GENERAL FUND REVENUE

OVERALL FINANCIAL PLAN

The Village Board has adopted an overall financial plan to control the Village's operating dependency on economically sensitive revenues and unpredictable utility surcharge fees over the longer forecast term. This reduced dependency improves the Village's overall fiscal health, protects the Village's ability to deliver services in difficult economic periods, provides 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 sustainable path in the coming years.

I. SHARED REVENUES

Economically sensitive and utility tax revenues are shared between three budget areas. In the FY 14/15, budgeted operations consume 53%, road resurfacing 23%, and the General Capital Project Fund receives 24%. Operating revenue lines will be filled first followed by road resurfacing. Any remaining dollars go to the General Capital Project Fund.

Overall shared revenues for the upcoming year include the following:

A. SALES TAX

- Year end total sales taxes receipts in FY 13/14 were estimated at $2,050,000. The FY 14/15 figure represents a 2.5% increase over our FY 13/14 estimate or $2,101,250.

B. INCOME TAXES

- A portion of state income taxes are collected by the State of Illinois for municipalities and are distributed to each town on a per capita basis.

- Per the Village's financial forecasts, the draft budget for FY 14/15, like FY 13/14, uses $25 per person less than the Illinois Municipal League estimate for the year. This figure reflects the possibility of a cut in the distribution formula from the state to municipalities due to the state's poor financial condition. The Illinois Municipal League (IML) estimates that the distribution should be $98 per person in FY 14/15 if the state pays on time and no formula change is made. We are using $73 (these per person numbers are rounded). Total budgeted FY 14/15 income tax revenues are $1,521,957.

C. USE TAX

- Use tax revenues are based on the IML estimate for next year ($350,345).

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 $16,253 in the FY 14/15 budget. Interest earnings are no longer significant in our numbers.

E. UTILITY SURCHARGES

- Like other villages who have enacted electricity and natural gas surcharges, the Village has experienced some declines in these revenues in recent fiscal years. These revenues are projected to decline further ($54,491) in FY 14/15 versus the FY 13/14 budgeted amount. This is on top of a $90,000 drop in FY 13/14. Natural gas in particular has declined significantly due to lower natural gas prices.

	13/14 Budget	14/15 Budget
Electricity	$631,131	$628,293
Natural Gas	$181,984	$181,165
Simplified Municipal	$678,000	$627,166
TOTAL	$1,491,115	$1,436,624

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 tax cap law. Recent declining property values has resulted in higher property tax rates. Despite the rate increases in recent years the Village's tax rate is over 50% lower than at its peak some years ago. In FY 13/14, the Village Board elected to not take dollars allowed by the tax cap and froze the levy at the previous year receipts.

- The FY 14/15 budget reflects the Board's decision to limit new dollars to the cost of living increase only as allowed by the tax cap and forgo dollars from new property added to the tax base.

III. HAINESVILLE POLICE SERVICES

Revenues from our police services contract are included in the budget per our agreement with the Village of Hainesville. The regular contract revenues are $734,421. Also included is revenue for dispatching services per the approved agreement with Hainesville ($65,512).

IV. OTHER MAJOR REVENUES

- Avon Township Road and Bridge Property Tax: Since FY 11/12 these revenues have fallen from $68,000 to a FY 14/15 number of $33,000 (a 51% decline).

- Fine revenues have been declining gradually since FY 02/03 when fine revenue was $544,000. FY 14/15 year includes $130,000 in fine revenue. This is the same as in FY 13/14.

- 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.

- 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.

VILLAGE OF GRAYSLAKE
ESTIMATED REVENUE/ EXPENSE BUDGET - 2014/2015

	Revenue	Expense	Over/ (Under)
GENERAL FUND			
General Revenue	7,144,226		
Management Services		503,104	
Streets/Alleys		760,080	
Police Department		5,163,541	
Building & Grounds		143,705	
Mosquito Abatement		35,331	
Senior Center		104,450	
Environmental Programs		41,000	
Subtotal	**7,144,226**	**6,751,210**	**393,016**
Building Department	259,578	626,395	(366,817)
Total	**7,403,804**	**7,377,605**	**26,199**
Retirement	517,597	482,891	34,706
Insurance	226,285	215,939	10,346
Motor Fuel Tax	612,625	516,856	95,769
ENTERPRISE FUNDS			
Water & Sewer Operating	5,624,277	4,884,905	739,372
Garbage	1,553,054	1,593,307	(40,253)
Metra	213,800	195,817	17,983
9-1-1 Account	268,195	268,170	25
Aquatic Center	569,797	562,626	7,171
CAPITAL PROJECT FUNDS			
General Capital Project Fund	2,351,977	9,014,559	(6,662,582)
Water/Sewer Capital Project Fund	8,108	566,784	(558,676)
Residential Road Resurfacing Fund	1,235,016	1,241,902	(6,886)
Total Major Capital Project Funds	3,595,101	10,823,245	(7,228,144)
Fixed Assets Reserve Funds	401,342	357,092	44,250
Ash Borer Reserve Fund	0	40,000	(40,000)
Major Storm Emergency Reserve Fund	12,000	100	11,900
Conservation Fund	100	0	100
Civil Defense Fund	50	0	50
Landfill Host Fees Fund	100,800	100	100,700
D.A.R.E Fund	20	100	(80)
Forfeiture (Drug) Fund	1,800	4,060	(2,260)
Forfeiture (Non-Drug) Fund	30	10,400	(10,370)
D.U.I. Fund	0	9,850	(9,850)
Total Capital Project Funds	**4,111,243**	**11,244,947**	**(7,133,704**

		BUDGET 2014/2015
TAXES		
110-00-310-015	Police Protection	418,437
110-00-310-110	Corporate	1,349,342
110-00-340-110	Road & Bridge	33,000
110-00-340-200	State Use Tax	185,683
110-00-340-350	State Sales	1,113,663
110-00-340-450	State Income Tax	806,637
TOTAL TAXES		**3,906,762**
FEES		
110-00-312-200	Simplified Municipal Tax	332,398
110-00-350-200	False Alarms	750
110-00-360-450	Hillside Lot Parking Fees	13,000
110-00-380-100	Cable TV Fees	338,000
TOTAL FEES		**684,148**
LICENSES		
110-00-320-100	Amusement Devices	2,550
110-00-320-200	Business	30,000
110-00-320-250	Electrical	700
110-00-320-400	Liquor	61,000
110-00-320-450	Vending Machines	2,000
TOTAL LICENSES		**96,250**
MISCELLANEOUS		
110-00-312-100	Electricity Surcharge	332,995
110-00-312-300	Natural Gas	96,018
110-00-312-400	Hotel Tax	80,000
110-00-345-200	Police Train. Reimburse	500
110-00-350-100	Fines	130,000
110-00-360-810	Hainesville Police Service	734,421
110-00-360-811	Hainesville Dispatching	65,512
110-00-360-500	High School Contribution	159,373
110-00-360-800	Business Directory Subscriptions	4,000
110-00-362-100	Senior Center Revenue	6,000
110-00-370-100	Interest Earned	10,367
110-00-380-105	Rent Rev: Antenna Space	46,471
110-00-380-210	Reports/Copies	2,500
110-00-380-920	Recur. Misc. Revenue	5,000
110-00-380-922	Recur. Misc. Reimb.	2,000
110-00-396-212	Retirement Fund Labor	13,933
110-00-396-214	Insurance Fund Labor	10,288
110-00-396-220	MFT Labor Reimburse	44,784
110-00-399-220	MFT Equipment Reimburse	43,651
110-00-396-410	W/S Maint. Reimbursement	24,070
110-00-396-414	Metra Enforce Reimb	5,840
110-00-396-415	Metra Reimb (snow/sweep)	12,764
110-00-399-410	Infrastructure Imp. Reimb.	601,579
TOTAL MISCELLANEOUS		**2,432,066**
TOTAL OPERATING REVENUE		**7,119,226**

		BUDGET 2014/2015
NON-RECURRING		
110-00-380-930	Misc.Non-Recur. Revenues	15,000
110-00-380-932	Misc.Non-Recur.Reimburse	10,000
TOTAL NON-RECURRING		**25,000**

TOTAL REVENUES	**7,144,226**

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
- Contract bidding management
- Business analytics/reporting
- Human resources
- Licensing (partial)
- Public information/research
- Grant application/management
- Public records (Freedom of Information)
- Capital improvement cost tracking
- Aquatic, Heritage and Senior centers management
- Accounting/utility billing services/payroll
- Investment management

COSTS

For FY 14/15, costs in this budget area continue their downward trend. Costs are down substantially (-$81,537) due primarily to a 25% reduction in the salary and benefits category reflecting a lower cost baseline from our current reorganization effort to reduce full-time positions further and use more part-time staffing. New line items for balloon festival costs and general accounting services have been added.

		BUDGET 2014/2015
SALARY/BENEFITS		
110-05-410-100	Staff Salaries	218,619
110-05-410-200	President	630
110-05-410-210	Liquor Commissioner	150
110-05-410-220	Trustees	1,740
110-05-410-230	Village Clerk	270
110-05-410-350	Permanent Part Time	13,217
110-05-410-400	Overtime	200
110-05-410-700	Additional Duty Pay	300
110-05-410-800	Sick Time Compensation	5,925
110-05-410-905	Employee Recognition	132
110-05-410-920	Merit Bonus Pool	9,413
110-05-451-100	Health Insurance	17,252
110-05-451-200	Life Insurance	286
110-05-453-100	Training	480
110-05-453-101	Conference	0
110-05-453-102	Dues	720
110-05-453-104	Tuition Assistance	1,050
110-05-457-500	Unemployment	289
TOTAL SALARY & BENEFITS		**270,673**

CONTRACTUAL		
110-05-529-110	Equipment Maint Agreement	2,024
110-05-529-300	Software Maint Agreement	4,413
110-05-532-100	Engineering	7,500
110-05-533-100	Process Accounting Services	750
110-05-533-104	General Accounting Services	1,455
110-05-533-110	Contract Accounting: Auditing/yr end	3,040
110-05-533-112	Contract Accounting: Payroll	850
110-05-533-122	Merchant Fees Contract	520
110-05-533-125	Bank Services: Positive Pay	30
110-05-534-100	Legal Services	95,000
110-05-535-140	Wireless Services	45
110-05-535-150	Computer Services Contract	2,400
110-05-539-130	Cell Phones	130
110-05-539-210	Property Appraisals	100
110-05-550-300	Videotape Board Meetings	390
110-05-553-200	Monthly Newsletter	11,000
110-05-553-300	Codification Services	80
110-05-553-400	Public Info. Materials	500
110-05-554-100	Printing	2,000
TOTAL CONTRACTUAL		**132,228**

		BUDGET 2014/2015
OTHER COSTS		
110-05-452-100	Organizational Memberships	863
110-05-453-300	Officials Expenses	4,000
110-05-455-100	Subscriptions	600
110-05-551-100	Postage	2,875
110-05-552-100	Telephone/ Internet	7,500
110-05-553-100	Publishing	2,000
110-05-592-100	Surety Bonds	1,500
110-05-618-200	Computer Equipment	2,000
110-05-651-100	Office Supplies	9,440
110-05-900-100	Misc. Taxes/Contributions	26,000
110-05-900-150	Recorder of Deeds	100
110-05-911-100	Senior Surcharge Rebate	7,000
110-05-911-505	Balloon Festival	7,500
110-05-911-510	Memorial Day Event	1,200
110-05-999-620	Major Repair/Replacement Fund	6,125
110-05-618-100	New/ Replace Equipment	1,500
110-05-900-099	Contingent	20,000
TOTAL OTHER COSTS		**100,203**

TOTAL EXPENSES	**503,104**

STREETS & ALLEYS

OVERVIEW

The FY 14/15 operating budget includes $1,276,936 in road maintenance expenses. These costs are paid in the streets and alleys portion of the General Operating Fund ($760,080) and the Motor Fuel Tax Fund ($516,856). These costs are associated with maintenance of the Village's 140 lane miles of streets and right of way areas that adjoin roadways. Costs can be unpredictable due to wide fluctuations in snow removal and salt costs depending on weather conditions

COSTS

Costs in the streets and alleys budget area are fairly routine in nature. The largest single cost is for contracted snow/ice control services ($375,818). 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. Snow removal costs constitute 60% of the Streets and Alleys budget.

