



FY 19/20 BUDGET



FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

GENERAL REVENUE

TAXES		
110-00-310-015	PROPERTY TAX- POLICE PROT.	415,883
110-00-310-110	PROPERTY TAX- CORPORATE	1,376,538
110-00-340-110	ROAD & BRIDGE TAX	37,000
110-00-340-200	STATE USE TAX	298,224
110-00-340-350	STATE SALES TAX	1,019,028
110-00-340-450	STATE INCOME TAX	710,846
TOTAL TAXES		3,857,519

FEES		
110-00-312-200	SIMPLIFIED MUNICIPAL TAX	186,255
110-00-312-300	NATURAL GAS	94,005
110-00-312-100	ELECTRICITY SURCHARGE	267,777
110-00-350-200	FALSE ALARM FEES	1,000
110-00-360-450	HILLSIDE PARKING LOT FEES	26,000
110-00-380-100	CABLE TV FEES	419,661
TOTAL FEES		994,698

LICENSES		
110-00-320-100	AMUSEMENT DEVICE LICENSE	3,000
110-00-320-200	BUSINESS LICENSE	30,000
110-00-320-400	LIQUOR LICENSE	61,600
110-00-320-450	VENDING MACHINE LICENSE	2,000
TOTAL LICENSES		96,600

MISCELLANEOUS		
110-00-312-400	HOTEL TAX	100,000
110-00-345-200	POLICE TRAINING STATE REIMB.	1,000
110-00-350-100	FINES	120,000
110-00-360-810	HAINESVILLE POLICE SERVICE	793,106
110-00-360-811	HAINESVILLE DISPATCHING	71,028
110-00-360-911	JETSB 911 REVENUE	463,945
110-00-360-500	HIGH SCHOOL CONTRIBUTION	197,630
110-00-360-800	BUSINESS DIRECTORY SUBSCRIPT	2,000
110-00-380-105	SITE LEASES	74,501
110-00-380-210	REPORTS, COPIES, ETC	3,000
110-00-380-920	RECURRING- MISC. REVENUE	5,000
110-00-380-922	RECURRING- MISC REIMBURSE	3,000
110-00-396-212	RETIREMENTADMIN REIMB	15,549
110-00-396-214	INSURANCE ADMIN REIMB	11,860
110-00-396-220	MFT SALARY REIMBURSEMENTS	71,142
110-00-399-220	MFT EQUIPMENT REIMBURSEMENT	77,539
110-00-396-410	W/S MAINTENANCE REIMBURSEMENT	27,904
110-00-396-414	COMMUTER RAIL ENFORCE REIMB	6,769
110-00-396-415	COMMUTER RAIL REIMB (SNOW/SWEEP)	14,977
110-00-399-410	INFRASTRUCTURE IMP. REIMB.	1,084,876
110-00-370-100	INTEREST INCOME	111,750
110-00-380-910	MISC. REVENUE	50
TOTAL MISCELLANEOUS		3,256,626
TOTAL OPERATING REVENUE		8,205,443

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GENERAL REVENUE

NON-RECURRING		
110-00-380-930	NON-RECURRING:MISC. REVENUE	5,000
110-00-380-932	NON-RECURRING:MISC.REIMBURSE	15,000
TOTAL NON-RECURRING		20,000
TOTAL REVENUES		8,225,443

GENERAL FUND REVENUE

OVERALL FINANCIAL PLAN

The Village Board has adopted a long-term 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 sustainable path for the coming years.

I. SHARED REVENUES

Economically sensitive and utility surcharge revenues are shared between four budget areas. In the FY 19/20 budgeted operations consume 35%, resurfacing 18%, the General Capital Project Fund receives 28% and the Economic Development Capital Fund receives 19%. 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 19/20 figures represent a 2.0% increase over our FY 18/19 year end estimate (\$2,220,105). Village sales tax revenue has not recovered from the 2008/09 economic downturn. The FY 19/20 sales tax figure is over \$500,000 less than the Village's peak sales tax revenue year.

B. INCOME TAXES

- Per the Village's financial forecasts, the budget for FY 19/20, 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 challenged financial condition. Total budgeted FY 19/20 budgeted income tax revenues are \$1,579,657.

C. USE TAX

- Use tax revenues are based on the Illinois Municipal League estimate for FY 19/20 (\$662,720).

D. 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 and telecommunication, in particular, has declined significantly in recent years due to lower product gas prices. Revenues are projected to be virtually unchanged in FY 19/20 versus the FY 18/19.

	<u>18/19 Budget</u>	<u>19/20 Budget</u>
Electricity	\$594,906	\$595,060
Natural Gas	\$208,514	\$208,900
Simplified Municipal	\$413,564	\$413,900
TOTAL	\$1,216,984	\$1,217,860

II. 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 \$111,750 in the FY 19/20 budget.

III. 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. Tax rates for municipal operations have begun to decline after rising during the recent national economic downturn. The Village's tax rate is over 53% lower than at its peak. In recent years the Village Board has often decided to take less dollars from property taxpayers than allowed under state law. The budget includes our estimates of property taxes to be received in FY 19/20.

- Property taxes are shown in the budget in the General Operating Fund (\$1,792,421) for corporate and police purposes, in the Retirement Fund (\$463,505) for portions of the Village's employer pension contributions, and the Insurance Fund (\$265,716) 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 (\$768,269 in FY 19/20). This is not included in the operating budget because the Police Pension Fund is controlled by a separate board.

IV. 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 \$793,106. Also included is revenue to pay for dispatching services for police calls per the approved agreement with Hainesville (\$71,028).

V. OTHER MAJOR REVENUES

- Avon Township Road and Bridge: Since FY 11/12 these revenues have fallen from \$68,000 to a FY 19/20 estimated year end number of \$37,000 (a 46% decline). FY 18/19 revenues are projected to be virtually unchanged.
- In FY 02/03 fine revenue was \$544,000. FY 18/19 estimated year end number is \$120,000. FY 19/20 estimates fine revenue at \$120,000.
- 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 (\$419,661).
- 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 (\$1,084,876).

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

MANAGEMENT SERVICES - EXPENSE

SALARY/BENEFITS		
110-05-410-100	SALARIES-STAFF (NON-PD) *	140,403
110-05-410-200	SALARIES-PRESIDENT/LIQUOR COM*	240
110-05-410-220	SALARIES-TRUSTEES *	539
110-05-410-230	SALARIES-VILLAGE CLERK *	83
110-05-410-350	PERMANENT PART TIME *	4,150
110-05-410-356	PT INTERN(S) *	3,500
110-05-410-400	OVERTIME (NON-PD) *	0
110-05-410-700	ADDITIONAL DUTY PAY (NON PD) *	255
110-05-410-800	SICK TIME COMPENSATION (NON PD) *	1,932
110-05-410-905	EMPLOYEE RECOGNITION *	3
110-05-451-100	HEALTH INSURANCE *	21,200
110-05-451-200	LIFE INSURANCE (NON-PD) *	207
110-05-453-100	TRAINING (NON-PD) *	94
110-05-453-102	DUES (NON-PD) *	300
110-05-453-104	TUITION ASSISTANCE (NON-PD) *	848
110-05-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	163
110-05-410-920	MERIT BONUS POOL (NON-PD) *	12,100
TOTAL SALARY & BENEFITS		186,017

CONTRACTUAL		
110-05-529-110	MAINT/LEASE AGREEMENTS *	1,813
110-05-529-300	SOFTWARE SUPPORT / LICENSING *	6,655
110-05-532-100	ENGINEERING	5,000
110-05-533-104	PAYROLL CONTRACTOR *	484
110-05-533-110	CONTRACT ACTG.-AUDITING/YR END *	902
110-05-536-112	FINANCIAL SERVICES*	4,099
110-05-534-100	LEGAL SERVICES	95,000
110-05-535-150	COMPUTER SERVICES CONTRACT *	1,382
110-05-539-294	DOCUMENT SCANNING	1,500
110-05-550-300	VIDEOTAPE BOARD MEETINGS *	196
110-05-553-200	MONTHLY NEWSLETTER *	138
110-05-553-300	CODIFICATION SERVICES *	46
110-05-553-400	PUBLIC INFORMATION MATERIALS	300
110-05-554-100	PRINTING	600
TOTAL CONTRACTUAL		118,115

OTHER COSTS		
110-05-452-100	ORGANIZATIONAL MEMBERSHIP *	726
110-05-453-300	OFFICIALS EXPENSE	3,500
110-05-455-100	SUBSCRIPTIONS	800
110-05-551-100	POSTAGE *	230
110-05-552-100	TELEPHONE/ INTERNET *	767
110-05-553-100	PUBLISHING	1,500
110-05-592-100	SURETY BONDS	1,400
110-05-618-200	COMPUTER EQUIPMENT	500
110-05-651-100	OFFICE SUPPLIES *	461
110-05-900-100	MISC. TAXES	1,000
110-00-900-105	FARMERS MARKET AGREEMENT	10,000
110-00-900-110	ANNUAL FIREWORKS COST SHARE	8,500
110-00-900-115	MISC. CONTRIBUTIONS	8,500

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
110-00-900-120	COMMUNITY GRANT PROGRAM	10,000
110-05-900-150	RECORDER OF DEEDS	100
110-05-911-100	SENIOR SURCHARGE REBATE	6,000
110-05-911-505	BALLOON FESTIVAL	7,500
110-05-911-510	MEMORIAL DAY EVENT	1,750
110-05-999-620	MAJOR REPAIR/REPLACEMENT FUND	14,164
110-05-618-100	NEW / REPLACE EQUIPMENT	500
110-05-900-099	CONTINGENT	10,000
TOTAL OTHER COSTS		87,898
TOTAL EXPENSES		392,029

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 18/19, costs in this budget area are \$392,029.

