property insurance premiums. Also, a share of insurance administration is provided in the budget. The Village's remaining costs for insurance are paid for by the various enterprise funds based on each fund's share of expenses.

Increases in insurance costs are hard to predict as the insurance market can fluctuate. The Village has been fairly successful in controlling costs over the years by privatizing which reduces payrolls and shifts some liability to contractors.

### REVENUES

FY 16/17 revenues are budgeted to meet the General Operating Fund portion of insurance costs. The property tax levy pays these costs.

### COSTS

Overall insurance premiums are projected to rise. Costs in the different funds project a 10% increase in workers compensation premium costs and 7% in property/liability insurance versus FY 15/16 costs as per the Villages multi-year financial forecasts.

Total budgeted insurance costs for FY 16/17 are as follows:

- Insurance Fund (General Fund):	\$239,426
- Water/Sewer Fund:	\$157,768
- Garbage/Recycling Fund:	\$49,222
- Metra Parking Fund	\$5,489
Total:	\$451,905

### REVENUES VS. COSTS

Total Revenues:	\$272,292
Total Costs:	\$239,426
+ or -	+\$32,866

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**MFT REVENUES**

<b>REVENUES</b>		
220-00-340-100	STATE MFT ALLOTMENT	541,465
220-00-370-100	INTEREST INCOME	500
220-00-380-910	MISC. REVENUE	
<b>TOTAL RECURRING REVENUE</b>		<b>541,965</b>

<b>NON-RECURRING REVENUE</b>		
220-00-340-150	MFT GROWTH FACTOR	19,496
220-00-340-151	SPECIAL STATE DISTRIBUTION	0

<b>TOTAL REVENUES</b>		<b>561,461</b>
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**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**MFT EXPENSES**

<b>CONTRACTUAL</b>		
220-00-520-400	STREET LIGHTS M&R	45,000
220-00-521-200	SIDEWALK/CURB - M & R	14,000
220-00-532-800	CONTRACT-CATCH BASIN MAINT.	14,000
220-00-532-805	CRACK SEALING-STREET	2,800
220-00-532-810	BIKEPATH SEALING	7,700
220-00-532-870	CONTRACT-PAVEMENT MARKING(MAJ)	8,400
220-00-532-875	PAVEMENT PATCHING	0
220-00-532-882	R.O.W LANDSCAPING/REPAIR	35,750
220-00-532-883	R.O.W. TREE MAINT.	14,000
220-00-532-890	STREET SWEEPING	23,500
220-00-532-895	TRAFFIC SIGNAL MAINT.	27,000
<b>TOTAL CONTRACTUAL</b>		<b>192,150</b>

<b>OTHER</b>		
220-00-999-006	SUMMER SALARIES REIMBURSE	28,375
220-00-999-005	WINTER SALARIES REIMBURSE	40,450
220-00-520-800	CATCH BASIN REPAIR (IN HOUSE)	1,000
220-00-520-870	PAVEMENT MARKING (IN HOUSE)	500
220-00-520-875	PAVEMENT PATCHING (IN HOUSE)	1,000
220-00-520-880	SHOULDER GRAVEL	1,000
220-00-520-885	SNOW/ICE CONTROL MATERIAL (IH)	136,120
220-00-571-300	STREET LIGHT - ELECTRIC	54,000
220-00-594-100	ROW TREE MAINT. RENTAL EQUIPMENT	5,500
220-00-614-100	ROW MATERIALS/SUPPLIES	3,500
220-00-614-200	NEW POLE (REPLACEMENTS)	5,000
220-00-999-110	WINTER TRUCK REIMBURSEMENTS	58,763
220-00-999-111	SUMMER TRUCK REIMBURSEMENTS	16,480
220-00-900-099	CONTINGENT	1,500
<b>TOTAL OTHER COSTS</b>		<b>353,188</b>

<b>TOTAL EXPENSES</b>		<b>545,338</b>
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## MOTOR FUEL TAX FUND

### OVERVIEW

The Motor Fuel Tax Fund receives revenue on a per person basis from the State of Illinois from the motor fuel tax. Use of these funds is restricted under statute to road and other specified transportation infrastructure activities. Expenses in this fund cover road and right of way costs not included in the Streets and Alleys portion of the budget.

### REVENUES

Revenues in this fund are based on the per person forecast by the Illinois Municipal League. The special growth factor contribution (\$19,496) is included. Revenues assume no disruption of normal state distributions.

### COSTS

Expenses are budgeted higher (+\$26,225) due to expected higher per ton salt costs (+\$7,042) and higher right-of-way landscaping (\$13,900) due to the inclusion of Peterson Road median maintenance costs.

### REVENUES VS. COSTS

Total Revenues:	\$561,461
Total Costs:	\$545,338
+ or -	+ \$16,123

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**WATER-SEWER REVENUES**

<b>WATER</b>		
410-00-360-100	COLLECTIONS- WATER	3,012,932
410-00-360-110	LATE CHARGES AND TURN ON FEES	77,000
<b>SEWER</b>		
410-00-360-200	COLLECTIONS- SEWER	2,886,118
410-00-360-210	LATE CHARGES AND TURN ON FEES	70,000
410-00-380-914	MISC. REVENUE- SEWER	250
<b>TOTAL W/S COLLECTIONS</b>		<b>6,046,300</b>
410-00-360-150	CONSTRUCTION- WATER FEE	3,633
410-00-370-100	INTEREST INCOME	2,000
410-00-380-910	MISC. REVENUE	2,000
410-00-380-915	MISC. REV - ARBOR VISTA SEWER	11,000
<b>TOTAL REVENUES</b>		<b>6,064,933</b>

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**WATER EXPENSE**

<b>SALARY/BENEFITS</b>		
410-20-410-100	SALARIES-STAFF (NON-PD) *	356,284
410-20-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,864
410-20-410-210	SALARIES-LIQUOR COMMISSIONER *	0
410-20-410-220	SALARIES-TRUSTEES *	4,195
410-20-410-230	SALARIES-VILLAGE CLERK *	645
410-20-410-350	PERMANENT PART TIME *	11,703
410-20-410-356	PT INTERN(S) *	5,563
410-20-410-380	PW PART TIME-SUMMER *	14,400
410-20-410-381	PW PART TIME-WINTER *	1,500
410-20-410-390	PW PT ENG INTERN *	1,830
410-20-410-400	OVERTIME (NON-PD) *	18,069
410-20-410-410	OVERTIME-ADMIN *	0
410-20-410-450	PART-TIME OVERTIME *	600
410-20-410-490	ON-CALL COMPENSATION *	3,120
410-20-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,550
410-20-410-800	SICK TIME COMPENSATION (NON PD) *	6,260
410-20-410-900	LICENSE BONUS	6,000
410-20-410-905	EMPLOYEE RECOGNITION *	36
410-20-410-920	MERIT BONUS POOL (NON-PD) *	11,795
410-20-410-930	PW P.I.P. - PROGRAM *	1,350
410-20-451-300	IMRF - COST SHARE *	42,766
410-20-451-400	S.S. - COST SHARE *	34,750
410-20-451-500	RETIREMENT ADMIN SHARE *	1,039
410-20-457-600	SECTION 125 FLEX BENEFITS EXP *	113
410-20-460-300	CONTRACT DEFERRED COMP SHARE*	2,471
410-20-451-100	HEALTH INSURANCE *	45,979
410-20-451-200	LIFE INSURANCE (NON-PD) *	428
410-20-453-100	TRAINING (NON-PD) *	894
410-20-453-102	DUES (NON-PD) *	400
410-20-453-104	TUITION ASSISTANCE (NON-PD) *	1,118
410-20-457-200	AUTO ALLOWANCE (NON-PD) *	2,064
410-20-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	668
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>581,454</b>

<b>CONTRACTUAL</b>		
410-20-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,350
410-20-517-250	PW VEHICLE MAINT. / REPAIR *	11,400
410-20-517-300	PW VEHICLE LICENSE & INSPECTION *	150
410-20-529-110	MAINT/LEASE AGREEMENTS *	1,226
410-20-529-220	CONTRACT RESERVOIR-M&R	4,500
410-20-529-222	CONTRACT RES GENERATOR (MAINT)	3,500
410-20-529-230	CONTRACT WATER TOWER MAINT.	4,000
410-20-529-300	SOFTWARE SUPPORT / LICENSING *	6,491
410-20-529-700	CONTRACT VALVE REPAIR (EMERG)	6,500
410-20-532-100	ENGINEERING	6,000
410-20-532-130	CONTRACT ALARM RESPONSE	4,000
410-20-532-140	CONTRACT HYDRANT MAINTENANCE	5,000
410-20-532-282	CONTRACT WATERMAIN BREAK	90,000
410-20-532-285	CONTRACT UTILITY LOCATES *	20,000

