

**VILLAGE OF GRAYSLAKE  
ESTIMATED REVENUE/ EXPENSE BUDGET - 2017/2018**

	Revenue	Expense	Over/ (Under)
<b>GENERAL FUND</b>			
General Revenue	7,615,067		
Management Services		398,360	
Streets/Alleys		756,403	
Police Department		5,830,897	
Building & Grounds		161,511	
Mosquito Abatement		35,578	
Environmental Programs		35,500	
<b>Subtotal</b>	<b>7,615,067</b>	<b>7,218,249</b>	<b>396,818</b>
Aquatic Center	472,805	496,709	(23,904)
Heritage Center	30,850	184,914	(154,064)
Senior Center	4,010	115,270	(111,260)
<b>Subtotal</b>	<b>8,122,732</b>	<b>8,015,142</b>	<b>107,590</b>
Building Department	597,896	644,312	(46,416)
<b>Total</b>	<b>8,720,628</b>	<b>8,659,454</b>	<b>61,173</b>
<b>SPECIAL FUNDS</b>			
Retirement	519,598	530,048	(10,450)
Insurance	275,295	261,733	13,562
Motor Fuel Tax	560,866	558,656	2,210
<b>ENTERPRISE FUNDS</b>			
Water & Sewer Operating	6,546,877	5,708,241	838,636
Garbage / Recycling	1,667,151	1,722,735	(55,584)
Commutor Rail Parking	200,394	192,918	7,476
9-1-1 Account	0	0	0
	18,490,809	17,633,785	
<b>CAPITAL PROJECT FUNDS</b>			
General Capital Project Fund	3,238,431	4,853,049	(1,614,618)
Economic Development Capital Fund	760,160	1,061,500	(301,340)
Water & Sewer Capital Project Fund	265,359	378,525	(113,166)
Resurfacing Fund	437,063	165,668	271,395
<b>Total Major Capital Project Funds</b>	<b>4,701,013</b>	<b>6,458,742</b>	<b>(1,757,728)</b>
Fixed Assets Reserve Funds	564,950	560,544	4,406
Ash Borer Reserve Fund	0	122,000	(122,000)
Major Storm Emergency Reserve Fund	0	0	0
Conservation Fund	29,593	10	29,583
Civil Defense Fund	75	0	75
Landfill Host Fees Fund	101,758	100	101,658
Forfeiture (Drug) Fund	12,000	9,800	2,200
Forfeiture (Non-Drug) Fund	6,010	2,600	3,410
D.U.I. Fund	13,024	0	13,024
<b>Total Capital Project Funds</b>	<b>5,428,423</b>	<b>7,153,796</b>	<b>(1,725,372)</b>

**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**GENERAL REVENUE**

<b>TAXES</b>		
110-00-310-015	PROPERTY TAX- POLICE PROT.	416,424
110-00-310-110	PROPERTY TAX- CORPORATE	1,290,927
110-00-340-110	ROAD & BRIDGE TAX	40,000
110-00-340-200	STATE USE TAX	216,858
110-00-340-350	STATE SALES TAX	890,884
110-00-340-450	STATE INCOME TAX	642,860
<b>TOTAL TAXES</b>		<b>3,497,953</b>

<b>FEES</b>		
110-00-312-200	SIMPLIFIED MUNICIPAL TAX	194,115
110-00-312-300	NATURAL GAS	82,850
110-00-312-100	ELECTRICITY SURCHARGE	258,814
110-00-350-200	FALSE ALARM FEES	1,750
110-00-360-450	HILLSIDE PARKING LOT FEES	24,000
110-00-380-100	CABLE TV FEES	425,000
<b>TOTAL FEES</b>		<b>986,529</b>

<b>LICENSES</b>		
110-00-320-100	AMUSEMENT DEVICE LICENSE	2,900
110-00-320-200	BUSINESS LICENSE	26,900
110-00-320-250	ELECTRICAL LICENSES	700
110-00-320-400	LIQUOR LICENSE	60,600
110-00-320-450	VENDING MACHINE LICENSE	1,350
<b>TOTAL LICENSES</b>		<b>92,450</b>

<b>MISCELLANEOUS</b>		
110-00-312-400	HOTEL TAX	90,000
110-00-345-200	POLICE TRAINING STATE REIMB.	0
110-00-350-100	FINES	140,000
110-00-360-810	HAINESVILLE POLICE SERVICE	790,167
110-00-360-811	HAINESVILLE DISPATCHING	71,028
110-00-360-911	JETSB 911 REVENUE	254,000
110-00-360-500	HIGH SCHOOL CONTRIBUTION	182,720
110-00-360-800	BUSINESS DIRECTORY SUBSCRIPT	1,500
110-00-380-105	TOWER SITE LEASES	70,281
110-00-380-210	REPORTS, COPIES, ETC	500
110-00-380-920	RECURRING- MISC. REVENUE	5,000
110-00-380-922	RECURRING- MISC REIMBURSE	3,000
110-00-396-212	RETIREMENTADMIN REIMB	14,657
110-00-396-214	INSURANCE ADMIN REIMB	11,180
110-00-396-220	MFT SALARY REIMBURSEMENTS	69,500
110-00-399-220	MFT EQUIPMENT REIMBURSEMENT	75,053
110-00-396-410	W/S MAINTENANCE REIMBURSEMENT	26,302
110-00-396-414	METRA ENFORCE REIMB	6,381
110-00-396-415	METRA FUND REIMB (SNOW/SWEEP)	14,274
110-00-399-410	INFRASTRUCTURE IMP. REIMB.	1,106,608
110-00-370-100	INTEREST INCOME	23,384
110-00-380-910	MISC. REVENUE	100
<b>TOTAL MISCELLANEOUS</b>		<b>2,955,635</b>
<b>TOTAL OPERATING REVENUE</b>		<b>7,532,567</b>

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**GENERAL REVENUE**

<b>NON-RECURRING</b>		
110-00-380-930	NON-RECURRING:MISC. REVENUE	65,000
110-00-380-932	NON-RECURRING:MISC.REIMBURSE	17,500
<b>TOTAL NON-RECURRING</b>		<b>82,500</b>
<b>TOTAL REVENUES</b>		<b>7,615,067</b>

## GENERAL FUND REVENUE

### OVERALL FINANCIAL PLAN

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

#### I. SHARED REVENUES

Economically sensitive and utility surcharge revenues are shared between four budget areas. In the FY 17/18 budgeted operations consume 41%, resurfacing 6%, the General Capital Project Fund receives 39% and the Economic Development Capital Fund receives 14%. Operating revenue lines will be filled first followed by road resurfacing. Any remaining dollars go to the General Capital Project Fund and lastly to the Economic Development Capital Fund.

Overall shared revenues for the upcoming year include the following:

##### A. SALES TAX

- The FY 17/18 figures represent a 2.5% increase over our FY 16/17 year end estimate (\$2,119,890). Village revenue has not recovered from the 2008/09 economic downturn. The FY 17/18 sales tax figure is over \$600,000 less than the Village's peak sales tax revenue year.

##### B. INCOME TAXES

- Per the Village's financial forecasts, the budget for FY 17/18, like previous years, uses 25% less per person than the Illinois Municipal League revenue estimate for the year. This figure reflects the possibility of a state imposed cut in the distribution formula to municipalities due to the state's poor financial condition. Total budgeted FY 17/18 budgeted income tax revenues are \$1,567,950.

##### C. USE TAX

- Use tax revenues are based on the Illinois Municipal League estimate for FY 17/18 (\$528,922).

##### D. INTEREST EARNINGS

Historically low interest rates have resulted in significantly less 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 \$31,178 in the FY 17/18 budget.

##### E. UTILITY SURCHARGE

- Like other Villages who have enacted electricity and natural gas taxes, we have experienced some declines in these revenues in recent fiscal years. Natural gas, in particular, has declined significantly in recent years due to lower gas prices. Revenues are projected to fall in FY 17/18 versus the FY 16/17 budgeted amount by \$79,231.

	<u>16/17 Budget</u>	<u>17/18 Budget</u>
Electricity	\$630,486	\$631,254
Natural Gas	\$200,147	\$202,073
Simplified Municipal	\$555,376	\$473,451
TOTAL	\$1,386,009	\$1,306,778

## II. PROPERTY TAXES

The Village share of property tax bills is between 4% and 5% of tax bills. Other local independent taxing districts consume the remaining 95%. Property taxes, despite being a relatively small percentage of the Village's overall revenues, are important to the Village's long term fiscal strategy because they represent a predictable source of revenue year to year. The Village took steps to lower its property tax rates significantly before the enactment of the state tax cap law. Recent declining property values have resulted in higher property tax rates. Despite the rate increases in the Village's tax rate it is over 40% lower than at its peak. The Village Board decided to freeze the amount of property tax revenues it will receive in FY 17/18 at the same level as FY 16/17. The budget incorporates the freeze and includes our estimates of property taxes to be received in FY 17/18.

- Property taxes are shown in the budget in the General Operating Fund (\$1,707,351) for corporate and police purposes, in the Retirement Fund (\$500,946) for portions of the Village's employer pension contributions, and the Insurance Fund (\$274,478) for portions of the Village's liability and workers compensation costs.

Not part of the Village operating budget the property tax also pays for the Village annual contribution to the Police Pension Fund (\$562,000 in FY 17/18). This is not included in the operating budget because the Police Pension Fund is controlled by a separate board.

## III. HAINESVILLE POLICE SERVICES

Revenues from our agreement with the Village of Hainesville for police services are included in the budget. The regular contract revenues are \$790,197. Also included is revenue to pay for dispatching services for police calls per the approved agreement with Hainesville (\$71,028).

## IV. OTHER MAJOR REVENUES

- Avon Township Road and Bridge: Since FY 11/12 these revenues have fallen from \$68,000 to a FY 16/17 estimated year end number of \$40,000 (a 41% decline). FY 17/18 revenues are projected to be unchanged.
- In FY 02/03 fine revenue was \$544,000. FY 16/17 estimated year end number is \$145,000. FY 17/18 estimates fine revenue at \$140,000.
- 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 (\$425,000).
- Infrastructure Reimbursement: This is an annual transfer from the Water/Sewer Operating Fund to reimburse for past capital expenses related to replacement of antiquated water and sewer lines (\$1,106,608).

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**MANAGEMENT SERVICES - EXPENSE**

<b>SALARY/BENEFITS</b>		
110-05-410-100	SALARIES-STAFF (NON-PD) *	162,700
110-05-410-200	SALARIES-PRESIDENT/LIQUOR COM*	260
110-05-410-220	SALARIES-TRUSTEES *	585
110-05-410-230	SALARIES-VILLAGE CLERK *	90
110-05-410-350	PERMANENT PART TIME *	3,870
110-05-410-356	PT INTERN(S) *	4,000
110-05-410-400	OVERTIME (NON-PD) *	0
110-05-410-410	OVERTIME-ADMIN.*	0
110-05-410-700	ADDITIONAL DUTY PAY (NON PD) *	280
110-05-410-800	SICK TIME COMPENSATION (NON PD) *	2,516
110-05-410-905	EMPLOYEE RECOGNITION *	8
110-05-451-100	HEALTH INSURANCE *	21,012
110-05-451-200	LIFE INSURANCE (NON-PD) *	207
110-05-453-100	TRAINING (NON-PD) *	302
110-05-453-102	DUES (NON-PD) *	400
110-05-453-104	TUITION ASSISTANCE (NON-PD) *	403
110-05-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	319
110-05-410-920	MERIT BONUS POOL (NON-PD) *	5,725
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>202,677</b>

<b>CONTRACTUAL</b>		
110-05-529-110	MAINT/LEASE AGREEMENTS *	2,465
110-05-529-300	SOFTWARE SUPPORT / LICENSING *	4,532
110-05-532-100	ENGINEERING	5,000
110-05-533-104	GENERAL ACCOUNTING SERVICES *	1,875
110-05-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,104
110-05-534-100	LEGAL SERVICES	95,000
110-05-535-150	COMPUTER SERVICES CONTRACT *	1,293
110-05-539-294	DOCUMENT SCANNING	750
110-05-550-300	VIDEOTAPE BOARD MEETINGS *	212
110-05-553-200	MONTHLY NEWSLETTER *	150
110-05-553-300	CODIFICATION SERVICES *	50
110-05-553-400	PUBLIC INFORMATION MATERIALS	300
110-05-554-100	PRINTING	1,000
<b>TOTAL CONTRACTUAL</b>		<b>113,731</b>

<b>OTHER COSTS</b>		
110-05-452-100	ORGANIZATIONAL MEMBERSHIP *	750
110-05-453-300	OFFICIALS EXPENSE	4,000
110-05-455-100	SUBSCRIPTIONS	625
110-05-551-100	POSTAGE *	250
110-05-552-100	TELEPHONE/ INTERNET *	750
110-05-553-100	PUBLISHING	2,500
110-05-592-100	SURETY BONDS	1,500
110-05-618-200	COMPUTER EQUIPMENT	1,000
110-05-651-100	OFFICE SUPPLIES *	550
110-05-900-100	MISC. TAXES/CONTRIBUTIONS	27,000
110-05-900-150	RECORDER OF DEEDS	100
110-05-911-100	SENIOR SURCHARGE REBATE	6,500
110-05-911-505	BALLOON FESTIVAL	7,500

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
110-05-911-510	MEMORIAL DAY EVENT	1,700
110-05-999-620	MAJOR REPAIR/REPLACEMENT FUND	11,227
110-05-618-100	NEW / REPLACE EQUIPMENT	1,000
110-05-900-099	CONTINGENT	15,000
<b>TOTAL OTHER COSTS</b>		<b>81,952</b>
<b>TOTAL EXPENSES</b>		<b>398,360</b>

## MANAGEMENT SERVICES

### OVERVIEW

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

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

### COSTS

For FY 17/18, costs in this budget area are \$398,360 (+\$3,325 from the FY 16/17 budget).



FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**STREETS / ALLEYS - EXPENSE**

<b>SALARY/BENEFITS</b>		
110-10-410-100	SALARIES-STAFF (NON-PD) *	129,655
110-10-410-200	SALARIES-PRESIDENT/LIQUOR COM*	494
110-10-410-220	SALARIES-TRUSTEES *	1,111
110-10-410-230	SALARIES-VILLAGE CLERK *	171
110-10-410-350	PERMANENT PART TIME *	7,740
110-10-410-356	PT INTERN(S) *	1,000
110-10-410-380	PW PART TIME-SUMMER *	14,400
110-10-410-381	PW PART TIME-WINTER *	1,500
110-10-410-382	PART TIME-SNOW PLOW OPERATORS	32,000
110-10-410-390	PW PT ENG INTERN *	1,830
110-10-410-400	OVERTIME (NON-PD) *	9,268
110-10-410-450	PART-TIME OVERTIME *	450
110-10-410-490	ON-CALL COMPENSATION *	3,120
110-10-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,000
110-10-410-800	SICK TIME COMPENSATION (NON PD) *	2,005
110-10-410-905	EMPLOYEE RECOGNITION *	6
110-10-410-930	PW P.I.P. - PROGRAM *	1,350
110-10-451-100	HEALTH INSURANCE *	16,744
110-10-451-200	LIFE INSURANCE (NON-PD) *	165
110-10-453-100	TRAINING (NON-PD) *	241
110-10-453-104	TUITION ASSISTANCE (NON-PD) *	321
110-10-457-200	AUTO ALLOWANCE (NON-PD) *	1,080
110-10-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	254
110-10-410-920	MERIT BONUS POOL (NON-PD) *	4,562
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>232,467</b>

<b>CONTRACTUAL</b>		
110-10-516-200	STORM SIREN - M&R	3,000
110-10-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,350
110-10-517-250	PW VEHICLE MAINT. / REPAIR *	10,800
110-10-517-300	PW VEHICLE LICENSE & INSPECTION *	150
110-10-520-300	STORM SEWER/POND - M&R	3,000
110-10-529-110	MAINT/LEASE AGREEMENTS *	514
110-10-529-300	SOFTWARE SUPPORT / LICENSING *	1,539
110-10-532-100	ENGINEERING	4,000
110-10-532-885	SNOW/ICE CONTROL SERVICES	377,675
110-10-533-104	GENERAL ACCOUNTING SERVICES *	3,560
110-10-533-110	CONTRACT ACTG.-AUDITING/YR END *	2,096
110-10-535-150	COMPUTER SERVICES CONTRACT *	2,455
110-10-539-130	PW CELL PHONES *	1,946
110-10-550-300	VIDEOTAPE BOARD MEETINGS *	403
110-10-553-200	MONTHLY NEWSLETTER *	285
110-10-553-300	CODIFICATION SERVICES *	95
110-10-890-203	VILLAGE CENTER SIGNAGE M & R	1,500
<b>TOTAL CONTRACTUAL</b>		<b>414,368</b>

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
<b>OTHER COSTS</b>		
110-10-452-100	ORGANIZATIONAL MEMBERSHIP *	1,424
110-10-457-100	PW UNIFORMS *	1,200
110-10-520-200	STREETS/ALLEYS - M&R	2,000
110-10-521-300	BIKE PATH REPAIRS	500
110-10-536-100	PW DRUG & ALCOHOL TESTING *	231
110-10-539-110	ANIMAL CONTROL SERVICES	100
110-10-551-100	POSTAGE *	475
110-10-552-100	TELEPHONE/ INTERNET *	1,424
110-10-594-100	RENTAL EQUIPMENT	1,500
110-10-611-100	MATERIALS / SUPPLIES *	1,950
110-10-611-105	PW HARDWARE SUPPLIES*	600
110-10-614-300	SNOW/ICE CONTROL MATERIALS	30,000
110-10-651-100	OFFICE SUPPLIES *	1,044
110-10-655-100	PW GAS & OIL *	7,350
110-10-890-200	STREET SIGNS	5,000
110-10-911-500	FESTIVAL MISCELLANEOUS	1,750
110-10-999-612	TRUCK REPLACE CONTRIBUTION	33,793
110-10-999-620	MAJOR REPAIR/REPLACEMENT FUND	11,227
110-10-800-100	NEW/REPLACE EQUIPMENT	1,000
110-10-900-099	CONTINGENT	7,000
<b>TOTAL OTHER COSTS</b>		<b>109,568</b>
<b>TOTAL EXPENSES</b>		<b>756,403</b>

## STREETS & ALLEYS

### OVERVIEW

The FY 17/18 operating budget includes \$1,315,059 in road maintenance expenses. These costs are paid in the streets and alleys portion of the General Operating Fund (\$756,403) and the Motor Fuel Tax Fund (MFT) (\$558,656). These costs are associated with maintenance of the Village's 144 lane miles of streets and right of way areas that adjoin a roadway. Also included are bikepath and parking lot maintenance expenses. Costs can be unpredictable due to wide fluctuations in snow removal and salt costs depending on weather conditions

### COSTS

FY 17/18 costs in the streets and alleys budget area are fairly routine in nature. The largest single cost is for contracted snow/ice control services (\$377,675). Snow removal costs alone constitute half of the Streets and Alleys budget. The Village contracts with private contractors for snow plowing services for 8 of 11 snow removal routes. This contracting allows the Village's Public Works Department full-time crew size to be extremely small (3) versus other comparable towns. This, along with avoided equipment, insurance, and other costs, saves money. A portion of the Village costs for salt and beet juice used for snow removal are included in this budget area and in the MFT Fund.

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**POLICE DEPARTMENT - EXPENSE**

<b>SALARY/BENEFITS</b>		
110-15-410-110	SALARIES-ADMIN./RECORDS	243,050
110-15-410-111	SALARIES-DEP CHIEF/COMMANDERS	457,287
110-15-410-112	SALARIES- SERGEANTS	529,832
110-15-410-114	SALARIES- OFFICERS	1,996,707
110-15-410-116	SALARIES - CSO (FT)	100,405
110-15-410-200	SALARIES-PRESIDENT/LIQUOR COM*	3,805
110-15-410-220	SALARIES-TRUSTEES *	8,562
110-15-410-230	SALARIES-VILLAGE CLERK *	1,317
110-15-410-350	PERMANENT PART TIME *	23,220
110-15-410-370	SALARIES- PART TIME OFFICERS	147,240
110-15-410-375	SALARIES - CROSSING GUARDS	7,000
110-15-410-400	OVERTIME	276,075
110-15-410-470	OVERTIME- PT OFFICERS	0
110-15-410-512	HOLIDAY PAY: NON-FOP SHIFT PER	16,241
110-15-410-514	HOLIDAY PAY: FOP	68,956
110-15-410-550	LONGEVITY	1,300
110-15-410-700	ADDITIONAL DUTY PAY	500
110-15-410-905	EMPLOYEE RECOGNITION *	171
110-15-410-800	SICK TIME COMPENSATION	22,834
110-15-451-100	HEALTH INSURANCE *	529,844
110-15-451-200	LIFE INSURANCE	4,439
110-15-453-100	TRAINING	13,000
110-15-453-102	DUES	300
110-15-453-103	CONFERENCE CALEA	1,000
110-15-453-104	TUITION ASSISTANCE	8,500
110-15-457-105	UNIFORM ALLOWANCE	14,400
110-15-457-200	AUTO ALLOWANCE	4,800
110-15-457-250	CELL PHONE STIPEND	0
110-15-457-500	UNEMPLOYMENT INSURANCE*	6,829
110-15-410-920	MERIT BONUS POOL	25,350
110-15-410-925	AWC/EVIDENCE TECH BONUS	12,200
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>4,525,165</b>

<b>CONTRACTUAL</b>		
110-15-453-110	POLICE TRAINING/NEW RECRUITS	3,500
110-15-516-300	ELECTRONIC EQUIPMENT M&R	1,750
110-15-516-400	PD EQUIP. M&R (NON-VEHICLE)	750
110-15-517-500	PD VEHICLE MAINT./ REPAIR	33,000
110-15-529-110	MAINT/LEASE AGREEMENTS *	8,492
110-15-539-205	PARKING TICKET PROCESSING	12,500
110-15-529-300	SOFTWARE SUPPORT / LICENSING *	44,812
110-15-533-104	GENERAL ACCOUNTING SERVICES *	27,443
110-15-533-110	CONTRACT ACTG.-AUDITING/YR END *	16,155
110-15-533-115	POLICE PENSION AUDIT	4,300
110-15-553-200	MONTHLY NEWSLETTER *	2,195
110-15-534-101	LEGAL SERVICES- PROSECUTION	75,000
110-15-534-102	LEGAL SERVICES- NON-PROSEC.	15,000
110-15-535-140	WIRELESS SERVICES	5,200

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
110-15-535-150	COMPUTER SERVICES CONTRACT *	18,923
110-15-535-152	CONTRACT-CAD OPERATIONS	0
110-15-536-150	FIREARM TRAINING	5,000
110-15-539-200	NORTHERN IL. CRIME LAB AGREE.	35,735
110-15-539-400	ADJUDICATION	1,000
110-15-539-120	BOOKING/CELL CLEANING SPECIAL	1,000
110-15-550-300	VIDEOTAPE BOARD MEETINGS *	3,110
110-15-553-300	CODIFICATION SERVICES *	732
110-15-905-205	COMMUNITY NOTIFICATION SYSTEMS *	2,640
110-15-905-208	STATE REGISTRATION - LEADS (GLENVIEW)	3,550
110-15-510-360	RADIO AIR TIME	10,080
<b>TOTAL CONTRACTUAL</b>		<b>331,866</b>

<b>INTERGOVERNMENTAL</b>		
110-15-539-125	DISPATCHING CONTRACT	639,954

<b>OTHER COSTS</b>		
110-15-452-100	ORGANIZATIONAL MEMBERSHIP *	10,977
110-15-453-130	ACCREDITATION EXPENSES	4,500
110-15-457-100	UNIFORMS	10,000
110-15-517-300	VEHICLE LICENSE & INSPECTION	500
110-15-536-220	MISC. MEDICAL/ HEALTH WELLNESS	1,000
110-15-551-100	POSTAGE *	3,659
110-15-552-100	TELEPHONE/ INTERNET *	10,977
110-15-553-100	PRINTING/ PUBLISHING	1,500
110-15-618-200	COMPUTER EQUIPMENT	1,000
110-15-651-100	OFFICE SUPPLIES *	8,050
110-15-651-600	INVESTIGATION/EVIDENCE	8,500
110-15-651-610	CRIME PREVENTION MISC.	1,000
110-15-651-620	BIKE PATROL EQUIP MISC.	600
110-15-651-650	AMMUNITION	15,000
110-15-651-670	STORAGE/LEASES (HAINESVILLE)	4,906
110-15-655-100	GAS & OIL	66,000
110-15-655-200	MISC. AUTO SUPPLIES	500
110-15-650-015	SQUAD PRINTER PAPER	1,500
110-15-905-120	NIPAS/MFFI EST	6,205
110-15-410-124	POLICE COMMISSION COMPENSATION	1,000
110-15-905-130	POLICE COMMISSION EXPENSE	2,000
110-15-905-140	PRISONER HOUSING/MEALS ALT LOC	200
110-15-911-215	LAKE COUNTY OPIATE PROGRAM	2,000
110-15-539-135	HAINESVILLE SURCHARGE REIMBURSEMENT	2,412
110-15-999-610	SQUAD REPLACEMENT CONTRIBUTION	86,565
110-15-999-620	MAJOR REPAIR/REPLACEMENT FUND	67,360
110-15-900-099	CONTINGENT	16,000
<b>TOTAL OTHER COSTS</b>		<b>333,912</b>

<b>TOTAL EXPENSES</b>		<b>5,830,897</b>
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## POLICE DEPARTMENT

### OVERVIEW

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

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

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

The Village provides, for an annual fee, police services to the Village of Hainesville under a multi-year intergovernmental agreement which also covers police dispatching service.

### COSTS

- Overall Salary and Benefit Costs: Sergeant and officer costs are divided into three line items in the budget including deputy chief/commanders, sergeants and officers.
- Sergeants/Officers : Costs reflect the 31 full time sworn positions (including the Chief). Part-time officer positions are included in another line item to provide staffing/scheduling flexibility.
- Health insurance costs decrease by \$62,706 due to lower than budgeted premium costs. The FY 17/18 budget includes an increase of 15%.
- Dispatching Contract: Contractual costs for dispatching and records management services by the Village of Glenview total \$639,954 and are included in the Police Department budget. Costs also cover police dispatching in the Village of Hainesville. Costs are per the multi-year contract.
- Other Costs Category: In this category costs are up \$2,201 due to higher fixed asset contributions (\$15,660) and partly offset by lower expenses for other costs in this category based on a 20 year fixed asset plan.

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**BUILDING / GROUNDS - EXPENSE**

<b>CONTRACTUAL</b>		
110-20-511-050	MUNICIPAL BLDG M&R	20,000
110-20-511-102	PUBLIC WORKS BLDG. M&R	10,000
110-20-511-105	HERITAGE CENTER M&R	5,000
110-20-516-600	MAINTENANCE -SKATE PARK	2,000
110-20-516-700	MAINTENANCE -CLOCK TOWER	1,500
110-20-516-200	GENERATOR MAINTENANCE	1,000
110-20-530-050	MUNICIPAL BUILDING CLEANING	11,552
110-20-530-102	PUBLIC WORKS OFFICES CLEANING	4,153
110-20-530-105	HERITAGE CENTER CLEANING	4,315
110-20-530-108	MISC. CLEANING	1,500
110-20-530-110	PRESSURE WASHING SERVICES	5,000
110-20-530-154	ELEVATOR MAINTENANCE	7,000
110-20-530-300	PEST CONTROL (ALL BLDGS.)	3,500
110-20-539-160	LANDSCAPING CONTRACT	25,440
110-20-539-162	LANDSCAPING MISC	3,000
110-20-539-168	DOWNTOWN LANDSCAPING	9,500
110-20-539-300	DOWNTOWN SPECIAL LIGHTS	21,000
110-20-571-103	OUTSIDE ELECTRIC	1,500
110-20-539-105	FIRE ALARM MONITORING SERVICE	1,800
<b>TOTAL CONTRACTUAL</b>		<b>138,761</b>

<b>OTHER COSTS</b>		
110-20-516-705	SKATE PARK MATERIALS	750
110-20-530-101	FLOOR MATS	3,000
110-20-571-104	ELECTRICITY/AERATOR	2,200
110-20-571-255	NATURAL GAS - DOWNTOWN HEARTH	1,250
110-20-652-300	GENERATOR NATURAL GAS	1,200
110-20-611-100	MATERIALS / SUPPLIES	750
110-20-611-102	HEALTH SUPPLIES (ALL BLDGS)	2,000
110-20-900-200	MISCELLANEOUS SUPPLIES	700
110-20-911-515	OPEN HOUSE EVENT	650
110-20-900-250	MILLENIUM PARK - MISC.	750
110-20-900-255	CENTENNIAL PARK - MISC.	1,000
110-20-900-099	CONTINGENT	8,500
<b>TOTAL OTHER COSTS</b>		<b>22,750</b>

<b>TOTAL EXPENSES</b>		<b>161,511</b>
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## **BUILDINGS & GROUNDS**

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

### **COSTS**

The FY 17/18 costs are higher (+\$13,724) versus the FY 16/17 budget amount due to higher landscaping contract costs.



FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**MOSQUITO ABATEMENT - EXPENSE**

**MOSQUITO ABATEMENT**

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

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

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

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**ENVIRONMENTAL PROGRAMS - EXPENSE**

<b>ENVIRONMENTAL PROGRAMS</b>		
110-25-539-152	LAKE MANAGEMENT	6,000
110-25-911-108	COMMUNITY GARDEN PROGRAM	1,500
110-25-911-110	TREE PLANTING/RAIN GARDEN PROG	12,000
110-25-911-115	NEIGHBORHOOD PARTNER PROG. LAN	12,000
110-25-911-120	LAWN MOWER REBATE PROGRAM	1,500
110-25-911-125	RAIN BARREL/COMPOST BIN/50/50	1,500
110-25-911-128	CONSERVATION @ HOME PROGRAM	1,000
<b>TOTAL EXPENSES</b>		<b>35,500</b>

## **ENVIRONMENTAL PROGRAMS**

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

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

### **COSTS**

FY 17/18 budgeted program resources are set based on recent program participation levels.

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**AQUATIC CENTER - REVENUE**

<b>ADMISSION</b>		
110-80-363-110	MEMBERSHIPS	229,080
110-80-363-100	DAILY ADMISSIONS	94,795
110-80-363-130	GROUP ADMISSIONS	25,000
110-80-363-135	BIRTHDAY PARTIES	6,000
110-80-363-137	SPECIAL EVENTS	500
110-80-363-200	FACILITY RENTALS	8,000
<b>CONCESSIONS</b>		
110-80-363-401	CONCESSION SALES	45,000
<b>PROGRAM</b>		
110-80-363-120	SWIM LESSON FEES	64,410
<b>MISCELLANEOUS</b>		
110-80-363-800	INTEREST INCOME	0
110-80-380-910	MISC. REVENUE	20
<b>TOTAL REVENUES</b>		<b>472,805</b>

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**AQUATIC CENTER - EXPENSE**

<b>SALARY / BENEFITS</b>		
110-80-410-100	SALARIES-STAFF (NON-PD) *	51,001
110-80-410-200	SALARIES-PRESIDENT/LIQUOR COM*	324
110-80-410-220	SALARIES-TRUSTEES *	729
110-80-410-230	SALARIES-VILLAGE CLERK *	112
110-80-410-356	PT INTERN(S) *	1,000
110-80-410-610	MANAGEMENT	28,560
110-80-410-630	LIFEGUARDS	73,000
110-80-410-632	SWIM INSTRUCTORS	21,000
110-80-410-640	ADMISSIONS STAFF	12,000
110-80-410-645	CONCESSIONS STAFF	15,000
110-80-410-700	ADDITIONAL DUTY PAY (NON PD) *	20
110-80-410-800	SICK TIME COMPENSATION (NON PD) *	789
110-80-410-905	EMPLOYEE RECOGNITION *	3
110-80-451-100	HEALTH INSURANCE *	6,587
110-80-451-200	LIFE INSURANCE (NON-PD) *	65
110-80-453-100	TRAINING (NON-PD) *	95
110-80-453-101	CONFERENCE (NON-PD) *	0
110-80-453-104	TUITION ASSISTANCE (NON-PD) *	126
110-80-453-105	SEASONAL STAFF TRAINING	3,500
110-80-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	100
110-80-410-920	MERIT BONUS POOL (NON-PD) *	1,794
<b>TOTAL SALARY / BENEFITS</b>		<b>215,805</b>

<b>CONTRACTUAL</b>		
110-80-529-110	MAINT/LEASE AGREEMENTS *	320
110-80-529-300	SOFTWARE SUPPORT / LICENSING *	7,406
110-80-530-106	CLEANING	5,640
110-80-530-107	CLEANING - GREASE TRAP	516
110-80-530-400	SUMMERIZE/WINTERIZE FACILITY	18,500
110-80-530-402	POOL CHEMICALS/MAINTENANCE	28,200
110-80-530-403	POND CHEMICALS	2,000
110-80-533-104	GENERAL ACCOUNTING SERVICES *	2,338
110-80-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,376
110-80-533-113	CONTRACT ACCOUNTING:PAYROLL PT	3,000
110-80-533-119	BANK/CREDIT CARD CHARGES	9,000
110-80-535-150	COMPUTER SERVICES CONTRACT *	1,612
110-80-536-110	SAFETY AUDITS	3,500
110-80-539-166	LANDSCAPING SERVICES	3,165
110-80-550-300	VIDEOTAPE BOARD MEETINGS *	265
110-80-553-200	MONTHLY NEWSLETTER *	187
<b>TOTAL CONTRACTUAL</b>		<b>87,024</b>

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

<b>OTHER</b>		
110-80-452-100	ORGANIZATIONAL MEMBERSHIP *	935
110-80-457-100	UNIFORMS	3,750
110-80-511-420	BUILDING REPAIR & REPLACEMENT	5,000
110-80-511-422	POOL REPAIR & REPLACEMENT	7,000
110-80-516-540	EQUIPMENT REPAIR & REPLACE	2,500
110-80-530-405	INSPECTIONS/LICENSES/PERMITS	1,150
110-80-536-105	BACKGROUND CHECKS	0
110-80-551-100	POSTAGE *	312
110-80-552-100	TELEPHONE/ INTERNET *	935
110-80-553-300	CODIFICATION SERVICES *	62
110-80-554-800	MARKETING ACTIVITIES	27,500
110-80-571-100	ELECTRIC SERVICE	21,000
110-80-571-250	NATURAL GAS	15,200
110-80-571-500	WATER SERVICE	14,400
110-80-651-050	CUSTODIAL SUPPLIES	1,500
110-80-651-100	OFFICE SUPPLIES *	686
110-80-651-150	FIRST AID SUPPLIES	500
110-80-651-160	SAFETY EQUIPMENT	750
110-80-651-550	ADMISSION SUPPLIES	2,500
110-80-653-100	FOOD COSTS	16,800
110-80-911-400	SPECIAL EVENTS	3,000
110-80-999-626	AQUATIC REPAIR/REPLACE CONTRIB	58,400
110-80-900-099	CONTINGENT	10,000
<b>TOTAL OTHER COSTS</b>		<b>193,880</b>
<b>TOTAL EXPENSES</b>		<b>496,709</b>

## AQUATIC CENTER

### OVERVIEW

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

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

### HISTORY/FINANCIAL PERFORMANCE

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

In FY 15/16 and FY 16/17 the fixed asset contribution was made from the General Capital Project Fund. In the coming years, additional larger repairs will likely be needed as the facility ages. The fixed asset fund contribution is budgeted at \$58,400 in FY 17/18 and is now included in the center budget.

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

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

### REVENUES

Revenues reflect the approved multi-year rate plan rates for FY 17/18 including no increase in customer rates. Revenues are directly impacted by weather. Revenues are projected at \$472,805 in FY 17/18. The revenues anticipate a normal weather year.

### COSTS

The budget maintains the positive benefits of past cost containment but some costs are increasing across the budget reflecting the aging of the facility. Total expenses are up from FY 16/17 budget (+\$72,856) due mostly to inclusion of the fixed asset reserve contribution to the center budget. It is assumed that there will be no increase in the minimum wage effective in 2016.

### REVENUES VS. COSTS

Total Revenues:	\$472,805
Total Costs:	\$496,709
+ or -	-\$23,904



FISCAL YEAR 17/18 BUDGET

<b>BUDGET</b> <b>2017/2018</b>
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**HERITAGE CENTER - REVENUE**

110-30-380-120	HISTORICAL SOCIETY CONTRIB	2750
110-30-380-128	SPONSORSHIPS	0
110-30-380-125	FUNDRAISING (FOUNDATION)	28,000
110-30-345-140	GRANTS	0
110-30-380-910	MISC. REVENUE	100
<b>TOTAL REVENUE</b>		<b>30,850</b>

**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**HERITAGE CENTER EXPENSE**

<b>SALARY/BENEFITS</b>		
110-30-410-100	SALARIES-STAFF (NON-PD) *	136,700
110-30-410-200	SALARIES-PRESIDENT/LIQUOR COM*	121
110-30-410-220	SALARIES-TRUSTEES *	272
110-30-410-230	SALARIES-VILLAGE CLERK *	42
110-30-410-350	PERMANENT PART TIME *	3,870
110-30-410-356	PT INTERN(S) *	1,000
110-30-410-360	HC PT INTERN(S)	12,000
110-30-410-800	SICK TIME COMPENSATION (NON PD) *	2,114
110-30-410-905	EMPLOYEE RECOGNITION *	7
110-30-451-100	HEALTH INSURANCE *	17,654
110-30-451-200	LIFE INSURANCE (NON-PD) *	174
110-30-452-100	ORGANIZATIONAL MEMBERSHIP *	348
110-30-453-100	TRAINING (NON-PD) *	254
110-30-453-101	CONFERENCE (NON-PD) *	0
110-30-453-104	TUITION ASSISTANCE (NON-PD) *	338
110-30-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	268
110-30-410-920	MERIT BONUS POOL (NON-PD) *	4,810
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>179,971</b>

<b>CONTRACTUAL</b>		
110-30-529-110	MAINT/LEASE AGREEMENTS *	320
110-30-529-300	SOFTWARE SUPPORT / LICENSING *	729
110-30-533-104	GENERAL ACCOUNTING SERVICES *	870
110-30-533-110	CONTRACT ACTG.-AUDITING/YR END *	512
110-30-535-150	COMPUTER SERVICES CONTRACT *	600
110-30-550-300	VIDEOTAPE BOARD MEETINGS *	99
<b>TOTAL CONTRACTUAL</b>		<b>3,130</b>

<b>OTHER COSTS</b>		
110-30-551-100	POSTAGE *	116
110-30-552-100	TELEPHONE/ INTERNET *	348
110-30-553-200	MONTHLY NEWSLETTER *	70
110-30-553-300	CODIFICATION SERVICES *	23
110-30-651-100	OFFICE SUPPLIES *	255
110-30-900-099	CONTINGENT	1,000
<b>TOTAL OTHER COSTS</b>		<b>1,812</b>

<b>TOTAL EXPENSES</b>		<b>184,914</b>
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## HERITAGE CENTER

### OVERVIEW

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

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

### REVENUES

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

### COSTS

Costs in FY 17/18 reflect salary and benefit costs as well as the center's portion of certain costs shared by the Village's various operating areas.

### REVENUE VS. COSTS

Total Revenues:	\$30,850
Total Expenses:	\$184,914
+ or -	(-\$154,064)

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**SENIOR CENTER - REVENUE**

110-35-362-100	SENIOR CENTER REVENUE	4,000
110-35-380-910	MISC. REVENUE	10
<b>TOTAL REVENUE</b>		<b>4,010</b>

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**SENIOR CENTER - EXPENSE**

<b>CONTRACTUAL</b>		
110-35-539-100	CATHOLIC CHARITIES SERVICE FEE	115,260
110-35-900-099	CONTINGENT	10
<b>TOTAL EXPENSE</b>		<b>115,270</b>

## SENIOR CENTER EXPENSE

### OVERVIEW

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

In 2002, the Village entered into a 40 year agreement with the owners of the Library Lane Senior Residences to operate a senior center in that building 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 and constructed the needed parking. The loan balance can be reduced by the owner periodically to offset equipment and furnishing replacements as pre-approved by the Village. The Center opened in 2002.

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

### REVENUES

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

### COSTS

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

The FY 17/18 budget reflects an increase of \$2,270 which covers the usual increase in the contractor fee in the coming year.