		BUDGET 2014/2015
SALARY/BENEFITS		
110-10-410-100	Salaries	116,125
110-10-410-380	Part Time- Summer	9,900
110-10-410-381	Part Time- Winter	1,200
110-10-410-382	Part Time- Snow Plow Operators	32,500
110-10-410-390	Seasonal Eng. Intern	2,500
110-10-410-400	Overtime	23,854
110-10-410-450	Part-Time Overtime	500
110-10-410-490	On-Call Compensation	1,950
110-10-410-700	Additional Duty Pay	3,000
110-10-410-800	Sick Time Comp.	2,819
110-10-410-905	Employee Recognition	63
110-10-410-920	Merit Bonus Pool	2,183
110-10-410-930	P.I.P. - Program	1,125
110-10-451-100	Health Insurance	15,191
110-10-451-200	Life Insurance	157
110-10-453-100	Training	170
110-10-453-104	Tuition Assistance	390
110-10-457-200	Automobile Allowance	1,440
110-10-457-500	Unemployment	368
TOTAL SALARY & BENEFITS		**215,435**

CONTRACTUAL		
110-10-516-200	Storm Siren - M&R	2,800
110-10-516-400	Equipment - M&R (non-vehicle)	1,580
110-10-517-100	Contract Vehicles- M&R (Routine)	7,000
110-10-517-200	Contract Vehicle Repairs	7,000
110-10-517-300	Vehicle Licenses/Inspections	175
110-10-520-300	Storm Sewer/Ponds - M&R	4,500
110-10-529-110	Equipment Maint Agreement	447
110-10-529-300	Software Maint Agreement	1,209
110-10-532-100	Engineering	3,500
110-10-532-885	Snow / Ice Control Services	375,818
110-10-533-100	Process Accounting Services	950
110-10-533-104	General Accounting Services	2,314
110-10-533-112	Contract Accounting: Payroll	310
110-10-533-125	Bank Services: Positive Pay	40
110-10-535-140	Wireless Services	677
110-10-535-150	Computer Services Contract	2,400
110-10-539-130	Cell Phones	3,070
110-10-550-300	Videotape Board Meetings	480
110-10-553-300	Codification Services	80
110-10-890-203	Village Center Signage M & R	2,500
TOTAL CONTRACTUAL		**416,849**

		BUDGET 2014/2015
OTHER COSTS		
110-10-452-100	Organizational Memberships	1,300
110-10-457-100	Uniforms	1,340
110-10-520-200	Streets/Alleys - M&R	4,000
110-10-521-300	Misc. Bike Path & Kioske Maintenanc	700
110-10-536-100	Drug & Alcohol Testing	140
110-10-539-110	Animal Control Services	150
110-10-594-100	Rental Equipment	5,500
110-10-611-100	Material/Supplies	3,325
110-10-614-300	Snow/ Ice Control Material	45,326
110-10-655-100	Gas & Oil	12,250
110-10-890-200	Street Signs	8,500
110-10-911-500	Festival Misc.	2,000
110-10-999-612	Truck Replace. Contribution	28,140
110-10-999-620	Major Repair/Replacement Fund	6,125
110-10-800-100	New /Replace.Equipment	1,000
110-10-900-099	Contingent	8,000
TOTAL OTHER COSTS		**127,796**

TOTAL EXPENSES	**760,080**

POLICE DEPARTMENT

OVERVIEW

The Police Department is 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 in the nation to be accredited by the Commission on Accreditation for Law Enforcement Agencies Inc. (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 contact 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 2008, the salary "market" for police first responders rose significantly. This has contributed to increased department costs between 1998 and 2008. Process improvements, contracting, and technology applications have reduced the non sergeant/officer headcount which has helped offset some of these market driven cost increases. Non personnel costs have been held down in recent years.

COSTS

The FY 14/15 budget reflects a +$65,548 increase in this budget area.

- Overall Salary and Benefit Costs: Costs increase $30,644 due primarily to higher sergeant/officer pay. Increased use of part-time staffing (CSO/Records) and reduced admin full-time positions help hold down overall costs in this category. Administration and full-time CSO salaries are down $78,818. After additional part-time pay (admin/CSO) is included the net savings is $33,840.

  Sergeants/Officers
  Costs reflect the 31 full time sworn positions (including the Chief). Part-time officer positions are included to provide staffing/scheduling flexibility.

- Health insurance costs decline despite projected premium increases due to reduced full-time admin positions.

- Dispatching Contract: The costs are the remaining contractual costs for this service after exhaustion of available 9-1-1 revenues. Costs are per the multi-year contract.

- Contractual Costs Category: Expenses are up due to inclusion of new contracted accounting services and booking/cell special cleaning.

- Other Costs Category: Expenses are down $3,518.

		BUDGET 2014/2015
SALARY/BENEFITS		
110-15-410-110	Salaries- Administration	225,350
110-15-410-112	Salaries- Sergeants	802,842
110-15-410-114	Salaries- Officers	1,973,950
110-15-410-116	Salaries- CSO (FT)	49,750
110-15-410-117	Salaries- CSO (PT)	23,400
110-15-410-350	Permanent Part Time	21,578
110-15-410-370	Part-Time Officers	138,000
110-15-410-373	Part-Time Data Entry	0
110-15-410-375	Crossing Guard	6,800
110-15-410-400	Overtime	260,000
110-15-410-470	Part-Time Officers - OT	2,100
110-15-410-512	Holiday Pay: Non FOP Shift Personnel	18,000
110-15-410-514	Holiday Pay: FOP	68,329
110-15-410-550	Longevity	1,300
110-15-410-700	Additional Duty Pay	500
110-15-410-905	Employee Recognition	266
110-15-410-800	Sick Time Comp	16,000
110-15-410-920	Merit Bonus Pool	22,740
110-15-451-100	Health Insurance	502,499
110-15-451-200	Life Insurance	3,564
110-15-453-100	Training	15,000
110-15-453-101	Conference	0
110-15-453-102	Dues	700
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	5,171
TOTAL SALARY & BENEFITS		**4,192,089**

CONTRACTUAL		
110-15-453-110	Police Training/New Recruits	3,000
110-15-516-300	Electronic Equip. - M&R	1,500
110-15-516-400	Radio Equip. - M&R	1,500
110-15-517-100	Vehicle Maint. Routine	25,000
110-15-517-200	Vehicle Repairs	15,000
110-15-529-110	Equipment Maint Agreement	5,339
110-15-539-125	Dispatching Contract	334,704
110-15-539-205	Parking Ticket Processing Contract	12,500
110-15-529-300	Software Maint Agreement	35,467
110-15-533-100	Process Accounting Services	6,480
110-15-533-104	General Accounting Services	16,955
110-15-533-110	Contract Auditing- Police Pension	4,000
110-15-533-112	Contract Accounting: Payroll	8,300
110-15-533-125	Bank Services: Positive Pay	250
110-15-534-101	Legal Services - Prosec.	90,000
110-15-534-102	Legal Services - Non-Pro.	12,000
110-15-535-101	IPSAN LEADS App	0

		BUDGET 2014/2015
110-15-535-140	In Squad Wireless Services	5,500
110-15-535-150	Computer Services Contract	16,741
110-15-535-152	Contract CAD Operations	7,500
110-15-536-150	Firearm Training	1,000
110-15-539-200	Northern IL Crime Lab Agreement	35,000
110-15-539-400	Adjudication	1,600
110-15-539-120	Booking/Cell Cleaning Special	5,000
110-15-550-300	Videotape Board Meetings	3,290
110-15-553-300	Codification Services	610
110-15-905-205	Community Notification System	3,960
TOTAL CONTRACTUAL		**652,197**

OTHER COSTS		
110-15-452-100	Organizational Memberships	8,830
110-15-453-130	Accreditation Expenses	4,500
110-15-457-100	Uniforms	12,000
110-15-517-300	Vehicle Licenses	800
110-15-536-220	Misc. Medical / Health Wellness	1,000
110-15-551-100	Postage	2,875
110-15-552-100	Telephone/ Internet	5,750
110-15-553-100	Printing/Publishing	5,000
110-15-618-200	Computer Equipment	3,000
110-15-651-100	Office Supplies	10,000
110-15-651-600	Investigation /Evidence/ Film	7,000
110-15-651-610	Crime Prevention Miscellaneous	1,500
110-15-651-620	Bike Patrol Equip./Misc.	750
110-15-651-650	Ammunition	14,000
110-15-651-670	Storage/Leases (Hainesville)	6,000
110-15-655-100	Gas/ Oil	83,000
110-15-655-200	Misc. Auto Supplies	1,000
110-15-905-120	NIPAS/Mobile Field Forces/ Emergency Services Team	6,000
110-15-410-124	Police Commission Compensation	1,000
110-15-905-130	Police Commission Expense	5,000
110-15-905-140	Prisoner Housing/Meals	1,000
110-15-911-210	D.A.R.E. Program	7,000
110-15-911-230	Helmet Program	500
110-15-999-610	Squad Replace. Fund	75,000
110-15-999-620	Major Repair/Replacement Fund	36,750
110-15-900-099	Contingent	20,000
TOTAL OTHER COSTS		**319,255**

TOTAL EXPENSES	**5,163,541**

BUILDINGS & GROUNDS

COSTS

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

In FY 14/15 costs extra funds are included for additional landscaping costs and for extra downtown holiday lighting. Also costs are included for miscellaneous expenses for the new Centennial Park including hearth natural gas.

		BUDGET 2014/2015
CONTRACTUAL		
110-20-511-050	Municipal Building M&R	15,000
110-20-511-102	Public Works Bldg. M&R	8,000
110-20-511-105	Heritage Center M&R	5,500
110-20-516-600	Maintenance- Skate Park	3,000
110-20-516-700	Maintenance- Clock Tower	2,000
110-20-516-200	Generator Maintenance	750
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	1,000
110-20-530-154	Elevator Maintenance	7,000
110-20-530-300	Pest Control (All Bldgs)	1,000
110-20-530-320	Pest Control (Heritage Center)	1,000
110-20-539-160	Landscaping Contract	19,000
110-20-539-162	Landscaping Misc.	8,240
110-20-539-168	Downtown Landscaping	6,000
110-20-539-169	Downtown Fertilization/ Etc	340
110-20-539-300	Downtown Special Lights	20,500
110-20-571-103	Outside Electric	500
110-20-571-500	Water Service	900
110-20-900-250	Millenium Park- Misc.	250
110-20-900-255	Centennial Park Misc.	2,000
TOTAL CONTRACTUAL		**120,255**

OTHER COSTS		
110-20-516-705	Skate Park Materials	2,000
110-20-530-101	Floor Matts	3,000
110-20-571-104	Electricity/Aerator	2,000
110-20-571-255	Natural Gas -Downtown Hearth	1,250
110-20-611-100	Material/Supplies	1,350
110-20-652-300	Generator Natural Gas	1,200
110-20-611-102	Health Supplies (All Bldgs)	4,000
110-20-900-200	Miscellaneous Supplies	750
110-20-911-515	Open House Event	900
110-20-900-099	Contingent	7,000
TOTAL OTHER COSTS		**23,450**

TOTAL EXPENSES	**143,705**

MOSQUITO ABATEMENT

This budget area includes costs associated with our contracted mosque 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.