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

STREETS / ALLEYS - EXPENSE

SALARY/BENEFITS		
110-10-410-100	SALARIES-STAFF (NON-PD) *	143,858
110-10-410-200	SALARIES-PRESIDENT/LIQUOR COM*	480
110-10-410-220	SALARIES-TRUSTEES *	1,080
110-10-410-230	SALARIES-VILLAGE CLERK *	166
110-10-410-350	PERMANENT PART TIME *	8,300
110-10-410-356	PT INTERN(S) *	875
110-10-410-380	PW PART TIME-SUMMER *	14,400
110-10-410-382	PART TIME-SNOW PLOW OPERATORS	32,000
110-10-410-460	PW CONTRACT SCHEDULE PAY*	390
110-10-410-400	OVERTIME (NON-PD) *	9,722
110-10-410-450	PART-TIME OVERTIME *	750
110-10-410-490	ON-CALL COMPENSATION *	3,120
110-10-410-700	ADDITIONAL DUTY PAY (NON PD) *	2,727
110-10-410-800	SICK TIME COMPENSATION (NON PD) *	1,980
110-10-410-905	EMPLOYEE RECOGNITION *	3
110-10-410-930	PW P.I.P. - PROGRAM *	1,350
110-10-451-100	HEALTH INSURANCE *	21,722
110-10-451-200	LIFE INSURANCE (NON-PD) *	212
110-10-453-100	TRAINING (NON-PD) *	97
110-10-453-104	TUITION ASSISTANCE (NON-PD) *	869
110-10-457-200	AUTO ALLOWANCE (NON-PD) *	810
110-10-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	167
110-10-410-920	MERIT BONUS POOL (NON-PD) *	2,243
TOTAL SALARY & BENEFITS		247,320

CONTRACTUAL		
110-10-516-200	STORM SIREN - M&R	3,500
110-10-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,050
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	3,720
110-10-529-110	MAINT/LEASE AGREEMENTS *	385
110-10-529-300	SOFTWARE SUPPORT / LICENSING *	1,958
110-10-532-100	ENGINEERING	4,000
110-10-532-885	SNOW/ICE CONTROL SERVICES	373,063
110-10-533-104	PAYROLL CONTRACTOR *	970
110-10-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,806
110-10-536-112	FINANCIAL SERVICES*	8,208
110-10-535-150	COMPUTER SERVICES CONTRACT *	2,768
110-10-539-130	PW CELL PHONES *	1,350
110-10-550-300	VIDEOTAPE BOARD MEETINGS *	392
110-10-553-200	MONTHLY NEWSLETTER *	277
110-10-553-300	CODIFICATION SERVICES *	92
110-10-890-203	VILLAGE CENTER SIGNAGE M & R	1,500
TOTAL CONTRACTUAL		415,990

OTHER COSTS		
110-10-452-100	ORGANIZATIONAL MEMBERSHIP *	1,453

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
110-10-457-100	PW UNIFORMS *	750
110-10-520-200	STREETS/ALLEYS - M&R	2,500
110-10-521-300	BIKE PATH REPAIRS	500
110-10-536-100	PW DRUG & ALCOHOL TESTING *	231
110-10-539-110	ANIMAL CONTROL SERVICES	100
110-10-551-100	POSTAGE *	461
110-10-552-100	TELEPHONE/ INTERNET *	1,536
110-10-594-100	RENTAL EQUIPMENT	1,000
110-10-611-100	MATERIALS / SUPPLIES *	1,800
110-10-611-105	PW HARDWARE SUPPLIES*	750
110-10-614-300	SNOW/ICE CONTROL MATERIALS	33,758
110-10-651-100	OFFICE SUPPLIES *	923
110-10-655-100	PW GAS & OIL *	7,560
110-10-890-200	STREET SIGNS	3,500
110-10-911-500	FESTIVAL MISCELLANEOUS	1,200
110-10-999-612	TRUCK REPLACE CONTRIBUTION	36,751
110-10-999-620	MAJOR REPAIR/REPLACEMENT FUND	14,164
110-10-800-100	NEW/REPLACE EQUIPMENT	400
110-10-900-099	CONTINGENT	7,500
TOTAL OTHER COSTS		116,837
TOTAL EXPENSES		780,147

STREETS & ALLEYS

OVERVIEW

The FY 19/20 operating budget includes \$1,369,859 in road maintenance expenses. These costs are paid in the streets and alleys portion of the General Operating Fund (\$780,147) and the Motor Fuel Tax Fund (MFT) (\$589,712). 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 19/20 costs in the streets and alleys budget area are fairly routine in nature. The largest single cost is for contracted snow/ice control services (\$373,063). Snow removal costs alone constitute 48% of the Streets and Alleys budget. The Village contracts with private contractors for snow plowing services for 8 of 11 snow removal routes. This contracting allows the Village's Public Works Department full-time crew size to be extremely small (4) versus other comparable towns. This, along with avoided equipment, insurance, and other costs, saves money. A portion of the Village costs for salt and beet juice used for snow removal are included in this budget area and in the MFT Fund.

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

POLICE DEPARTMENT - EXPENSE

SALARY/BENEFITS		
110-15-410-110	SALARIES-ADMIN./RECORDS	254,884
110-15-410-111	SALARIES-DEP CHIEF/COMMANDERS	485,691
110-15-410-112	SALARIES- SERGEANTS	560,772
110-15-410-114	SALARIES- OFFICERS	2,123,211
110-15-410-116	SALARIES - CSO (FT)	105,572
110-15-410-200	SALARIES-PRESIDENT/LIQUOR COM*	3,824
110-15-410-220	SALARIES-TRUSTEES *	8,605
110-15-410-230	SALARIES-VILLAGE CLERK *	1,324
110-15-410-350	PERMANENT PART TIME *	24,900
110-15-410-370	SALARIES- PART TIME OFFICERS	154,694
110-15-410-375	SALARIES - CROSSING GUARDS	7,175
110-15-410-400	OVERTIME	258,000
110-15-410-470	OVERTIME- PT OFFICERS	1,000
110-15-410-512	HOLIDAY PAY: NON-FOP SHIFT PER	17,253
110-15-410-514	HOLIDAY PAY: FOP	73,700
110-15-410-516	SERGEANTS - COMP TIME PAYOUT	5,392
110-15-410-518	OFFICERS - COMP TIME PAYOUT	19,714
110-15-410-550	LONGEVITY	2,600
110-15-410-700	ADDITIONAL DUTY PAY	500
110-15-410-905	EMPLOYEE RECOGNITION *	71
110-15-410-800	SICK TIME COMPENSATION	30,000
110-15-451-100	HEALTH INSURANCE *	626,622
110-15-451-200	LIFE INSURANCE	5,451
110-15-453-100	TRAINING	12,000
110-15-453-102	DUES	225
110-15-453-103	CONFERENCE CALEA	0
110-15-453-104	TUITION ASSISTANCE	8,000
110-15-457-105	UNIFORM ALLOWANCE	14,400
110-15-457-200	AUTO ALLOWANCE	4,800
110-15-457-500	UNEMPLOYMENT INSURANCE*	4,275
110-15-410-920	MERIT BONUS POOL	33,500
110-15-410-925	AWC/EVIDENCE TECH BONUS	8,600
TOTAL SALARY & BENEFITS		4,856,755

CONTRACTUAL		
110-15-453-110	POLICE TRAINING/NEW RECRUITS	6,000
110-15-516-300	ELECTRONIC EQUIPMENT M&R	1,500
110-15-516-400	PD EQUIP. M&R (NON-VEHICLE)	500
110-15-517-500	PD VEHICLE MAINT./ REPAIR	40,000
110-15-529-110	MAINT/LEASE AGREEMENTS *	11,073
110-15-539-205	PARKING TICKET PROCESSING	19,500
110-15-529-300	SOFTWARE SUPPORT / LICENSING *	40,844
110-15-533-104	PAYROLL CONTRACTOR *	7,727
110-15-533-110	CONTRACT ACTG.-AUDITING/YR END *	14,393
110-15-536-112	FINANCIAL SERVICES*	65,418
110-15-533-115	POLICE PENSION AUDIT	0
110-15-536-115	POLICE PENSION - IDOI FILING	0
110-15-553-200	MONTHLY NEWSLETTER *	2,206
110-15-534-101	LEGAL SERVICES- PROSECUTION	82,000

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110-15-534-102	LEGAL SERVICES- NON-PROSEC.	20,000
110-15-535-140	WIRELESS SERVICES	5,400
110-15-535-150	COMPUTER SERVICES CONTRACT *	22,064
110-15-536-150	FIREARM TRAINING	4,000
110-15-539-200	NORTHERN IL. CRIME LAB AGREE.	36,000
110-15-539-400	ADJUDICATION	750
110-15-539-120	BOOKING/CELL CLEANING SPECIAL	400
110-15-550-300	VIDEOTAPE BOARD MEETINGS *	3,126
110-15-553-300	CODIFICATION SERVICES *	735
110-15-905-205	COMMUNITY NOTIFICATION SYSTEMS *	2,800
110-15-905-208	STATE REGISTRATION - LEADS (GLENVIEW)	3,550
110-15-510-360	RADIO AIR TIME	16,320
TOTAL CONTRACTUAL		406,307

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INTERGOVERNMENTAL		
110-15-539-125	DISPATCHING CONTRACT	692,174

OTHER COSTS		
110-15-452-100	ORGANIZATIONAL MEMBERSHIP *	11,584
110-15-453-130	ACCREDITATION EXPENSES	4,700
110-15-457-100	UNIFORMS	9,000
110-15-517-300	VEHICLE LICENSE & INSPECTION	500
110-15-536-220	MISC. MEDICAL/ HEALTH WELLNESS	1,000
110-15-551-100	POSTAGE *	3,677
110-15-552-100	TELEPHONE/ INTERNET *	12,238
110-15-553-100	PRINTING/ PUBLISHING	1,500
110-15-618-200	COMPUTER EQUIPMENT	500
110-15-651-100	OFFICE SUPPLIES *	7,355
110-15-651-600	INVESTIGATION/EVIDENCE	7,500
110-15-651-610	CRIME PREVENTION MISC.	1,000
110-15-651-620	BIKE PATROL EQUIP MISC.	500
110-15-651-650	AMMUNITION	14,000
110-15-651-670	STORAGE/LEASES (HAINESVILLE)	5,250
110-15-655-100	GAS & OIL	67,200
110-15-655-200	MISC. AUTO SUPPLIES	500
110-15-650-015	SQUAD PRINTER PAPER	1,000
110-15-905-120	NIPAS/MFFI EST	6,500
110-15-410-124	POLICE COMMISSION COMPENSATION	1,000
110-15-905-130	POLICE COMMISSION EXPENSE	750
110-15-905-140	PRISONER HOUSING/MEALS ALT LOC	200
110-15-911-215	LAKE COUNTY OPIATE PROGRAM	0
110-15-539-135	HAINESVILLE SURCHARGE REIMBURSEMENT	0
110-15-999-610	SQUAD REPLACEMENT CONTRIBUTION	87,565
110-15-999-620	MAJOR REPAIR/REPLACEMENT FUND	84,986
110-15-900-099	CONTINGENT	15,000
TOTAL OTHER COSTS		345,005

TOTAL EXPENSES		6,300,242
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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.

The salary “market” for police first responders rose significantly in the early 2000s. This has led to increased department costs. 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. The department also provides a school resource officer to each Grayslake high school.

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) and one additional office position starting in FY 19/20. Part-time officer positions are included in another line item to provide staffing/scheduling flexibility.
- Health insurance costs increase \$85,092 versus the FY 18/19 budgeted amount. The FY 19/20 budget assumes an increase of 15% in FY 18/19 premium costs plus coverage for the new officer position. Final costs will be known when the annual policy renewal process is complete.
- Dispatching Contract: Contractual costs for dispatching and records management services by the Village of Glenview total \$692,174 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.
- Total budgeted costs are \$6,200,242.