### REVENUES VS. COSTS

Total Revenues:	\$4,010
Total Costs:	\$115,270
+ or -	(-\$111,260)

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**BUILDING DEPARTMENT - REVENUE**

<b>PERMITS</b>		
110-40-330-400	MAJOR PROJECT PERMITS	349,078
110-40-330-135	MISC. PERMITS	208,000
<b>TOTAL PERMIT REVENUE</b>		<b>557,078</b>

<b>FEES</b>		
110-40-330-300	REINSPECTION FEE	50
110-40-380-970	NEW CONST. WATER METERS PUR.	11,768
110-40-330-206	PLAN REVIEW SERVICE REIMBURSE	5,000
110-40-360-700	ELEVATOR INSPECTION FEES	16,500
<b>TOTAL BUILDING</b>		<b>590,396</b>

<b>DEVELOPMENT PROJECTS</b>		
110-40-330-145	WATER SHED PERMIT	500
110-40-360-600	HEARINGS	1,500
110-40-360-750	DEVELOPER SERVICES REIMBURSE	3,000
<b>TOTAL OPERATING REVENUE</b>		<b>5,000</b>

<b>NON-RECURRING</b>		
110-40-380-930	MISC. REVENUES	500
110-40-380-932	MISC.REIMBURSEMENTS	2,000

<b>TOTAL REVENUES</b>		<b>597,896</b>
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FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**BUILDING DEPARTMENT EXPENSE**

<b>SALARY/BENEFITS</b>		
110-40-410-100	SALARIES-STAFF (NON-PD) *	202,100
110-40-410-200	SALARIES-PRESIDENT/LIQUOR COM*	421
110-40-410-220	SALARIES-TRUSTEES *	946
110-40-410-230	SALARIES-VILLAGE CLERK *	146
110-40-410-350	PERMANENT PART TIME *	3,870
110-40-410-356	PT INTERN(S) *	1,000
110-40-410-800	SICK TIME COMPENSATION (NON PD) *	3,126
110-40-410-905	EMPLOYEE RECOGNITION *	10
110-40-451-100	HEALTH INSURANCE *	26,100
110-40-451-200	LIFE INSURANCE (NON-PD) *	258
110-40-453-100	TRAINING (NON-PD) *	375
110-40-453-104	TUITION ASSISTANCE (NON-PD) *	500
110-40-457-200	AUTO ALLOWANCE (NON-PD) *	3,060
110-40-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	396
110-40-410-920	MERIT BONUS POOL (NON-PD) *	7,111
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>249,418</b>

<b>CONTRACTUAL</b>		
110-40-529-110	MAINT/LEASE AGREEMENTS *	1,330
110-40-529-300	SOFTWARE SUPPORT / LICENSING *	7,633
110-40-530-250	CONTRACT BLD INSP (MISC)	54,000
110-40-530-251	CONTRACT BLD INSP (MJ PROJ)	76,412
110-40-530-254	CONTRACT BLD INSP - ELEVATOR	6,900
110-40-530-256	CONTRACT PLUMB INSP (MISC)	0
110-40-530-257	CONTRACT PLUMB INSP (MJ PROJ)	21,395
110-40-530-258	WATER & SEWER INSP - PLUMB	0
110-40-530-260	BACKFLOW PREVENTION CONTRACT	600
110-40-530-270	FIRE CODE INSPECTIONS	35,000
110-40-531-200	EDC SERVICES CONTRACT	93,034
110-40-531-205	EDC CHAMBER MARKETING CONT.	20,000
110-40-532-100	ENGINEERING	6,000
110-40-533-104	GENERAL ACCOUNTING SERVICES *	3,032
110-40-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,785
110-40-533-122	MERCHANT FEES *	2,625
110-40-533-125	BANK SERVICES: POSITIVE PAY *	95
110-40-534-100	LEGAL SERVICES	35,000
110-40-535-150	COMPUTER SERVICES CONTRACT *	2,091
110-40-537-100	PLAN REVIEW SERVICE	3,000
110-40-537-110	PLANNING SERVICES	500
110-40-539-164	LANDSCAPE PROPERTY MAINT.	2,000
110-40-539-400	ADJUDICATION	1,000
110-40-550-300	VIDEOTAPE BOARD MEETINGS *	344
110-40-553-200	MONTHLY NEWSLETTER *	243
110-40-553-300	CODIFICATION SERVICES *	81
<b>TOTAL CONTRACTUAL</b>		<b>374,099</b>



**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
<b>OTHER COSTS</b>		
110-40-410-120	ZBA - COMPENSATION	2,800
110-40-452-100	ORGANIZATIONAL MEMBERSHIP *	1,213
110-40-551-100	POSTAGE *	404
110-40-552-100	TELEPHONE/ INTERNET *	1,213
110-40-553-100	PUBLISHING	1,000
110-40-554-100	PRINTING	300
110-40-554-200	FORMS	500
110-40-618-300	NEW CONSTRUCTION METERS	9,575
110-40-651-100	OFFICE SUPPLIES *	890
110-40-900-150	RECORDER OF DEEDS	400
110-40-618-100	NEW/REPLACE EQUIPMENT	500
110-40-900-099	CONTINGENT	2,000
<b>TOTAL OTHER COSTS</b>		<b>20,795</b>
<b>TOTAL EXPENSES</b>		<b>644,312</b>

## BUILDING DEPARTMENT

The Building Department handles all construction permitting and inspection services, zoning/planning, code enforcement duties, and some economic development work.

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

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

### REVENUES

Revenues and expenses for this department are based on the projected issuance of permits as per multi-year financial forecasts. Actual building activity will determine the results. Revenues are projected higher in FY 17/18 (-\$259,058) versus our FY 16/17 budget amount. The revenue projection assumes an increase in expected permit issuance levels. Revenues include fee increases (per adopted ordinance) for developers.

### COSTS

Overall, FY 17/18 costs are budgeted up (\$27,163). Like revenue costs are based on projected permit activity and the associated inspection costs. Actual activity will determine actual costs.

### REVENUES VS. COSTS

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

Total Revenues:	\$597,896
Total Costs:	\$644,312
+ or -	(-\$46,416)

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**RETIREMENT FUND REVENUE**

<b>REVENUE</b>		
212-00-310-212	PROPERTY TAX- IMRF	137,132
212-00-310-213	PROPERTY TAX- SOCIAL SECURITY	363,814
212-00-340-300	REPLACEMENT TAX	17,000
212-00-370-100	INTEREST INCOME	1,652
<b>TOTAL REVENUES</b>		<b>519,598</b>

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
-----------------------------

**RETIREMENT FUND EXPENSES**

<b>EMPLOYER CONTRIBUTIONS</b>		
212-00-460-100	SOCIAL SECURITY-EMPLOYER SHARE *	382,737
212-00-460-200	I.M.R.F. - EMPLOYER SHARE *	115,880
212-00-460-203	IMRF SLEP	12,192

<b>FUND ADMINISTRATION</b>		
212-00-999-005	FUND ADMIN (GEN) *	11,193

<b>TOTAL OPERATIONS</b>		<b>522,001</b>
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<b>OTHER</b>		
212-00-457-600	SECTION 125 FLEX BENEFITS EXP *	1,215
212-00-460-300	CONTRACT DEFERRED COMP SHARE*	6,732
212-00-900-099	CONTINGENT	100

<b>TOTAL EXPENSES</b>		<b>530,048</b>
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## RETIREMENT FUND

### OVERVIEW

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

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

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

Total budgeted (non Police Pension Fund) retirement costs (including retirement benefit administration) for FY 17/18 are as follows:

- Retirement Fund (General Fund):	\$529,948
- Water/Sewer Fund:	\$164,824
- Garbage/Recycling Fund:	\$31,559
- Metra Parking Fund	\$10,398
Total:	\$736,729

Please also note that the FY 17/18 budget does not include the off-budget Police Pension Fund obligations as this fund is run by the separate Police Pension Board, as per statute. The Village makes employer pension contributions to this fund as determined by our actuary. While many of the nation's governments have failed to keep up with their funding of these future pension obligations, Grayslake has continuously made or exceeded the actuarially determined contributions. This results in a healthy pension fund compared to many units of local government. In FY 17/18 the Village will make a \$562,000 contribution to police pensions.

### REVENUES

FY 17/18 budget includes property tax revenues (and interest). The property tax pays for the General Operating Fund share of certain retirement costs. The Village's enterprise funds pay the costs attributed to each enterprise.

### COSTS

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

Overall in FY 17/18, revenues are slightly lower than expenses (-\$10,450). The small budgeted shortfall, if realized, can be accommodated by a previously accumulated fund balance.

REVENUES VS. COSTS

Total Revenues:	\$519,598
Total Costs:	\$530,048
+ or -	(-\$10,450)

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**INSURANCE FUND REVENUES**

<b>REVENUES</b>		
214-00-310-214	PROPERTY TAX- INSURANCE	274,478
214-00-370-100	INTEREST INCOME	817
<b>TOTAL REVENUES</b>		<b>275,295</b>

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**INSURANCE FUND EXPENSES**

<b>EXPENSES</b>		
214-00-592-300	WORKER'S COMP. PREMIUM*	107,377
214-00-592-400	PROPERTY/LIABILITY PREMIUMS*	138,490
214-00-999-005	INSURANCE ADMINISTRATION*	5,866
214-00-900-099	CONTINGENT/ADD. PREMIUM RES.	10,000
<b>TOTAL EXPENSES</b>		<b>261,733</b>



## INSURANCE FUND

### OVERVIEW

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

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

### REVENUES

FY 17/18 revenues are budgeted to meet the General Operating Fund portion of insurance costs. The property tax levy pays these costs.

### COSTS

Overall insurance premiums are projected to rise. Costs in the different funds project a 10% increase in workers compensation premium costs and 7% in property/liability insurance versus FY 16/17 costs as per the Villages multi-year financial forecasts.

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

– Insurance Fund (General Fund):	\$251,733
– Water/Sewer Fund:	\$165,938
– Garbage/Recycling Fund:	\$50,081
– Metra Parking Fund	\$5,608
Total:	\$473,360

### REVENUES VS. COSTS

Total Revenues:	\$275,295
Total Costs:	\$261,733
+ or -	+\$13,562

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**MOTOR FUEL TAX FUND REVENUES**

<b>REVENUES</b>		
220-00-340-100	STATE MFT ALLOTMENT	538,330
220-00-370-100	INTEREST INCOME	3,010
220-00-380-910	MISC. REVENUE	0
<b>TOTAL RECURRING REVENUE</b>		<b>541,340</b>
<b>NON-RECURRING REVENUE</b>		
220-00-340-150	MFT GROWTH FACTOR	19,526
220-00-340-151	SPECIAL STATE DISTRIBUTION	0
<b>TOTAL REVENUES</b>		<b>560,866</b>

**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**MOTOR FUEL TAX FUND EXPENSES**

<b>CONTRACTUAL</b>		
220-00-520-400	STREET LIGHTS M&R	45,000
220-00-521-200	SIDEWALK/CURB - M & R	18,400
220-00-532-800	CONTRACT-CATCH BASIN MAINT.	14,000
220-00-532-805	CRACK SEALING-STREET	2,800
220-00-532-810	BIKEPATH SEALING	6,300
220-00-532-870	CONTRACT-PAVEMENT MARKING(MAJ)	9,000
220-00-532-875	PAVEMENT PATCHING	0
220-00-532-882	R.O.W LANDSCAPING/REPAIR	52,582
220-00-532-883	R.O.W. TREE MAINT.	12,400
220-00-532-890	STREET SWEEPING	12,589
220-00-532-895	TRAFFIC SIGNAL MAINT.	27,000
<b>TOTAL CONTRACTUAL</b>		<b>200,071</b>

<b>OTHER</b>		
220-00-999-006	SUMMER SALARIES REIMBURSE	28,289
220-00-999-005	WINTER SALARIES REIMBURSE	42,753
220-00-520-800	CATCH BASIN REPAIR (IN HOUSE)	1,000
220-00-520-870	PAVEMENT MARKING (IN HOUSE)	300
220-00-520-875	PAVEMENT PATCHING (IN HOUSE)	1,000
220-00-520-880	SHOULDER GRAVEL	1,000
220-00-520-885	SNOW/ICE CONTROL MATERIAL (IH)	142,000
220-00-571-300	STREET LIGHT - ELECTRIC	52,000
220-00-594-100	ROW TREE MAINT. RENTAL EQUIPMENT	5,000
220-00-614-100	ROW MATERIALS/SUPPLIES	3,500
220-00-614-200	NEW POLE (REPLACEMENTS)	5,000
220-00-999-110	WINTER TRUCK REIMBURSEMENTS	58,761
220-00-999-111	SUMMER TRUCK REIMBURSEMENTS	16,482
220-00-900-099	CONTINGENT	1,500
<b>TOTAL OTHER COSTS</b>		<b>358,585</b>

<b>TOTAL EXPENSES</b>		<b>558,656</b>
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## MOTOR FUEL TAX FUND

### OVERVIEW

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

### REVENUES

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

### COSTS

Expenses are budgeted higher (+\$13,318) due to expected higher per ton salt costs (+\$5,880) and higher right-of-way landscaping (\$16,832) due to the inclusion of additional maintenance areas.

### REVENUES VS. COSTS

Total Revenues:	\$560,866
Total Costs:	\$558,656
+ or -	+ \$2,210

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**WATER-SEWER REVENUES**

<b>WATER</b>		
410-00-360-100	COLLECTIONS- WATER	3,255,475
410-00-360-110	LATE CHARGES AND TURN ON FEES	77,000
<b>SEWER</b>		
410-00-360-200	COLLECTIONS- SEWER	3,119,465
410-00-360-210	LATE CHARGES AND TURN ON FEES	70,000
410-00-380-914	MISC. REVENUE- SEWER	100
<b>TOTAL W/S COLLECTIONS</b>		<b>6,522,040</b>
410-00-360-150	CONSTRUCTION- WATER FEE	5,363
410-00-370-100	INTEREST INCOME	6,474
410-00-380-910	MISC. REVENUE	2,000
410-00-380-915	MISC. REV - ARBOR VISTA SEWER	11,000
<b>TOTAL REVENUES</b>		<b>6,546,877</b>

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**WATER EXPENSE**

<b>SALARY/BENEFITS</b>		
410-20-410-100	SALARIES-STAFF (NON-PD) *	371,613
410-20-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,863
410-20-410-220	SALARIES-TRUSTEES *	4,191
410-20-410-230	SALARIES-VILLAGE CLERK *	645
410-20-410-350	PERMANENT PART TIME *	11,997
410-20-410-356	PT INTERN(S) *	5,000
410-20-410-380	PW PART TIME-SUMMER *	14,400
410-20-410-381	PW PART TIME-WINTER *	1,500
410-20-410-390	PW PT ENG INTERN *	1,830
410-20-410-400	OVERTIME (NON-PD) *	20,374
410-20-410-410	OVERTIME-ADMIN *	0
410-20-410-450	PART-TIME OVERTIME *	450
410-20-410-490	ON-CALL COMPENSATION *	3,120
410-20-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,550
410-20-410-800	SICK TIME COMPENSATION (NON PD) *	5,748
410-20-410-900	LICENSE BONUS	6,000
410-20-410-905	EMPLOYEE RECOGNITION *	18
410-20-410-920	MERIT BONUS POOL (NON-PD) *	13,075
410-20-410-930	PW P.I.P. - PROGRAM *	1,350
410-20-451-300	IMRF - COST SHARE *	43,704
410-20-451-400	S.S. - COST SHARE *	36,203
410-20-451-500	RETIREMENT ADMIN SHARE *	1,059
410-20-457-600	SECTION 125 FLEX BENEFITS EXP *	115
410-20-460-300	CONTRACT DEFERRED COMP SHARE*	2,539
410-20-451-100	HEALTH INSURANCE *	47,992
410-20-451-200	LIFE INSURANCE (NON-PD) *	474
410-20-453-100	TRAINING (NON-PD) *	690
410-20-453-102	DUES (NON-PD) *	400
410-20-453-104	TUITION ASSISTANCE (NON-PD) *	920
410-20-457-200	AUTO ALLOWANCE (NON-PD) *	1,548
410-20-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	729
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>603,095</b>