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
410-20-533-104	GENERAL ACCOUNTING SERVICES *	13,483
410-20-533-110	CONTRACT ACTG.-AUDITING/YR END *	8,425
410-20-533-111	CONTRACT ACTG.- UB SERVICE *	6,000
410-20-533-117	BILLING CONTRACT *	7,140
410-20-533-118	COLLECTION CONTRACT *	5,120
410-20-533-122	MERCHANT FEES *	6,125
410-20-533-125	BANK SERVICES: POSITIVE PAY *	221
410-20-534-100	LEGAL SERVICES *	750
410-20-535-150	COMPUTER SERVICES CONTRACT *	8,818
410-20-535-155	CONTRACT SCADA OPERATIONS *	1,350
410-20-536-100	PW DRUG & ALCOHOL TESTING *	231
410-20-539-130	PW CELL PHONES *	1,962
410-20-539-281	LAB WATER SAMPLING	20,000
410-20-539-284	WELL MAINT/REPAIR/TESTING	400
410-20-550-300	VIDEOTAPE BOARD MEETINGS *	1,613
410-20-553-200	MONTHLY NEWSLETTER *	1,972
410-20-553-300	CODIFICATION SERVICES *	359
410-20-905-205	COMMUNITY NOTIFICATION SYSTEMS *	2,640
<b>TOTAL CONTRACTUAL</b>		<b>250,724</b>

<b>INTERGOVERNMENTAL</b>		
410-20-652-100	CLC - JAWA	1,326,448

<b>OTHER COSTS</b>		
410-20-451-600	PROPERTY/LIABILITY PREMIUM *	42,386
410-20-451-700	WORKERS COMP PREMIUM *	34,620
410-20-451-800	INSURANCE ADMIN *	1,878
410-20-452-100	ORGANIZATIONAL MEMBERSHIP *	5,378
410-20-457-100	PW UNIFORMS *	1,200
410-20-529-140	HYDRANT MAINT. MISC.	2,000
410-20-529-210	DISTR. SYSTEMS - M&R SUPPLIES	1,250
410-20-529-600	COMPUTER & SCADA M&R EQUIPMENT	1,000
410-20-551-100	POSTAGE *	2,510
410-20-551-102	POSTAGE - BILLING *	12,000
410-20-552-100	TELEPHONE/ INTERNET *	4,482
410-20-554-100	PRINTING	150
410-20-571-100	ELECTRIC SERVICE - RESERVOIR	37,000
410-20-571-101	ELECTRIC SERVICE WELL/TOWERS	3,000
410-20-571-200	HEATING SERVICE	2,800
410-20-571-300	GAS/OIL RESERVOIR GEN	3,000
410-20-611-100	MATERIALS / SUPPLIES *	1,950
410-20-611-105	PW HARDWARE SUPPLIES*	450
410-20-618-301	WATER METER MXU/ BATTERY *	7,500
410-20-618-305	WATER METER REPLACE PROGRAM *	20,000
410-20-651-100	OFFICE SUPPLIES *	3,944
410-20-652-200	WATER RESERVOIR MAINT MATERIAL	500



**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
410-20-655-100	PW GAS & OIL *	7,500
410-20-999-110	GENERAL FUND MAINT. REIMBURSE	12,768
410-20-999-612	TRUCK REPLACEMENT	27,555
410-20-999-620	MAJOR REPAIR/REPLACEMENT FUND	36,875
410-20-999-624	W/S REPAIR/REPLACE FUND	45,833
410-20-618-100	NEW/REPLACE EQUIPMENT	1,000
410-20-900-099	CONTINGENT	5,000
<b>TOTAL OTHER COSTS</b>		<b>325,528</b>
<b>TOTAL EXPENSES</b>		<b>2,484,154</b>
<b>TRANSFER TO GENERAL FUND</b>		
	INFRASTRUCTURE IMP. REIMB,	463,243

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**SEWER EXPENSE**

<b>SALARY/BENEFITS</b>		
410-40-410-100	SALARIES-STAFF (NON-PD) *	347,551
410-40-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,864
410-40-410-210	SALARIES-LIQUOR COMMISIONER *	0
410-40-410-220	SALARIES-TRUSTEES *	4,195
410-40-410-230	SALARIES-VILLAGE CLERK *	645
410-40-410-350	PERMANENT PART TIME *	11,703
410-40-410-356	PT INTERN(S) *	5,563
410-40-410-380	PW PART TIME-SUMMER *	14,400
410-40-410-381	PW PART TIME-WINTER *	1,500
410-40-410-390	PW PT ENG INTERN *	1,830
410-40-410-400	OVERTIME (NON-PD) *	18,069
410-40-410-410	OVERTIME-ADMIN. *	0
410-40-410-450	PART-TIME OVERTIME *	600
410-40-410-490	ON-CALL COMPENSATION *	3,120
410-40-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,450
410-40-410-800	SICK TIME COMPENSATION (NON PD) *	6,107
410-40-410-905	EMPLOYEE RECOGNITION *	35
410-40-410-920	MERIT BONUS POOL (NON-PD) *	11,499
410-40-410-930	PW P.I.P. - PROGRAM *	1,350
410-40-451-300	IMRF - COST SHARE *	41,158
410-40-451-400	S.S. - COST SHARE *	33,551
410-40-451-500	RETIREMENT ADMIN SHARE *	1,003
410-40-457-600	SECTION 125 FLEX BENEFITS EXP *	109
410-40-460-300	CONTRACT DEFERRED COMP SHARE*	2,378
410-40-451-100	HEALTH INSURANCE *	44,852
410-40-451-200	LIFE INSURANCE (NON-PD) *	418
410-40-453-100	TRAINING (NON-PD) *	872
410-40-453-102	DUES (NON-PD) *	400
410-40-453-104	TUITION ASSISTANCE (NON-PD) *	1,090
410-40-457-200	AUTO ALLOWANCE (NON-PD) *	1,776
410-40-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	652
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>561,741</b>

<b>CONTRACTUAL</b>		
410-40-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,350
410-40-517-250	PW VEHICLE MAINT. / REPAIR *	11,400
410-40-517-300	PW VEHICLE LICENSE & INSPECTION *	150
410-40-529-110	MAINT/LEASE AGREEMENTS *	1,226
410-40-529-300	SOFTWARE SUPPORT / LICENSING *	6,491
410-40-529-400	SEWER LINES - M&R	1,500
410-40-529-425	CONTRACT LIFT STATION M&R	12,000
410-40-532-100	ENGINEERING	5,000
410-40-532-285	CONTRACT UTILITY LOCATES *	20,000
410-40-533-104	GENERAL ACCOUNTING SERVICES *	13,483
410-40-533-110	CONTRACT ACTG.-AUDITING/YR END *	8,425
410-40-533-111	CONTRACT ACTG.- UB SERVICE *	6,000
410-40-533-117	BILLING CONTRACT *	7,140
410-40-533-118	COLLECTION CONTRACT *	5,120
410-40-533-122	MERCHANT FEES *	6,125

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
410-40-533-125	BANK SERVICES: POSITIVE PAY *	221
410-40-534-100	LEGAL SERVICES *	750
410-40-535-150	COMPUTER SERVICES CONTRACT *	8,818
410-40-535-155	CONTRACT SCADA OPERATIONS *	1,350
410-40-536-100	PW DRUG & ALCOHOL TESTING *	231
410-40-539-130	PW CELL PHONES *	1,962
410-40-550-300	VIDEOTAPE BOARD MEETINGS *	1,613
410-40-553-200	MONTHLY NEWSLETTER *	1,972
410-40-553-300	CODIFICATION SERVICES *	359
410-40-905-205	COMMUNITY NOTIFICATION SYSTEMS *	1,320
<b>TOTAL CONTRACTUAL</b>		<b>124,004</b>

<b>INTERGOVERNMENTAL</b>		
410-40-539-150	LAKE COUNTY TREATMENT	2,006,202

<b>OTHER COSTS</b>		
410-40-451-600	PROPERTY/LIABILITY PREMIUM *	42,386
410-40-451-700	WORKERS COMP PREMIUM *	34,620
410-40-451-800	INSURANCE ADMIN *	1,878
410-40-452-100	ORGANIZATIONAL MEMBERSHIP *	5,378
410-40-457-100	PW UNIFORMS *	1,200
410-40-529-600	COMPUTER & SCADA M&R EQUIPMENT	500
410-40-551-100	POSTAGE *	2,510
410-40-551-102	POSTAGE - BILLING *	12,000
410-40-552-100	TELEPHONE/ INTERNET *	4,482
410-40-554-100	PRINTING	100
410-40-571-101	ELECTRIC SERVICE -LIFT STATION	10,200
410-40-571-200	NATURAL GAS - LIFT STATIONS	2,250
410-40-611-100	MATERIALS / SUPPLIES *	1,950
410-40-611-105	PW HARDWARE SUPPLIES*	450
410-40-618-301	WATER METER MXU/ BATTERY *	7,500
410-40-618-305	WATER METER REPLACE PROGRAM *	20,000
410-40-651-100	OFFICE SUPPLIES *	3,944
410-40-655-100	PW GAS & OIL *	7,500
410-40-999-110	GENERAL FUND MAINT. REIMBURSE	12,768
410-40-999-612	TRUCK REPLACEMENT CONTRIBUTION	27,555
410-40-999-620	MAJOR REPAIR/REPLACE FUND	36,875
410-40-999-624	W/S REPAIR/REPLACE CONTRIB.	22,917
410-40-618-100	NEW/REPLACE EQUIPMENT	1,000
410-40-900-330	NPDES FEES	1,000
410-40-900-099	CONTINGENT	7,500
<b>TOTAL OTHER COSTS</b>		<b>268,462</b>

<b>TOTAL EXPENSES</b>		<b>2,960,409</b>
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<b>TRANSFER TO GENERAL FUND</b>		
	Infrastructure Imp. Reimb.	454,503

## WATER & SEWER OPERATING FUND

### OVERVIEW

The Water and Sewer Operating Fund collects revenues from water/sewer customers and uses these dollars to pay for budgeted costs associated with maintenance and operation of the municipal water and sewer systems and to pay outside service providers for treated water and sewage treatment. Payments to outside service providers make up 61% of fund operating expenses. Rates also pay for an annual transfer to the General Operating Fund for past capital expenses related to the water and sewer systems. Revenues may exceed operating expenses to cover this capital reimbursement transfer amount.