		BUDGET 2014/2015
MOSQUITO ABATEMENT		
110-25-539-180	Mosquito Abatement Service	35,331
TOTAL EXPENSES		**35,331**

SENIOR CENTER

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 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. 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.

COSTS

FY 14/15 costs are primarily for Catholic Charities contract costs ($89,950) and basic operating and program expenses for the year ($14,500). Total costs: $104,450.

		BUDGET 2014/2015
SENIOR CENTER		
110-35-539-100	Catholic Charities Services Fee	89,950
110-35-539-453	Business Conference	1,500
110-35-539-551	Postage & Shipping	1,000
110-35-539-554	Printing	1,300
110-35-539-651	Office Supplies	2,600
110-35-539-800	Equipment Purchases	600
110-35-539-906	Bingo	2,400
110-35-539-910	Monthly Parties	3,600
110-35-900-099	Contingent	1,500
	TOTAL EXPENSES	**104,450**

ENVIRONMENTAL CONTROL

This budget category includes costs for the Villages environmental partnership programs and lake management contribution. Funds for the annual 50/50 programs are included and 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 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 environmental initiatives including open space preservation, the bike trail system as an alternative to auto use, tree/wetland preservation, comprehensive curbside recycling programs, and the Village's recycling center which also includes drop off locations for electronics and textiles.

COSTS

FY 14/15 budget costs reflect anticipated program use levels.

		BUDGET 2014/2015
ENVIRONMENTAL PROGRAMS		
110-25-539-152	Lake Management	6,000
110-25-911-108	Community Garden Program	1,500
110-25-911-110	Tree Planting Prog.	15,000
110-25-911-115	Neighborhood Partner Program	14,000
110-25-911-120	Lawn Mower Rebate Program	2,500
110-25-911-125	Rain Barrel/ Compost Bin/ 50/50 Program	2,000
	TOTAL EXPENSES	**41,000**

BUILDING DEPARTMENT

OVERVIEW

The Building Department handles all construction permitting and inspection services, zoning/planning, economic development, and code enforcement duties. Much of the Village facility maintenance is also supervised by the Building Commissioner. The Village has a relatively small staffing level in this department (3 full-time).

More and more municipalities 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 that are on the payroll with little to do when permit activity drops. The Village's long time privatization program avoids this predicament by limiting our general inspection costs by contracting rather than hiring staff. Other than some limited general inspection expenses, all other inspection costs are directly tied to permit activity. Therefore, when there is less building, there are fewer inspections and Village costs are held down.

REVENUES

Permit fee levels are set to pay for new building construction inspections and permitting/management costs. Routine existing home improvement permit fees do not meet inspection/permitting/management costs for these activities. Therefore, in some cases revenues from permit fees do not pay for all departmental costs.

In any given year revenues and expenses for this department are based on the issuance of permits as per the Village's financial forecasts. Actual building activity will determine financial results. FY 14/15 revenues include permit fees expected for a senior care facility at Route 45 and Route 120. Revenues include fee increases (per adopted ordinance) for developers.

COSTS

Overall, FY 14/15 costs are higher than FY 13/14 due primarily to plan review/inspection services for the senior care facility project and the normal increases for personnel related expenses.

Some costs for the Economic Development program are included within the Building Department budget in their own line items. Portions are also funded in the General Capital Project Fund.

REVENUES VS. COSTS

Total Revenues:	$259,578
Total Costs:	$626,395
+ or -	(-$366,817)

		BUDGET 2014/2015
PERMITS		
110-40-330-100	Building	64,698
110-40-330-105	Electrical	1,537
110-40-330-125	Occupancy/Drive	2,751
110-40-330-130	Plumbing	1,762
110-40-330-135	Miscellaneous	140,000

FEES		
110-40-330-115	Excavation Permit	32
110-40-330-200	Drainage Plan Review	250
110-40-330-205	Plan Review	15,460
110-40-330-300	Reinspection Fees	50
110-40-330-305	Site Watershed	50
110-40-330-310	Water/ Sewer Service Inspection	500
110-40-360-426	Fire Sprinkler/ Alarm Inspection	6,638
110-40-360-440	Parking Lot Fees	0
110-40-360-650	Water Meter Seal	89
110-40-360-700	Elevator Inspection Fees	14,000
110-40-360-705	Multifamily Inspection Fees	0
110-40-380-970	New Const. W. Meter Purchase	261
TOTAL BUILDING		**248,078**

MISC.		
110-40-330-145	Water Shed Permit	500
110-40-330-206	Plan Review Service Reimbursement	3,000
110-40-360-600	Hearings	1,500
TOTAL OPERATING REVENUE		**253,078**

NON-RECURRING		
110-40-360-750	Developer Services Reimbursement	0
110-40-380-930	Misc. Revenues	3,500
110-40-380-932	Misc. Reimbursements	3,000

TOTAL REVENUES	**259,578**

		BUDGET 2014/2015
SALARY/BENEFITS		
110-40-410-100	Salaries	231,338
110-40-410-120	Plan/ZBA Secretary	0
110-40-410-400	Overtime	100
110-40-410-800	Sick Time Comp.	2,748
110-40-410-905	Employee Recognition	61
110-40-410-920	Merit Bonus Pool	4,510
110-40-451-100	Health Insurance	39,901
110-40-451-200	Life Insurance	259
110-40-453-100	Training	340
110-40-453-101	Conference	0
110-40-453-102	Dues	240
110-40-453-104	Tuition Assistance	750
110-40-457-200	Auto Allowance	4,800
110-40-457-500	Unemployment	295
TOTAL SALARY & BENEFITS		**285,342**

CONTRACTUAL		
110-40-529-110	Equipment Maint Agreement	1,131
110-40-529-300	Software Maint Agreement	6,879
110-40-530-250	Contract Bld Insp (Misc)	25,800
110-40-530-251	Contract Bld Insp (MJ Proj)	35,556
110-40-530-254	Contract Bld Insp - Elevator	14,000
110-40-530-256	Contract Plumb Insp - (Misc)	14,040
110-40-530-257	Contract Plumb Insp - (MJ Proj)	630
110-40-530-258	Water & Sewer Insp - Plumb	4,680
110-40-530-260	Backflow Prevention Contract	550
110-40-530-270	Fire Code Inspections	35,000
110-40-531-200	EDC Services Contracts	85,552
110-40-531-205	EDC Chamber Marketing Cont.	20,000
110-40-532-100	Engineering	7,500
110-40-533-100	Process Accounting Services	720
110-40-533-104	General Accounting Services	2,020
110-40-533-110	Contract Accounting: Auditing/ yr end	2,850
110-40-533-112	Contract Accounting: Payroll	600
110-40-533-123	Merchant Fees- Other Receivables	3,750
110-40-533-125	Bank Services: Positive Pay	30
110-40-534-100	Legal Services	40,000
110-40-535-150	Computer Services Contract	2,400
110-40-537-100	Plan Review Service	11,900
110-40-537-110	Planning Services	500
110-40-539-164	Landscape Property Maint.	7,500
110-40-539-242	Tree Consultant	0
110-40-539-400	Adjudication	1,600
110-40-550-300	Videotape Board Meetings	370
110-40-553-300	Codification Services	70
TOTAL CONTRACTUAL		**325,628**

		BUDGET 2014/2015
OTHER COSTS		
110-40-410-120	ZBA/PLAN - Compensation	2,800
110-40-452-100	Organizational Memberships	1,070
110-40-551-100	Postage	2,880
110-40-553-100	Publishing	750
110-40-554-100	Printing	300
110-40-554-200	Forms	400
110-40-618-300	New Construction Meters	365
110-40-651-100	Office Supplies	2,360
110-40-900-150	Recorder of Deeds	500
110-40-618-100	New/ Replace Equipment	1,000
110-40-900-099	Contingent	3,000
TOTAL OTHER COSTS		**15,425**

TOTAL EXPENSES	**626,395**

RETIREMENT FUND

OVERVIEW

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

The Village, due to its use of private contractors and its innovative in-house operating techniques, delivers municipal services with fewer non police officer full time staff positions than comparably sized municipalities. This reduces personnel costs including retirement expenses.

In the last 15 years, increasing police sergeant/officer salary costs in the marketplace increased police retirement costs. We have reduced other costs through a 54% cut by attrition in full time non police sergeant/officer positions since 2003. The FY 14/15 budget includes cuts in non officer full time positions and includes greater use of part-time staffing. The use of part time staffing reduces benefit costs including retirement costs.

Retirement costs for Village personnel are paid for in the various operating funds based on salary costs in each fund. Retirement Fund costs are budgeted based on the General Operating Fund share of payroll figures included in the budget.

Please also note that the FY 14/15 budget does not include the off-budget Police Pension Fund obligations as this fund is run by the separate Police Pension Board, as per state statutes. The Village makes employer pension contributions to this fund as determined by our actuary. While many municipalities have failed to keep up with their funding of these future pension obligations, Grayslake has continuously made the actuarially determined contributions. This results in a healthy pension fund compared to many units of local government.

REVENUES

The FY 14/15 draft budget includes property tax revenues (and interest). A portion of the Village's property tax pays for the General Operating Fund share of retirement costs. The Village's enterprise funds pay the costs attributed to each enterprise.

COSTS

Costs are for the General Operating Fund expenses for the Illinois Municipal Retirement Fund (IMRF) and social security employer contributions. Lower salary costs due to reduced full-time non-police officer positions have helped hold down retirement costs. Line items for a share of retirement program administration, deferred compensation contributions with associated taxes, and our Section 125 program are also included here as well as in the enterprise funds.

REVENUES VS. COSTS

Total Revenues:	$517,597
Total Costs:	$482,891
+ or -	(+$34,706)

		BUDGET 2014/2015
REVENUE		
212-00-310-212	Property Tax- I.M.R.F.	150,449
212-00-310-213	Property Tax- Social Security	352,616
212-00-340-300	Replacement Tax Revenue	13,230
212-00-370-100	Interest Earned	1,302
	TOTAL REVENUES	**517,597**

		BUDGET 2014/2015
EMPLOYER CONTRIBUTIONS		
212-00-460-100	Social Security (Gen F Share)	340,944
212-00-460-200	I.M.R.F. (Gen F Share)	113,651
212-00-460-203	I.M.R.F.- SLEP	9,132
FUND ADMIN.		
212-00-999-005	Retirement Admin.	10,964
TOTAL OPERATIONS		**474,691**
OTHER		
212-00-457-600	Section 125 Flexible Benefit Expense	1,187
212-00-460-300	Contractual Deferred Comp/Taxes	6,713
212-00-900-099	Contingent	300
TOTAL EXPENSES		**482,891**

INSURANCE FUND

OVERVIEW

The Insurance Fund pays for General Operating Fund workers compensation, liability, and property insurance premiums. Also, a cost share for 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 through its privatization program which reduces payrolls and shifts liability to contractors.

REVENUES

FY 14/15 revenues are budgeted to meet the General Operating Fund portion of insurance costs. A portion of the 2013 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 as per the Villages multi-year financial forecasts.