<b>CONTRACTUAL</b>		
410-20-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,350
410-20-517-250	PW VEHICLE MAINT. / REPAIR *	10,800
410-20-517-300	PW VEHICLE LICENSE & INSPECTION *	150
410-20-529-110	MAINT/LEASE AGREEMENTS *	922
410-20-529-220	CONTRACT RESERVOIR-M&R	4,000
410-20-529-222	CONTRACT RES GENERATOR (MAINT)	3,500
410-20-529-230	CONTRACT WATER TOWER MAINT.	4,000
410-20-529-300	SOFTWARE SUPPORT / LICENSING *	5,691
410-20-529-700	CONTRACT VALVE REPAIR (EMERG)	6,500
410-20-532-100	ENGINEERING	5,000
410-20-532-130	CONTRACT ALARM RESPONSE	4,000
410-20-532-140	CONTRACT HYDRANT MAINTENANCE	5,000
410-20-532-282	CONTRACT WATERMAIN BREAK	90,000
410-20-532-285	CONTRACT UTILITY LOCATES *	20,000
410-20-533-104	GENERAL ACCOUNTING SERVICES *	13,433

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
410-20-533-110	CONTRACT ACTG.-AUDITING/YR END *	7,907
410-20-533-111	CONTRACT ACTG.- UB SERVICE *	4,500
410-20-533-117	BILLING CONTRACT *	5,280
410-20-533-118	COLLECTION CONTRACT *	5,120
410-20-533-122	MERCHANT FEES *	6,125
410-20-533-125	BANK SERVICES: POSITIVE PAY *	221
410-20-534-100	LEGAL SERVICES *	500
410-20-535-150	COMPUTER SERVICES CONTRACT *	9,262
410-20-535-155	CONTRACT SCADA OPERATIONS *	1,350
410-20-536-100	PW DRUG & ALCOHOL TESTING *	231
410-20-539-130	PW CELL PHONES *	1,946
410-20-539-281	LAB WATER SAMPLING	16,500
410-20-539-284	WELL MAINT/REPAIR/TESTING	400
410-20-550-300	VIDEOTAPE BOARD MEETINGS *	1,522
410-20-553-200	MONTHLY NEWSLETTER *	1,075
410-20-553-300	CODIFICATION SERVICES *	358
410-20-905-205	COMMUNITY NOTIFICATION SYSTEMS *	2,640
<b>TOTAL CONTRACTUAL</b>		<b>239,283</b>

<b>INTERGOVERNMENTAL</b>		
410-20-652-100	CLC - JAWA	1,345,479

<b>OTHER COSTS</b>		
410-20-451-600	PROPERTY/LIABILITY PREMIUM *	45,645
410-20-451-700	WORKERS COMP PREMIUM *	35,390
410-20-451-800	INSURANCE ADMIN *	1,933
410-20-452-100	ORGANIZATIONAL MEMBERSHIP *	5,373
410-20-457-100	PW UNIFORMS *	1,200
410-20-529-140	HYDRANT MAINT. MISC.	2,000
410-20-529-210	DISTR. SYSTEMS - M&R SUPPLIES	1,250
410-20-529-600	COMPUTER & SCADA M&R EQUIPMENT	1,000
410-20-551-100	POSTAGE *	1,791
410-20-551-102	POSTAGE - BILLING *	11,200
410-20-552-100	TELEPHONE/ INTERNET *	5,373
410-20-554-100	PRINTING	175
410-20-571-100	ELECTRIC SERVICE - RESERVOIR	37,000
410-20-571-101	ELECTRIC SERVICE WELL/TOWERS	3,000
410-20-571-200	NATURAL GAS- RESERVOIR	3,300
410-20-571-300	GAS/OIL RESERVOIR GEN	1,000
410-20-611-100	MATERIALS / SUPPLIES *	1,950
410-20-611-105	PW HARDWARE SUPPLIES*	600
410-20-618-301	WATER METER MXU/ BATTERY *	7,500
410-20-618-305	WATER METER REPLACE PROGRAM *	20,000
410-20-651-100	OFFICE SUPPLIES *	3,940
410-20-652-200	WATER RESERVOIR MAINT MATERIAL	500
410-20-655-100	PW GAS & OIL *	7,350
410-20-999-110	GENERAL FUND MAINT. REIMBURSE	13,151
410-20-999-612	TRUCK REPLACEMENT	28,965
410-20-999-620	MAJOR REPAIR/REPLACEMENT FUND	44,625
410-20-999-624	W/S REPAIR/REPLACE FUND	54,000

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
410-20-618-100	NEW/REPLACE EQUIPMENT	1,000
410-20-900-099	CONTINGENT	5,000
<b>TOTAL OTHER COSTS</b>		<b>345,212</b>
<b>TOTAL EXPENSES</b>		<b>2,533,070</b>
<b>TRANSFER TO GENERAL FUND</b>		
	INFRASTRUCTURE IMP. REIMB,	557,698



FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**SEWER EXPENSE**

<b>SALARY/BENEFITS</b>		
410-40-410-100	SALARIES-STAFF (NON-PD) *	365,300
410-40-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,863
410-40-410-220	SALARIES-TRUSTEES *	4,191
410-40-410-230	SALARIES-VILLAGE CLERK *	645
410-40-410-350	PERMANENT PART TIME *	11,997
410-40-410-356	PT INTERN(S) *	5,000
410-40-410-380	PW PART TIME-SUMMER *	14,400
410-40-410-381	PW PART TIME-WINTER *	1,500
410-40-410-390	PW PT ENG INTERN *	1,830
410-40-410-400	OVERTIME (NON-PD) *	20,374
410-40-410-410	OVERTIME-ADMIN. *	0
410-40-410-450	PART-TIME OVERTIME *	450
410-40-410-490	ON-CALL COMPENSATION *	3,120
410-40-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,450
410-40-410-800	SICK TIME COMPENSATION (NON PD) *	5,650
410-40-410-905	EMPLOYEE RECOGNITION *	18
410-40-410-920	MERIT BONUS POOL (NON-PD) *	12,853
410-40-410-930	PW P.I.P. - PROGRAM *	1,350
410-40-451-300	IMRF - COST SHARE *	42,394
410-40-451-400	S.S. - COST SHARE *	35,205
410-40-451-500	RETIREMENT ADMIN SHARE *	1,030
410-40-457-600	SECTION 125 FLEX BENEFITS EXP *	112
410-40-460-300	CONTRACT DEFERRED COMP SHARE*	2,463
410-40-451-100	HEALTH INSURANCE *	47,177
410-40-451-200	LIFE INSURANCE (NON-PD) *	466
410-40-453-100	TRAINING (NON-PD) *	678
410-40-453-102	DUES (NON-PD) *	400
410-40-453-104	TUITION ASSISTANCE (NON-PD) *	904
410-40-457-200	AUTO ALLOWANCE (NON-PD) *	1,332
410-40-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	717
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>586,867</b>

<b>CONTRACTUAL</b>		
410-40-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,350
410-40-517-250	PW VEHICLE MAINT. / REPAIR *	10,800
410-40-517-300	PW VEHICLE LICENSE & INSPECTION *	150
410-40-529-110	MAINT/LEASE AGREEMENTS *	922
410-40-529-300	SOFTWARE SUPPORT / LICENSING *	5,691
410-40-529-400	SEWER LINES - M&R	1,500
410-40-529-425	CONTRACT LIFT STATION M&R	12,000
410-40-532-100	ENGINEERING	4,000
410-40-532-285	CONTRACT UTILITY LOCATES *	20,000
410-40-533-104	GENERAL ACCOUNTING SERVICES *	13,433
410-40-533-110	CONTRACT ACTG.-AUDITING/YR END *	7,907
410-40-533-111	CONTRACT ACTG.- UB SERVICE *	4,500
410-40-533-117	BILLING CONTRACT *	5,280
410-40-533-118	COLLECTION CONTRACT *	5,120
410-40-533-122	MERCHANT FEES *	6,125
410-40-533-125	BANK SERVICES: POSITIVE PAY *	221

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
410-40-534-100	LEGAL SERVICES *	500
410-40-535-150	COMPUTER SERVICES CONTRACT *	9,262
410-40-535-155	CONTRACT SCADA OPERATIONS *	1,350
410-40-536-100	PW DRUG & ALCOHOL TESTING *	231
410-40-539-130	PW CELL PHONES *	1,946
410-40-550-300	VIDEOTAPE BOARD MEETINGS *	1,522
410-40-553-200	MONTHLY NEWSLETTER *	1,075
410-40-553-300	CODIFICATION SERVICES *	358
410-40-905-205	COMMUNITY NOTIFICATION SYSTEMS *	1,320
<b>TOTAL CONTRACTUAL</b>		<b>116,563</b>

<b>INTERGOVERNMENTAL</b>		
410-40-539-150	LAKE COUNTY TREATMENT	2,189,329

<b>OTHER COSTS</b>		
410-40-451-600	PROPERTY/LIABILITY PREMIUM *	45,645
410-40-451-700	WORKERS COMP PREMIUM *	35,390
410-40-451-800	INSURANCE ADMIN *	1,933
410-40-452-100	ORGANIZATIONAL MEMBERSHIP *	5,373
410-40-457-100	PW UNIFORMS *	1,200
410-40-529-600	COMPUTER & SCADA M&R EQUIPMENT	500
410-40-551-100	POSTAGE *	1,791
410-40-551-102	POSTAGE - BILLING *	11,200
410-40-552-100	TELEPHONE/ INTERNET *	5,373
410-40-554-100	PRINTING	175
410-40-571-101	ELECTRIC SERVICE -LIFT STATION	9,000
410-40-571-200	NATURAL GAS - LIFT STATIONS	2,750
410-40-611-100	MATERIALS / SUPPLIES *	1,950
410-40-611-105	PW HARDWARE SUPPLIES*	600
410-40-618-301	WATER METER MXU/ BATTERY *	7,500
410-40-618-305	WATER METER REPLACE PROGRAM *	20,000
410-40-651-100	OFFICE SUPPLIES *	3,940
410-40-655-100	PW GAS & OIL *	7,350
410-40-999-110	GENERAL FUND MAINT. REIMBURSE	13,151
410-40-999-612	TRUCK REPLACEMENT CONTRIBUTION	26,965
410-40-999-620	MAJOR REPAIR/REPLACE FUND	44,625
410-40-999-624	W/S REPAIR/REPLACE CONTRIB.	27,000
410-40-618-100	NEW/REPLACE EQUIPMENT	1,000
410-40-900-330	NPDES FEES	1,000
410-40-900-099	CONTINGENT	7,000
<b>TOTAL OTHER COSTS</b>		<b>282,412</b>

<b>TOTAL EXPENSES</b>		<b>3,175,171</b>
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<b>TRANSFER TO GENERAL FUND</b>		
	Infrastructure Imp. Reimb.	548,913

## WATER & SEWER OPERATING FUND

### OVERVIEW

The Water and Sewer Operating Fund collects revenues from water/sewer customers and uses these dollars to pay for budgeted costs associated with maintenance and operation of the municipal water and sewer systems and to pay outside service providers for treated water and sewage treatment. Payments to outside service providers make up 62% of fund operating expenses. Rates also pay for an annual transfer to the General Operating Fund for past capital expenses related to the water and sewer systems. Revenues may exceed operating expenses to cover this capital reimbursement transfer amount.

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

### REVENUES

In FY 17/18 revenues are budgeted based on the pumpage level as provided for in the latest financial forecasts, an increase in the rate from the Central Lake County Joint Action Water Agency. For the second consecutive year a large increase in the Lake County sewer rate under the new Lake County/North Shore Water Reclamation District (NSWRD) agreement is included in FY 17/18 costs. Most of the costs in this fund pay for charges from outside providers. CLCJAWA water costs are based on forecasted pumpage and the latest water agency costs.

### COSTS

Operating costs are up (+\$263,673) over last year's budget with \$183,127 attributed to the new NSWRD rates and \$19,031 for the annual CLCJAWA rate increase. All other costs rise \$58,970 with no notable individual cost increase items. Costs in excess of revenues can be paid for with accumulated funds.