The Village Board has adopted a multi-year rate plan providing for customer rates for the provided services. The rate plan is based on a projection of operating costs and the planned capital cost reimbursement to the General Operating Fund. The rate plan is reviewed annually by the Village Board and can be adjusted based on updated financial information.

### REVENUES

In FY 16/17 revenues are budgeted based on the pumpage level as provided for in the latest financial forecasts, an increase in the rate from the Central Lake County Joint Action Water Agency and the large increase in the Lake County sewer rate under the new Lake County/North Shore Water Reclamation District (NSWRD) agreement.

### COSTS

Operating costs are up (+\$389,618) over last year's budget with \$306,777 attributed to the new NSWRD rates and \$23,871 for the annual CLCJAWA rate increase. All other costs rise \$58,970 with no notable individual cost increase items. Costs in excess of revenues can be paid for with accumulated funds.

### REVENUES VS. COSTS

Total Revenues:	\$6,064,933
Total Costs:	\$5,444,563
+ or -	+\$ 620,370
Transfer:	\$ 917,746
Net + or -	(-\$ 297,376)*

\*Costs in excess of budgeted annual revenues can be paid with on-hand fund balance dollars.

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**GARBAGE FUND - REVENUE**

<b>REVENUES</b>		
412-00-360-300	COLLECTIONS- GARBAGE	1,599,248
412-00-360-310	SWALCO RECYCLING AGREEMENT	5,000
412-00-370-100	INTEREST INCOME	400
412-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>1,604,648</b>

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**GARBAGE FUND - EXPENSE**

<b>SALARY/BENEFITS</b>		
412-00-410-100	SALARIES-STAFF (NON-PD) *	144,896
412-00-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,163
412-00-410-210	SALARIES-LIQUOR COMMISSIONER *	0
412-00-410-220	SALARIES-TRUSTEES *	2,617
412-00-410-230	SALARIES-VILLAGE CLERK *	403
412-00-410-350	PERMANENT PART TIME *	8,305
412-00-410-356	PT INTERN(S) *	1,113
412-00-410-380	PW PART TIME-SUMMER *	2,400
412-00-410-381	PW PART TIME-WINTER *	250
412-00-410-390	PW PT ENG INTERN *	305
412-00-410-410	OVERTIME-ADMIN.*	0
412-00-410-700	ADDITIONAL DUTY PAY (NON PD) *	150
412-00-410-450	PART-TIME OVERTIME *	100
412-00-410-490	ON-CALL COMPENSATION *	520
412-00-410-800	SICK TIME COMPENSATION (NON PD) *	2,546
412-00-410-905	EMPLOYEE RECOGNITION *	15
412-00-410-920	MERIT BONUS POOL (NON-PD) *	4,855
412-00-410-930	PW P.I.P. - PROGRAM *	225
412-00-457-100	PW UNIFORMS *	200
412-00-457-200	AUTO ALLOWANCE (NON-PD) *	0
412-00-451-300	IMRF - COST SHARE *	16,120
412-00-451-400	S.S. - COST SHARE *	13,231
412-00-451-500	RETIREMENT ADMIN SHARE *	396
412-00-457-600	SECTION 125 FLEX BENEFITS EXP *	43
412-00-460-300	CONTRACT DEFERRED COMP SHARE*	931
412-00-451-100	HEALTH INSURANCE *	18,699
412-00-451-200	LIFE INSURANCE (NON-PD) *	174
412-00-453-100	TRAINING (NON-PD) *	364
412-00-453-102	DUES (NON-PD) *	400
412-00-453-104	TUITION ASSISTANCE (NON-PD) *	455
412-00-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	272
<b>TOTAL SALARY/BENEFIT</b>		<b>221,146</b>

<b>CONTRACTUAL</b>		
412-00-529-110	MAINT/LEASE AGREEMENTS *	661
412-00-529-300	SOFTWARE SUPPORT / LICENSING *	3,954
412-00-533-104	GENERAL ACCOUNTING SERVICES *	8,413
412-00-533-110	CONTRACT ACTG.-AUDITING/YR END *	5,257
412-00-533-117	BILLING CONTRACT *	3,570
412-00-533-118	COLLECTION CONTRACT *	2,560
412-00-533-122	MERCHANT FEES *	2,625
412-00-533-125	BANK SERVICES: POSITIVE PAY *	95
412-00-535-150	COMPUTER SERVICES CONTRACT *	5,502
412-00-536-100	PW DRUG & ALCOHOL TESTING *	39
412-00-539-130	PW CELL PHONES *	327
412-00-539-290	WASTE MGMT. CONTRACT	1,333,381
412-00-550-300	VIDEOTAPE BOARD MEETINGS *	1,007
412-00-553-200	MONTHLY NEWSLETTER *	1,230
412-00-553-300	CODIFICATION SERVICES *	224

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
412-00-516-400	PW EQUIP. M&R (NON-VEHICLE) *	225
412-00-517-250	PW VEHICLE MAINT. / REPAIR *	1,900
412-00-911-402	SPRING YARD WASTE DAY	0
<b>TOTAL CONTACTUAL</b>		<b>1,370,968</b>

<b>INTERGOVERNMENTAL</b>		
412-00-452-105	SWALCO MEMBERSHIP FEE	10,200

<b>OTHER COSTS</b>		
412-00-451-600	PROPERTY/LIABILITY PREMIUM *	26,448
412-00-451-700	WORKERS COMP PREMIUM *	21,602
412-00-451-800	INSURANCE ADMIN *	1,172
412-00-452-100	ORGANIZATIONAL MEMBERSHIP *	3,356
412-00-517-300	PW VEHICLE LICENSE & INSPECTION *	25
412-00-552-100	TELEPHONE/ INTERNET *	2,796
412-00-539-220	RECYCLING GARAGE	100
412-00-551-100	POSTAGE *	1,566
412-00-551-102	POSTAGE - BILLING *	6,000
412-00-611-100	MATERIALS / SUPPLIES *	325
412-00-611-105	PW HARDWARE SUPPLIES*	75
412-00-618-100	NEW/REPLACE EQUIPMENT	100
412-00-651-100	OFFICE SUPPLIES *	2,461
412-00-655-100	PW GAS & OIL *	1,250
412-00-900-035	RECYCLING PROMOTION	12,500
412-00-900-317	SWALCO ELECTRONICS CONTRIBUTION	15,000
412-00-900-099	CONTINGENT	1,500
<b>TOTAL OTHER COSTS</b>		<b>96,274</b>

<b>TOTAL EXPENSES</b>		<b>1,698,588</b>
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## GARBAGE FUND

### OVERVIEW

This enterprise fund includes revenues and expenses related to the Village's solid waste programs and services. Revenues are from monthly fees paid by our customers and costs are for contractor costs, in house solid waste efforts, contract management costs, and administration of the billing and collection processes. The major cost is for contracted garbage/recycling hauling services.

The Village Board has adopted a multi-year rate plan providing for customer rates for the provided services. The rate plan is reviewed annually by the Village Board and can be adjusted based on updated financial information.

The budgeted deficit (-\$93,940) in this fund can be accommodated by the existing fund balance.

### REVENUES

Collections are based on the adopted Multi-Year Rate Plan and included no increase in customer fees in FY 16/17. Also included are revenues from the Solid Waste Agency of Lake County (SWALCO) related to the use of the Village's curbside recycling program, recycling center, and textile drop-off facilities.

### COSTS

For FY 16/17, costs in this enterprise fund are up \$63,341 compared to the FY 15/16 budget. Increased costs reflect, primarily, a \$43,984 increase in hauling contract costs per our contract.