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

BUILDING / GROUNDS - EXPENSE

CONTRACTUAL		
110-20-511-050	MUNICIPAL BLDG M&R	22,000
110-20-511-102	PUBLIC WORKS BLDG. M&R	11,000
110-20-511-105	HERITAGE CENTER M&R	5,000
110-20-516-600	MAINTENANCE -SKATE PARK	1,000
110-20-516-700	MAINTENANCE -CLOCK TOWER	1,250
110-20-516-690	MAINTENANCE- PARK FOUNTAIN	750
110-20-516-200	GENERATOR MAINTENANCE	1,000
110-20-530-050	MUNICIPAL BUILDING CLEANING	11,680
110-20-530-102	PUBLIC WORKS OFFICES CLEANING	4,200
110-20-530-105	HERITAGE CENTER CLEANING	3,945
110-20-530-108	MISC. CLEANING	750
110-20-530-110	PRESSURE WASHING SERVICES	10,000
110-20-530-154	ELEVATOR MAINTENANCE	7,000
110-20-530-300	PEST CONTROL (ALL BLDGS.)	2,650
110-20-539-160	LANDSCAPING CONTRACT	34,200
110-20-539-161	LANDSCAPING: GELATIN PROPERTY	0
110-20-539-162	LANDSCAPING MISC	3,000
110-20-539-168	DOWNTOWN LANDSCAPING	10,100
110-20-539-300	DOWNTOWN SPECIAL LIGHTS	23,500
110-20-539-105	FIRE ALARM MONITORING SERVICE	1,900
TOTAL CONTRACTUAL		154,925

OTHER COSTS		
110-20-516-705	SKATE PARK MATERIALS	750
110-20-530-101	FLOOR MATS	3,100
110-20-571-104	ELECTRICITY/AERATOR	2,000
110-20-571-103	OUTSIDE ELECTRIC	1,800
110-20-571-255	NATURAL GAS - DOWNTOWN HEARTH	1,500
110-20-652-300	GENERATOR NATURAL GAS	1,200
110-20-611-100	MATERIALS / SUPPLIES	500
110-20-611-102	HEALTH SUPPLIES (ALL BLDGS)	2,000
110-20-900-200	MISCELLANEOUS SUPPLIES	1,000
110-20-911-515	OPEN HOUSE EVENT	1,100
110-20-900-250	MILLENIUM PARK - MISC.	750
110-20-900-255	CENTENNIAL PARK - MISC.	500
110-20-900-260	GELETIN PARK - MISC.	1,000
110-20-900-099	CONTINGENT	6,000
TOTAL OTHER COSTS		23,200

TOTAL EXPENSES		178,125
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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 19/20 costs are higher (+\$13,320) versus the FY 18/19 budget amount due to added anticipated landscaping contract costs. Current tight labor market conditions are putting upward pressure on certain contracted services like landscaping (+\$10,200 or 45% increase based on recent bidding).

It is expected that the new minimum wage law adopted by the State of Illinois increasing minimum wages will increase some costs significantly in the coming years for some contracted services and seasonal staffing costs.

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

MOSQUITO ABATEMENT - EXPENSE

MOSQUITO ABATEMENT		
110-25-539-180	MOSQUITO ABATEMENT SERVICES	35,331
TOTAL EXPENSES		35,331

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 19/20 BUDGET

BUDGET 2019/2020

ENVIRONMENTAL PROGRAMS - EXPENSE

ENVIRONMENTAL PROGRAMS		
110-25-539-152	LAKE MANAGEMENT	6,000
110-25-911-108	COMMUNITY GARDEN PROGRAM	1,200
110-25-911-110	TREE PLANTING/RAIN GARDEN PROG	7,500
110-25-911-115	NEIGHBORHOOD PARTNER PROG. LAN	12,000
110-25-911-120	LAWN MOWER REBATE PROGRAM	1,250
110-25-911-125	RAIN BARREL/COMPOST BIN/50/50	700
110-25-911-128	CONSERVATION @ HOME PROGRAM	500
TOTAL EXPENSES		29,150

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 powered lawn mowing equipment, and the use of rain barrels. The Conservation@Home program is offered in conjunction with Openlands 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 19/20 budgeted program resources are set based on recent program participation levels.

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

AQUATIC CENTER - REVENUE

ADMISSION		
110-80-363-110	MEMBERSHIPS	250,006
110-80-363-100	DAILY ADMISSIONS	111,896
110-80-363-130	GROUP ADMISSIONS	25,000
110-80-363-135	BIRTHDAY PARTIES	7,000
110-80-363-137	SPECIAL EVENTS	2,000
110-80-363-200	FACILITY RENTALS	7,500
CONCESSIONS		
110-80-363-401	CONCESSION SALES	45,000
PROGRAM		
110-80-363-120	SWIM LESSON FEES	45,000
MISCELLANEOUS		
110-80-380-910	MISC. REVENUE	10
TOTAL REVENUES		493,412

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

AQUATIC CENTER - EXPENSE

SALARY / BENEFITS		
110-80-410-100	SALARIES-STAFF (NON-PD) *	37,303
110-80-410-200	SALARIES-PRESIDENT/LIQUOR COM*	313
110-80-410-220	SALARIES-TRUSTEES *	703
110-80-410-230	SALARIES-VILLAGE CLERK *	108
110-80-410-356	PT INTERN(S) *	875
110-80-410-610	MANAGEMENT	27,135
110-80-410-630	LIFEGUARDS	89,635
110-80-410-632	SWIM INSTRUCTORS	23,460
110-80-410-640	ADMISSIONS STAFF	14,922
110-80-410-645	CONCESSIONS STAFF	17,842
110-80-410-700	ADDITIONAL DUTY PAY (NON PD) *	18
110-80-410-800	SICK TIME COMPENSATION (NON PD) *	513
110-80-410-905	EMPLOYEE RECOGNITION *	1
110-80-451-100	HEALTH INSURANCE *	5,633
110-80-451-200	LIFE INSURANCE (NON-PD) *	55
110-80-453-100	TRAINING (NON-PD) *	25
110-80-453-101	CONFERENCE (NON-PD) *	0
110-80-453-104	TUITION ASSISTANCE (NON-PD) *	225
110-80-453-105	SEASONAL STAFF TRAINING	3,570
110-80-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	43
110-80-410-920	MERIT BONUS POOL (NON-PD) *	1,625
TOTAL SALARY / BENEFITS		224,005

CONTRACTUAL		
110-80-528-102	CONTRACTED PERSONNEL SERVICES	0
110-80-529-110	MAINT/LEASE AGREEMENTS *	338
110-80-529-300	SOFTWARE SUPPORT / LICENSING *	7,905
110-80-530-106	CLEANING	6,675
110-80-530-107	CLEANING - GREASE TRAP	600
110-80-530-400	SUMMERIZE/WINTERIZE FACILITY	24,195
110-80-530-406	ANIMAL CONTROL	1,000
110-80-530-407	ANNUAL POOL HEATER MAINT.	3,000
110-80-530-402	POOL CHEMICALS/MAINTENANCE	26,900
110-80-530-403	POND CHEMICALS	2,520
110-80-533-104	PAYROLL CONTRACTOR *	632
110-80-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,176
110-80-536-112	FINANCIAL SERVICES*	5,347
110-80-533-119	BANK/CREDIT CARD CHARGES	9,000
110-80-535-150	COMPUTER SERVICES CONTRACT *	1,803
110-80-536-110	SAFETY AUDITS	3,500
110-80-539-166	LANDSCAPING SERVICES	7,000
110-80-550-300	VIDEOTAPE BOARD MEETINGS *	255
110-80-553-200	MONTHLY NEWSLETTER *	180
TOTAL CONTRACTUAL		102,026

OTHER		
110-80-452-100	ORGANIZATIONAL MEMBERSHIP *	947
110-80-457-100	UNIFORMS	4,000

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
110-80-511-420	BUILDING REPAIR & REPLACEMENT	5,000
110-80-511-422	POOL REPAIR & REPLACEMENT	6,000
110-80-516-540	EQUIPMENT REPAIR & REPLACE	2,500
110-80-530-405	INSPECTIONS/LICENSES/PERMITS	1,000
110-80-551-100	POSTAGE *	301
110-80-552-100	TELEPHONE/ INTERNET *	1,000
110-80-553-300	CODIFICATION SERVICES *	60
110-80-554-800	MARKETING ACTIVITIES	15,000
110-80-571-100	ELECTRIC SERVICE	19,584
110-80-571-250	NATURAL GAS	10,000
110-80-571-500	WATER SERVICE	19,500
110-80-651-050	CUSTODIAL SUPPLIES	1,500
110-80-651-100	OFFICE SUPPLIES *	601
110-80-651-550	ADMISSION SUPPLIES	2,500
110-80-653-100	FOOD COSTS	18,000
110-80-911-400	SPECIAL EVENTS	3,200
110-80-999-626	AQUATIC REPAIR/REPLACE CONTRIB	62,900
110-80-900-099	CONTINGENT	8,500
TOTAL OTHER COSTS		182,093
TOTAL EXPENSES		508,124

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 more recent years annual membership sales have stabilized. Daily admissions fluctuate due to weather.

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 19/20. Actual revenues are directly impacted by weather. Revenues are projected at \$493,412 in FY 19/20. 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. The current tight labor market is putting upward pressure on seasonal staffing costs and some contracted services. Total expenses are down from the FY 18/19 budget (-\$58,858) due to the conclusion of the use of a private contractor to provide lifeguard and maintenance services at the facility.

It is expected that the new minimum wage law adopted by the State of Illinois. Increasing these wages will increase part-time staffing expenses in the coming years. This could impact customer costs.

REVENUES VS. COSTS

Total Revenues:	\$493,412
Total Costs:	\$508,124
+ or -	(-\$14,712)

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

HERITAGE CENTER - REVENUE

110-30-380-120	HISTORICAL SOCIETY CONTRIB	2,750
110-30-380-125	FUNDRAISING (FOUNDATION)	18,000
110-30-345-140	GRANTS	0
110-30-380-910	MISC. REVENUE	100
TOTAL REVENUE		20,850

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

HERITAGE CENTER EXPENSE

SALARY/BENEFITS		
110-30-410-100	SALARIES-STAFF/PT INTERNS	93,225
110-30-410-200	SALARIES-PRESIDENT/LIQUOR COM*	85
110-30-410-220	SALARIES-TRUSTEES *	191
110-30-410-230	SALARIES-VILLAGE CLERK *	29
110-30-410-350	PERMANENT PART TIME *	4,150
110-30-410-356	PT INTERN(S) *	875
110-30-410-800	SICK TIME COMPENSATION (NON PD) *	874
110-30-410-905	EMPLOYEE RECOGNITION *	1
110-30-451-100	HEALTH INSURANCE *	9,592
110-30-451-200	LIFE INSURANCE (NON-PD) *	94
110-30-452-100	ORGANIZATIONAL MEMBERSHIP *	257
110-30-453-100	TRAINING (NON-PD) *	43
110-30-453-101	CONFERENCE (NON-PD) *	0
110-30-453-104	TUITION ASSISTANCE (NON-PD) *	384
110-30-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	74
110-30-410-920	MERIT BONUS POOL (NON-PD) *	3,500
TOTAL SALARY & BENEFITS		113,373

CONTRACTUAL		
110-30-529-110	MAINT/LEASE AGREEMENTS *	338
110-30-529-300	SOFTWARE SUPPORT / LICENSING *	1,439
110-30-536-112	FINANCIAL SERVICES*	9,409
110-30-533-104	PAYROLL CONTRACTOR *	171
110-30-533-110	CONTRACT ACTG.-AUDITING/YR END *	319
110-30-535-150	COMPUTER SERVICES CONTRACT *	490
110-30-550-300	VIDEOTAPE BOARD MEETINGS *	69
TOTAL CONTRACTUAL		12,235

OTHER COSTS		
110-30-551-100	POSTAGE *	82
110-30-552-100	TELEPHONE/ INTERNET *	272
110-30-553-200	MONTHLY NEWSLETTER *	49
110-30-553-300	CODIFICATION SERVICES *	16
110-30-651-100	OFFICE SUPPLIES *	163
110-30-560-105	ARCHIVE STORAGE RENTAL	12,100
110-30-900-099	CONTINGENT	750
TOTAL OTHER COSTS		13,432

TOTAL EXPENSES		139,040
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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 19/20 are up \$9,031 after a 30% decline in the FY 18/19 budget. The center's portion of certain costs shared by the Village's various operating areas is included in the budget.