REVENUES VS. COSTS

Total Revenues:	$226,285
Total Costs:	$215,939
+ or -	+$10,346

		BUDGET 2014/2015
REVENUES		
214-00-310-214	Property Tax	226,000
214-00-370-100	Interest Earned	285
TOTAL REVENUES		**226,285**

		BUDGET 2014/2015
EXPENSES		
214-00-592-300	Worker's Comp. Premium (GF only)	97,057
214-00-592-400	Property/ Liability Premium (GF only)	111,668
214-00-999-005	Insurance Administration	5,214
214-00-900-099	Contingent/Add. Premium Res.	2,000
TOTAL EXPENSES		**215,939**

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 taxes collected by the state. Use of these funds is restricted under state statute to road maintenance and other specified transportation infrastructure activities. Expenses in this fund cover road and right of way expenses not included in the Streets and Alleys portion of the operating budget.

REVENUES

Revenues in this fund are based on the forecast by the Illinois Municipal League. Revenues assume no disruption of normal state distributions. A special growth factor distribution ($15,200) is included. Another supplemental payment from the state's bond sale ($88,287) is budgeted.

COSTS

Expenses are budgeted higher primarily due to higher FY 14/15 salt costs (+$24,546). This higher cost includes the normal per ton cost increase and inclusion in the budget of the usual purchase amount.

REVENUES VS. COSTS

Total Revenues:	$612,625
Total Costs:	$516,856
+ or -	+ $95,769

		BUDGET 2014/2015
MFT REVENUES		
220-00-340-100	State Disbursement	508,016
220-00-370-100	Interest Earned	1,122
TOTAL RECURRING REVENUE		**509,138**
220-00-340-150	MFT Growth Factor	15,200
220-00-340-151	Special State Distribution	88,287
TOTAL REVENUES		**612,625**

		BUDGET 2014/2015
SALARIES/BENEFITS		
220-00-999-006	Summer Salaries Reimbursement	25,877
220-00-999-005	Winter Salaries Reimbursement	37,815
TOTAL SALARIES		**63,692**
CONTRACTUAL		
220-00-520-400	Street Lights - M&R	55,000
220-00-521-200	Sidewalk/ Curb - M&R	11,990
220-00-532-800	Catch Basin Maint.	16,000
220-00-532-805	Crack Sealing- Street	9,000
220-00-532-810	Bikepath Sealing	6,000
220-00-532-870	Pavement Marking (Major Streets)	8,500
220-00-532-875	Pavement Patching	15,000
220-00-532-882	R.O.W. Landscaping/ Repair	21,000
220-00-532-883	R.O.W. Tree Maint.	14,000
220-00-532-890	Street Sweeping	16,853
220-00-532-895	Traffic Signal Maintenance	24,000
TOTAL CONTRACTUAL		**197,343**
OTHER		
220-00-520-800	Catch Basin Maint (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	2,000
220-00-520-885	Snow/Ice Control Material	116,552
220-00-571-300	Street Light - Electric	56,650
220-00-614-200	New Pole (Replacements)	5,000
220-00-999-110	Winter Truck Reimbursement	55,936
220-00-999-111	Summer Truck Reimbursement	15,683
220-00-900-099	Contingent	1,500
TOTAL OTHER COSTS		**255,821**
TOTAL EXPENSES		**516,856**

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 operating costs associated with maintenance and operation of the municipal water and sewer systems and to pay outside service providers for water and sewage treatment. 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 the capital transfer amount by using dollars accumulated in the last year.

The Village Board has adopted a multi-year rate plan ordinance 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 14/15 revenues are budgeted based on a pumpage level as provided for in the 2014 financial forecasts. Revenues are per the rate plan adopted by the Board.

COSTS

Sixty percent of operating costs are paid to the Lake County Public Works (sewage treatment) and the Central Lake County Joint Action Water Agency (JAWA) (water provider). FY 14/15 operating costs are down $189,405 due to reductions in three areas including lower JAWA costs reflecting lower pumpage, lower Lake County sewer costs from lower water sales, and in the salary/benefit cost category reflecting a lower cost baseline from our current reorganization to reduce full-time positions and use more part-time staffing. Also included are fixed asset contributions for major repair/replacements for above-ground facilities and equipment.

REVENUES VS. COSTS

Total Revenues:	$5,624,277
Total Costs:	$4,884,905
+ or -	+$ 739,372
Transfer:	$ 601,579
Net + or -	+$ 137,793

		BUDGET 2014/2015
WATER		
410-00-360-100	Collections	2,798,456
410-00-360-110	Late Charges & Turn-on-Fees	70,000
410-00-380-912	Miscellaneous	100
SEWER		
410-00-360-200	Collections	2,673,684
410-00-360-210	Late Charges & Turn-on-Fees	68,000
410-00-380-914	Miscellaneous	1,000
TOTAL W/S COLLECTIONS		**5,611,240**
410-00-360-150	Construction Water Fees	0
410-00-370-100	Interest Earned	2,937
410-00-380-910	Miscellaneous	100
410-00-380-915	Misc Revenue- Arbor Vista Sewer	10,000
TOTAL REVENUES		**5,624,277**

		BUDGET 2014/2015
SALARY/BENEFITS		
410-20-410-100	Salaries	326,268
410-20-410-200	President	2,600
410-20-410-210	Liquor Commissioner	620
410-20-410-220	Trustees	7,230
410-20-410-230	Village Clerk	1,110
410-20-410-350	Permanent Part-Time	13,112
410-20-410-373	Part-Time Data Entry	0
410-20-410-380	Part Time- Summer	14,850
410-20-410-381	Part Time- Winter	1,800
410-20-410-390	Seasonal Eng. Intern	2,500
410-20-410-400	Overtime	11,530
410-20-410-450	Part-Time Overtime	1,200
410-20-410-490	On-Call Compensation	4,030
410-20-410-700	Additional Duty Pay	3,550
410-20-410-800	Sick Time Comp.	8,231
410-20-410-900	License Bonus	6,000
410-20-410-905	Employee Recognition	183
410-20-410-920	Merit Bonus Pool	11,140
410-20-410-930	P.I.P. Program	1,350
410-20-451-300	IMRF - Cost Share	33,028
410-20-451-400	S.S. - Cost Share	24,635
410-20-451-500	Retirement Admin	814
410-20-457-600	Sec 125 Share	86
410-20-460-300	Contractual Deferred Comp/Taxes	1,951
410-20-451-100	Health Insurance	38,154
410-20-451-200	Life Insurance	461
410-20-453-100	Training	590
410-20-453-101	Conference	0
410-20-453-102	Dues	400
410-20-453-104	Tuition Assistance	1,280
410-20-457-200	Automobile Allowance	1,580
410-20-457-500	Unemployment	779
TOTAL SALARY & BENEFITS		**521,062**

		BUDGET 2014/2015
CONTRACTUAL		
410-20-516-400	Equipment - M&R (non-vehicle)	1,350
410-20-517-100	Contract Vehicles- M&R (Routine)	6,000
410-20-517-200	Contract Vehicle Repairs	6,000
410-20-517-300	Vehicle Licenses/Inspections	150
410-20-529-110	Equipment Maint Agreement	893
410-20-529-220	Contract Reservoir - M&R	5,500
410-20-529-222	Contract Rec. Generator (Maint)	3,500
410-20-529-230	Contract Water Tower Maint.	4,000
410-20-529-300	Software Maint Agreement	11,002
410-20-529-700	Contract Valve Repair (Emergency)	6,000
410-20-532-100	Engineering	6,000
410-20-532-130	Contract Alarm Response	5,000
410-20-532-140	Contract Hydrant Maint.	4,000
410-20-532-282	Contract Watermain Break	75,000
410-20-532-285	Contract Utility Locates	18,750
410-20-533-100	Process Accounting Services	3,160
110-40-533-104	General Accounting Services	6,926
410-20-533-110	Contract Accounting: Auditing/ yr end	12,400
410-20-533-111	Contract Accounting: Utility Billing Service	7,600
410-20-533-112	Contract Accounting: Payroll	1,060
410-20-533-117	Billing Contract	10,850
410-20-533-118	Collection Contract	4,930
410-20-533-122	Merchant Fees Contract	7,520
410-20-533-125	Bank Services: Positive Pay	120
410-20-534-100	Legal Services	1,500
410-20-535-140	Wireless Services	1,577
410-20-535-150	Computer Services Contract	9,580
410-20-535-155	Contract SCADA Operations	1,500
410-20-536-100	Drug & Alcohol Testing	320
410-20-539-130	Cell Phones	1,830
410-20-539-281	Lab Water Sampling	12,500
410-20-539-284	Well Maint/Repair/Testing	400
410-20-550-300	Videotape Board Meetings	1,600
410-20-553-300	Codification Services	300
410-20-553-402	Water Quality Report	0
410-20-905-205	Community Notification System	3,960
TOTAL CONTRACTUAL		**242,778**

INTERGOVERNMENTAL		
410-20-652-100	CLC - JAWA	1,259,344

		BUDGET 2014/2015
OTHER COSTS		
410-20-451-600	Liability Insurance - Cost Share	34,577
410-20-451-700	Workers Comp - Cost Share	30,053
410-20-451-800	Insurance Admin	1,614
410-20-452-100	Organizational Memberships	3,960
410-20-457-100	Uniforms	1,330
410-20-529-140	Hydrant Maint Misc.	1,500
410-20-529-210	Distribution Sys. - M&R Supplies	2,000
410-20-529-600	Computer & SCADA M&R Equipment	1,500
410-20-551-100	Postage	956
410-20-551-102	Postage- Billing	11,150
410-20-552-100	Telephone/ Internet	5,000
410-20-554-100	Printing	150
410-20-571-100	Electric Service - Reservoir	32,400
410-20-571-101	Electric Service- Well/ Towers	4,000
410-20-571-200	Heating Service	3,770
410-20-571-300	Gas/Oil Reservoir Gen	3,500
410-20-611-100	Material/Supplies	2,850
410-20-618-301	Water Meter MXU/ Battery	15,000
410-20-618-305	Water Meter Replace Program	20,000
410-20-651-100	Office Supplies	1,190
410-20-652-200	Water Reservoir Maint. Materials	500
410-20-655-100	Gas & Oil	10,500
410-20-999-110	Gen. Fund Maint. Reimb.	12,035
410-20-999-612	Truck Replacement	24,120
410-20-999-620	Major Repair/Replacement Fund	24,500
410-20-999-624	W/S Repair/Replacement Fund	30,000
410-20-618-100	New/Replace Equipment	1,000
410-20-900-099	Contingent	5,000
TOTAL OTHER COSTS		**284,155**

TOTAL EXPENSES	**2,307,339**

TRANSFER TO GENERAL FUND		
410-20-999-099	Infrastructure Imp. Reimb.	303,018

		BUDGET 2014/2015
SALARY/BENEFITS		
410-40-410-100	Salaries	317,870
410-40-410-200	President	2,710
410-40-410-210	Liquor Commissioner	650
410-40-410-220	Trustees	7,560
410-40-410-230	Village Clerk	1,160
410-40-410-350	Permanent Part-Time	13,112
410-40-410-373	Part-Time Data Entry	0
410-40-410-380	Part Time- Summer	14,850
410-40-410-381	Part Time- Winter	1,800
410-20-410-390	Seasonal Eng. Intern	2,500
410-40-410-400	Overtime	6,790
410-40-410-450	Part-Time Overtime	1,200
410-40-410-490	On-Call Compensation	4,030
410-40-410-700	Additional Duty Pay	3,450
410-40-410-800	Sick Time Comp.	8,009
410-40-410-905	Employee Recognition	178
410-40-410-920	Merit Bonus Pool	10,969
410-40-410-930	P.I.P. Program	1,350
410-40-451-300	IMRF - Cost Share	42,733
410-40-451-400	S.S. - Cost Share	30,961
410-40-451-500	Retirement Admin	1,023
410-40-457-600	Sec 125 Share	108
410-40-460-300	Contractual Deferred Comp/Taxes	2,524
410-40-451-100	Health Insurance	37,650
410-40-451-200	Life Insurance	454
410-40-453-100	Training	570
410-40-453-101	Conference	0
410-40-453-102	Dues	390
410-40-453-104	Tuition Assistance	1,270
410-40-457-200	Automobile Allowance	1,540
410-40-457-500	Unemployment	770
TOTAL SALARY & BENEFITS		**518,181**