### REVENUES VS. COSTS

Total Revenues:	\$1,604,648
Total Costs:	\$1,698,588
+ or -	(-\$93,940)



FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**METRA FUND - REVENUE**

<b>REVENUES</b>		
414-00-360-450	PARKING FEES - LAKE ST STATION	72,168
414-00-360-455	PARKING FEES - WASHINGTON ST	15,054
414-00-360-460	PARKING HANG TAG FEES	115,500
414-00-370-100	INTEREST INCOME	390
414-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>203,112</b>

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**METRA FUND - EXPENSE**

<b>SALARY/BENEFITS</b>		
414-00-410-100	SALARIES-STAFF (NON-PD) *	43,597
414-00-410-200	SALARIES-PRESIDENT/LIQUOR COM*	130
414-00-410-210	SALARIES-LIQUOR COMMISSIONER *	0
414-00-410-220	SALARIES-TRUSTEES *	292
414-00-410-230	SALARIES-VILLAGE CLERK *	45
414-00-410-350	PERMANENT PART TIME *	2,265
414-00-410-356	PT INTERN(S) *	1,113
414-00-410-380	PW PART TIME-SUMMER *	2,400
414-00-410-381	PW PART TIME-WINTER *	250
414-00-410-390	PW PT ENG INTERN *	305
414-00-410-400	OVERTIME (NON-PD) *	2,142
414-00-410-450	PART-TIME OVERTIME *	100
414-00-410-490	ON-CALL COMPENSATION *	520
414-00-410-700	ADDITIONAL DUTY PAY (NON PD) *	550
414-00-410-800	SICK TIME COMPENSATION (NON PD) *	766
414-00-410-905	EMPLOYEE RECOGNITION *	4
414-00-410-920	MERIT BONUS POOL (NON-PD) *	1,527
414-00-410-930	PW P.I.P. - PROGRAM *	225
414-00-451-300	IMRF - COST SHARE *	5,190
414-00-451-400	S.S. - COST SHARE *	4,322
414-00-451-500	RETIREMENT ADMIN SHARE *	129
414-00-457-600	SECTION 125 FLEX BENEFITS EXP *	14
414-00-460-300	CONTRACT DEFERRED COMP SHARE*	300
414-00-451-100	HEALTH INSURANCE *	5,626
414-00-451-200	LIFE INSURANCE (NON-PD) *	52
414-00-453-100	TRAINING (NON-PD) *	109
414-00-453-102	DUES (NON-PD) *	400
414-00-453-104	TUITION ASSISTANCE (NON-PD) *	137
414-00-457-200	AUTO ALLOWANCE (NON-PD) *	240
414-00-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	82
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>72,831</b>

<b>CONTRACTUAL</b>		
414-00-516-400	PW EQUIP. M&R (NON-VEHICLE) *	225
414-00-517-250	PW VEHICLE MAINT. / REPAIR *	1,900
414-00-517-300	PW VEHICLE LICENSE & INSPECTION *	25
414-00-529-300	SOFTWARE SUPPORT / LICENSING *	1,539
414-00-533-104	GENERAL ACCOUNTING SERVICES *	938
414-00-533-110	CONTRACT ACTG.-AUDITING/YR END *	586
414-00-535-150	COMPUTER SERVICES CONTRACT *	614
414-00-536-100	PW DRUG & ALCOHOL TESTING *	39
414-00-539-120	CLEANING SERVICE	6,537
414-00-539-130	PW CELL PHONES *	327
414-00-539-166	LANDSCAPING SERVICES	5,750
414-00-550-300	VIDEOTAPE BOARD MEETINGS *	112
414-00-553-200	MONTHLY NEWSLETTER *	137
<b>TOTAL CONTRACTUAL</b>		<b>18,729</b>

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
<b>OTHER COSTS</b>		
414-00-451-600	PROPERTY/LIABILITY PREMIUM *	2,949
414-00-451-700	WORKERS COMP PREMIUM *	2,409
414-00-451-800	INSURANCE ADMIN *	131
414-00-452-100	ORGANIZATIONAL MEMBERSHIP *	374
414-00-457-100	PW UNIFORMS *	200
414-00-520-500	SIGNAGE - M&R	250
414-00-529-500	MAINTENANCE/REPAIRS	2,500
414-00-551-100	POSTAGE *	175
414-00-552-100	TELEPHONE/ INTERNET *	312
414-00-553-300	CODIFICATION SERVICES *	25
414-00-571-102	ELECTRIC- METRA LOT LIGHTING	14,000
414-00-611-100	MATERIALS / SUPPLIES *	325
414-00-611-105	PW HARDWARE SUPPLIES*	75
414-00-651-100	OFFICE SUPPLIES *	274
414-00-655-100	PW GAS & OIL *	1,250
414-00-520-885	SNOW REMOVAL(REIMB)	8,228
414-00-539-292	SWEEPING (REIMB)	5,470
414-00-999-110	METRA ENFORCEMENT-CONTRIBUTION	6,195
414-00-999-612	TRUCK REPLACE. CONTRIBUTION	4,593
414-00-999-622	METRA R&R CONTRIBUTION	47,125
414-00-900-099	CONTINGENT	1,000
<b>TOTAL OTHER COSTS</b>		<b>97,860</b>

<b>TOTAL EXPENSES</b>	<b>189,420</b>
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## METRA FUND

### OVERVIEW

The Village has two commuter rail stations. One is owned by Metra (Lake Street Station) and one depot building/lot is owned by the Village (Washington Street Station).

This enterprise fund generates revenue from commuter parking fees to pay the costs of maintenance of those two commuter rail stations as per the Village's agreements with Metra. Costs include our obligations for the Lake Street station (688 spaces) and the Washington Street station (163 spaces). The facility operating and use parameters are per our agreements with Metra covering each lot.

### REVENUES

Revenue budget numbers reflect recent parking levels at both stations. Actual parking levels will determine revenue for the year.

### COSTS

Costs in FY 16/17 are down slightly (-\$1,781) due mostly to lower costs in the salary and benefits category reflecting adjustments to the cost sharing for part-time summer Public Works staff. All other costs remain similar to the current fiscal year.

### REVENUE VS. COSTS

Total Revenues:	\$203,112
Total Expenses:	\$189,420
+ or -	+\$13,692

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**911 ACCOUNT - REVENUE**

<b>REVENUES</b>		
416-00-312-110	911 SURCHARGE	80,403
416-00-312-112	911 WIRELESS SURCHARGE	167,622
416-00-312-115	HAINESVILLE SURCHARGE	2,342
416-00-370-100	INTEREST INCOME	10
<b>TOTAL REVENUES</b>		<b>250,377</b>

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**911 ACCOUNT - EXPENSES**

<b>CONTRACTUAL</b>		
416-00-539-125	911 DISPATCHING CONTRACT	248,025
416-00-539-130	HAINESVILLE SURCHARGE REIMBURSEMENT	2,342
<b>TOTAL EXPENSES</b>		<b>250,367</b>

## 9-1-1 FUND

### OVERVIEW

This fund provides for some of the costs of the Village's contract with the Village of Glenview for police telecommunication services and police records management. Revenues are from a voter approved phone line surcharge and cell phone 9-1-1 fees. Use of these funds is approved by the Village Emergency Telephone System Board and the Village Board.

In 2006, the Village became one of the first area communities to establish a vendor relationship with another village for the purchase of police telecommunication services through a contract with the Village of Fox Lake. This contract ended in 2009 and the Village executed a seven-year agreement with the Village of Glenview for these services. The Glenview contract was subsequently extended to FY 21/22. The annual costs under this contract were estimated to be 50% to 60% lower than the costs to provide these services with village staff and equipment.

The budget anticipates no immediate changes to revenues from recent changes to state law. Actual numbers may be different due to the law's full implementation.

### REVENUES

Revenues are projected to rise from budgeted for FY 15/16 by \$5,217. The Hainesville surcharge from CenCom comes to Grayslake and is remitted to Hainesville annually.

### COSTS

The adopted budget uses all anticipated 9-1-1 receipts toward paying a share of our contract costs (\$248,025). Since revenues are up expenses in this fund are higher. The Police Department budget includes the remaining dispatch costs (\$367,316). These costs are per our Glenview contract, including the extra costs for Hainesville services.

Per our agreement with Hainesville, also included is \$2,342 to pay to Hainesville their CenCom 9-1-1 funds. Since the Village dispatches for them for police we must receive these funds initially.