REVENUE VS. COSTS

Total Revenues:	\$20,850
Total Expenses:	\$139,040
+ or -	(-\$118,190)

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

SENIOR CENTER - REVENUE

110-35-362-100	SENIOR CENTER REVENUE	4,500
110-35-380-910	MISC. REVENUE	0
TOTAL REVENUE		4,500

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

SENIOR CENTER - EXPENSE

CONTRACTUAL		
110-35-539-100	CATHOLIC CHARITIES SERVICE FEE	122,280
110-35-900-099	CONTINGENT	0
TOTAL EXPENSE		122,280

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 per a multi-year agreement.

The FY 19/20 budget reflects an increase of \$3,562 which covers the usual increase in the contractor fee in the coming year.

REVENUES VS. COSTS

Total Revenues:	\$4,500
Total Costs:	\$122,280
+ or -	(-\$117,780)

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

BUILDING DEPARTMENT - REVENUE

PERMITS		
110-40-330-400	MAJOR PROJECT PERMITS	82,226
110-40-330-135	MISC. PERMITS	220,000
TOTAL PERMIT REVENUE		302,226

FEES		
110-40-330-300	REINSPECTION FEE	50
110-40-380-970	NEW CONST. WATER METERS PUR.	2,278
110-40-330-206	PLAN REVIEW SERVICE REIMBURSE	1,000
110-40-360-700	ELEVATOR INSPECTION FEES	16,840
TOTAL BUILDING		322,394

DEVELOPMENT PROJECTS		
110-40-330-145	WATER SHED PERMIT	200
110-40-360-600	HEARINGS	750
110-40-360-750	DEVELOPER SERVICES REIMBURSE	3,000
TOTAL OPERATING REVENUE		3,950

NON-RECURRING		
110-40-380-930	MISC. REVENUES	100
110-40-380-932	MISC.REIMBURSEMENTS	1,000

TOTAL REVENUES		327,444
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FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

BUILDING DEPARTMENT EXPENSE

SALARY/BENEFITS		
110-40-410-100	SALARIES-STAFF (NON-PD) *	209,855
110-40-410-200	SALARIES-PRESIDENT/LIQUOR COM*	356
110-40-410-220	SALARIES-TRUSTEES *	802
110-40-410-230	SALARIES-VILLAGE CLERK *	123
110-40-410-350	PERMANENT PART TIME *	4,150
110-40-410-356	PT INTERN(S) *	875
110-40-410-800	SICK TIME COMPENSATION (NON PD) *	2,888
110-40-410-905	EMPLOYEE RECOGNITION *	4
110-40-451-100	HEALTH INSURANCE *	31,687
110-40-451-200	LIFE INSURANCE (NON-PD) *	310
110-40-453-100	TRAINING (NON-PD) *	141
110-40-453-104	TUITION ASSISTANCE (NON-PD) *	1,268
110-40-457-200	AUTO ALLOWANCE (NON-PD) *	2,295
110-40-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	243
110-40-410-920	MERIT BONUS POOL (NON-PD) *	3,900
TOTAL SALARY & BENEFITS		258,897

CONTRACTUAL		
110-40-529-110	MAINT/LEASE AGREEMENTS *	930
110-40-529-300	SOFTWARE SUPPORT / LICENSING *	9,409
110-40-530-250	CONTRACT BLD INSP (MISC)	70,000
110-40-530-251	CONTRACT BLD INSP (MJ PROJ)	8,800
110-40-530-254	CONTRACT BLD INSP - ELEVATOR	9,000
110-40-530-260	BACKFLOW PREVENTION CONTRACT	600
110-40-531-200	EDC SERVICES CONTRACT	97,744
110-40-531-205	EDC CHAMBER MARKETING CONT.	20,000
110-40-532-100	ENGINEERING	6,000
110-40-533-104	PAYROLL CONTRACTOR *	720
110-40-533-110	CONTRACT ACTG.-AUDITING/YR END *	1,342
110-40-536-112	FINANCIAL SERVICES*	6,097
110-40-533-122	MERCHANT FEES *	3,900
110-40-533-125	BANK SERVICES: POSITIVE PAY *	95
110-40-534-100	LEGAL SERVICES	35,000
110-40-535-150	COMPUTER SERVICES CONTRACT *	2,057
110-40-537-100	PLAN REVIEW SERVICE	750
110-40-537-110	PLANNING SERVICES	500
110-40-539-164	LANDSCAPE PROPERTY MAINT.	750
110-40-539-400	ADJUDICATION	750
110-40-550-300	VIDEOTAPE BOARD MEETINGS *	291
110-40-553-200	MONTHLY NEWSLETTER *	206
110-40-553-300	CODIFICATION SERVICES *	69
TOTAL CONTRACTUAL		275,009

INTERGOVERNMENTAL		
110-40-530-270	FIRE CODE INSPECTIONS	35,000
TOTAL INTERGOVERNMENTAL		35,000

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

OTHER COSTS		
110-40-410-120	ZBA - COMPENSATION	2,800
110-40-452-100	ORGANIZATIONAL MEMBERSHIP *	1,080
110-40-551-100	POSTAGE *	343
110-40-552-100	TELEPHONE/ INTERNET *	1,141
110-40-553-100	PUBLISHING	750
110-40-554-100	PRINTING	300
110-40-554-200	FORMS	300
110-40-618-300	NEW CONSTRUCTION METERS	1,899
110-40-651-100	OFFICE SUPPLIES *	686
110-40-900-150	RECORDER OF DEEDS	250
110-40-618-100	NEW/REPLACE EQUIPMENT	500
110-40-900-099	CONTINGENT	1,500
TOTAL OTHER COSTS		11,548
TOTAL EXPENSES		580,454

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 similar in FY 19/20 versus our FY 18/19 budget amount. Revenues include fee increases (per adopted ordinance) for developers.

COSTS

Overall, FY 19/20 costs are budgeted up \$24,086. Much of the cost increase is for additional contracted inspections, for miscellaneous projects and code enforcement.

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, inspection and administration for these permits. The department is also responsible for property maintenance/zoning enforcement and planning activities which do not generate revenues.

Total Revenues:	\$327,444
Total Costs:	\$580,454
+ or -	(-\$253,010)

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

RETIREMENT FUND REVENUE

REVENUE		
212-00-310-212	PROPERTY TAX- IMRF	70,317
212-00-310-213	PROPERTY TAX- SOCIAL SECURITY	378,076
212-00-340-300	REPLACEMENT TAX	16,000
212-00-370-100	INTEREST INCOME	7,018
TOTAL REVENUES		471,411

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

RETIREMENT FUND EXPENSES

EMPLOYER CONTRIBUTIONS		
212-00-460-100	SOCIAL SECURITY-EMPLOYER SHARE *	398,423
212-00-460-200	I.M.R.F. - EMPLOYER SHARE *	65,082

FUND ADMINISTRATION		
212-00-999-005	FUND ADMIN (GEN) *	12,738

TOTAL OPERATIONS		476,243
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OTHER		
212-00-457-600	SECTION 125 FLEX BENEFITS EXP *	819
212-00-460-300	CONTRACT DEFERRED COMP SHARE*	5,112
212-00-900-099	CONTINGENT	100

TOTAL EXPENSES		482,275
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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 more than 60% 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 are lower than budgeted in FY 18/19 due primarily to a lower IMRF employer contribution rate. Total FY 19/20 costs are as follows:

- Retirement Fund (General Fund):	\$482,275
- Water/Sewer Fund:	\$122,949
- Garbage/Recycling Fund:	\$26,449
- Commuter Rail Parking Fund	\$8,614
Total:	\$640,287

Please also note that the FY 19/20 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 most other units of local government.

REVENUES

FY 19/20 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 19/20, revenues are lower than expenses (-\$10,864). An on-hand fund balance can pay for costs above revenues.

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

INSURANCE FUND REVENUES

REVENUES		
214-00-310-214	PROPERTY TAX- INSURANCE	265,716
214-00-370-100	INTEREST INCOME	3,773
TOTAL REVENUES		269,489

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

INSURANCE FUND EXPENSES

EXPENSES		
214-00-592-300	WORKER'S COMP. PREMIUM*	99,728
214-00-592-400	PROPERTY/LIABILITY PREMIUMS*	151,768
214-00-999-005	INSURANCE ADMINISTRATION*	6,164
214-00-900-099	CONTINGENT/ADD. PREMIUM RES.	3,000
TOTAL EXPENSES		260,660

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 19/20 revenues are budgeted to meet the General Operating Fund portion of insurance costs. The property tax levy pays these costs.

COSTS

Costs in the different funds project a 10% increase in workers compensation premium costs and 7% in property/liability insurance versus FY 18/19 costs as per the Villages multi-year financial forecasts.

Total budgeted insurance costs including insurance administration for FY 19/20 are as follows:

- Insurance Fund (General Fund):	\$260,660
- Water/Sewer Fund:	\$180,646
- Garbage/Recycling Fund:	\$51,451
- Commuter Rail Parking Fund	\$5,991
Total:	\$498,748

REVENUES VS. COSTS

Total Revenues:	\$269,489
Total Costs:	\$260,660
+ or -	+\$8,829

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

MOTOR FUEL TAX FUND REVENUES

REVENUES		
220-00-340-100	STATE MFT ALLOTMENT	541,073
220-00-370-100	INTEREST INCOME	185
220-00-380-910	MISC. REVENUE	0
TOTAL RECURRING REVENUE		541,258
NON-RECURRING REVENUE		
220-00-340-150	MFT GROWTH FACTOR	19,508
TOTAL REVENUES		560,766

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

MOTOR FUEL TAX FUND EXPENSES

CONTRACTUAL		
220-00-520-400	STREET LIGHTS M&R	43,000
220-00-521-200	SIDEWALK/CURB - M & R	27,600
220-00-532-800	CONTRACT-CATCH BASIN MAINT.	12,000
220-00-532-805	CRACK SEALING-STREET	3,000
220-00-532-810	BIKEPATH SEALING	6,500
220-00-532-870	CONTRACT-PAVEMENT MARKING(MAJ)	8,000
220-00-532-882	R.O.W LANDSCAPING/REPAIR	64,500
220-00-532-883	R.O.W. TREE MAINT.	12,400
220-00-532-890	STREET SWEEPING	25,000
220-00-532-895	TRAFFIC SIGNAL MAINT.	29,000
TOTAL CONTRACTUAL		231,000

OTHER		
220-00-999-006	SUMMER SALARIES REIMBURSE	28,289
220-00-999-005	WINTER SALARIES REIMBURSE	42,853
220-00-520-800	CATCH BASIN REPAIR (IN HOUSE)	1,000
220-00-520-870	PAVEMENT MARKING (IN HOUSE)	500
220-00-520-875	PAVEMENT PATCHING (IN HOUSE)	750
220-00-520-880	SHOULDER GRAVEL	750
220-00-520-885	SNOW/ICE CONTROL MATERIAL (IH)	135,031
220-00-571-300	STREET LIGHT - ELECTRIC	53,500
220-00-594-100	ROW TREE MAINT. RENTAL EQUIPMENT	4,500
220-00-614-100	ROW MATERIALS/SUPPLIES	4,000
220-00-614-200	NEW POLE (REPLACEMENTS)	9,000
220-00-999-110	WINTER TRUCK REIMBURSEMENTS	60,233
220-00-999-111	SUMMER TRUCK REIMBURSEMENTS	17,306
220-00-900-099	CONTINGENT	1,000
TOTAL OTHER COSTS		358,712

TOTAL EXPENSES		589,712
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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 (\$19,508) is included. Revenues assume no disruption of normal state distributions.