CONTRACTUAL		
410-40-516-400	Equipment - M&R (non-vehicle)	1,350
410-40-517-100	Contract Vehicles- M&R (Routine)	6,000
410-40-517-200	Contract Vehicle Repairs	6,000
410-40-517-300	Vehicle Licenses/Inspections	150
410-40-529-110	Equipment Maint Agreement	893
410-40-529-300	Software Maint Agreement	11,002
410-40-529-400	Sewer Lines - M&R	3,000
410-40-529-425	Contract: Lift Station- M&R	13,500
410-40-532-100	Engineering	5,000
410-40-532-285	Contract Utility Locates	18,750
410-40-533-100	Process Accounting Services	3,310
410-40-533-104	General Accounting Services	9,076
410-40-533-110	Contract Accounting: Auditing/ yr end	13,080
410-40-533-111	Contract Accounting: Utility Billing Service	7,600
410-40-533-112	Contract Accounting: Payroll	1,030
410-40-533-117	Billing Contract	10,370

		BUDGET 2014/2015
410-40-533-118	Collection Contract	4,710
410-40-533-122	Merchant Fees Contract	7,150
410-40-533-125	Bank Services: Positive Pay	130
410-40-534-100	Legal Services	1,500
410-40-535-140	Wireless Services	1,577
410-40-535-150	Computer Services Contract	9,580
410-40-535-155	Contract SCADA Operations	1,200
410-40-536-100	Drug & Alcohol Testing	310
410-40-539-130	Cell Phones	880
410-40-550-300	Videotape Board Meetings	1,680
410-40-553-300	Codification Services	310
410-40-905-205	Community Notification System	3,960
TOTAL CONTRACTUAL		**143,098**

INTERGOVERNMENTAL		
410-40-539-150	Lake County Treatment	1,698,235

OTHER COSTS		
410-40-451-600	Liability Insurance - Cost Share	37,750
410-40-451-700	Workers Comp - Cost Share	32,811
410-40-451-800	Insurance Admin	1,854
410-40-452-100	Organizational Memberships	4,400
410-40-457-100	Uniforms	1,330
410-40-529-600	Computer & SCADA M&R Equipment	1,000
410-40-551-100	Postage	957
410-40-551-102	Postage- Billing	10,640
410-40-554-100	Printing	100
410-40-571-101	Electric Service - Lift Stations	8,250
410-40-571-200	Natural Gas- Lift Stations	2,250
410-40-611-100	Material/Supplies	2,375
410-40-618-305	Water Meter Replace Program	20,000
410-40-651-100	Office Supplies	1,190
410-40-655-100	Gas & Oil	10,500
410-40-999-110	Gen. Fund. Maint. Reimb.	12,035
410-40-999-612	Truck Replacement	24,110
410-40-999-620	Major Repair/Replacement Fund	24,500
410-40-999-624	W/S Repair/Replacement Fund	15,000
410-40-618-100	New/Replace Equipment	1,000
410-40-900-330	NPDES Fees	1,000
410-40-900-099	Contingent	5,000
TOTAL OTHER COSTS		**218,052**

TOTAL EXPENSES	**2,577,566**

TRANSFER TO GENERAL FUND		
410-40-999-099	Infrastructure Imp. Reimb.	298,561

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 Village 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 based on the volume of services projected for FY 14/15. The Village Board has adopted a multi-year rate plan ordinance providing for customer rates for the provided services as projected in the Village's financial forecasts. In FY 14/15 on-hand fund balance dollars can absorb the budgeted deficit for the coming year.

REVENUES

Collections are based on a FY 14/15 freeze of customer service changes adopted by the Village Board. 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 electronic and textile drop-off facilities.

COSTS

For FY 14/15, costs in this enterprise fund are down $13,265 compared to the previous budget. Costs reflect no increase in our hauler costs in FY 14/15. The salary/benefit category is down almost 10% reflecting a lower cost baseline from our current reorganization to reduce full-time positions further and use more part-time staffing.

REVENUES VS. COSTS FY 14/15

Total Revenues:	$1,553,054
Total Costs:	$1,593,307
+ or -	(-$40,253)

		BUDGET 2014/2015
REVENUES		
412-00-360-300	Collections	1,532,332
412-00-360-310	SWALCO Recycling Agree	20,000
412-00-370-100	Interest Earned	722
	TOTAL REVENUES	**1,553,054**

		BUDGET 2014/2015
SALARY/BENEFITS		
412-00-410-100	Salaries	134,693
412-00-410-200	President	1,690
412-00-410-210	Liquor Commissioner	400
412-00-410-220	Trustees	4,720
412-00-410-230	Village Clerk	730
412-00-410-350	Permanent Part-Time	9,306
412-00-410-400	Overtime	681
412-00-410-700	Additional Duty Pay	150
412-00-410-800	Sick Time Comp.	2,787
412-00-410-905	Employee Recognition	62
412-00-410-920	Merit Bonus Pool	5,120
412-00-410-930	P.I.P. Program	225
412-00-451-300	IMRF - Cost Share	17,556
412-00-451-400	S.S. - Cost Share	12,702
412-00-451-500	Retirement Admin	420
412-00-457-600	Sec 125 Share	44
412-00-460-300	Contractual Deferred Comp/Taxes	1,037
412-00-451-100	Health Insurance	14,476
412-00-451-200	Life Insurance	184
412-00-453-100	Training	260
412-00-453-101	Conference	0
412-00-453-102	Dues	180
412-00-453-104	Tuition Assistance	570
412-00-457-500	Unemployment	191
TOTAL SALARY/BENEFIT		**208,184**

CONTRACTUAL		
412-00-529-110	Equipment Maint Agreement	447
412-00-529-300	Software Maint Agreement	3,753
412-00-533-100	Process Accounting Services	2,070
412-40-533-104	General Accounting Services	1,026
412-00-533-110	Contract Accounting: Auditing/ yr end	8,150
412-00-533-111	Contract Accounting: Utility Billing Service	3,800
412-00-533-112	Contract Accounting: Payroll	460
412-00-533-117	Billing Contract	6,080
412-00-533-118	Collection Contract	2,760
412-00-533-122	Merchant Fees Contract	4,130
412-00-533-125	Bank Services: Positive Pay	80
412-00-535-150	Computer Services Contract	2,400
412-00-539-290	Waste Mgmt. Contract	1,271,522
412-00-550-300	Videotape Board Meetings	1,050
412-00-553-300	Codification Services	200
412-00-911-402	Spring Yard Waste Day	3,300
TOTAL CONTACTUAL		**1,311,228**

INTERGOVERNMENTAL		
412-00-452-105	SWALCO Membership Fee	10,200

		BUDGET 2014/2015
OTHER COSTS		
412-00-451-600	Liability Insurance - Cost Share	23,474
412-00-451-700	Workers Comp - Cost Share	20,403
412-00-451-800	Insurance Admin	1,096
412-00-452-100	Organizational Memberships	2,720
412-00-539-220	Recycling Garage	100
412-00-551-100	Postage	957
412-00-551-102	Postage- Billing	6,380
412-00-611-100	Material/Supplies	475
412-00-618-100	New/Replace Equipment	300
412-00-651-100	Office Supplies	790
412-00-900-035	Recycling Promotion	5,000
412-00-900-099	Contingent	2,000
TOTAL OTHER COSTS		**63,695**

TOTAL EXPENSES	**1,593,307**

METRA COMMUTER PARKING 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. FY 14/15 revenues are projected at $213,800. Actual parking levels will determine revenue for the year.

COSTS

Costs in FY 14/15 include lower costs in the salary and benefits category reflecting lower cost baselines from our current reorganization including a further reduction in full-time positions and increased use of part-time staffing. Also, use of part-time CSO staff for parking enforcement allowed for a reduction in the Metra Fund reimbursement to the General Operating Fund. An annual fixed asset contribution is also budgeted to set aside dollars for major repair/replacement costs based on a 20 year projection of needs.

REVENUE VS. COSTS

Total Revenues:	$213,800
Total Expenses:	$195,817
+ or -	+$17,983

		BUDGET 2014/2015
REVENUES		
414-00-360-450	Parking Fees- Lake St. Station	74,409
414-00-360-455	Parking Fees- Washington St. Station	15,267
414-00-360-460	Parking Hang Tag Fees	123,740
414-00-370-100	Interest Earned	384
TOTAL REVENUES		**213,800**

		BUDGET 2014/2015
SALARY/BENEFITS		
414-00-410-100	Salaries	40,867
414-00-410-200	President	220
414-00-410-210	Liquor Commissioner	50
414-00-410-220	Trustees	610
414-00-410-230	Village Clerk	90
414-00-410-350	Permanent Part-Time	3,701
414-00-410-380	Part Time- Summer	9,900
414-00-410-381	Part Time- Winter	1,200
414-00-410-400	Overtime	2,145
414-00-410-450	Part-Time Overtime	800
414-00-410-490	On-Call Compensation	390
414-00-410-700	Additional Duty Pay	550
414-00-410-800	Sick Time Compensation	1,080
414-00-410-905	Employee Recognition	24
414-00-410-920	Merit Bonus Pool	1,175
414-00-410-930	P.I.P. Program	450
414-00-451-300	IMRF - Cost Share	5,826
414-00-451-400	S.S. - Cost Share	5,082
414-00-451-500	Retirement Admin	168
414-00-457-600	Sec 125 Share	18
414-00-460-300	Contractual Deferred Comp/Taxes	344
414-00-451-100	Health Insurance	5,442
414-00-451-200	Life Insurance	67
414-00-453-100	Training	90
414-00-453-101	Conference	0
414-00-453-102	Dues	60
414-00-453-104	Tuition Assistance	200
414-00-457-200	Automobile Allowance	240
414-00-457-500	Unemployment	259
TOTAL SALARY & BENEFITS		**81,048**

CONTRACTUAL		
414-00-516-400	Equipment M&R (non-vehicle)	220
414-00-517-100	Contract Vehicles- M&R (Routine)	1,000
414-00-517-200	Contract Vehicle Repairs	1,000
414-00-517-300	Vehicle License / Inspections	25
414-00-529-300	Software Maint Agreement	1,065
414-00-533-100	Process Accounting Services	270
414-40-533-104	General Accounting Services	465
414-00-533-110	Contract Accounting: Auditing/ yr end	1,030
414-00-533-112	Contract Accounting: Payroll	160
414-00-533-125	Bank Services: Positive Pay	10
414-00-535-140	Wireless Services	216
414-00-539-120	Cleaning Service	6,953
414-00-539-130	Cell Phones	340
414-00-539-166	Landscaping Services	5,600
414-00-550-300	Videotape Board Meetings	140
TOTAL CONTRACTUAL		**18,494**

		BUDGET 2014/2015
OTHER COSTS		
414-00-451-600	Liability Insurance - Cost Share	2,854
414-00-451-700	Workers Comp - Cost Share	2,409
414-00-451-800	Insurance Admin	143
414-00-452-100	Organizational Memberships	330
414-00-520-500	Signage - M&R	500
414-00-529-500	Maint/Repairs	3,500
414-00-552-100	Internet Service (Security)	1,200
414-00-571-102	Lot Lighting - Electric	13,000
414-00-611-100	Material/Supplies	475
414-00-611-101	Material/Supplies pay box/Other	0
414-00-651-100	Office Supplies	790
414-00-655-100	Gas & Oil	1,750
414-00-520-885	Snow Removal (Reimb)	7,608
414-00-539-292	Sweeping (Reimb)	5,156
414-00-999-110	Metra Enforcement- Contribution	5,840
414-00-999-612	Truck Replace. Contribution	4,020
414-00-999-622	Metra R&R Contribution	44,200
414-00-900-099	Contingent	2,500
TOTAL OTHER COSTS		**96,275**

TOTAL EXPENSES	**195,817**

9-1-1 POLICE TELECOMMUNICATIONS FUND

OVERVIEW

This fund provides partial funding for the costs of the Village's contract with the Village of Glenview for police telecommunication services. 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.