### REVENUES VS. COSTS

Total Revenues:	\$6,546,877
Total Costs:	\$5,708,241
+ or -	+\$ 838,636
Transfer:	\$ 1,106,608
Net + or -	(-\$ 267,972)*

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

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**GARBAGE / RECYCLING FUND - REVENUE**

<b>REVENUES</b>		
412-00-360-300	COLLECTIONS- GARBAGE	1,661,918
412-00-360-310	SWALCO RECYCLING AGREEMENT	4,000
412-00-370-100	INTEREST INCOME	1,223
412-00-380-910	MISC. REVENUE	10
<b>TOTAL REVENUES</b>		<b>1,667,151</b>

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**GARBAGE / RECYCLING FUND - EXPENSE**

<b>SALARY/BENEFITS</b>		
412-00-410-100	SALARIES-STAFF (NON-PD) *	151,073
412-00-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,124
412-00-410-220	SALARIES-TRUSTEES *	2,530
412-00-410-230	SALARIES-VILLAGE CLERK *	389
412-00-410-350	PERMANENT PART TIME *	8,514
412-00-410-356	PT INTERN(S) *	1,000
412-00-410-380	PW PART TIME-SUMMER *	2,400
412-00-410-381	PW PART TIME-WINTER *	250
412-00-410-390	PW PT ENG INTERN *	305
412-00-410-410	OVERTIME-ADMIN.*	0
412-00-410-700	ADDITIONAL DUTY PAY (NON PD) *	150
412-00-410-450	PART-TIME OVERTIME *	75
412-00-410-490	ON-CALL COMPENSATION *	520
412-00-410-800	SICK TIME COMPENSATION (NON PD) *	2,337
412-00-410-905	EMPLOYEE RECOGNITION *	7
412-00-410-920	MERIT BONUS POOL (NON-PD) *	5,315
412-00-410-930	PW P.I.P. - PROGRAM *	225
412-00-457-100	PW UNIFORMS *	200
412-00-451-300	IMRF - COST SHARE *	16,421
412-00-451-400	S.S. - COST SHARE *	13,738
412-00-451-500	RETIREMENT ADMIN SHARE *	402
412-00-457-600	SECTION 125 FLEX BENEFITS EXP *	44
412-00-460-300	CONTRACT DEFERRED COMP SHARE*	954
412-00-451-100	HEALTH INSURANCE *	19,510
412-00-451-200	LIFE INSURANCE (NON-PD) *	193
412-00-453-100	TRAINING (NON-PD) *	280
412-00-453-102	DUES (NON-PD) *	400
412-00-453-104	TUITION ASSISTANCE (NON-PD) *	374
412-00-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	296
<b>TOTAL SALARY/BENEFIT</b>		<b>229,027</b>

<b>CONTRACTUAL</b>		
412-00-529-110	MAINT/LEASE AGREEMENTS *	514
412-00-529-300	SOFTWARE SUPPORT / LICENSING *	3,954
412-00-533-104	GENERAL ACCOUNTING SERVICES *	8,108
412-00-533-110	CONTRACT ACTG.-AUDITING/YR END *	4,773
412-00-533-117	BILLING CONTRACT *	2,640
412-00-533-118	COLLECTION CONTRACT *	2,560
412-00-533-122	MERCHANT FEES *	2,625
412-00-533-125	BANK SERVICES: POSITIVE PAY *	95
412-00-535-150	COMPUTER SERVICES CONTRACT *	5,591
412-00-536-100	PW DRUG & ALCOHOL TESTING *	39
412-00-539-130	PW CELL PHONES *	324
412-00-539-290	WASTE MGMT. CONTRACT	1,367,375
412-00-550-300	VIDEOTAPE BOARD MEETINGS *	919
412-00-553-200	MONTHLY NEWSLETTER *	649
412-00-553-300	CODIFICATION SERVICES *	216
412-00-516-400	PW EQUIP. M&R (NON-VEHICLE) *	225
412-00-517-250	PW VEHICLE MAINT. / REPAIR *	1,800

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
412-00-911-402	SPRING YARD WASTE DAY	0
<b>TOTAL CONTACTUAL</b>		<b>1,402,407</b>

<b>INTERGOVERNMENTAL</b>		
412-00-452-105	SWALCO MEMBERSHIP FEE	10,300

<b>OTHER COSTS</b>		
412-00-451-600	PROPERTY/LIABILITY PREMIUM *	27,552
412-00-451-700	WORKERS COMP PREMIUM *	21,362
412-00-451-800	INSURANCE ADMIN *	1,167
412-00-452-100	ORGANIZATIONAL MEMBERSHIP *	3,243
412-00-517-300	PW VEHICLE LICENSE & INSPECTION *	25
412-00-552-100	TELEPHONE/ INTERNET *	3,243
412-00-539-220	RECYCLING GARAGE	100
412-00-551-100	POSTAGE *	1,081
412-00-551-102	POSTAGE - BILLING *	5,600
412-00-611-100	MATERIALS / SUPPLIES *	325
412-00-611-105	PW HARDWARE SUPPLIES*	100
412-00-618-100	NEW/REPLACE EQUIPMENT	100
412-00-651-100	OFFICE SUPPLIES *	2,378
412-00-655-100	PW GAS & OIL *	1,225
412-00-900-035	RECYCLING PROMOTION	12,500
412-00-900-317	SWALCO ELECTRONICS CONTRIBUTION	0
412-00-900-099	CONTINGENT	1,000
<b>TOTAL OTHER COSTS</b>		<b>81,002</b>

<b>TOTAL EXPENSES</b>		<b>1,722,735</b>
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## GARBAGE FUND

### OVERVIEW

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

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

The budgeted deficit (-\$55,584) in this fund can be accommodated by the existing fund balance.

### REVENUES

Collections are based on the adopted Multi-Year Rate Plan and included no increase in customer fees in FY 17/18. Also included are revenues from the Solid Waste Agency of Lake County (SWALCO) related to the use of the Village's curbside recycling program, recycling center, and textile drop-off facilities.

### COSTS

For FY 17/18, costs in this enterprise fund are up \$24,141 compared to the FY 16/17 budget. Lower regular costs partially offset increased hauling contract costs per our contract (+\$33,994)

### REVENUES VS. COSTS

Total Revenues:	\$1,667,151
Total Costs:	\$1,722,735
+ or -	(-\$55,584)

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**COMMUTER RAIL PARKING FUND - REVENUE**

<b>REVENUES</b>		
414-00-360-450	PARKING FEES - LAKE ST STATION	68,626
414-00-360-455	PARKING FEES - WASHINGTON ST	15,496
414-00-360-460	PARKING HANG TAG FEES	115,500
414-00-370-100	INTEREST INCOME	772
414-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>200,394</b>



FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**COMMUTER RAIL PARKING FUND - EXPENSE**

<b>SALARY/BENEFITS</b>		
414-00-410-100	SALARIES-STAFF (NON-PD) *	46,255
414-00-410-200	SALARIES-PRESIDENT/LIQUOR COM*	126
414-00-410-220	SALARIES-TRUSTEES *	283
414-00-410-230	SALARIES-VILLAGE CLERK *	44
414-00-410-350	PERMANENT PART TIME *	2,322
414-00-410-356	PT INTERN(S) *	1,000
414-00-410-380	PW PART TIME-SUMMER *	2,400
414-00-410-381	PW PART TIME-WINTER *	250
414-00-410-390	PW PT ENG INTERN *	305
414-00-410-400	OVERTIME (NON-PD) *	2,415
414-00-410-450	PART-TIME OVERTIME *	75
414-00-410-490	ON-CALL COMPENSATION *	520
414-00-410-700	ADDITIONAL DUTY PAY (NON PD) *	550
414-00-410-800	SICK TIME COMPENSATION (NON PD) *	715
414-00-410-905	EMPLOYEE RECOGNITION *	2
414-00-410-920	MERIT BONUS POOL (NON-PD) *	1,627
414-00-410-930	PW P.I.P. - PROGRAM *	225
414-00-451-300	IMRF - COST SHARE *	5,381
414-00-451-400	S.S. - COST SHARE *	4,557
414-00-451-500	RETIREMENT ADMIN SHARE *	133
414-00-457-600	SECTION 125 FLEX BENEFITS EXP *	14
414-00-460-300	CONTRACT DEFERRED COMP SHARE*	313
414-00-451-100	HEALTH INSURANCE *	5,974
414-00-451-200	LIFE INSURANCE (NON-PD) *	59
414-00-453-100	TRAINING (NON-PD) *	86
414-00-453-102	DUES (NON-PD) *	400
414-00-453-104	TUITION ASSISTANCE (NON-PD) *	114
414-00-457-200	AUTO ALLOWANCE (NON-PD) *	180
414-00-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	91
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>76,417</b>

<b>CONTRACTUAL</b>		
414-00-516-400	PW EQUIP. M&R (NON-VEHICLE) *	225
414-00-517-250	PW VEHICLE MAINT. / REPAIR *	1,800
414-00-517-300	PW VEHICLE LICENSE & INSPECTION *	25
414-00-529-300	SOFTWARE SUPPORT / LICENSING *	1,539
414-00-533-104	GENERAL ACCOUNTING SERVICES *	908
414-00-533-110	CONTRACT ACTG.-AUDITING/YR END *	534
414-00-535-150	COMPUTER SERVICES CONTRACT *	626
414-00-536-100	PW DRUG & ALCOHOL TESTING *	39
414-00-539-120	CLEANING SERVICE	6,537
414-00-539-130	PW CELL PHONES *	324
414-00-539-166	LANDSCAPING SERVICES	3,940
414-00-550-300	VIDEOTAPE BOARD MEETINGS *	103
414-00-553-200	MONTHLY NEWSLETTER *	73
<b>TOTAL CONTRACTUAL</b>		<b>16,673</b>

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
<b>OTHER COSTS</b>		
414-00-451-600	PROPERTY/LIABILITY PREMIUM *	3,085
414-00-451-700	WORKERS COMP PREMIUM *	2,392
414-00-451-800	INSURANCE ADMIN *	131
414-00-452-100	ORGANIZATIONAL MEMBERSHIP *	363
414-00-457-100	PW UNIFORMS *	200
414-00-520-500	SIGNAGE - M&R	100
414-00-529-500	MAINTENANCE/REPAIRS	1,500
414-00-551-100	POSTAGE *	121
414-00-552-100	TELEPHONE/ INTERNET *	363
414-00-553-300	CODIFICATION SERVICES *	24
414-00-571-102	ELECTRIC- METRA LOT LIGHTING	14,000
414-00-611-100	MATERIALS / SUPPLIES *	325
414-00-611-105	PW HARDWARE SUPPLIES*	100
414-00-651-100	OFFICE SUPPLIES *	266
414-00-655-100	PW GAS & OIL *	1,225
414-00-520-885	SNOW REMOVAL(REIMB)	8,639
414-00-539-292	SWEEPING (REIMB)	5,634
414-00-999-110	METRA ENFORCEMENT-CONTRIBUTION	6,381
414-00-999-612	TRUCK REPLACE. CONTRIBUTION	4,828
414-00-999-622	METRA R&R CONTRIBUTION	49,650
414-00-900-099	CONTINGENT	500
<b>TOTAL OTHER COSTS</b>		<b>99,828</b>

<b>TOTAL EXPENSES</b>	<b>192,918</b>
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## COMMUTER RAIL 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. Actual parking levels will determine revenue for the year.

### COSTS

Costs in FY 17/18 are up slightly (-\$3,487).

### REVENUE VS. COSTS

Total Revenues:	\$200,394
Total Expenses:	\$192,918
+ or -	+\$7,476

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**911 ACCOUNT - REVENUE**

<b>REVENUES</b>		
416-00-312-110	911 SURCHARGE	0
416-00-312-112	911 WIRELESS SURCHARGE	0
416-00-312-115	HAINESVILLE SURCHARGE	0
416-00-370-100	INTEREST INCOME	0
<b>TOTAL REVENUES</b>		<b>0</b>

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**911 ACCOUNT - EXPENSES**

<b>CONTRACTUAL</b>		
416-00-539-125	911 DISPATCHING CONTRACT	0
416-00-539-130	HAINESVILLE SURCHARGE REIMBURSEMENT	0
<b>TOTAL EXPENSES</b>		<b>0</b>

## 9-1-1 FUND

### OVERVIEW

In past years this fund provided for some of the costs of the Village's contract with the Village of Glenview for police telecommunication services. Revenues were from a voter approved phone line surcharge and cell phone 9-1-1 fees. Use of these funds was approved by the Village Emergency Telephone System Board and the Village Board.

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

As of January 1, 2017 the Village eliminated its local Emergency Telephone System Board (ETSB) and joined an intergovernmental ETSB (JETSB) formed with Glenview and other communities. This consolidation was mandated by a new state law. As a result 9-1-1 revenues go to the JETSB and then to member communities. In the FY 17/18 budget those revenues go to the General Operating Fund to pay dispatching costs included in the police budget. No revenues or expenses are included in this fund.

### REVENUES

NA

### COSTS

NA

### REVENUES VS. COSTS

Total Revenues:	0
Total Costs:	0
+ or -	0

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**GENERAL CAPITAL PROJECT FUND - REVENUE**

<b>RECURRING REVENUES</b>		
510-00-312-100	ELECTRICITY SURCHARGE	128,776
510-00-312-200	SIMPLIFIED MUNICIPAL TAX	96,584
510-00-312-300	NATURAL GAS TAX	41,223
510-00-340-200	STATE USE TAX	107,900
510-00-340-350	STATE SALES TAX	443,269
510-00-340-450	STATE INCOME TAX	319,862
510-00-365-590	LANDFILL HOST FEE CC 50%	486,500
510-00-365-591	LANDFILL HOST FEE EDC 15%	145,950
510-00-365-593	LANDFILL HOST FEE MI 25%	243,250
510-00-370-150	INTEREST INCOME GEN CAP FUND	7,807
510-00-370-151	INTEREST INCOME HOST FEES	5,000
<b>TOTAL RECURRING REVENUES</b>		<b>2,026,121</b>

<b>NON-RECURRING REVENUES</b>		
510-00-345-215	IPFRA INS SAFETY GRANT	16,298
510-00-380-930	RT 83 SIDEWALK (PHASE I/II)	5,270
510-00-380-910	MISCELLANEOUS REVENUE	0
510-00-380-925	ROAD RESURFACING SHARED REV (2017)	1,059,542
510-00-345-373	LAKE STREET FAUS REIMBURSEMENT	0
510-00-345-285	RT 83 SIDEWALK (PHASE III REIMBURSE)	31,200
510-00-345-374	LCDOT RAILROAD CONTRIBUTION	100,000
<b>TOTAL NON RECURRING REVENUES</b>		<b>1,212,310</b>

<b>TOTAL REVENUES</b>		<b>3,238,431</b>
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**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**GENERAL CAPITAL PROJECT FUND - EXPENSE**

<b>2013/2014 PROJECTS</b>		
510-00-531-112	EDC - RECYCLING ENCLOSURE GRNT	0
510-00-890-480	RT 120 PLANNING	0
<b>TOTAL APPROVED 2012/2013 PROJECTS</b>		<b>0</b>

<b>2014/2015 PROJECTS</b>		
510-00-531-115	EDC - INCENTIVE PROGRAMS (14/15)	0
510-00-531-121	EDC- SPECIAL INCENTIVES (14/15)	0
510-00-824-250	SALT DOME/SALT	0
510-00-826-109	LAKE/120 INTERSECTION (NET)	58,150
510-00-890-490	RT 120 / LAKE PARK PROJECT	0
<b>TOTAL 2014/2015 PROJECTS</b>		<b>58,150</b>