COSTS

Expenses are budgeted higher (+\$26,879). Most of this increase (\$19,500) is for contracted right-of-way landscape maintenance. The current tight labor market conditions are putting upward pressure on certain contracted services like landscaping. Bids received for 2019 reflect this.

REVENUES VS. COSTS

Total Revenues:	\$560,766
Total Costs:	\$589,712
+ or -	(-\$28,946)

An existing MFT Fund balance can pay costs above expected revenues in FY 19/20.

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

WATER-SEWER REVENUES

WATER		
410-00-360-100	COLLECTIONS- WATER	3,089,726
410-00-360-110	LATE CHARGES AND TURN ON FEES	78,000
SEWER		
410-00-360-200	COLLECTIONS- SEWER	3,797,065
410-00-360-210	LATE CHARGES AND TURN ON FEES	80,000
410-00-380-914	MISC. REVENUE- SEWER	10
TOTAL W/S COLLECTIONS		7,044,801
410-00-360-150	CONSTRUCTION- WATER FEE	1,416
410-00-370-100	INTEREST INCOME	8,290
410-00-380-910	MISC. REVENUE	501,000
410-00-380-915	MISC. REV - ARBOR VISTA SEWER	20,000
TOTAL REVENUES		7,575,507

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

WATER EXPENSE

SALARY/BENEFITS		
410-20-410-100	SALARIES-STAFF (NON-PD) *	350,345
410-20-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,936
410-20-410-220	SALARIES-TRUSTEES *	4,355
410-20-410-230	SALARIES-VILLAGE CLERK *	670
410-20-410-350	PERMANENT PART TIME *	12,865
410-20-410-356	PT INTERN(S) *	4,375
410-20-410-380	PW PART TIME-SUMMER *	14,400
410-20-410-400	OVERTIME (NON-PD) *	21,372
410-20-410-450	PART-TIME OVERTIME *	750
410-20-410-460	PW CONTRACT SCHEDULE PAY*	960
410-20-410-490	ON-CALL COMPENSATION *	3,120
410-20-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,227
410-20-410-800	SICK TIME COMPENSATION (NON PD) *	4,821
410-20-410-900	LICENSE BONUS	6,000
410-20-410-905	EMPLOYEE RECOGNITION *	7
410-20-410-920	MERIT BONUS POOL (NON-PD) *	14,808
410-20-410-930	PW P.I.P. - PROGRAM *	1,350
410-20-451-300	IMRF - COST SHARE *	24,821
410-20-451-400	S.S. - COST SHARE *	34,503
410-20-451-500	RETIREMENT ADMIN SHARE *	1,103
410-20-457-600	SECTION 125 FLEX BENEFITS EXP *	71
410-20-460-300	CONTRACT DEFERRED COMP SHARE*	1,950
410-20-451-100	HEALTH INSURANCE *	52,900
410-20-451-200	LIFE INSURANCE (NON-PD) *	517
410-20-453-100	TRAINING (NON-PD) *	235
410-20-453-102	DUES (NON-PD) *	300
410-20-453-104	TUITION ASSISTANCE (NON-PD) *	2,117
410-20-457-200	AUTO ALLOWANCE (NON-PD) *	1,161
410-20-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	406
TOTAL SALARY & BENEFITS		565,445

CONTRACTUAL		
410-20-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,050
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 *	658
410-20-529-220	CONTRACT RESERVOIR-M&R	4,000
410-20-529-222	CONTRACT RES GENERATOR (MAINT)	1,800
410-20-529-230	CONTRACT WATER TOWER MAINT.	4,500
410-20-529-300	SOFTWARE SUPPORT / LICENSING *	7,043
410-20-529-700	CONTRACT VALVE REPAIR (EMERG)	6,500
410-20-529-231	CONTRACT WATER OPERATOR	3,000
410-20-532-100	ENGINEERING	6,000
410-20-532-130	CONTRACT ALARM RESPONSE	5,200
410-20-532-140	CONTRACT HYDRANT MAINTENANCE	7,500
410-20-532-282	CONTRACT WATERMAIN BREAK	115,000
410-20-532-285	CONTRACT UTILITY LOCATES *	21,500
410-20-533-104	PAYROLL CONTRACTOR *	3,911
410-20-533-110	CONTRACT ACTG.-AUDITING/YR END *	7,284

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
410-20-536-112	FINANCIAL SERVICES*	33,108
410-20-533-117	BILLING CONTRACT *	4,000
410-20-533-118	COLLECTION CONTRACT *	4,000
410-20-533-122	MERCHANT FEES *	9,100
410-20-533-125	BANK SERVICES: POSITIVE PAY *	221
410-20-534-100	LEGAL SERVICES *	500
410-20-535-150	COMPUTER SERVICES CONTRACT *	11,167
410-20-535-155	CONTRACT SCADA OPERATIONS *	1,250
410-20-536-100	PW DRUG & ALCOHOL TESTING *	231
410-20-539-130	PW CELL PHONES *	1,350
410-20-539-281	LAB WATER SAMPLING	17,000

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
410-20-539-284	WELL MAINT/REPAIR/TESTING	400
410-20-550-300	VIDEOTAPE BOARD MEETINGS *	1,582
410-20-553-200	MONTHLY NEWSLETTER *	1,117
410-20-553-300	CODIFICATION SERVICES *	372
410-20-905-205	COMMUNITY NOTIFICATION SYSTEMS *	2,800
TOTAL CONTRACTUAL		294,093

INTERGOVERNMENTAL		
410-20-652-100	CLC - JAWA	1,364,533

OTHER COSTS		
410-20-451-600	PROPERTY/LIABILITY PREMIUM *	53,202
410-20-451-700	WORKERS COMP PREMIUM *	34,960
410-20-451-800	INSURANCE ADMIN *	2,161
410-20-452-100	ORGANIZATIONAL MEMBERSHIP *	5,863
410-20-457-100	PW UNIFORMS *	750
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 *	1,861
410-20-551-102	POSTAGE - BILLING *	12,400
410-20-552-100	TELEPHONE/ INTERNET *	6,194
410-20-554-100	PRINTING	175
410-20-571-100	ELECTRIC SERVICE - RESERVOIR	38,500
410-20-571-101	ELECTRIC SERVICE WELL/TOWERS	2,500
410-20-571-200	NATURAL GAS- RESERVOIR	3,000
410-20-571-300	GAS/OIL RESERVOIR GEN	2,000
410-20-611-100	MATERIALS / SUPPLIES *	1,800
410-20-611-105	PW HARDWARE SUPPLIES*	750
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 *	3,722
410-20-652-200	WATER RESERVOIR MAINT MATERIAL	500
410-20-655-100	PW GAS & OIL *	7,560
410-20-999-110	GENERAL FUND MAINT. REIMBURSE	13,952
410-20-999-612	TRUCK REPLACEMENT	31,500
410-20-999-620	MAJOR REPAIR/REPLACEMENT FUND	60,250
410-20-999-624	W/S REPAIR/REPLACE FUND	59,133
410-20-618-100	NEW/REPLACE EQUIPMENT	1,000
410-20-900-099	CONTINGENT	6,000
TOTAL OTHER COSTS		381,482

TOTAL EXPENSES	2,605,553
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TRANSFER TO GENERAL FUND		
	INFRASTRUCTURE IMP. REIMB,	542,438

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

SEWER EXPENSE

SALARY/BENEFITS		
410-40-410-100	SALARIES-STAFF (NON-PD) *	343,503
410-40-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,936
410-40-410-220	SALARIES-TRUSTEES *	4,355
410-40-410-230	SALARIES-VILLAGE CLERK *	670
410-40-410-350	PERMANENT PART TIME *	12,865
410-40-410-356	PT INTERN(S) *	4,375
410-40-410-380	PW PART TIME-SUMMER *	14,400
410-40-410-400	OVERTIME (NON-PD) *	21,372
410-40-410-450	PART-TIME OVERTIME *	750
410-40-410-460	PW CONTRACT SCHEDULE PAY*	960
410-40-410-490	ON-CALL COMPENSATION *	3,120
410-40-410-700	ADDITIONAL DUTY PAY (NON PD) *	3,136
410-40-410-800	SICK TIME COMPENSATION (NON PD) *	4,727
410-40-410-905	EMPLOYEE RECOGNITION *	7
410-40-410-920	MERIT BONUS POOL (NON-PD) *	14,610
410-40-410-930	PW P.I.P. - PROGRAM *	1,350
410-40-451-300	IMRF - COST SHARE *	24,010
410-40-451-400	S.S. - COST SHARE *	33,466
410-40-451-500	RETIREMENT ADMIN SHARE *	1,070
410-40-457-600	SECTION 125 FLEX BENEFITS EXP *	69
410-40-460-300	CONTRACT DEFERRED COMP SHARE*	1,886
410-40-451-100	HEALTH INSURANCE *	51,867
410-40-451-200	LIFE INSURANCE (NON-PD) *	507
410-40-453-100	TRAINING (NON-PD) *	231
410-40-453-102	DUES (NON-PD) *	300
410-40-453-104	TUITION ASSISTANCE (NON-PD) *	2,075
410-40-457-200	AUTO ALLOWANCE (NON-PD) *	999
410-40-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	398
TOTAL SALARY & BENEFITS		549,014

CONTRACTUAL		
410-40-516-400	PW EQUIP. M&R (NON-VEHICLE) *	1,050
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 *	658
410-40-529-300	SOFTWARE SUPPORT / LICENSING *	7,043
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 *	21,500
410-40-533-104	PAYROLL CONTRACTOR *	3,911
410-40-533-110	CONTRACT ACTG.-AUDITING/YR END *	7,284
410-40-536-112	FINANCIAL SERVICES*	33,108
410-40-533-117	BILLING CONTRACT *	4,000
410-40-533-118	COLLECTION CONTRACT *	4,000
410-40-533-122	MERCHANT FEES *	9,100
410-40-533-125	BANK SERVICES: POSITIVE PAY *	221
410-40-534-100	LEGAL SERVICES *	500
410-40-535-150	COMPUTER SERVICES CONTRACT *	11,167