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 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.

REVENUES

Revenues are up slightly from FY 13/14 from $263,026 to $268,195 for FY 14/15. Revenues reflect a projected increase of cell phone fees and $6,365 in Hainesville surcharge revenues from CenCom (an intergovernmental agency which Hainesville is a member).

COSTS

The proposed budget uses all anticipated 9-1-1 receipts for paying a share of our Glenview contract costs ($261,805). The remaining costs are included in the Police Budget ($334,704). These costs are per the Village's Glenview contract, including the extra costs for Hainesville services.

Per our agreement with Hainesville, also included is $6,365 to pay to Hainesville their CenCom 9-1-1 funds. Since the Village provides police dispatching services for Hainesville we must receive these revenues initially.

REVENUES VS. COSTS

Total Revenues:	$268,195
Total Costs:	$268,170
+ or -	+$25

		BUDGET 2014/2015
REVENUES		
416-00-312-110	Surcharge	91,000
416-00-312-112	Cell 911 Call Revenue	170,805
416-00-312-115	Hainesville Surcharge	6,365
416-00-370-100	Interest Earned	25
TOTAL REVENUES		**268,195**

		BUDGET 2014/2015
CONTRACTUAL		
416-00-539-125	911 Dispatching Contract	261,805
416-00-539-130	Hainesville Surcharge Reimbursement	6,365
TOTAL EXPENSES		**268,170**

AQUATIC CENTER

OVERVIEW

The Esper A. Petersen Family Aquatic Center was constructed in 1998/99 by the Esper Petersen Foundation and donated to the Village of Grayslake upon its completion. The construction was funded jointly by the Petersen Foundation and the Village through a grant to the Petersen Foundation. 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 recent years, the Center has generated sufficient revenues to pay for operations and an annual fixed asset contribution. In addition, some funds have been generated for reinvestment in the facility. In 2009, the national economic downturn depressed membership sales through 2013. In 2013/14 the center lost money due to adverse weather and unexpected needed repairs.

FIXED ASSET RESERVE

In the coming years, additional larger repairs will likely be needed as the facility ages. The fixed asset fund contribution from operating revenues is included in FY 14/15 to meet some future expenses based on a long term projection. The Fixed Asset Fund does not anticipate funding for major building, slide and some other major replacements since these costs would require much higher fixed asset contributions putting customer fees to current users out of reach.

REVENUES

The Village Board has adopted a multi-year customer rate plan. Ordinance revenues reflect the approved multi-year rate plan rates for FY 14/15.

COSTS

Costs are for personnel, operations, and maintenance for this facility. The FY 14/15 budget maintains the positive benefits of past cost containment but some costs are increasing across the budget reflecting the aging of the facility. It is assumed that there will be no increase in the minimum wage effective in 2014.

REVENUES VS. COSTS

Total Revenues:	$569,797
Total Costs:	$562,626
+ or -	+$7,171

		BUDGET 2014/2015
ADMISSION		
420-00-363-110	Memberships	249,750
420-00-363-100	Daily Admissions	111,900
420-00-363-130	Group Admissions	25,000
420-00-363-135	Birthday Parties	5,250
420-00-363-137	Special Events	2,500
420-00-363-200	Facility Rentals	8,000
CONCESSIONS		
420-00-363-401	Concession Sales	53,625
PROGRAM		
420-00-363-120	Swim Lesson Fees	112,804
MISCELLANEOUS		
420-00-363-800	Interest Income	468
420-00-363-910	Miscellaneous Income	500
	TOTAL REVENUES	**569,797**

		BUDGET 2014/2015
SALARY / BENEFITS		
420-80-410-100	Salaries	58,040
420-80-410-200	President	550
420-80-410-210	Liquor Commissioner	130
420-80-410-220	Trustees	1,540
420-80-410-230	Village Clerk	240
420-80-410-610	Management	32,500
420-80-410-630	Lifeguards	73,500
420-80-410-632	Swim Instructors	16,000
420-80-410-640	Admissions Staff	12,500
420-80-410-645	Concession Staff	15,000
420-80-410-660	Maintenance Staff	3,000
420-80-410-700	Additional Duty Pay	35
420-80-410-800	Sick Time Compensation	1,453
420-80-410-905	Employee Recognition	32
420-80-410-920	Merit Bonus Pool	1,607
420-80-451-100	Health Insurance	6,773
420-80-451-200	Life Insurance	76
420-80-451-300	IMRF - Cost Share	7,301
420-80-451-400	S.S. - Cost Share	16,454
420-80-451-500	Retirement Admin	544
420-80-457-600	Sec 125 Share	57
420-80-460-300	Contractual Deferred Comp/Taxes	431
420-80-457-500	Unemployment Insurance	1,564
TOTAL SALARY / BENEFITS		**249,327**

CONTRACTUAL		
420-80-529-110	Equipment Maint Agreement	100
420-80-529-300	Software Maint Agreement	5,889
420-80-530-106	Cleaning	5,500
420-80-530-107	Cleaning- Grease Trap	500
420-80-530-400	Summerize/ Winterize Facility	17,500
420-80-530-402	Pool Chemicals/ Maint.	24,700
420-80-530-403	Pond Chemicals/Fountain	1,750
420-80-533-104	General Accounting Services	1,763
420-80-533-112	Contract Accounting: Payroll	530
420-80-533-113	Contract Accounting: Payroll PT	3,800
420-80-533-118	Collection Contract	400
420-80-533-119	Bank/Credit Card Charges	9,000
420-80-533-125	Bank Services: Positive Pay	20
420-80-536-110	Safety Audits	3,500
420-80-539-166	Landscaping	3,900
TOTAL CONTRACTUAL		**78,852**

		BUDGET 2014/2015
OTHER		
420-80-451-600	Liability Insurance - Cost Share	7,854
420-80-451-700	Workers Comp - Cost Share	6,826
420-80-451-800	Insurance Admin	367
420-80-453-100	Training	3,700
420-80-457-100	Uniforms	4,000
420-80-511-420	Building Repair & Replace	5,000
420-80-511-422	Pool Repair & Replacement	7,000
420-80-511-423	Misc Facility Repairs	13,000
420-80-516-540	Equipment Repair & Replace	2,500
420-80-530-405	Inspections/ Licenses/ Permits	1,250
420-80-535-150	Computer Services Contract	2,250
420-80-536-105	Background Checks	1,050
420-80-552-100	Telephone/ Internet	2,750
420-80-554-800	Marketing Activities	20,000
420-80-571-100	Electricity	20,400
420-80-571-250	Natural Gas	17,500
420-80-571-500	Water & Sewer	22,000
420-80-651-050	Custodial Supplies	2,500
420-80-651-100	Office Supplies	500
420-80-651-150	First Aid Supplies	500
420-80-651-160	Safety Equipment	1,000
420-80-651-550	Admissions Supplies	3,000
420-80-653-100	Food Costs	22,500
420-80-890-200	Signage	0
420-80-911-400	Special Events	3,500
420-80-999-626	Aquatic Repair/ Replac Contrib.	53,500
420-80-900-099	Contingent	10,000
TOTAL OTHER COSTS		**234,447**

TOTAL EXPENSES	**562,626**

GENERAL CAPITAL PROJECT FUND

OVERVIEW

The Village shares certain general purpose funds between our operations, road resurfacing, and capital budgets. 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 placed in the General Capital Project Fund. This strategy protects our ability to deliver services and puts in place revenues for road resurfacing first before other capital projects are done. Annually the Village Board selects capital improvement projects based on revenues placed in the General Capital Project Fund. 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. When this happens annual budget costs can exceed that year's revenue.

REVENUES

In FY 14/15, this fund includes revenues anticipated based on the forecasted sales tax, income tax, use tax, electricity surcharge, natural gas fee, landfill host fees, and simplified municipal fee (telecommunications). Anticipated grant funds are also included. In FY 14/15 24% of these shared revenues reach this fund after these revenues meet budget in the General Operating Fund and then road resurfacing.

Total FY 14/15 revenues are budgeted at $2,351,977

COSTS

Major project costs include:

- Previous Commitments (projects not closed out). The Shorewood Road Project and related Cambridge reimbursement, Atkinson Road (north end), and Lake Street repaving are all awaiting Illinois Department of Transportation close out. The budget assumes this will happen in FY 14/15.

- FY 13/14 Projects: Remaining costs for Highland Road and Atkinson Road extension are included and the Peterson Road median landscaping since the Village has yet to receive a request from Lake County Division of Transportation.

- FY 14/15 Projects:

  The draft budget also includes the EDC requested carry-over of incentive funds from the FY 13/14 budget ($70,000) and also unspent EDC recruitment funds ($69,000). The recycling enclosure program dollars are also moved to FY 14/15. Remaining dollars for the Lake Street path project construction and Route 120 planning will be used in FY 14/15.

  The list includes those projects selected by the Board with the latest cost estimates including the next phase of the downtown improvement plan, the new Lake Street Park, an additional 40 parking spaces downtown, an additional salt storage building, the Village share of the Lake Street/Route 120 intersection expansion, and miscellaneous Heritage Center and Economic Development Commission initiatives. A Police Department request for additional radios to be paid for by our insurance grant and the previously approved quiet zone payment for Winchester Road are included.

OVERALL

We accumulated dollars in this fund in anticipation of the Atkinson Road Extension project and since project costs will be paid in FY 14/15 and some large previous commitments are to be paid for during the year, costs exceed revenues. Funds are on hand or anticipated to meet expenses.