### REVENUES VS. COSTS

Total Revenues:	\$250,377
Total Costs:	\$250,367
+ or -	+\$10

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**GENERAL CAPITAL PROJECT FUND - REVENUE**

<b>RECURRING REVENUES</b>		
510-00-312-100	ELECTRICITY SURCHARGE	132,402
510-00-312-200	SIMPLIFIED MUNICIPAL TAX	116,629
510-00-312-300	NATURAL GAS TAX	42,031
510-00-340-200	STATE USE TAX	95,400
510-00-340-350	STATE SALES TAX	478,756
510-00-340-450	STATE INCOME TAX	332,562
510-00-365-590	LANDFILL HOST FEE CC 50%	486,500
510-00-365-591	LANDFILL HOST FEE EDC 15%	145,950
510-00-365-593	LANDFILL HOST FEE MI 25%	243,250
510-00-370-150	INTEREST INCOME GEN CAP FUND	1,500
510-00-370-151	INTEREST INCOME HOST FEES	1,000
<b>TOTAL RECURRING REVENUES</b>		<b>2,075,980</b>

<b>NON-RECURRING REVENUES</b>		
510-00-345-215	IPFRA INS SAFETY GRANT	12,921
510-00-380-930	RT 83 SIDEWALK (PHASE I/II)	16,151
510-00-380-910	MISCELLANEOUS REVENUE	80,000
<b>TOTAL NON RECURRING REVENUES</b>		<b>109,072</b>

<b>TOTAL REVENUES</b>		<b>2,185,052</b>
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FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**GENERAL CAPITAL PROJECT FUND - EXPENSE**

<b>PREVIOUS COMMITMENTS</b>		
510-00-830-205	SHOREWOOD RD IMPROVEMENT	0
510-00-830-950	CAMBRIDGE RD REIMBURSEMENT	0
510-00-830-152	ATKINSON CONSTRUCT (SHEF/WASH)	0
<b>TOTAL PREVIOUS COMMITMENTS</b>		<b>-</b>

<b>2012/2013 PROJECTS</b>		
510-00-830-127	HIGHLAND RD (CONSTRUCTION)	0
510-00-830-154	ATKINSON RD (CONSTRUCTION)	0
510-00-895-113	MISC PROJECTS (12/13)	0
<b>TOTAL APPROVED 2011/2012 PROJECTS</b>		<b>0</b>

<b>2013/2014 PROJECTS</b>		
510-00-531-105	EDC-INCENTIVE PROGRAMS (13/14)	0
510-00-531-112	EDC - RECYCLING ENCLOSURE GRNT	30,000
510-00-802-210	LAKE ST BIKE PATH	0
510-00-890-480	RT 120 PLANNING	15,000
<b>TOTAL APPROVED 2012/2013 PROJECTS</b>		<b>45,000</b>

<b>2014/2015 PROJECTS</b>		
510-00-531-115	EDC - INCENTIVE PROGRAMS (14/15)	65,000
510-00-531-121	EDC- SPECIAL INCENTIVES (14/15)	100,000
510-00-804-350	OLD FAIRGROUNDS PREP-BLDG DEMO	0
510-00-804-355	OLD FAIRGROUNDS PREP-RESERVE	0
510-00-808-202	DOWNTOWN IMPROVEMENTS	0
510-00-824-250	SALT DOME/SALT	13,000
510-00-826-109	LAKE/120 INTERSECTION (NET)	145,500
510-00-890-490	RT 120 / LAKE PARK PROJECT	5,000
510-00-890-495	DOWNTOWN PARKING LOT (PRE CONST)	0
510-00-895-115	MISC PROJECTS (14/15)	0
<b>TOTAL 2014/2015 PROJECTS</b>		<b>328,500</b>

<b>2015/2016 PROJECTS</b>		
510-00-531-100	EDC BUXTON SERVICES	0
510-00-531-123	EDC MARKETING (15/16)	0
510-00-531-125	EDC INCENTIVE PROGRAM (15/16)	70,000
510-00-531-127	EDC RECRUITMENT PLAN (15/16)	0
510-00-531-129	EDC LAKE COUNTY CONV BUREAU (15/16)	0
510-00-804-115	HERITAGE CENTER CAPITAL (15/16)	0
510-00-810-117	CIP ENGINEERING (16/17)	0
510-00-820-131	IPRF PROJECT (15/16)	0
510-00-808-212	DOWNTOWN IMPROVEMENTS (15/16)	0
510-00-830-155	CENTER ST/LAKE ST IMPROVEMENTS	144,448
510-00-830-706	PETERSON MEDIAN LANDSCAPING (15/16)	270,000
510-00-828-111	RT 83 SIDEWALK ENGINEERING	20,189
510-00-828-112	ALLEGHANY PATH/SIDEWALK (LCDOT)	1,500
510-00-890-500	HARVEY/SCHOOL DOWNTOWN PARKING LOT	0

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
510-00-830-305	PIERCE COURT DRAINAGE	114,600
510-00-895-116	MISC PROJECTS (15/16)	6,000
510-00-820-127	SQUAD CAMERAS	0
510-00-900-420	AQ CENTER PT SUMMER MARKETING	0
510-00-900-425	AQ CENTER PT MARKETING	0
510-00-895-135	FAIRGROUNDS SIGN CONTRIBUTION	0
510-00-890-150	WASHINGTON ST RR IMPROV	160,000
<b>TOTAL 2015/2016 PROJECTS</b>		<b>786,737</b>

<b>2016/2017 PROJECTS</b>		
510-00-830-210	VETERANS MEMORIAL EXPANSION	878,400
510-00-830-215	DOWNTOWN SIGN REPLACE(LAKE/120)	2,350
510-00-830-225	PARK AVE CURB/GUTTER	429,950
510-00-828-114	SECOND STREET SIDEWALK (WESTSIDE)	130,565
510-00-828-135	WASHINGTON ST BIKE PATH	293,900
510-00-890-485	ROUTE 83 PLANNING	15,000
510-00-814-150	LAND PURCHASES (MISC.)	200,000
510-00-900-100	GELATIN PROPERTY 2015 TAXES	81,000
510-00-890-460	RAILROAD AVE IMPROVMENTS	1,000,000
510-00-890-455	DOWNTOWN PARKING	600,000
510-00-533-150	BUILDING DEPT TRANSITION	67,000
510-00-900-430	AQ PT SUMMER MARKETING (16/17)	18,000
510-00-900-435	AQ PT MARKETING (16/17)	30,000
510-00-810-113	CIP ENGINEERING (17/18)	75,000
510-00-820-132	IPRF PROJECT (16/17)	12,921
510-00-804-117	HERITAGE CENTER CAPITAL (16/17)	20,000
510-00-999-626	AQUATIC REPAIR/REPLACE CONTRIB	55,650
510-00-895-117	MISC PROJECTS (16/17)	159,000
510-00-900-099	CONTINGENT	0
<b>TOTAL 2016/2017 PROJECTS</b>		<b>4,068,736</b>

<b>TOTAL EXPENSES</b>		<b>5,228,973</b>
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## GENERAL CAPITAL PROJECT FUND

### OVERVIEW

In order to ensure that basic services can be delivered in difficult economic times, the Village attempts to lower its dependency on volatile economically sensitive revenues and unpredictable utility tax revenues for operations. As a result, the Village shares these general purpose funds (“shared revenues”) between our operations, road resurfacing, capital projects, and economic development activities. Operations are funded first, followed by road resurfacing, and after those purposes are fully funded in accordance with the adopted budget, any remaining funds are split between the General Capital Project Fund (60%) and the Economic Development Fund (40%). This strategy protects our ability to deliver services and puts in place revenues for road resurfacing before other capital projects are budgeted. Annually the Village Board selects capital improvement projects based on projected available revenues. In some circumstances dollars are accumulated over the years in anticipation of larger project costs as included in the Capital Improvement Plan so that funds are available when needed without borrowing. Please note that construction progress can impact when project costs are paid between fiscal years. When this happens annual budget costs can exceed that year’s revenue.

### REVENUES

In FY 16/17, this Fund includes revenues anticipated based on the forecasted sales tax, income tax, use tax, electricity surcharge, natural gas tax, landfill host fees, simplified municipal tax (telecommunications), and grant funds.

In FY 16/17 21% of shared revenues reach this fund after these revenues meet budget in the General Operating Fund and then road resurfacing first. Landfill host fees also contribute \$875,700 in the FY 16/17 budget.

Total FY 16/17 revenues are budgeted at \$2,185,052

### COSTS

- FY 13/14 Projects: Two projects remain underway including the EDC recycling enclosure grants (\$30,000) and the Route 120 improvement planning.
- FY 14/15 Projects: The budget includes the EDC requested carry-over of incentive funds from the FY 14/15 budget (\$165,000), remaining costs for the salt dome project (\$13,000) and Route 120/Lake Street intersection improvement project remaining costs to be billed by the state in FY 16/17.
- FY 15/16 Projects: Remaining unpaid costs for last year’s projects and the EDC request for carry-over on FY 15/16 incentive funds (\$70,000), the path sign project (\$6,000), and the extra costs for the Washington Street overpass improvement as per the Board’s design choice (\$160,000). Costs for the Peterson Road landscaping will be paid in FY 16/17 (\$270,000) and the Pierce Court drainage project will be completed during the year (\$114,600).
- FY 16/17 Projects: The list includes those projects selected by the Board with the latest cost estimates, the EDC and Heritage Center capital budget requests and miscellaneous projects. Also included are dollars for the clean-up of the Railroad Avenue property (\$1,000,000). The Veteran’s Memorial expansion/parking rehab is also funded per the downtown improvement plan (\$878,400).