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
410-40-535-155	CONTRACT SCADA OPERATIONS *	1,250
410-40-536-100	PW DRUG & ALCOHOL TESTING *	231

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
410-40-539-130	PW CELL PHONES *	1,350
410-40-550-300	VIDEOTAPE BOARD MEETINGS *	1,582
410-40-553-200	MONTHLY NEWSLETTER *	1,117
410-40-553-300	CODIFICATION SERVICES *	372
410-40-905-205	COMMUNITY NOTIFICATION SYSTEMS *	1,400
TOTAL CONTRACTUAL		139,293

INTERGOVERNMENTAL		
410-40-539-150	LAKE COUNTY TREATMENT	2,692,879

OTHER COSTS		
410-40-451-600	PROPERTY/LIABILITY PREMIUM *	53,202
410-40-451-700	WORKERS COMP PREMIUM *	34,960
410-40-451-800	INSURANCE ADMIN *	2,161
410-40-452-100	ORGANIZATIONAL MEMBERSHIP *	5,863
410-40-457-100	PW UNIFORMS *	750
410-40-529-600	COMPUTER & SCADA M&R EQUIPMENT	500
410-40-551-100	POSTAGE *	1,861
410-40-551-102	POSTAGE - BILLING *	12,400
410-40-552-100	TELEPHONE/ INTERNET *	6,194
410-40-554-100	PRINTING	175
410-40-571-101	ELECTRIC SERVICE -LIFT STATION	8,800
410-40-571-200	NATURAL GAS - LIFT STATIONS	3,000
410-40-611-100	MATERIALS / SUPPLIES *	1,800
410-40-611-105	PW HARDWARE SUPPLIES*	750
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 *	3,722
410-40-655-100	PW GAS & OIL *	7,560
410-40-999-110	GENERAL FUND MAINT. REIMBURSE	13,952
410-40-999-612	TRUCK REPLACEMENT CONTRIBUTION	29,500
410-40-999-620	MAJOR REPAIR/REPLACE FUND	60,250
410-40-999-624	W/S REPAIR/REPLACE CONTRIB.	29,567
410-40-618-100	NEW/REPLACE EQUIPMENT	1,000
410-40-900-330	NPDES FEES	1,000
410-40-900-099	CONTINGENT	6,000
TOTAL OTHER COSTS		312,466

TOTAL EXPENSES		3,693,652
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TRANSFER TO GENERAL FUND		
	Infrastructure Imp. Reimb.	542,438

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 65% 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 19/20 revenues are budgeted based on the pumpage level as provided for in the latest financial forecasts and, for the fourth consecutive year a large increase in the Lake County sewer rate under the new Lake County/North Shore Water Reclamation District (NSWRD) agreement.

COSTS

Operating costs are up (+\$395,737) over last year's budget due primarily to a \$338,578 increase in NSWRD rates.

REVENUES VS. COSTS

Total Revenues:	\$7,575,507
Total Costs:	\$6,299,205
+ or -	+\$1,276,302
Transfer:	\$1,084,876
Net + or -	(+\$191,426)

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

GARBAGE / RECYCLING FUND - REVENUE

REVENUES		
412-00-360-300	COLLECTIONS- GARBAGE	1,759,889
412-00-360-310	SWALCO RECYCLING AGREEMENT	1,000
412-00-370-100	INTEREST INCOME	1,052
412-00-380-910	MISC. REVENUE	10
TOTAL REVENUES		1,761,951

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

GARBAGE / RECYCLING FUND - EXPENSE

SALARY/BENEFITS		
412-00-410-100	SALARIES-STAFF (NON-PD) *	151,255
412-00-410-200	SALARIES-PRESIDENT/LIQUOR COM*	1,103
412-00-410-220	SALARIES-TRUSTEES *	2,481
412-00-410-230	SALARIES-VILLAGE CLERK *	382
412-00-410-350	PERMANENT PART TIME *	9,130
412-00-410-356	PT INTERN(S) *	875
412-00-410-380	PW PART TIME-SUMMER *	2,400
412-00-410-391	PW PART TIME-ELECTRONIC RECYCLING	14,560
412-00-410-410	OVERTIME-ADMIN.*	0
412-00-410-700	ADDITIONAL DUTY PAY (NON PD) *	136
412-00-410-450	PART-TIME OVERTIME *	125
412-00-410-490	ON-CALL COMPENSATION *	520
412-00-410-800	SICK TIME COMPENSATION (NON PD) *	2,081
412-00-410-905	EMPLOYEE RECOGNITION *	3
412-00-410-920	MERIT BONUS POOL (NON-PD) *	8,863
412-00-410-930	PW P.I.P. - PROGRAM *	225
412-00-457-100	PW UNIFORMS *	125
412-00-451-300	IMRF - COST SHARE *	9,994
412-00-451-400	S.S. - COST SHARE *	15,154
412-00-451-500	RETIREMENT ADMIN SHARE *	485
412-00-457-600	SECTION 125 FLEX BENEFITS EXP *	31
412-00-460-300	CONTRACT DEFERRED COMP SHARE*	785
412-00-451-100	HEALTH INSURANCE *	22,839
412-00-451-200	LIFE INSURANCE (NON-PD) *	223
412-00-453-100	TRAINING (NON-PD) *	102
412-00-453-102	DUES (NON-PD) *	300
412-00-453-104	TUITION ASSISTANCE (NON-PD) *	914
412-00-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	175
TOTAL SALARY/BENEFIT		245,264

CONTRACTUAL		
412-00-529-110	MAINT/LEASE AGREEMENTS *	385
412-00-529-300	SOFTWARE SUPPORT / LICENSING *	4,913
412-00-533-104	PAYROLL CONTRACTOR *	2,228
412-00-533-110	CONTRACT ACTG.-AUDITING/YR END *	4,149
412-00-536-112	FINANCIAL SERVICES*	18,859
412-00-533-117	BILLING CONTRACT *	2,000
412-00-533-118	COLLECTION CONTRACT *	2,000
412-00-533-122	MERCHANT FEES *	3,900
412-00-533-125	BANK SERVICES: POSITIVE PAY *	95
412-00-535-150	COMPUTER SERVICES CONTRACT *	6,361
412-00-536-100	PW DRUG & ALCOHOL TESTING *	39
412-00-539-130	PW CELL PHONES *	225
412-00-539-290	WASTE MGMT. CONTRACT	1,415,099
412-00-550-300	VIDEOTAPE BOARD MEETINGS *	901
412-00-553-200	MONTHLY NEWSLETTER *	636
412-00-553-300	CODIFICATION SERVICES *	212
412-00-516-400	PW EQUIP. M&R (NON-VEHICLE) *	175
412-00-517-250	PW VEHICLE MAINT. / REPAIR *	1,800

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
412-00-911-402	SPRING YARD WASTE DAY	0
TOTAL CONTACTUAL		1,463,977

INTERGOVERNMENTAL		
412-00-452-105	SWALCO MEMBERSHIP FEE	11,000

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
OTHER COSTS		
412-00-451-600	PROPERTY/LIABILITY PREMIUM *	30,306
412-00-451-700	WORKERS COMP PREMIUM *	19,914
412-00-451-800	INSURANCE ADMIN *	1,231
412-00-452-100	ORGANIZATIONAL MEMBERSHIP *	3,340
412-00-517-300	PW VEHICLE LICENSE & INSPECTION *	25
412-00-552-100	TELEPHONE/ INTERNET *	3,528
412-00-539-220	RECYCLING GARAGE	100
412-00-551-100	POSTAGE *	1,060
412-00-551-102	POSTAGE - BILLING *	6,200
412-00-611-100	MATERIALS / SUPPLIES *	300
412-00-611-105	PW HARDWARE SUPPLIES*	125
412-00-618-100	NEW/REPLACE EQUIPMENT	100
412-00-651-100	OFFICE SUPPLIES *	2,120
412-00-655-100	PW GAS & OIL *	1,260
412-00-900-035	RECYCLING PROMOTION	3,500
412-00-900-099	CONTINGENT	1,000
TOTAL OTHER COSTS		74,109
TOTAL EXPENSES		1,794,350

GARBAGE/RECYCLING 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 (-\$32,399) in this fund can be accommodated by the existing fund balance.

REVENUES

Collections are based on the adopted Multi-Year Rate Plan. 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 19/20 costs in this enterprise fund are up \$50,440 compared to the FY 18/19 budget. Major cost increases are attributed to higher contractor costs, new personnel costs for the electronics recycling drop-off and higher general personnel costs in this activity area.

REVENUES VS. COSTS

Total Revenues:	\$1,761,951
Total Costs:	\$1,794,350
+ or -	(-\$32,399)

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

COMMUTER RAIL PARKING FUND - REVENUE

REVENUES		
414-00-360-450	PARKING FEES - LAKE ST STATION	61,985
414-00-360-455	PARKING FEES - WASHINGTON ST	13,283
414-00-360-460	PARKING HANG TAG FEES	107,100
414-00-370-100	INTEREST INCOME	2,125
414-00-380-910	MISC. REVENUE	0
TOTAL REVENUES		184,493

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

COMMUTER RAIL PARKING FUND - EXPENSE

SALARY/BENEFITS		
414-00-410-100	SALARIES-STAFF (NON-PD) *	49,695
414-00-410-200	SALARIES-PRESIDENT/LIQUOR COM*	128
414-00-410-220	SALARIES-TRUSTEES *	289
414-00-410-230	SALARIES-VILLAGE CLERK *	44
414-00-410-350	PERMANENT PART TIME *	2,490
414-00-410-356	PT INTERN(S) *	875
414-00-410-380	PW PART TIME-SUMMER *	2,400
414-00-410-400	OVERTIME (NON-PD) *	2,533
414-00-410-450	PART-TIME OVERTIME *	125
414-00-410-460	PW CONTRACT SCHEDULE PAY*	90
414-00-410-490	ON-CALL COMPENSATION *	520
414-00-410-700	ADDITIONAL DUTY PAY (NON PD) *	500
414-00-410-800	SICK TIME COMPENSATION (NON PD) *	684
414-00-410-905	EMPLOYEE RECOGNITION *	1
414-00-410-920	MERIT BONUS POOL (NON-PD) *	1,353
414-00-410-930	PW P.I.P. - PROGRAM *	225
414-00-451-300	IMRF - COST SHARE *	3,402
414-00-451-400	S.S. - COST SHARE *	4,782
414-00-451-500	RETIREMENT ADMIN SHARE *	153
414-00-457-600	SECTION 125 FLEX BENEFITS EXP *	10
414-00-460-300	CONTRACT DEFERRED COMP SHARE*	267
414-00-451-100	HEALTH INSURANCE *	7,504
414-00-451-200	LIFE INSURANCE (NON-PD) *	73
414-00-453-100	TRAINING (NON-PD) *	33
414-00-453-102	DUES (NON-PD) *	300
414-00-453-104	TUITION ASSISTANCE (NON-PD) *	300
414-00-457-200	AUTO ALLOWANCE (NON-PD) *	135
414-00-457-500	UNEMPLOYMENT INSURANCE (NON-PD) *	58
TOTAL SALARY & BENEFITS		78,970