REVENUES VS. COSTS

Total Revenues:	$2,351,977
Total Costs:	$9,014,559
+ or -	(-$6,662,582)

		BUDGET 2014/2015
RECURRING REVENUES		
510-00-312-100	Electric Surcharge	152,522
510-00-312-200	Simplified Municipal Tax	152,248
510-00-312-300	Natural Gas Tax	43,979
510-00-340-200	State Use Tax	85,048
510-00-340-350	State Sales Tax	510,090
510-00-340-450	State Income Tax	369,463
510-00-365-590	Landfill Host Fee- Community Capital	500,000
510-00-365-591	Landfill Host Fee- Economic Development	150,000
510-00-365-593	Landfill Host Fee- Municipal Infrastructure	250,000
510-00-370-150	Interest Earned - Gen Cap	3,386
510-00-370-151	Interest Earned - Host Fees	2,500
TOTAL RECURRING REVENUES		**2,219,236**

NON-RECURRING REVENUES		
510-00-345-215	IPPFRA Ins Safety Grant	12,641
510-00-345-365	Atkinson Ext. Grant (Phase II)	0
510-00-345-366	Atkinson Ext. Grant (ROW/ Wetland)	0
510-00-345-367	Atkinson Rd (Sheffield Ln to Washington St) Const. Eng. Reimb.	0
510-00-345-368	Atkinson Ext. Grant (Phase III)	0
510-00-345-369	Highland Road Grant (Phase III)	0
510-00-380-910	Miscellaneous Revenue	100
510-00-399-750	Transfer In: Aquatic Fund Bal	0
510-00-804-105	Heritage Center Annex Grant	120,000
TOTAL NON RECURRING REVENUES		**132,741**

TOTAL REVENUES	**2,351,977**

		BUDGET 2014/2015
PREVIOUS COMMITMENTS		
510-00-830-150	Atkinson Rd Extension (phase II)	0
510-00-830-205	Shorewood Rd Improvement	935,000
510-00-830-950	Cambridge Road Reimbursement	215,000
510-00-834-110	Misc. Projects (09/10)	0
510-00-830-152	Atkinson Rd (N. End) Const. (Net)	293,750
510-00-830-110	Lake Street Repave (net)	70,500
510-00-830-121	Rte 83/ Peterson Payment	0
510-00-895-112	Misc. Projects (11/12)	0
TOTAL PREVIOUS COMMITMENTS		**1,514,250**

2012/2013 PROJECTS		
510-00-804-300	Lake St Metra Rehab	0
510-00-814-150	Land Acquisition	0
510-00-814-115	33 S. Whitney Improvement	0
510-00-830-127	Highland Rd (Construction)	275,000
510-00-830-154	Atkinson Rd Ext (Construction)	2,020,000
510-00-830-705	Peterson Median Landscaping	200,000
510-00-895-113	Misc. Projects (12/13)	10,000
510-00-900-099	Contingent	0
TOTAL APPROVED 2011/2012 PROJECTS		**2,505,000**

2013/2014 PROJECTS		
510-00-531-103	EDC- Marketing Programs (13/14)	0
510-00-531-105	EDC- Incentive Program (13/14)	70,000
510-00-531-107	EDC- Recruitment Plan (13/14)	69,000
510-00-531-109	EDC- Lake Co Convention Bureau (13/14)	0
510-00-531-111	EDC Special Incentive	0
510-00-531-112	EDC-Recycling Enclosure Grnt	100,000
510-00-539-305	Manor Lake Dredging	0
510-00-800-300	Alley Utility Burial Engineering	0
510-00-802-210	Lake St Bike Path	147,500
510-00-802-215	Meadows Bike Path	0
510-00-804-106	Heritage Center Annex	0
510-00-804-113	Heritage Center Capital (13/14)	0
510-00-804-305	Lake St Metra-Kiosks/Warming Shelter	0
510-00-810-115	CIP Engineering (14/15)	0
510-00-810-536	Route 45 Bike Path Engineering	0
510-00-814-125	201 Center Improvements	0
510-00-814-155	Downtown Land Acquisition	0
510-00-816-155	Lake St Metra - Light Poles	0
510-00-820-128	Ballistic Shields	0
510-00-828-104	Pierce Ct Sidewalk	0
510-00-828-106	Route 120 Sidewalk	0
510-00-828-108	Route 45/Route 120 Crosswalks	0
510-00-830-105	Concrete St Signs	0
510-00-830-180	Lake St / Route 120 (Phase I / II)	0

		BUDGET 2014/2015
510-00-830-185	Lake St/ Route 120 (ROW)	0
510-00-890-470	Whitney/Hawley Planning	0
510-00-890-480	RT 120 Planning	15,000
510-00-895-114	Misc Project (13/14)	15,000
510-00-900-340	Heritage Ctr Fndtn Start Up Fd	8,000
TOTAL APPROVED 2012/2013 PROJECTS		**424,500**

2014/2015 PROJECTS		
510-00-531-113	EDC- Marketing Programs (14/15)	10,000
510-00-531-115	EDC- Incentive Program (14/15)	70,000
510-00-531-117	EDC- Recruitment Plan (14/15)	100,000
510-00-531-119	EDC- Lake Co Convention Bureau (14/15)	10,000
510-00-531-121	EDC - Special Incentives (14/15)	150,000
510-00-804-350	Old Fairgrounds Site Preparation-Bldg Demo	175,000
510-00-804-355	Old Fairgrounds Site Preparation - Reserve	250,000
510-00-804-114	Heritage Center Capital (14/15)	35,000
510-00-808-202	Downtown Improvements	1,000,000
510-00-810-116	CIP Engineering (15/16)	75,000
510-00-816-104	Quiet Zone Payment	15,000
510-00-820-121	IPRF Project (Radios)	12,641
510-00-824-250	Salt Dome/Salt	615,383
510-00-826-109	Lake/120 Intersection (NET)	700,000
510-00-830-158	Center : Rt 83/RR (Phase I / II)	89,000
510-00-830-190	Lake St : Rt 83 to Shorewood (Phase I / II)	91,000
510-00-830-300	Misc. Drainage Repairs	16,025
510-00-900-300	Finance Software	107,000
510-00-890-490	Rt 120 / Lake Park Project	385,000
510-00-804-330	Lake St Metra Improvments (14/15)	137,500
510-00-890-495	Downtown Parking Lot	350,000
510-00-895-115	Misc Project (14/15)	177,260
TOTAL 2014/2015 PROJECTS		**4,570,809**

TOTAL EXPENSES	**9,014,559**

WATER & SEWER CAPITAL PROJECT 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. While many communities fail to maintain their water/sewer infrastructure, in 2010 the Village completed an over 20 year effort to replace much of its aging water and sewer systems. 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.

Now that the major rehabilitation work has been done, water/sewer system connection fees paid by builders of new homes and commercial builders 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 a year where costs exceed revenues in any given year.

REVENUES

FY 14/15 revenues are projected based on the issuance of building permits.

COSTS

FY 12/13 PROJECTS

- Washington Street utility relocations are carried over into FY 14/15 due to delays in the start of Lake County's Washington Street road project.

MAJOR FY 14/15 PROJECTS

- Grant Services Costs: $3,000

- MXU Replacements: This is year one of our water meter read-out replacement project as discussed in the fall ($150,000).

- Center Street Sanitary Sewer: This project would replace this sewer from west of Hunter's Ridge to Atkinson Road and is needed due to pipe condition/capacity ($140,000).

REVENUES VS. COSTS

Total Revenues:	$8,108
Total Costs:	$566,784
+ or -	(-$558,676)

		BUDGET 2014/2015
REVENUES		
540-00-330-110	Equalization Contribution	0
540-00-330-120	Lake Michigan Water	0
540-00-330-140	Water Permits	0
540-00-330-150	Sewer Permits	0
540-00-345-365	Atkinson Road Grant	7,250
540-00-370-150	Interest Earned	848
540-00-380-910	Miscellaneous Revenue	10
TOTAL REVENUES		**8,108**

		BUDGET 2014/2015
Previously Approved Projects		
540-00-834-111	Miscellaneous Projects (10/11)	0
540-00-895-112	Miscellaneous Projects (11/12)	0
TOTAL PREVIOUSLY APPROVED PROJECTS		**0**
2012/2013 Projects		
540-00-824-130	Cartegraph Handheld Units	0
540-00-832-106	Washington St Utility Relocation	168,584
540-00-895-113	Miscellaneous Projects (12/13)	0
540-00-900-099	Contingent	0
TOTAL 2012/13 PROJECTS		**168,584**
2013/2014 Projects		
540-00-539-145	Grant Services (1/2) - 13/14	0
540-00-895-114	Miscellaneous Projects (13/14)	5,200
TOTAL 2013/14 PROJECTS		5,200
2014/2015 Projects		
540-00-539-155	Grant Services (1/2) - 14/15	3,000
540-00-618-310	MXU Replacement	150,000
540-00-826-101	Center St. Sanitary Sewer Replacement	140,000
540-00-895-124	Miscellaneous Projects (14/15)	100,000
TOTAL 2013/14 PROJECTS		393,000
TOTAL EXPENSES		**566,784**

ROAD RESURFACING FUND

OVERVIEW

Some area 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 Road Resurfacing Fund receives dollars for completing the annual resurfacing activities from a portion 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 a 20 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

In FY 14/15 this fund receives 23% of sales/income taxes and certain utility fees for road work ($1,235,016).

COSTS

Resurfacing expenses are included for FY 14/15 per the Village Board's decision on the FY 14/15 road program and planned parking lot seal coating. The costs also include concrete repairs and pavement patching due to the harsh winter impact on our roads. Also included is an expected request from Avon Township for reimbursement of resurfacing costs two Village streets in Highland Lake.

REVENUES VS. COSTS

Total Revenues:	$1,235,016
Total Costs:	$1,241,902
+ or -	(-$ 6,886)

		BUDGET 2014/2015
REVENUES		
532-00-312-100	Electric Surcharge	144,507
532-00-312-200	Simplified Municipal Tax	144,248
532-00-312-300	Natural Gas Tax	41,668
532-00-340-200	State Use Tax	85,079
532-00-340-350	State Sales Tax	483,288
532-00-340-450	State Income Tax	335,144
532-00-370-150	Interest Earnings	982
532-00-380-910	Miscellaneous Revenue	100
	TOTAL REVENUES	**1,235,016**

		BUDGET 2014/2015
Previously Approved Projects		
532-00-830-111	Lake Street Square Paving	0
EXPENSES 2013/2014		
532-00-800-532	Residential Road Resurfacing Program 2013/2014	0
532-00-816-103	Parking Lot Sealing 2013/2014	0
532-00-830-162	Increte 2013/2014	0
532-00-830-230	Whitney St Paving	0
532-00-830-245	Pavement Patching (Misc) (13/14)	0
EXPENSES 2014/2015		
532-00-800-542	Residential Road Resurfacing Program 2014/2015	1,097,977
532-00-800-543	Resurfacing Engineering	28,325
532-00-816-113	Parking Lot Sealing 2014/2015	5,600
532-00-830-119	Widmar/Lakeshore Paving (Avon)	30,000
532-00-830-172	Increte 2014/2015	40,000
532-00-830-255	Pavement Patching (Misc) (14/15)	40,000
TOTAL EXPENSES		**1,241,902**

FIXED ASSET RESERVE

OVERVIEW

Unlike many governments, Grayslake has established a regular funding stream for major maintenance and repair and some replacements of many of our fixed assets. This ensures a planned approach for providing funding for these costs over time.

This budget area includes revenues from various operating budgets based on a detailed 20 year projection of major equipment, vehicle replacements, and major building/facility maintenance activities. The financial plan provides for funding from annual contributions from the operating budgets to ensure that funds are available each year when needed and to ensure that the fund's spending power in year 20 is equal to the first year balance. The forecasts try to minimize spikes in year-to-year increases in contributions to increase budget predictability. Annual expected projects are reviewed to confirm the need before dollars are included in annual budgets. The reserve is made up of individual components for different types of needs. Different parts of the Village's various operating businesses contribute based on the types of needs. The fixed asset funds include:

1. Squad Car Replacement: Contributions from the police budget provide funds for police vehicle and related equipment replacements in accordance with the replacement policy.

2. Public Works Truck Replacement: Contributions from Streets & Alleys, Water/Sewer, and Metra budgets pay for truck replacements as forecasted.

3. Major Repair/Replacement: Annual contributions from various operating departments pay for major equipment replacement and facility maintenance activities.

4. Water/Sewer Major Repair/Replacement: Annual contributions from the Water & Sewer Operating budget pay for non-underground equipment replacements, non annual major maintenance tasks, and major water tower/reservoir maintenance activities.

5. Metra Major Repair/Replacement: Annual contribution from the Metra operating budget are based on the projected long-term forecast for major maintenance on our two commuter rail depots.