REVENUES VS. COSTS

Total Revenues:	\$2,185,052
Total Costs:	\$5,228,973
+ or -	(-\$3,043,921)*

\*Accumulated capital dollars are available to meet annual project costs above budgeted fiscal year revenues.

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**ECONOMIC DEVELOPMENT FUND**

<b>REVENUES</b>		
543-00-312-100	ELECTRICITY SURCHARGE	88,268
543-00-312-200	SIMPLIFIED MUNICIPAL TAX	77,753
543-00-312-300	NATURAL GAS	28,021
543-00-340-200	STATE USE TAX	63,600
543-00-340-350	STATE SALES TAX	319,171
543-00-340-450	STATE INCOME TAX	221,708
543-00-380-910	MISC. REVENUE (TRANSFER)	10
<b>TOTAL REVENUES</b>		<b>798,531</b>

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**ECONOMIC DEVELOPMENT FUND**

<b>EXPENSES</b>		
543-00-804-350	OLD FAIRGROUNDS PREP-BLDG DEMO	255,000
543-00-531-116	ECONOMIC DEVELOPMENT INCENTIVES (16/17)	165,000
543-00-531-109	VISIT LAKE COUNTY (16/17)	11,500
543-00-531-103	MARKETING	10,000
543-00-531-210	GRAYSLAKE PARTNERSHIP	145,000
543-00-900-099	CONTINGENT	10
<b>TOTAL EXPENSES</b>		<b>586,510</b>

## ECONOMIC DEVELOPMENT CAPITAL FUND

### OVERVIEW

This capital fund receives a portion of certain General Fund budgeted capital shared revenues (40%) and dollars are used for economic development related projects. This fund receives its dollars after shared revenues go to operations, resurfacing, and general capital purposes. Projects can be ongoing economic development initiatives like business recruitment activities or one-time special projects or business incentives.

### REVENUES

Revenues are budgeted lower versus the FY 15/16 budgeted amount (\$142,649). While shared revenues are higher (+\$282,341), unlike in FY 15/16, no transfers into this fund are budgeted.

### COSTS

The Board determined that dollars in the fund will be available for projects in the year following their placement in the fund. The Economic Development Commission and the Grayslake Business Partnership funding requests are included.

Economic incentive funds are budgeted here, for expected incentive payments. Funds for the fairgrounds building demolitions remain budgeted for FY 16/17 in case the Board elects to proceed at some point.

Total Revenues:	\$798,531
Total Costs:	\$586,510
+ or -	+\$212,021

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**WATER / SEWER CAPITAL - REVENUE**

<b>REVENUES</b>		
540-00-330-110	EQUALIZATION (PERMIT)	10,500
540-00-330-120	LAKE MICHIGAN WATER (PERMIT)	45,423
540-00-330-140	WATER PERMITS	12,600
540-00-330-150	SEWER PERMITS	56,525
540-00-370-150	INTEREST INCOME	400
540-00-380-910	MISCELLANEOUS REVENUE	10
<b>TOTAL REVENUES</b>		<b>125,458</b>



**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**WATER / SEWER CAPITAL - EXPENSE**

<b>2012/2013 Projects</b>		
540-00-832-106	WASHINGTON UTILITY RELOCATION	17,525
<b>TOTAL 2012/13 PROJECTS</b>		<b>17,525</b>

<b>2014/2015 Projects</b>		
540-00-826-101	CNTR ST SANITARY SEWER REPLACE	0
540-00-895-124	MISCELLANEOUS PROJECTS (14/15)	0
<b>TOTAL 2014/15 PROJECTS</b>		<b>0</b>

<b>2015/2016 Projects</b>		
540-00-618-316	WATER METER MXU REPLACE (15/16)	13,343
540-00-539-156	GRANT SERVICES (15/16)	0
540-00-895-134	MISCELLANEOUS PROJECTS (15/16)	45,000
540-00-832-405	FAIRGROUNDS WATER METER	20,000
<b>TOTAL 2015/16 PROJECTS</b>		<b>78,343</b>

<b>2016/2017 Projects</b>		
540-00-618-317	WATER METER MXU REPLACE (16/17)	75,000
540-00-539-157	GRANT SERVICES (16/17)	3,000
540-00-895-137	MISCELLANEOUS PROJECTS (16/17)	100,000
540-00-900-099	CONTINGENT	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>178,000</b>

<b>TOTAL EXPENSES</b>		<b>273,868</b>
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## WATER & SEWER CAPITAL FUND

### OVERVIEW

The Village's infrastructure is a key to delivery of vital public services. This is no more true than in the delivery of safe drinking water from the Village system to privately owned water service pipes connected to the water system and to remove and take away and treat sewage from homes and businesses. While many communities in the nation fail to maintain their water/sewer infrastructure, in 2010 the Village completed an over 20 year effort to replace much of its aging water system and complete selective rehab/replacements on its sewer system. Additional water storage was added for enhanced fire protection. The Village developed a financial plan to complete all of this work without the need for borrowing. The revitalized systems mean better service reliability and lower customer costs. Lake Michigan water related improvements were also done.

Now that the major rehabilitation work has been done, water/sewer system connection fees paid by builders of new homes and commercial buildings can be accumulated in this fund and used as projects are selected periodically by the Village Board. Dollars previously accumulated may be used to pay costs in another year. When this happens costs can exceed revenues in that year.

### REVENUES

FY 16/17 revenues are projected based on the issuance of building permits as per the financial forecasts.

### COSTS

#### FY 12/13 PROJECTS

- Washington Street utility relocations remaining costs are carried over into FY 16/17 since the Lake County Division of Transportation project is not complete (\$17,525).

#### MAJOR FY 16/17 PROJECTS

- Water Meter MXU Replacement (FY 16/17): This is year two of the multi-year program to replace the readouts of our water meters (\$75,000).
- Miscellaneous Projects: Minor projects approved by the Village Board will be paid from this line item.

### REVENUES VS. COSTS

Total Revenues:	\$125,458
Total Costs:	\$273,868
+ or -	(-\$148,410)*

\*Costs in excess of fiscal year revenues are paid with dollars previously accumulated in this fund for capital projects.

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**RESURFACING FUND - REVENUES**

<b>REVENUES</b>		
532-00-312-100	ELECTRICITY SURCHARGE	132,402
532-00-312-200	SIMPLIFIED MUNICIPAL TAX	116,629
532-00-312-300	NATURAL GAS	42,031
532-00-340-200	STATE USE TAX	95,400
532-00-340-350	STATE SALES TAX	478,756
532-00-340-450	STATE INCOME TAX	332,562
532-00-370-150	INTEREST INCOME	1,000
532-00-380-910	MISCELLANEOUS REVENUE	100
532-00-345-371	LAKE STREET ENGINEERING GRANT	99,821
<b>TOTAL REVENUES</b>		<b>1,298,701</b>

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**RESURFACING FUND- EXPENSE**

<b>EXPENSES 2015/2016</b>		
532-00-800-552	RESIDENTIAL ROAD RESURFACING (15/16)	0
532-00-800-553	RESURFACING ENGINEERING (15/16)	0
532-00-532-103	DESIGN ENGINEERING (15/16)	0
532-00-830-182	INCRETE (15/16)	0
532-00-532-265	PAVEMENT PATCHING (15/16)	0
532-00-521-300	BIKE PATH REPAIRS	0
532-00-532-802	CATCH BASIN REPAIR	20,000
532-00-816-103	PARKING LOT SEALING	0
<b>TOTAL 2015/16 RESURFACING</b>		<b>20,000</b>

<b>EXPENSES 2016/2017</b>		
532-00-800-551	RESIDENTIAL ROAD RESURFACING (16/17)	1,036,155
532-00-800-554	RESURFACING ENGINEERING (16/17)	18,000
532-00-532-104	DESIGN ENGINEERING (16/17)	6,500
532-00-830-161	INCRETE (16/17)	20,000
532-00-532-245	PAVEMENT PATCHING (16/17)	20,000
532-00-532-804	CATCH BASIN REPAIRS (16/17)	20,000
532-00-816-104	PARKING LOT SEALING (16/17)	4,200
532-00-830-183	LAKE ST PHASE II	124,776
<b>TOTAL 2016/17 RESURFACING</b>		<b>1,249,631</b>

<b>TOTAL EXPENSES</b>		<b>1,269,631</b>
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## RESURFACING FUND

### OVERVIEW

Some communities have asked voters to approve property tax increases to pay for road resurfacing and other major road maintenance activities. Grayslake has a financial plan that provides non property tax funding to maintain the Village's roads. The Resurfacing Fund receives dollars for completing the annual resurfacing activities from a portion of sales/income taxes and certain utility fees. In FY 16/17 this fund receives 21% of sales/income taxes and certain utility fees. These shared revenue amounts are based on that year's expected costs which are based on needs over an 18 year period. The projections include resurfacing for roads and Village owned parking lots (non Metra), decorative concrete repairs, and other road repairs or major maintenance.