CONTRACTUAL		
414-00-516-400	PW EQUIP. M&R (NON-VEHICLE) *	175
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 *	1,958
414-00-533-104	PAYROLL CONTRACTOR *	259
414-00-533-110	CONTRACT ACTG.-AUDITING/YR END *	483
414-00-536-112	FINANCIAL SERVICES*	2,196
414-00-535-150	COMPUTER SERVICES CONTRACT *	741
414-00-536-100	PW DRUG & ALCOHOL TESTING *	39
414-00-539-120	CLEANING SERVICE	6,980
414-00-539-130	PW CELL PHONES *	225
414-00-539-166	LANDSCAPING SERVICES	11,400
414-00-550-300	VIDEOTAPE BOARD MEETINGS *	105
414-00-553-200	MONTHLY NEWSLETTER *	74
TOTAL CONTRACTUAL		26,460

OTHER COSTS		

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
414-00-451-600	PROPERTY/LIABILITY PREMIUM *	3,529
414-00-451-700	WORKERS COMP PREMIUM *	2,319
414-00-451-800	INSURANCE ADMIN *	143
414-00-452-100	ORGANIZATIONAL MEMBERSHIP *	389
414-00-457-100	PW UNIFORMS *	125
414-00-520-500	SIGNAGE - M&R	100
414-00-529-500	MAINTENANCE/REPAIRS	1,000
414-00-551-100	POSTAGE *	123
414-00-552-100	TELEPHONE/ INTERNET *	411
414-00-553-300	CODIFICATION SERVICES *	25
414-00-571-102	ELECTRIC- METRA LOT LIGHTING	14,000
414-00-611-100	MATERIALS / SUPPLIES *	300
414-00-611-105	PW HARDWARE SUPPLIES*	125
414-00-651-100	OFFICE SUPPLIES *	247
414-00-655-100	PW GAS & OIL *	1,260

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
414-00-520-885	SNOW REMOVAL(REIMB)	9,343
414-00-539-292	SWEEPING (REIMB)	5,634
414-00-999-110	COMMUTER RAIL ENFORCEMENT-CONTRIBUTION	6,769
414-00-999-612	TRUCK REPLACE. CONTRIBUTION	5,251
414-00-999-622	COMMUTER RAIL R&R CONTRIBUTION	51,625
414-00-900-099	CONTINGENT	1,000
TOTAL OTHER COSTS		103,717

TOTAL EXPENSES		209,147
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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 19/20 are down \$5,774 or 3%. Current parking fee rates do not generate sufficient revenues to pay costs but an existing fund balance can pay for FY 19/20 costs in excess of revenues.

REVENUE VS. COSTS

Total Revenues:	\$184,493
Total Expenses:	\$209,147
+ or -	(-\$24,654)

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

GENERAL CAPITAL PROJECT FUND - REVENUE

RECURRING REVENUES		
510-00-312-100	ELECTRICITY SURCHARGE	132,103
510-00-312-200	SIMPLIFIED MUNICIPAL TAX	91,886
510-00-312-300	NATURAL GAS TAX	46,376
510-00-340-200	STATE USE TAX	147,124
510-00-340-350	STATE SALES TAX	502,721
510-00-340-450	STATE INCOME TAX	350,684
510-00-365-590	LANDFILL HOST FEE CC 50%	431,665
510-00-365-591	LANDFILL HOST FEE EDC 15%	129,500
510-00-365-593	LANDFILL HOST FEE MI 25%	215,833
510-00-370-150	INTEREST INCOME GEN CAP FUND	11,021
510-00-370-151	INTEREST INCOME HOST FEES	0
TOTAL RECURRING REVENUES		2,058,913

NON-RECURRING REVENUES		
510-00-345-215	IPFRA INS SAFETY GRANT	15,458
510-00-380-910	MISCELLANEOUS REVENUE	10
510-00-345-377	LAKE STREET FAUS ENG REIMBURSE	16,475
510-00-345-405	TRANSFERS FROM HOST FEE	0
510-00-345-410	TRANSFERS FROM CONSERVATION	0
510-00-345-285	RT 83 SIDEWALK (PHASE III REIMBURSE)	0
TOTAL NON RECURRING REVENUES		31,943

TOTAL REVENUES		2,090,856
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FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

GENERAL CAPITAL PROJECT FUND - EXPENSE

2014/2015 PROJECTS		
510-00-826-109	LAKE/120 INTERSECTION (NET)	58,150
TOTAL 2014/2015 PROJECTS		58,150

2015/2016 PROJECTS		
510-00-830-155	CENTER ST/LAKE ST IMPROVEMENTS	0
TOTAL 2015/2016 PROJECTS		0

2016/2017 PROJECTS		
510-00-830-210	CLOCK TOWER PARK PROJ	0
510-00-830-225	PARK AVE CURB/GUTTER	0
510-00-828-135	WASHINGTON ST BIKE PATH	0
510-00-814-150	LAND PURCHASES (MISC.)	120,000
TOTAL 2016/2017 PROJECTS		120,000

2017/2018 PROJECTS		
510-00-537-115	MEM PARK / LAKE ST PARK PLANNING	0
510-00-890-497	DOWNTOWN PARKING LOT	0
510-00-808-105	ALLEY UTILITY BURIAL/SURFACE IMP	0
510-00-828-109	RT 83 SIDEWALK CONSTRUCTION	18,964
510-00-810-118	CIP ENGINEERING (18/19)	0
TOTAL 2017/2018 PROJECTS		18,964

2018/2019 PROJECTS		
510-00-833-105	WESTSIDE DRAINAGE STUDY	0
510-00-833-106	MOCKINGBIRD COURT DRAINAGE	0
510-00-833-107	BURTON AVE DRAINAGE	0
510-00-833-108	ALLEY - SURFACE IMPROVEMENT	180,880
510-00-833-109	ENTRYWAY SIGN REPLACEMENT	110,000
510-00-833-110	ROUTE 45/120 LANDSCAPING	20,000
510-00-833-111	ALLEGHANY ROAD CURBING	0
510-00-833-112	CENTER STREET UTILITY BURIAL	1,087,000
510-00-833-113	GELATIN PROPERTY IMPROVEMENTS	46,000
510-00-833-120	RAILROAD AVE IMPROVEMENTS	0
510-00-830-195	LAKE ST FAUS CONSTRUCTION	0
510-00-833-121	D46 FREDERICK RD PROJECT	109,000
510-00-833-114	EDC OLD FAIRGROUNDS STUDY	0
510-00-833-115	EDC PROPERTY TAX RATE STUDY	0
510-00-833-116	IPRF PROJECT (18/19)	0
510-00-833-117	HERITAGE CENTER CAPITAL (18/19)	0
510-00-833-118	CIP ENGINEERING (19/20)	0
510-00-833-119	MISC PROJECTS (18/19)	0
TOTAL 2018/2019 PROJECTS		1,552,880

2019/2020 PROJECTS		
510-00-833-130	OAK/WHITE STREET CURB/GUTTER	188,000
510-00-833-131	BACKUP WELL PROJECT	700,000
510-00-833-132	WATER CHLORINATION PROJECT	65,000
510-00-833-133	SEYMOUR / HC SEWER	180,000
510-00-833-134	PUBLIC WORKS BLDG DEMO	40,000

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
510-00-833-135	ATKINSON / WASHINGTON ENG I	125,000
510-00-833-136	COMP PLAN UPDATE	55,000
510-00-833-137	125TH CELEBRATION (19/20 COSTS)	20,000
510-00-833-138	HC FUNDRAISING PLAN	15,000
510-00-833-139	ALLEGHANY PATH ENG	40,000
510-00-833-140	IPRF PROJECT (19/20)	15,458
510-00-833-141	HERITAGE CENTER CAPITAL (19/20)	20,000
510-00-833-142	CIP ENGINEERING (20/21)	75,000
510-00-833-143	MISC PROJECTS (19/20)	226,000
510-00-900-099	CONTINGENT	0
TOTAL 2019/2020 PROJECTS		1,764,458
TOTAL EXPENSES		3,514,452

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 19/20, 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 19/20 28% of shared revenues reach this fund after shared revenues meet budget in the General Operating Fund and then road resurfacing first. Annual landfill host fees contribute \$776,998 in the FY 19/20 budget.

Total FY 19/20 revenues are budgeted at \$2,090,856.

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 19/20.
- FY 16/17 Projects: Costs for FY 16/17 projects are anticipated costs for land purchase in the Village Center for open space and parking purposes.
- FY 17/18 Projects: The budget includes remaining costs for the completed Route 83 sidewalk grant project.
- FY 18/19 Projects: Remaining costs for major projects selected by the Board for 2018 construction include surface improvements on a downtown alley, new entryway signs and a Village contribution toward a Frederick School parking improvement.
- FY 19/20 Projects: Oak/White Streets curbing, Center Street utility burial, back-up emergency well, Atkinson Road/Washington Street intersection expansion engineering and engineering for a bike path to Alleghany Park.

REVENUES VS. COSTS

Total Revenues:	\$2,090,856
Total Costs:	\$3,514,452
+ or -	(-\$1,423,596)*

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

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

ECONOMIC DEVELOPMENT CAPITAL FUND

REVENUES		
543-00-312-100	ELECTRICITY SURCHARGE	88,069
543-00-312-200	SIMPLIFIED MUNICIPAL TAX	61,257
543-00-312-300	NATURAL GAS	30,917
543-00-340-200	STATE USE TAX	98,083
543-00-340-350	STATE SALES TAX	335,147
543-00-340-450	STATE INCOME TAX	233,789
543-00-380-910	MISC. REVENUE (TRANSFER)	0
543-00-370-150	INTEREST INCOME	13,183
TOTAL REVENUES		860,445

ECONOMIC DEVELOPMENT CAPITAL FUND

EXPENSES		
543-00-804-350	OLD FAIRGROUNDS PREP-BLDG DEMO	111,300
543-00-531-109	VISIT LAKE COUNTY	12,075
543-00-531-103	MARKETING	10,000
543-00-531-300	AUTO INCENTIVE	0
543-00-531-305	RESTAURANT INCENTIVE	350,000
543-00-531-310	LIGHT THE LAMP INCENTIVE	0
543-00-531-315	RETAIL STORE INCENTIVE	221,000
543-00-531-114	ECONOMIC INCENTIVES (18/19)	0
543-00-531-320	*BUTERA ANNUAL SALES TAX	67,219
543-00-531-325	RESTAURANT INCENTIVE (19/20)	235,000
543-00-531-330	MANUFACTURER INCENTIVE	250,000
543-00-531-120	ECONOMIC INCENTIVES (19/20)	100,000
543-00-900-099	CONTINGENT	0
TOTAL EXPENSES		1,356,594

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 higher versus the FY 18/19 budgeted amount (+\$234,519) due to anticipated higher shared revenues.

COSTS

Economic incentive funds are budgeted here for previously approved incentives and possible other incentive arrangements. Actual incentive arrangements, as approved by the Village Board, will dictate actual costs. Miscellaneous economic development program costs are included.