6. 9-1-1 Major Repair/Replacement: This fund has received annual contributions from the 9-1-1 Fund based on a long-term equipment replacement forecast. This fund is no longer receiving contributions since we retain no major equipment for future replacement due to dispatching outsourcing.

7. Aquatic Center Major Repair/Replacement: Funds contributed annually from center operating revenues for major equipment/facility repairs/replacements based on a 50 year projection.

		BUDGET 2014/2015
REVENUES		
610-00-370-150	Interest Earned	1,442
610-00-399-015	Police Dept. Contribution	75,000
TOTAL REVENUES		**76,442**

		BUDGET 2014/2015
EXPENSES		
610-00-800-611	Squad Car Replacement (13/14)*	0
610-00-800-621	Squad Car Replacement (14/15)*	121,726
610-00-820-152	Radar Unit Replacement (13/14)**	0
610-00-900-099	Contingent	100
TOTAL EXPENSES		**121,826**

* Includes 2 squads/ 1 F150 Truck / 2 Radar Units

		BUDGET 2014/2015
REVENUES		
612-00-370-150	Interest Earned	224
612-00-399-010	Contrib. In: Streets & Alleys	28,140
612-00-399-410	Contrib. In: Water	24,120
612-00-399-411	Contrib. In: Sewer	24,120
612-00-399-414	Contrib. In: Metra	4,020
TOTAL REVENUES		**80,624**

		BUDGET 2014/2015
EXPENSES 2013/2014		
612-00-812-160	Truck Replacements (13/14)*	0
EXPENSES 2014/2015		
612-00-812-165	Truck Replacements 14/15*	36,772
612-00-900-099	Contingent	100
TOTAL EXPENSES		**36,872**

* Ford F-250 Pick-Up

		BUDGET 2014/2015
REVENUES		
620-00-370-150	Interest Earnings	746
620-00-399-005	Contrib. In: Mgmt. Serv.	6,125
620-00-399-010	Contrib. In: Streets/Alleys	6,125
620-00-399-015	Contrib. In: Police	36,750
620-00-399-410	Contrib. In: Water Dept	24,500
620-00-399-411	Contrib. In: Sewer Dept	24,500
	TOTAL REVENUES	**98,746**

		BUDGET 2014/2015
2012/13 PROJECTS		
620-00-820-126	VH/PD: Computer Servers	0
620-00-900-099	Contingent	0
TOTAL 2012/13 PROJECTS		**0**
2013/14 PROJECTS		
620-00-820-115	Computers Replace (PD Squads)	0
620-00-820-156	Livescan Equipment Replace (PD)	0
620-00-824-400	Garage Doors Replace (PW)	0
620-00-831-127	Network Hardware Replace (VH)	0
620-00-890-202	Downtown Garbage Cans	0
620-00-890-203	Computers Replace (PW)	0
620-00-890-300	Downtown Banners Replace 13/14	0
TOTAL 2013/14 PROJECTS		**0**
2014/15 PROJECTS		
620-00-890-310	Downtown Banners Replace 14/15	21,523
620-00-820-400	P.D Taser Replace (6)	6,070
620-00-820-116	P.D Computer Replace	27,000
620-00-900-099	Contingent	100
TOTAL 201/15 PROJECTS		**54,693**

TOTAL EXPENSES	**54,693**

		BUDGET 2014/2015
REVENUES		
624-00-370-150	Interest Earnings	1,706
624-00-399-410	Contrib In: Water Dept.	30,000
624-00-399-411	Contrib In: Sewer Dept.	15,000
	TOTAL REVENUES	**46,706**

		BUDGET 2014/2015
2013/14 PROJECTS		
624-00-824-117	Pump Station Roof Top Unit Rep	0
624-00-824-300	Carrilon Lift Station Generator Rep	0
624-00-832-125	Pump Station/ Misc Repairs	0
624-00-832-251	Watermain Repairs (Leaks)	0
TOTAL 2012/13 PROJECTS		**0**
2014/15 PROJECTS		
624-00-529-425	Lift Station Float Switches	2,060
624-00-832-104	Well #4 Furnace	1,648
624-00-900-099	Contingent	100
TOTAL 2012/13 PROJECTS		**3,808**
TOTAL EXPENSES		**3,808**

		BUDGET 2014/2015
REVENUES		
622-00-370-100	Interest Earnings	425
622-00-399-414	Contrib. In: Metra Fund	44,200
TOTAL REVENUES		**44,625**

		BUDGET 2014/2015
2013/14 PROJECTS		
622-00-830-163	Washington St Increte Repairs	0
TOTAL 2013/14 PROJECTS		**0**
2014/15 PROJECTS		
622-00-816-100	Lake St Lot A & B Seal	11,874
622-00-816-300	Washington Depot Interior Paint	1,545
622-00-900-099	Contingent	100
TOTAL 2014/15 PROJECTS		**13,519**
TOTAL EXPENSES		**13,519**

		BUDGET 2014/2015
REVENUES		
616-00-370-100	Interest	200
TOTAL REVENUES		**200**

		BUDGET 2014/2015
EXPENSES		
616-00-800-416	Equipment Replacement	10
TOTAL EXPENSES		**10**

		BUDGET 2014/2015
REVENUES		
626-00-370-150	Interest Earned	499
626-00-399-420	Aquatic Center Contribution	53,500
	TOTAL REVENUES	**53,999**

BUDGET 2014/2015

2013/14 PROJECTS		
626-00-822-151	Signage Replacement	0
626-00-822-158	ADA Required Alteration Design	0
626-00-900-099	Contingent	0
TOTAL 2013/14 PROJECTS		**-**

2014/15 PROJECTS		
626-00-822-154	Access Control System Replace	5,500
626-00-822-210	Pool Heater Replace	75,000
626-00-822-215	Deck Furniture Replace	23,614
626-00-822-220	Server Replace	6,000
626-00-822-225	Computers Replace	5,500
626-00-900-303	Software Installs	10,750
TOTAL 2014/5 PROJECTS		**126,364**

TOTAL EXPENSES	**126,364**

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 two 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 an initial $300,000 was set aside to deal with trees on Village owned land as needed. Private property owners should monitor their trees. In FY 11/12 a treatment was completed. Additional treatments were approved by the Village Board and these were completed in 2013. It is likely that more tree removals will be needed in FY 14/15 so $40,000 is budgeted. Inspections will determine how many must be removed.

MAJOR STORM EMERGENCY RESERVE

The Village occasionally experiences extraordinarily severe storms. When these happen, the Village must often hire contractors to assist with handling a storm event or the post storm clean up. The Village sets aside dollars in the Major Storm Emergency Reserve for these unexpected costs so funds are available when needed.

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.

LANDFILL HOST FEE RESERVE

Receipts represent 10% of anticipated landfill host fee receipts plus interest earned. Dollars may be used as determined by the Village Board from time to time.

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 14/15 expenses are as approved as part of the annual budget process.

		BUDGET 2014/2015
ASH BORER RESERVE REVENUES		
140-00-399-510	Transfer In- General Capital Fund	0
TOTAL ASH BORER RESERVE REVENUES		**0**

ASH BORER RESERVE EXPENSES		
140-00-539-245	Ash Borer Program	40,000
TOTAL ASH BORER RESERVE EXPENSES		**40,000**

MAJOR STORM EMERGENCY RESERVE REVENUES		
145-00-399-110	Transfer In- General Fund: S&A	12,000
TOTAL EMERGENCY SNOW RESERVE REVENUES		**12,000**

MAJOR STORM EMERGENCY RESERVE EXPENSES		
145-00-532-885	Emergency Storm Expenses	100
TOTAL EMERGENCY SNOW RESERVE EXPENSES		**100**

CONSERVATION REVENUES		
150-00-380-250	Conservation Revenue	100
TOTAL CONSERVATION REVENUES		**100**

CONSERVATION EXPENSES		
150-00-814-110	Conservation Expense	0
TOTAL CONSERVATION EXPENSES		**0**

CIVIL DEFENSE REVENUES		
210-00-370-100	Interest Earned	50
TOTAL CIVIL DEFENSE REVENUES		**50**

CIVIL DEFENSE EXPENSES		
210-00-905-200	Emergency Plan Preparation	0
TOTAL CIVIL DEFENSE EXPENSES		**0**

LANDFILL HOST FEE REVENUES		
590-00-365-592	Investment/Savings	100,000
590-00-370-150	Interest	800

		BUDGET 2014/2015
TOTAL LANDFILL HOST FEE REVENUES		**100,800**

LANDFILL HOST FEE EXPENSES		
590-00-814-100	Board Decisions	100
590-00-999-110	General Fund Contribution	0
TOTAL LANDFILL HOST FEE EXPENSES		**100**

D.A.R.E. REVENUES		
710-00-370-100	Interest Earned	10
710-00-380-910	Miscellaneous	10
TOTAL D.A.R.E. REVENUES		**20**

D.A.R.E. EXPENSES		
710-00-911-210	DARE Graduation Supplies	100
TOTAL D.A.R.E. EXPENSES		**100**

FORFEITURE (Drug) FUND REVENUES		
712-00-370-100	Interest Earned	50
712-00-380-910	Misc. Revenue	1,750
TOTAL FORFEITURE (Drug) REVENUES		**1,800**

FORFEITURE (Drug) FUND EXPENSES		
712-00-820-400	Taser Duty Cartridges	0
712-00-820-499	Taser Batteries (20)	0
712-00-820-500	Taser Training Cartridges	1,750
712-00-820-501	Bean Bag Training Amo	600
712-00-820-507	Taser Blackhawk Sempa Holters (10)	500
712-00-820-508	Taser Cartridge Pouches (10)	0
712-00-820-509	Taser Extended Digital Power Batteries	1,200
712-00-900-200	Miscellaneous	10
TOTAL FORFEITURE (Drug) EXPENSES		**4,060**

		BUDGET 2014/2015
FORFEITURE (NonDrug) FUND REVENUES		
713-00-380-910	Misc. Revenue	10
713-00-370-100	Interest Earned	20
TOTAL FORFEITURE (Non-Drug) REVENUES		**30**

FORFEITURE (Non-Drug) FUNDS EXP.		
713-00-529-301	GPS User Fee (2 units)	1,100
713-00-820-202	GPS Tracker Unit (10/11)	0
713-00-820-210	SIG Sauer Pistols (2)	4,800
713-00-820-215	Sure Fire Weapon Light /Eye	4,500
TOTAL FORFEITURE (Non-Drug) EXPENSES		**10,400**

D.U.I. FUND REVENUES		
716-00-380-910	Misc Revenue	
716-00-370-100	Interest Earned	
TOTAL D.U.I. REVENUES		**0**

D.U.I. FUND EXPENSES		
716-00-820-160	Accident Software Training	5,300
716-00-820-162	LED Flashlights	1,180
716-00-820-507	Portable Breath Testers	3,370
716-00-820-510	CDR Cables	
716-00-820-511	CDR Training Recertification	
716-00-820-512	Adv Crash Reconstruct Class	
TOTAL D.U.I. EXPENSES		**9,850**

CDR: Crash Data Recorder

MISCELLANEOUS CAPITAL EXPENDITURES

This list provides placeholder line items for unanticipated capital costs. No costs are anticipated or included in capital expense numbers.

		BUDGET 2014/2015
EXPENSES		
110-99-534-200	Miscellaneous Litigation	40,000
110-99-808-202	Downtown Improvements	750,000
110-99-814-100	Open Space/ Wet Lands	100,000
110-99-830-220	Miscellaneous Paving	40,000
110-99-830-240	Paving- Parking	42,000
110-99-832-250	Watermains	300,000
TOTAL EXPENSE		**1,272,000**