### REVENUES

Revenues are primarily from shared revenues which are budgeted based on the expected FY 16/17 costs (\$1,298,701). Also included is FAUS reimbursement for 80% of Phase II engineering costs for the Lake Street repaving/improvement project to be constructed in FY 17/18.

### COSTS

Resurfacing expenses are included for FY 16/17 per the Board's previous discussion. Also, major road repairs (patching/increte/catch basin repairs) and planned parking lot sealcoating are included.

Phase II engineering costs (\$124,776) for the Lake Street project are included (see 80% reimbursement information above). The project, in addition to road resurfacing, includes the curb and gutter additions and a bike path from Jamestown Court south to the park entrance on Lake Street (west side).

### REVENUES VS. COSTS

Total Revenues:	\$1,298,701
Total Costs:	\$1,269,631
+ or -	+\$29,070

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**SQUAD CAR REPLACEMENT - REVENUE**

<b>REVENUES</b>		
610-00-370-150	INTEREST INCOME	750
610-00-399-015	CONTRIB. IN: POLICE DEPT	82,950
<b>TOTAL REVENUES</b>		<b>83,700</b>

**SQUAD CAR REPLACEMENT - EXPENSE**

<b>EXPENSES 2015/2016</b>		
610-00-800-631	SQUAD CAR REPLACEMENT (15/16)	45,000
610-00-380-910	MISC. REVENUE	0
<b>Total 2015/16</b>		<b>45,000</b>
<b>EXPENSES 2016/2017</b>		
610-00-800-641	SQUAD CAR REPLACEMENT (16/17)	0
610-00-900-099	CONTINGENT	0
<b>Total 2016/17</b>		<b>0</b>
<b>TOTAL EXPENSES</b>		<b>45,000</b>

FISCAL YEAR 16/17 BUDGET

**BUDGET  
2016/2017**

**P.W. TRUCK REPLACEMENT - REVENUE**

<b>REVENUES</b>		
612-00-370-150	INTEREST INCOME	200
612-00-399-010	CONTRIB. IN: STREETS & ALLEYS	32,148
612-00-399-410	CONTRIB. IN: WATER	27,555
612-00-399-411	CONTRIB. IN: SEWER	25,555
612-00-399-414	CONTRIB. IN: METRA	4,593
612-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>90,051</b>

**P.W. TRUCK REPLACEMENT - EXPENSE**

<b>EXPENSES 2015/2016</b>		
612-00-812-162	TRUCK REPLACEMENT (15/16)	0
<b>EXPENSES 2016/2017</b>		
612-00-812-167	TRUCK REPLACEMENT (16/17)	47,150
<b>TOTAL EXPENSES</b>		<b>47,150</b>

**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**MAJOR REPAIR / REPLACEMENT - REVENUE**

<b>REVENUES</b>		
620-00-370-150	INTEREST INCOME	350
620-00-399-005	CONTRIB. IN: MANAGEMENT SERV	9,219
620-00-399-010	CONTRIB. IN: STREETS & ALLEYS	9,219
620-00-399-015	CONTRIB. IN: POLICE	55,875
620-00-399-410	CONTRIB. IN: WATER	36,875
620-00-399-411	CONTRIB. IN: SEWER	36,875
620-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>148,413</b>

**MAJOR REPAIR / REPLACE - EXPENSE**

<b>2015/16 PROJECTS</b>		
620-00-516-710	SKATE PARK EQUIPMENT REPLACEMENT	0
620-00-831-135	VILLAGE HALL MISC PAINTING/REPAIRS	0
620-00-831-140	VILLAGE HALL FRONT DOOR REPLACE (2)	0
620-00-831-155	VILLAGE HALL: COMPUTER (6)	0
620-00-820-202	GPS TRACKER UNIT REPLACE (2)	0
620-00-820-203	PD CELL DOOR MONITOR	0
620-00-820-155	PD COMPUTERS REPLACE	0
620-00-831-156	HERITAGE CENTER COMPUTER REPLACE (1)	0
<b>TOTAL 2015/16 PROJECTS</b>		<b>0</b>

<b>2016/17 PROJECTS</b>		
620-00-831-157	VILLAGE HALL WATER HEATER	2,000
620-00-831-160	VH CUBICAL RESTORE (2)	5,200
620-00-831-161	VH COMPUTER HARDWARE REPLACE (5)	10,000
620-00-831-162	VH COMPUTER SOFTWARE REPLACE (5)	2,500
620-00-820-146	POLICE DEPARTMENT VEST (41)	24,700
620-00-820-400	PD TASER REPLACE (6)	5,300
620-00-820-520	PD AUTOMATED DEFIBRILLATORS (11)	25,400
620-00-824-225	PW HILLSIDE LOT FENCE REPLACE	6,900
620-00-804-255	HERITAGE CENTER CARPET (PARTIAL)	12,500
620-00-831-163	REPLACE LED EMERGENCY LIGHTS	4,000
620-00-900-099	CONTINGENT	100
<b>TOTAL 2016/17 PROJECTS</b>		<b>98,600</b>

<b>TOTAL EXPENSES</b>		<b>98,600</b>
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FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**WATER / SEWER MAJOR REPAIR / REPLACEMENT - REVENUE**

<b>REVENUES</b>		
624-00-370-150	INTEREST INCOME	700
624-00-399-410	CONTRIB. IN: WATER	45,833
624-00-399-411	CONTRIB. IN: SEWER	22,917
624-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>69,450</b>

**WATER / SEWER MAJOR REPAIR / REPLACEMENT - EXPENSE**

<b>2014/15 PROJECTS</b>		
624-00-529-425	LIFT STATION FLOAT SWITCHES	3,700
<b>TOTAL 2014/15 PROJECTS</b>		<b>3,700</b>

<b>2015/16 PROJECTS</b>		
624-00-539-296	WATER MAIN LEAK DETECTION	0
624-00-832-130	PUMPS 1 & 2 REPLACEMENT	90,000
<b>TOTAL 2015/16 PROJECTS</b>		<b>90,000</b>

<b>2016/17 PROJECTS</b>		
624-00-832-115	WATER TOWER WASH/LAKE ST	6,100
624-00-832-116	WATER TOWER WASH/LINCOLN	6,100
624-00-832-117	PUMP #3 & #4 REPLACEMENT	140,000
624-00-832-251	WATERMAIN LEAK REPAIRS	43,800
624-00-539-280	HYDRANT TESTING PROJECT	43,801
624-00-900-099	CONTINGENT	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>239,801</b>

<b>TOTAL EXPENSES</b>		<b>333,501</b>
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FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**METRA MAJOR REPAIR / REPLACEMENT - REVENUE**

<b>REVENUES</b>		
622-00-370-100	INTEREST INCOME	300
622-00-399-414	CONTRIB. IN: METRA	47,125
622-00-380-910	MISC. REVENUE	0
622-00-345-372	LAKE ST DEPOT HEATING REPLACE	15,000
<b>TOTAL REVENUES</b>		<b>62,425</b>

**METRA MAJOR REPAIR / REPLACEMENT - EXPENSE**

<b>2015/16 PROJECTS</b>		
622-00-890-442	LAKE ST LOT D RESURFACING	0
<b>TOTAL 2014/15 PROJECTS</b>		<b>0</b>

<b>2016/17 PROJECTS</b>		
622-00-816-516	LAKE ST: LOT E SEALCOATING	6,200
622-00-804-320	LAKE ST DEPOT HEATING REPLACE	15,000
<b>TOTAL 2016/17 PROJECTS</b>		<b>21,200</b>
<b>TOTAL EXPENSES</b>		<b>21,200</b>

**FISCAL YEAR 16/17 BUDGET**

<b>BUDGET 2016/2017</b>
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**911 MAJOR REPAIR / REPLACEMENT - REVENUE**

<b>REVENUES</b>		
616-00-370-100	INTEREST INCOME	10
616-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>10</b>

**911 MAJOR REPAIR / REPLACEMENT - EXPENSE**

<b>EXPENSES</b>		
616-00-800-416	EQUIPMENT REPLACEMENT	10
616-00-900-099	CONTINGENT	10
<b>TOTAL EXPENSES</b>		<b>20</b>

**FISCAL YEAR 16/17 BUDGET**

		<b>BUDGET 2016/2017</b>
<b>AQUATIC CENTER REPAIR / REPLACEMENT FUND REVENUE</b>		
626-00-370-150	INTEREST INCOME	150
626-00-399-420	AQUATIC CENTER CONTRIBUTION	55,650
626-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>55,800</b>