<b>2015/2016 PROJECTS</b>		
510-00-531-125	EDC INCENTIVE PROGRAM (15/16)	35,000
510-00-810-117	CIP ENGINEERING (16/17)	0
510-00-830-155	CENTER ST/LAKE ST IMPROVEMENTS	55,000
510-00-830-706	PETERSON MEDIAN LANDSCAPING (15/16)	0
510-00-828-111	RT 83 SIDEWALK ENGINEERING	6,588
510-00-828-112	ALLEGHANY PATH/SIDEWALK (LCDOT)	0
510-00-830-305	PIERCE COURT DRAINAGE	40,041
510-00-895-116	MISC PROJECTS (15/16)	0
510-00-890-150	WASHINGTON ST RR IMPROV	176,500
<b>TOTAL 2015/2016 PROJECTS</b>		<b>313,129</b>

<b>2016/2017 PROJECTS</b>		
510-00-830-210	CLOCK TOWER PARK PROJ	126,500
510-00-830-215	DOWNTOWN SIGN REPLACE(LAKE/120)	0
510-00-830-225	PARK AVE CURB/GUTTER	0
510-00-828-114	SECOND STREET SIDEWALK (WESTSIDE)	11,380
510-00-828-135	WASHINGTON ST BIKE PATH	293,900
510-00-890-485	ROUTE 83 PLANNING	0
510-00-814-150	LAND PURCHASES (MISC.)	170,000
510-00-900-100	GELATIN PROPERTY 2015 TAXES	0
510-00-890-460	RAILROAD AVE IMPROVMENTS	0
510-00-890-455	DOWNTOWN PARKING	222,185
510-00-533-150	BUILDING DEPT TRANSITION	0
510-00-900-430	AQ PT SUMMER MARKETING (16/17)	0
510-00-900-435	AQ PT MARKETING (16/17)	0
510-00-810-113	CIP ENGINEERING (17/18)	22,344
510-00-820-132	IPRF PROJECT (16/17)	0
510-00-804-117	HERITAGE CENTER CAPITAL (16/17)	0
510-00-999-626	AQUATIC REPAIR/REPLACE CONTRIB	0
510-00-895-117	MISC PROJECTS (16/17)	0
<b>TOTAL 2016/2017 PROJECTS</b>		<b>846,309</b>



**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
<b>2017/2018 PROJECTS</b>		
510-00-830-710	CURB/GUTTER PROJECT	1,227,873
510-00-890-505	GELATIN FACTORY GRAVEL PATH	66,500
510-00-890-510	GELATIN FACTORY TBD	100,000
510-00-529-415	SANITARY SEWER TELEVISIONING (OLD TWN)	58,670
510-00-537-115	MEM PARK / LAKE ST PARK PLANNING	9,000
510-00-830-164	MEMORIAL PARK INCRETE	10,000
510-00-520-610	RTE 120 LAKESIDE CLEANUP	11,000
510-00-890-497	DOWNTOWN PARKING LOT	360,000
510-00-808-105	ALLEY UTILITY BURIAL/SURFACE IMP	800,000
510-00-808-210	DOWNTOWN PLAN STREETSCAPING	211,880
510-00-828-119	SIDEWALK (ALLEY TO CENTER ST)	49,240
510-00-830-195	LAKE ST FAUS CONSTRUCTION	0
510-00-830-154	ATKINSON RD (CONSTRUCTION)	300,000
510-00-950-531	ATKINSON FAUS SCOPING	30,000
510-00-828-109	RT 83 SIDEWALK CONSTRUCTION	105,000
510-00-820-133	IPRF PROJECT (17/18)	16,298
510-00-804-118	HERITAGE CENTER CAPITAL (17/18)	20,000
510-00-895-118	MISC PROJECTS (17/18)	185,000
510-00-810-118	CIP ENGINEERING (18/19)	75,000
510-00-900-099	CONTINGENT	0
<b>TOTAL 2017/2018 PROJECTS</b>		<b>3,635,461</b>
<b>TOTAL EXPENSES</b>		<b>4,853,049</b>

## GENERAL CAPITAL PROJECT FUND

### OVERVIEW

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

### REVENUES

In FY 17/18, this Fund includes revenues anticipated based on the forecasted sales tax, income tax, use tax, electricity surcharge, natural gas tax, landfill host fees, simplified municipal tax (telecommunications), and grant funds.

In FY 17/18 39% of shared revenues reach this fund after shared revenues meet budget in the General Operating Fund and then road resurfacing first. Landfill host fees also contribute \$875,700 in the FY 17/18 budget.

Total FY 17/18 revenues are budgeted at \$3,328,431

### COSTS

- FY 14/15 Projects: The budget includes Route 120/Lake Street intersection improvement project remaining costs to be billed by the state in FY 17/18.
- FY 15/16 Projects: Remaining unpaid costs for FY 15/16 projects and the EDC request for carry-over of FY 15/16 incentive funds (\$35,000).
- FY 16/17 Projects: Remaining costs for FY 16/17 projects including Washington Street bikepath (to be built in FY 17/18), Clocktower park project, additional downtown parking improvements and land acquisitions.
- FY 17/18 Projects: The budget includes projects selected by the Board for FY 17/18 including heritage area Alleghany Road and School Street curb installations, Gelatin property remediation work, utility burials in a downtown alley, downtown sidewalk replacements and a Route 83 sidewalk.

REVENUES VS. COSTS

Total Revenues:	\$3,238,431
Total Costs:	\$4,853,049
+ or -	(-\$1,614,618)*

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

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**ECONOMIC DEVELOPMENT CAPITAL FUND**

<b>REVENUES</b>		
543-00-312-100	ELECTRICITY SURCHARGE	85,851
543-00-312-200	SIMPLIFIED MUNICIPAL TAX	64,389
543-00-312-300	NATURAL GAS	27,482
543-00-340-200	STATE USE TAX	71,933
543-00-340-350	STATE SALES TAX	295,513
543-00-340-450	STATE INCOME TAX	213,241
543-00-380-910	MISC. REVENUE (TRANSFER)	0
543-00-370-150	INTEREST INCOME	1,751
<b>TOTAL REVENUES</b>		<b>760,160</b>

FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**ECONOMIC DEVELOPMENT CAPITAL FUND**

<b>EXPENSES</b>		
543-00-804-350	OLD FAIRGROUNDS PREP-BLDG DEMO	255,000
543-00-531-116	ECONOMIC DEVELOPMENT INCENTIVES (16/17)	165,000
543-00-531-109	VISIT LAKE COUNTY (16/17)	11,500
543-00-531-103	MARKETING	10,000
543-00-531-210	GRAYSLAKE PARTNERSHIP	125,000
543-00-531-105	APPROVED INCENTIVES (PARTIAL)	395,000
543-00-531-118	ECONOMIC INCENTIVES (17/18)	100,000
543-00-900-099	CONTINGENT	0
<b>TOTAL EXPENSES</b>		<b>1,061,500</b>

## ECONOMIC DEVELOPMENT CAPITAL FUND

### OVERVIEW

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

### REVENUES

Revenues are budgeted lower versus the FY 16/17 budgeted amount (\$-38,371) due to anticipated lower shared revenues.

### COSTS

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

Economic incentive funds are budgeted here, for expected incentive payments. Funds for the fairgrounds building demolitions remain budgeted for FY 17/18 in case the Board elects to proceed at some point.

Total Revenues:	\$760,160
Total Costs:	\$1,061,500
+ or -	(-\$301,340)*

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

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**WATER / SEWER CAPITAL - REVENUE**

<b>REVENUES</b>		
540-00-330-110	EQUALIZATION (PERMIT)	16,400
540-00-330-120	LAKE MICHIGAN WATER (PERMIT)	104,190
540-00-330-140	WATER PERMITS	20,500
540-00-330-150	SEWER PERMITS	123,025
540-00-370-150	INTEREST INCOME	1,234
540-00-380-910	MISCELLANEOUS REVENUE	10
<b>TOTAL REVENUES</b>		<b>265,359</b>

**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**WATER / SEWER CAPITAL - EXPENSE**

<b>2012/2013 Projects</b>		
540-00-832-106	WASHINGTON UTILITY RELOCATION	17,525
<b>TOTAL 2012/13 PROJECTS</b>		<b>17,525</b>
<b>2015/2016 Projects</b>		
540-00-618-316	WATER METER MXU REPLACE (15/16)	0
540-00-895-134	MISCELLANEOUS PROJECTS (15/16)	0
540-00-832-405	FAIRGROUNDS WATER METER	0
<b>TOTAL 2015/16 PROJECTS</b>		<b>0</b>
<b>2016/2017 Projects</b>		
540-00-618-317	WATER METER MXU REPLACE (16/17)	0
540-00-539-157	GRANT SERVICES (16/17)	0
540-00-895-137	MISCELLANEOUS PROJECTS (16/17)	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>0</b>
<b>2017/2018 Projects</b>		
540-00-618-318	WATER METER MXU REPLACE (17/18)	261,000
540-00-895-118	MISC PROJECTS (17/18)	100,000
540-00-900-099	CONTINGENT	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>361,000</b>
<b>TOTAL EXPENSES</b>		<b>378,525</b>



## WATER & SEWER CAPITAL FUND

### OVERVIEW

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

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

### REVENUES

FY 17/18 revenues are projected based on the issuance of building permits as per the financial forecasts.

### COSTS

#### FY 12/13 PROJECTS

- Washington Street utility relocations remaining costs are carried over into FY 17/18 since the Lake County Division of Transportation project is not complete (\$17,525).

#### MAJOR FY 17/18 PROJECTS

- Water Meter MXU Replacement (FY 17/18): This is year three of the multi-year program to replace the readouts of our water meters (\$261,000).
- Miscellaneous Projects: Minor projects approved by the Village Board will be paid from this line item.

### REVENUES VS. COSTS

Total Revenues:	\$265,359
Total Costs:	\$378,525
+ or -	(-\$113,166)*

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

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**RESURFACING FUND - REVENUES**

<b>REVENUES</b>		
532-00-312-100	ELECTRICITY SURCHARGE	37,875
532-00-312-200	SIMPLIFIED MUNICIPAL TAX	28,407
532-00-312-300	NATURAL GAS	12,124
532-00-340-200	STATE USE TAX	31,735
532-00-340-350	STATE SALES TAX	130,373
532-00-340-450	STATE INCOME TAX	94,077
532-00-370-150	INTEREST INCOME	2,551
532-00-380-910	MISCELLANEOUS REVENUE	100
532-00-345-371	LAKE STREET ENGINEERING GRANT	99,821
532-00-345-375	LAKE STREET PHASE III GRANT	0
<b>TOTAL REVENUES</b>		<b>437,063</b>

**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**RESURFACING FUND- EXPENSE**

<b>EXPENSES 2015/2016</b>		
532-00-532-802	CATCH BASIN REPAIR	0
<b>TOTAL 2015/16 RESURFACING</b>		<b>0</b>

<b>EXPENSES 2016/2017</b>		
532-00-800-551	RESIDENTIAL ROAD RESURFACING (16/17)	0
532-00-800-554	RESURFACING ENGINEERING (16/17)	0
532-00-532-104	DESIGN ENGINEERING (16/17)	0
532-00-830-161	INCRETE (16/17)	0
532-00-532-245	PAVEMENT PATCHING (16/17)	0
532-00-532-804	CATCH BASIN REPAIRS (16/17)	0
532-00-816-104	PARKING LOT SEALING (16/17)	0
532-00-830-183	LAKE ST PHASE II	47,404
<b>TOTAL 2016/17 RESURFACING</b>		<b>47,404</b>

<b>EXPENSES 2017/2018</b>		
532-00-532-117	DESIGN ENGINEERING (17/18)	6,700
532-00-830-162	INCRETE (17/18)	40,000
532-00-532-246	PAVEMENT PATCHING (17/18)	18,364
532-00-532-806	CATCH BASIN REPAIRS (17/18)	45,000
532-00-816-105	PARKING LOT SEALING (17/18)	700
532-00-539-306	BIKE PATH REPAIRS (17/18)	7,500
532-00-830-184	LAKE ST PHASE III/CONSTRUCTION	0
<b>TOTAL 2017/18 RESURFACING</b>		<b>118,264</b>

<b>TOTAL EXPENSES</b>		<b>165,668</b>
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## RESURFACING FUND

### OVERVIEW

Some communities have asked voters to approve property tax increases to pay for road resurfacing and other major road maintenance activities. Grayslake has a financial plan that provides non property tax funding to maintain the Village's roads. The Resurfacing Fund receives dollars for completing the annual resurfacing activities from a portion of sales/income taxes and certain utility fees. In FY 17/18 this fund receives 6% of sales/income taxes and certain utility fees. These shared revenue amounts are based on that year's expected costs which are based on needs over an 18 year period. The projections include resurfacing for roads and Village owned parking lots (non Metra), decorative concrete repairs, and other road repairs or major maintenance.

### REVENUES

Revenues are primarily from shared revenues which are budgeted based on the expected FY 17/18 costs (\$165,668). Also included is FAUS reimbursement for 80% of Phase II engineering costs for the Lake Street repaving/improvement project to be constructed in FY 18/19.

### COSTS

No resurfacing projects are budgeted for FY 17/18. Remaining road, parking lot and bikepath maintenance projects are funded.

Remaining Phase II engineering costs (\$47,404) for the Lake Street project are included (see 80% reimbursement information above). The project, in addition to road resurfacing, includes the curb and gutter additions and a bike path from Jamestown Court south to the park entrance on Lake Street (west side).

### REVENUES VS. COSTS

Total Revenues:	\$437,063
Total Costs:	\$165,668
+ or -	+\$271,395

**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**SQUAD CAR REPLACEMENT - REVENUE**

<b>REVENUES</b>		
610-00-370-150	INTEREST INCOME	2,516
610-00-399-015	CONTRIB. IN: POLICE DEPT	86,650
610-00-380-910	MISC. REVENUE	0
<b>TOTAL REVENUES</b>		<b>89,166</b>

**SQUAD CAR REPLACEMENT - EXPENSE**

<b>EXPENSES 2015/2016</b>		
610-00-800-631	SQUAD CAR REPLACEMENT (15/16)	0
<b>Total 2015/16</b>		<b>0</b>

<b>EXPENSES 2017/2018</b>		
610-00-800-632	SQUAD CAR REPLACEMENT (2) (17/18)	71,200
610-00-820-100	MISC. EXPENSES	10
610-00-900-099	CONTINGENT	0
<b>Total 2017/18</b>		<b>71,210</b>

<b>TOTAL EXPENSES</b>		<b>71,210</b>
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**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**P.W. TRUCK REPLACEMENT - REVENUE**

<b>REVENUES</b>		
612-00-370-150	INTEREST INCOME	1,192
612-00-399-010	CONTRIB. IN: STREETS & ALLEYS	33,854
612-00-399-410	CONTRIB. IN: WATER	29,018
612-00-399-411	CONTRIB. IN: SEWER	27,018
612-00-399-414	CONTRIB. IN: METRA	4,837
612-00-380-910	MISC. REVENUE	10
<b>TOTAL REVENUES</b>		<b>95,929</b>

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

<b>EXPENSES 2016/2017</b>		
612-00-812-167	TRUCK REPLACEMENT (16/17)	0
<b>Total 2016/17</b>		<b>0</b>
<b>EXPENSES 2017/2018</b>		
612-00-812-168	PICKUP TRUCK REPLACEMENT (17/18)	38,633
<b>Total 2017/18</b>		<b>38,633</b>
<b>TOTAL EXPENSES</b>		<b>38,633</b>

**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**MAJOR REPAIR / REPLACEMENT - REVENUE**

<b>REVENUES</b>		
620-00-370-150	INTEREST INCOME	1,193
620-00-399-005	CONTRIB. IN: MANAGEMENT SERV	11,227
620-00-399-010	CONTRIB. IN: STREETS & ALLEYS	11,227
620-00-399-015	CONTRIB. IN: POLICE	67,360
620-00-399-410	CONTRIB. IN: WATER	44,625
620-00-399-411	CONTRIB. IN: SEWER	44,625
620-00-380-910	MISC. REVENUE	10
<b>TOTAL REVENUES</b>		<b>180,267</b>

**MAJOR REPAIR / REPLACE - EXPENSE**

<b>2016/17 PROJECTS</b>		
620-00-831-157	VILLAGE HALL WATER HEATER	0
620-00-831-160	VH CUBICAL RESTORE (2)	0
620-00-831-161	VH COMPUTER HARDWARE REPLACE (5)	0
620-00-831-162	VH COMPUTER SOFTWARE REPLACE (5)	0
620-00-820-146	POLICE DEPARTMENT VEST (41)	0
620-00-820-520	PD AUTOMATED DEFIBRILLATORS (11)	0
620-00-824-225	PW HILLSIDE LOT FENCE REPLACE	0
620-00-804-255	HERITAGE CENTER CARPET (PARTIAL)	0
620-00-831-163	REPLACE LED EMERGENCY LIGHTS	0
620-00-900-099	CONTINGENT	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>0</b>

<b>2017/18 PROJECTS</b>		
620-00-831-138	VILLAGE HALL: PARTIAL EXT PAINTING	9,200
620-00-831-164	VILLAGE HALL: HUMIDIFIER (BASEMENT)	2,800
620-00-831-165	VILLAGE HALL HUMIDIFIER (2ND FLR)	2,800
620-00-831-154	VILLAGE HALL COPIER REPLACE	9,500
620-00-831-126	VILLAGE HALL SERVER REPLACE (50%)	13,500
620-00-831-170	VILLAGE HALL: A/C UNIT SERVER RM	12,050
620-00-820-102	PD: PATROL RM CARPET REPLACE (PARTIAL)	5,000
620-00-820-104	PD: MISC PAINTING/REPAIRS	8,500
620-00-820-119	PD: RIFLES REPLACEMENT	21,500
620-00-820-113	PD:VEHICLE ACCIDENT LIGHTTOWER REFURBISH	6,750
620-00-820-303	PD: SERVER REPLACEMENT (50%)	13,500
620-00-820-304	PD: DOOR ACCESS CONTRL (PRE-FUND)	9,550
620-00-824-255	PW: DOWNTOWN GARBAGE CAN REPAIR (13)	11,850
<b>TOTAL 2017/18 PROJECTS</b>		<b>126,500</b>

<b>TOTAL EXPENSES</b>		<b>126,500</b>
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FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**WATER / SEWER MAJOR REPAIR / REPLACEMENT - REVENUE**

<b>REVENUES</b>		
624-00-370-150	INTEREST INCOME	2,751
624-00-399-410	CONTRIB. IN: WATER	54,000
624-00-399-411	CONTRIB. IN: SEWER	27,000
624-00-380-910	MISC. REVENUE	10
<b>TOTAL REVENUES</b>		<b>83,761</b>

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

<b>2014/15 PROJECTS</b>		
624-00-529-425	LIFT STATION FLOAT SWITCHES	0
<b>TOTAL 2014/15 PROJECTS</b>		<b>0</b>

<b>2015/16 PROJECTS</b>		
624-00-832-130	PUMPS 1 & 2 REPLACEMENT	0
<b>TOTAL 2015/16 PROJECTS</b>		<b>0</b>

<b>2016/17 PROJECTS</b>		
624-00-832-115	WATER TOWER WASH/LAKE ST	0
624-00-832-116	WATER TOWER WASH/LINCOLN	0
624-00-832-117	PUMP #3 & #4 REPLACEMENT	140,000
624-00-832-251	WATERMAIN LEAK REPAIRS	43,800
624-00-539-280	HYDRANT TESTING PROJECT	43,801
624-00-900-099	CONTINGENT	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>227,601</b>

<b>TOTAL EXPENSES</b>		<b>227,601</b>
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**FISCAL YEAR 17/18 BUDGET**

<b>BUDGET 2017/2018</b>
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**COMMUTER RAIL PARKING MAJOR REPAIR / REPLACEMENT - REVENUE**

<b>REVENUES</b>		
622-00-370-100	INTEREST INCOME	626
622-00-399-414	CONTRIB. IN: METRA	49,200
622-00-380-910	MISC. REVENUE	10
622-00-345-372	LAKE ST DEPOT HEATING REPLACE	7,000
<b>TOTAL REVENUES</b>		<b>56,836</b>

**COMMUTER RAIL PARKING MAJOR REPAIR / REPLACEMENT - EXPENSE**

<b>2016/17 PROJECTS</b>		
622-00-816-516	LAKE ST: LOT E SEALCOATING	0
622-00-804-320	LAKE ST DEPOT HEATING REPLACE	0
<b>TOTAL 2016/17 PROJECTS</b>		<b>0</b>
<b>2017/18 PROJECTS</b>		
622-00-816-517	LAKE STREET: LOT A & B (SEAL)	10,300
622-00-816-305	LAKE STREET CAMERA REPLACE (4)	3,000
622-00-820-305	ENFORCEMENT HANDHELD TICKET DEVICES (2)	18,500
<b>TOTAL 2017/18 PROJECTS</b>		<b>31,800</b>
<b>TOTAL EXPENSES</b>		<b>31,800</b>

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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**911 REPAIR / REPLACEMENT - REVENUE**

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

**911 REPAIR / REPLACEMENT - EXPENSE**

<b>EXPENSES</b>		
616-00-800-416	EQUIPMENT REPLACEMENT	0
616-00-900-099	CONTINGENT	0
<b>TOTAL EXPENSES</b>		<b>0</b>

**FISCAL YEAR 17/18 BUDGET**

		<b>BUDGET 2017/2018</b>
<b>AQUATIC CENTER REPAIR / REPLACEMENT FUND REVENUE</b>		
626-00-370-150	INTEREST INCOME	581
626-00-399-420	AQUATIC CENTER CONTRIBUTION	58,400
626-00-380-910	MISC. REVENUE	10
<b>TOTAL REVENUES</b>		<b>58,991</b>

**AQUATIC CENTER REPAIR / REPLACEMENT FUND EXPENSES**

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

<b>2017/18 PROJECTS</b>		
626-00-822-163	POOL GUTTER REFURBISH	18,500
626-00-822-164	MISC. CONCRETE SECTIONS REPAIR	10,000
626-00-822-165	POOL FLOOR REPAIRS	8,400
626-00-822-166	REMAINING POOL LEAK REPAIRS	27,300
626-00-822-167	TIME CLOCK DEVICE	600
<b>TOTAL 2017/18 PROJECTS</b>		<b>64,800</b>

<b>TOTAL EXPENSES</b>		<b>64,800</b>
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FISCAL YEAR 17/18 BUDGET

**BUDGET  
2017/2018**

**MISC CAPITAL PROJECT FUNDS**

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

<b>ASH BORER RESERVE EXPENSES</b>		
140-00-539-245	ASH BORER PROGRAM	30,000
140-00-539-246	ASH BORER TREATMENT	92,000
<b>TOTAL ASH BORER RESERVE EXPENSES</b>		<b>122,000</b>

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

<b>MAJOR STORM EMERGENCY RESERVE EXPENSES</b>		
145-00-532-885	EMERGENCY STORM EXPENSES	0
<b>TOTAL EMERGENCY SNOW RESERVE EXPENSES</b>		<b>0</b>

<b>CONSERVATION REVENUES</b>		
150-00-380-250	CONSERVATION REVENUE	29,593
150-00-380-910	MISC. REVENUE	0
<b>TOTAL CONSERVATION REVENUES</b>		<b>29,593</b>

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

<b>CIVIL DEFENSE REVENUES</b>		
210-00-370-100	INTEREST INCOME	75
210-00-380-910	MISC. REVENUE	0
<b>TOTAL CIVIL DEFENSE REVENUES</b>		<b>75</b>

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

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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<b>LANDFILL HOST FEE REVENUES</b>		
590-00-365-592	LANDFILL HOST FEES INVEST	97,300
590-00-370-150	INTEREST INCOME	4,458
590-00-380-910	MISC. REVENUE	0
<b>TOTAL LANDFILL HOST FEE REVENUES</b>		<b>101,758</b>

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

<b>FORFEITURE (Drug) FUND REVENUES</b>		
712-00-370-100	INTEREST INCOME	0
712-00-380-910	MISC. REVENUE	12,000
<b>TOTAL FORFEITURE (Drug) REVENUES</b>		<b>12,000</b>

<b>FORFEITURE (Drug) FUND EXPENSES</b>		
712-00-820-501	BEAN BAG TRAINING AMO	1,800
712-00-820-507	TASER BLKHWK SEMPA HOLSTERS-10	0
712-00-820-163	RADIO MICROPHONES/ANTENNAS	0
712-00-820-306	CLEAR DATABASE	3,900
712-00-820-307	BEAST EVIDENCE EQUIP	4,100
712-00-900-200	MISCELLANEOUS	
<b>TOTAL FORFEITURE (Drug) EXPENSES</b>		<b>9,800</b>

FISCAL YEAR 17/18 BUDGET

<b>BUDGET 2017/2018</b>
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<b>FORFEITURE (NonDrug) FUND REVENUES</b>		
713-00-380-910	MISC REVENUE	6,000
713-00-370-100	INTEREST INCOME	10
<b>TOTAL FORFEITURE (Non-Drug) REVENUES</b>		<b>6,010</b>

<b>FORFEITURE (Non-Drug) FUNDS EXP.</b>		
713-00-529-301	GPS USER (2 units)	600
713-00-539-201	LAKE COUNTY ELECTRONIC FORENSIC LAB	2,000
<b>TOTAL FORFEITURE (Non-Drug) EXPENSES</b>		<b>2,600</b>

<b>D.U.I. FUND REVENUES</b>		
716-00-380-910	MISC REVENUE	13,000
716-00-370-100	INTEREST INCOME	24
<b>TOTAL D.U.I. REVENUES</b>		<b>13,024</b>

<b>D.U.I. FUND EXPENSES</b>		
716-00-820-164	ELECTRONIC FLARES (72)	0
716-00-820-166	PORTABLE ALERT MESSAGE BOARD	0
716-00-820-124	DIGITAL CAMERA	0

<b>TOTAL D.U.I. EXPENSES</b>		<b>0</b>
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**MISC CAPITAL EXPENSE**

<b>EXPENSES</b>		
110-99-534-200	MISC. LITIGATION	100,000
110-99-808-202	DOWNTOWN/ COMMUNITY PROJECTS	750,000
110-99-814-100	OPEN SPACE/WETLAND/ENVIR.	100,000
110-99-830-220	MISC. PAVING	40,000
110-99-830-240	PAVING - PARKING	42,000
110-99-832-250	WATER SYSTEM PROJECTS	300,000
110-99-895-118	MISC PROJECTS	10,000

<b>TOTAL EXPENSE</b>		<b>1,342,000</b>
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## **MISCELLANEOUS CAPITAL FUNDS**

### **ASH BORER RESERVE**

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

The Village Board approved an ash borer plan in 2011 and funds have been set-aside for treatment and removals. Private property owners should monitor their trees. Treatments were last approved by the Village Board in 2015. Costs in FY 17/18 are for tree treatments (\$92,000) removal as needed (\$30,000). It is likely that more tree removals will be needed in FY 17/18. Inspections will determine how many must be removed.

### **MAJOR STORM EMERGENCY RESERVE**

This fund was established as a reserve for atypical and highly unusual storm events.

### **CONSERVATION FUND**

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

### **CIVIL DEFENSE FUND**

This fund can be used for extraordinary expenses related to emergencies of various types. Dollars are transferred into the fund when needed and a high level of spending authorization is included in our annual appropriation ordinance in case it is needed.

### **LANDFILL HOST FEE RESERVE**

Receipts represent 10% of anticipated Host Fee receipts plus interest earned. No expenses in FY 17/18 are budgeted.

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

These various funds that receive fine dollars from specific types of police enforcement activities. Receipts must be used to pay for activities and equipment associated with the specified type of enforcement. FY 17/18 expenses are as approved as part of the annual budget process.

### **MISCELLANEOUS CAPITAL EXPENSES**

This list provides placeholder line items for unanticipated capital costs.