**AQUATIC CENTER REPAIR / REPLACEMENT FUND EXPENSES**

<b>2015/16 PROJECTS</b>		
626-00-822-160	SECURITY CAMERA SYSTEM REPLACEMENT	0
<b>TOTAL 2015/16 PROJECTS</b>		<b>0</b>

<b>2016/17 PROJECTS</b>		
626-00-822-161	POOL PUMPS REPLACEMENT (5)	24,000
626-00-822-162	MISC REPAIRS	5,400
626-00-900-099	CONTINGENT	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>29,400</b>

<b>TOTAL EXPENSES</b>		<b>29,400</b>
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FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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**MISC CAPITAL PROJECT FUNDS**

<b>ASH BORER RESERVE REVENUES</b>		
140-00-399-510	TRANSFER IN- GEN CAP FUND	0
140-00-380-910	MISC. REVENUE	0
<b>TOTAL ASH BORER RESERVE REVENUES</b>		<b>0</b>

<b>ASH BORER RESERVE EXPENSES</b>		
140-00-539-245	ASH BORER PROGRAM	45,000
<b>TOTAL ASH BORER RESERVE EXPENSES</b>		<b>45,000</b>

<b>MAJOR STORM EMERGENCY RESERVE REVENUES</b>		
145-00-399-110	TRANSFER IN- GENERAL FUND: S&A	0
145-00-380-910	MISC. REVENUE	0
<b>TOTAL EMERGENCY SNOW RESERVE REVENUES</b>		<b>0</b>

<b>MAJOR STORM EMERGENCY RESERVE EXPENSES</b>		
145-00-532-885	EMERGENCY STORM EXPENSES	100
<b>TOTAL EMERGENCY SNOW RESERVE EXPENSES</b>		<b>100</b>

<b>CONSERVATION REVENUES</b>		
150-00-380-250	CONSERVATION REVENUE	100
150-00-380-910	MISC. REVENUE	0
<b>TOTAL CONSERVATION REVENUES</b>		<b>100</b>

<b>CONSERVATION EXPENSES</b>		
150-00-814-110	CONSERVATION EXPENSES	10
<b>TOTAL CONSERVATION EXPENSES</b>		<b>10</b>

<b>CIVIL DEFENSE REVENUES</b>		
210-00-370-100	INTEREST INCOME	20
210-00-380-910	MISC. REVENUE	0
<b>TOTAL CIVIL DEFENSE REVENUES</b>		<b>20</b>

Per Resolution 852 \$88,000 transferred to Civil Defense Fund Balance for Storm Related E

<b>CIVIL DEFENSE EXPENSES</b>		
210-00-905-200	EMERGENCY PLAN PREP	0
210-00-900-099	CONTINGENT	0
<b>TOTAL CIVIL DEFENSE EXPENSES</b>		<b>0</b>

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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<b>LANDFILL HOST FEE REVENUES</b>		
590-00-365-592	LANDFILL HOST FEES INVEST	97,300
590-00-370-150	INTEREST INCOME	500
590-00-380-910	MISC. REVENUE	0
<b>TOTAL LANDFILL HOST FEE REVENUES</b>		<b>97,800</b>

<b>LANDFILL HOST FEE EXPENSES</b>		
590-00-814-100	BOARD DECISIONS	100
590-00-999-110	GENERAL FUND CONTRIBUTION	0
<b>TOTAL LANDFILL HOST FEE EXPENSES</b>		<b>100</b>

<b>D.A.R.E. REVENUES</b>		
710-00-370-100	INTEREST INCOME	10
710-00-380-910	MISC REVENUE	10
<b>TOTAL D.A.R.E. REVENUES</b>		<b>20</b>

<b>D.A.R.E. EXPENSES</b>		
710-00-911-210	DARE GRADUATION SUPPLIES	100
<b>TOTAL D.A.R.E. EXPENSES</b>		<b>100</b>

<b>FORFEITURE (Drug) FUND REVENUES</b>		
712-00-370-100	INTEREST INCOME	10
712-00-380-910	MISC. REVENUE	0
<b>TOTAL FORFEITURE (Drug) REVENUES</b>		<b>10</b>

<b>FORFEITURE (Drug) FUND EXPENSES</b>		
712-00-820-500	TASER TRAINING CARTRIDGES	0
712-00-820-501	BEAN BAG TRAINING AMO	1,800
712-00-820-507	TASER BLKHWK SEMPA HOLSTERS-10	350
712-00-820-509	TASER EXTEND DIGITAL POWER BAT	0
712-00-820-121	RADIO BATTERIES (10)	700
712-00-820-163	RADIO MICROPHONES/ANTENNAS	1,200
712-00-900-200	MISCELLANEOUS	0
<b>TOTAL FORFEITURE (Drug) EXPENSES</b>		<b>4,050</b>

FISCAL YEAR 16/17 BUDGET

<b>BUDGET 2016/2017</b>
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<b>FORFEITURE (NonDrug) FUND REVENUES</b>		
713-00-380-910	MISC REVENUE	20
713-00-370-100	INTEREST INCOME	10
<b>TOTAL FORFEITURE (Non-Drug) REVENUES</b>		<b>30</b>

<b>FORFEITURE (Non-Drug) FUNDS EXP.</b>		
713-00-529-301	GPS USER (2 units)	600
713-00-535-101	IPSAN LEADS App	0
713-00-820-210	SIG SAUER PISTOLS (2)	0
713-00-820-163	RADIO MICROPHONES	0
713-00-820-121	IPRF PROJECT (RADIOS)	0
713-00-820-215	SURE FIRE WEAPON LIGHT/EYE	0
<b>TOTAL FORFEITURE (Non-Drug) EXPENSES</b>		<b>600</b>

<b>D.U.I. FUND REVENUES</b>		
716-00-380-910	MISC REVENUE	100
716-00-370-100	INTEREST INCOME	10
<b>TOTAL D.U.I. REVENUES</b>		<b>110</b>

<b>D.U.I. FUND EXPENSES</b>		
716-00-820-164	ELECTRONIC FLARES (72)	2,333
716-00-820-165	PORTABLE LIGHT TOWER	0
716-00-820-166	PORTABLE ALERT MESSAGE BOARD	6,000
716-00-820-124	DIGITAL CAMERA	1,800
716-00-820-160	POLICE TRAFFIC VESTS	715
<b>TOTAL D.U.I. EXPENSES</b>		<b>10,848</b>

<b>MISC CAPITAL EXPENSE</b>		
<b>EXPENSES</b>		
110-99-534-200	MISC. LITIGATION	100,000
110-99-808-202	DOWNTOWN/ COMMUNITY PROJECTS	750,000
110-99-814-100	OPEN SPACE/WETLAND/ENVIR.	100,000
110-99-830-220	MISC. PAVING	40,000
110-99-830-240	PAVING - PARKING	42,000
110-99-832-250	WATER SYSTEM PROJECTS	300,000
<b>TOTAL EXPENSE</b>		<b>1,332,000</b>

## **MISCELLANEOUS CAPITAL FUNDS**

### **ASH BORER RESERVE**

The midwest has been impacted by the appearance of the emerald ash borer with substantial ash tree losses. The ash borer was detected in Grayslake four years ago. A number of communities have decided to remove all public property ash trees. Grayslake has pursued a treatment program combined with removal of infected trees that cannot survive. This program is an effort to preserve what trees we can save rather than mass removal. It is too early to know if the effort will save most public ash trees.

The Village Board approved an ash borer plan in 2011 and funds have been set-aside for treatment and removals. Private property owners should monitor their trees. Treatments were last approved by the Village Board in 2015. Costs in FY 16/17 are for removal as needed (\$45,000). It is likely that more tree removals will be needed in FY 16/17. Inspections will determine how many must be removed.

### **MAJOR STORM EMERGENCY RESERVE**

This fund was established as a reserve for atypical and highly unusual storm events. In FY 15/16 \$99,000 was expended on special clean-up services related to the summer tornado. A transfer of \$100,000 from the General Operating Fund was authorized last fall to replenish the reserve.

### **CONSERVATION FUND**

This fund receives donations from residential developers as per the Village's ordinances. Dollars may be used as determined from time to time by the Village Board. No expenses have been identified at this time. Revenues are dependant on building activity and little is forecasted.

### **CIVIL DEFENSE FUND**

This fund can be used for extraordinary expenses related to emergencies of various types. Dollars are transferred into the fund when needed and a high level of spending authorization is included in our annual appropriation ordinance in case it is needed. In FY 15/16 \$88,000 was transferred into this fund to pay for flooding and tornado facility repair expenses. FY 15/16 costs equal the transfer amount. No expenses are foreseen in FY 16/17.

### **LANDFILL HOST FEE RESERVE**

Receipts represent 10% of anticipated Host Fee receipts plus interest earned. No expenses in FY 16/17 are budgeted.

### **POLICE DARE/ENFORCEMENT FUNDS**

These various funds that receive fine dollars from specific types of police enforcement activities. Receipts must be used to pay for activities and equipment associated with the specified type of enforcement. FY 16/17 expenses are as approved as part of the annual budget process.

### **MISCELLANEOUS CAPITAL EXPENSES**

This list provides placeholder line items for unanticipated capital costs.