Total Revenues:	\$860,445
Total Costs:	\$1,356,594
+ or -	(-\$496,149)*

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

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

WATER / SEWER CAPITAL - REVENUE

REVENUES		
540-00-330-110	EQUALIZATION (PERMIT)	4,200
540-00-330-120	LAKE MICHIGAN WATER (PERMIT)	27,007
540-00-330-140	WATER PERMITS	5,350
540-00-330-150	SEWER PERMITS	18,638
540-00-370-150	INTEREST INCOME	5,455
540-00-380-910	MISCELLANEOUS REVENUE	10
TOTAL REVENUES		60,660

WATER / SEWER CAPITAL - EXPENSE

2018/2019 Projects		
540-00-832-140	WATER METER MXU REPLACE (18/19)	0
540-00-832-150	MISC. PROJECTS (18/19)	0
TOTAL 2016/17 PROJECTS		0
2019/2020 Projects		
540-00-895-139	MISC. PROJECTS (19/20)	100,000
540-00-900-099	CONTINGENT	0
TOTAL 2019/20 PROJECTS		100,000
TOTAL EXPENSES		100,000

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. Improvements needed to begin receiving Lake Michigan water in 1992 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 19/20 revenues are projected based on the issuance of building permits as per the financial forecasts.

COSTS

FY 19/20 PROJECTS

- Miscellaneous Projects: Minor projects approved by the Village Board will be paid from this line item.

REVENUES VS. COSTS

Total Revenues:	\$60,660
Total Costs:	\$100,000
+ or -	(-\$39,340)*

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

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

RESURFACING FUND - REVENUES

REVENUES		
532-00-312-100	ELECTRICITY SURCHARGE	107,111
532-00-312-200	SIMPLIFIED MUNICIPAL TAX	74,502
532-00-312-300	NATURAL GAS	37,602
532-00-340-200	STATE USE TAX	119,290
532-00-340-350	STATE SALES TAX	407,611
532-00-340-450	STATE INCOME TAX	284,338
532-00-370-150	INTEREST INCOME	6,499
532-00-380-910	MISCELLANEOUS REVENUE	0
532-00-345-371	LAKE STREET ENGINEERING GRANT	0
532-00-345-375	LAKE STREET PHASE III GRANT	0
TOTAL REVENUES		1,036,953

RESURFACING FUND- EXPENSE

EXPENSES 2017/2018		
532-00-830-184	LAKE ST PHASE III/CONSTRUCTION	0
TOTAL 2017/18 RESURFACING		0

EXPENSES 2018/2019		
532-00-830-707	RESIDENTIAL ROAD RESURFACING (18/19)	0
532-00-830-708	DESIGN ENGINEERING (18/19)	0
532-00-830-709	INCRETE (18/19)	0
532-00-830-711	PAVEMENT PATCHING (18/19)	0
532-00-830-712	CATCH BASIN REPAIRS (18/19)	0
532-00-830-713	PARKING LOT SEALING (18/19)	0
TOTAL 2018/19 RESURFACING		0

EXPENSES 2019/2020		
532-00-830-714	RESIDENTIAL ROAD RESURFACING (19/20)	931,000
532-00-830-715	DESIGN ENGINEERING (19/20)	7,000
532-00-830-716	INCRETE (19/20)	50,000
532-00-830-717	INCRETE (19/20)	8,100
532-00-830-718	PAVEMENT PATCHING (19/20)	33,360
532-00-830-719	CATCH BASIN REPAIRS (19/20)	30,000
532-00-830-720	PARKING LOT SEALING (19/20)	12,000
532-00-830-721	BIKE PATH MISC REPAIRS	7,900
532-00-830-722	BIKE PATH SPECIAL SEALING (CARILLON)	4,600
532-00-830-723	PRAIRIE CROSSING PATH REHAB	53,000
TOTAL 2019/20 RESURFACING		1,136,960

TOTAL EXPENSES		1,136,960
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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 19/20 this fund receives 18% 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 19/20 costs.

COSTS

Costs are primarily for the annual resurfacing program for FY 19/20. Remaining road, parking lot and bikepath maintenance projects are funded. Also included is a one-time path repair in the Prairie Crossing neighborhood.

REVENUES VS. COSTS

Total Revenues:	\$1,036,953
Total Costs:	\$1,136,960
+ or -	(-\$100,007)*

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

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

SQUAD CAR REPLACEMENT - REVENUE

REVENUES		
610-00-370-150	INTEREST INCOME	7,063
610-00-399-015	CONTRIB. IN: POLICE DEPT	87,565
610-00-380-910	MISC. REVENUE	0
TOTAL REVENUES		94,628

SQUAD CAR REPLACEMENT - EXPENSE

EXPENSES 2019/2020		
610-00-800-633	SQUAD CAR REPLACEMENT (3) (18/19)	0
610-00-800-634	SQUAD CAR REPLACEMENT (3) (19/20)	179,269
610-00-820-100	MISC. EXPENSES	0
610-00-900-099	CONTINGENT	0
Total 2019/20		179,269
TOTAL EXPENSES		179,269

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

P.W. TRUCK REPLACEMENT - REVENUE

REVENUES		
612-00-370-150	INTEREST INCOME	3,724
612-00-399-010	CONTRIB. IN: STREETS & ALLEYS	37,154
612-00-399-410	CONTRIB. IN: WATER	31,845
612-00-399-411	CONTRIB. IN: SEWER	29,845
612-00-399-414	CONTRIB. IN: METRA	5,309
612-00-380-910	MISC. REVENUE	10
TOTAL REVENUES		107,887

P.W. TRUCK REPLACEMENT - EXPENSE

EXPENSES 2018/2019		
612-00-812-169	TRUCK 3 REPLACEMENT- 2.5 TON (18/19)	0
Total 2018/19		0
EXPENSES 2019/2020		
612-00-812-171	TRUCK 5 REPLACEMENT - PICK-UP (19/20)	46,388
612-00-812-172	TRUCK 7 REPLACEMENT - ONE TON (19/20)	86,181
Total 2019/20		132,569
TOTAL EXPENSES		132,569

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

MAJOR REPAIR / REPLACEMENT - REVENUE

REVENUES		
620-00-370-150	INTEREST INCOME	6,380
620-00-399-005	CONTRIB. IN: MANAGEMENT SERV	14,164
620-00-399-010	CONTRIB. IN: STREETS & ALLEYS	14,164
620-00-399-015	CONTRIB. IN: POLICE	84,986
620-00-399-410	CONTRIB. IN: WATER	60,250
620-00-399-411	CONTRIB. IN: SEWER	60,250
620-00-380-910	MISC. REVENUE	47,412
TOTAL REVENUES		287,606

MAJOR REPAIR / REPLACE - EXPENSE

2018/19 Projects		
620-00-831-200	VILLAGE HALL: EXHAUST FAN (ELEVATOR ROOM	5,000
620-00-831-201	VILLAGE HALL: ELEVATOR HYDRAULIC CYLINDE	0
620-00-831-202	VILLAGE HALL: SUMP PUMPS (5)	0
620-00-831-203	VILLAGE HALL: COMPRESSOR PUMP	0
620-00-831-204	VILLAGE HALL: COMPUTERS-BLDING-DSKTOP(2)	0
620-00-831-205	VILLAGE HALL: COMPUTERS-PW-DSKTOP(2)	0
620-00-831-206	VILLAGE HALL: CPU-PT CLERICAL-DSKTOP(2)	0
620-00-831-207	VILLAGE HALL: DROPBOX REPLACEMENT	0
620-00-820-129	PD: CUBICLE RESTORATIONS (2)	3,000
620-00-820-139	PD: COPIERS (2)	0
620-00-820-157	PD: SQUAD ELECTRONIC EQUIP-LAPTOPS	0
620-00-820-158	PD: COMPUTERS -DSKTOPS-SRO(2)	0
620-00-824-102	PW: DOWNTWN GARBAGE CONTAINER REPAIR(13)	0
620-00-824-103	PW: COMPUTERS-LAPTOP(1)	0
620-00-824-104	PW: COMPUTERS-DESKTOP (1)	0
620-00-804-251	HERITAGE CENT: FIRE SPRINKLER WET & DRY	0
TOTAL 2018/19 PROJECTS		8,000

2019/20 Projects		
620-00-890-211	CLOCK TOWER STUCCO PAINTING/LETTERING	4,000
620-00-831-171	VH: MISC. EXT. RUST REMOVAL/PAINT	13,000
620-00-831-172	VH: ELEVATOR CONCRETE FLOOR SEAL	2,300
620-00-831-173	VH: 2ND FLOOR FURNACE REPLACEMENT (3)	29,727
620-00-831-174	VH: 2ND FLOOR AC UNIT REPLACEMENT (3)	15,864
620-00-831-175	VH: CARPET REPLACEMENT	65,122
620-00-831-176	VH: SERVER SOFTWARE LICENSING (50%)	7,725
620-00-831-177	VH: BOARD ROOM SOUND SYSTEM REPLACE	19,733
620-00-831-178	VH: CONFERENCE ROOM MONITORS	2,768
620-00-820-103	PD: SALLY PORT DOOR REPLACE	5,000
620-00-820-117	PD: TASERS (6)	5,731
620-00-820-159	PD: COMPUTERS - DESKTOPS - SERGEANTS (5)	9,835
620-00-820-170	PD: COMPUTERS - DESKTOP - PATROL/CSO (6)	11,801
620-00-820-161	PD: COMPUTERS - DESKTOP - INVESTIG (6)	11,801
620-00-820-171	PD: COMPUTERS - DESKTOP - EVIDENCE (2)	3,934
620-00-820-172	PD: COMPUTERS - DESKTOP - BOOKING (1)	1,967
620-00-820-173	PD: COMPUTERS - DESKTOP - VIDEO (1)	1,967
620-00-820-174	PD: COMPUTERS - DESKTOP - GLENVIEW SURV.	1,967
620-00-820-175	PD: SERVER SOFTWARE LICENSING (50%)	7,725

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
620-00-820-176	PD: EXTERNAL CAMERAS (4)	10,520
620-00-820-168	PD: BOOKING/INTERVIEW CAMERA (8)	21,040
620-00-820-169	PD: SQUAD CAMERA REPLACEMENT/MAINT. (12)	62,238
620-00-824-230	PW: MEDIAN MULCHING	15,000
620-00-804-254	HC: BACKFLOW PREVENTION (3)	6,836
620-00-900-099	CONTINGENT	0
TOTAL 2019/20 PROJECTS		337,601
TOTAL EXPENSES		345,601

FISCAL YEAR 19/20 BUDGET

**BUDGET
2019/2020**

WATER / SEWER MAJOR REPAIR / REPLACEMENT - REVENUE

REVENUES		
624-00-370-150	INTEREST INCOME	4,918
624-00-399-410	CONTRIB. IN: WATER	75,422
624-00-399-411	CONTRIB. IN: SEWER	37,711
624-00-380-910	MISC. REVENUE	10
TOTAL REVENUES		118,061

WATER / SEWER MAJOR REPAIR / REPLACEMENT - EXPENSE

2017/18 PROJECTS		
624-00-539-280	HYDRANT TESTING PROJECT	0
TOTAL 2016/17 PROJECTS		0
2018/19 PROJECTS		
624-00-529-601	SCADA SYSTEM / OTHER EQUIP	102,850
624-00-824-106	FLOW TRANSMITTER	0
624-00-824-107	LEAK DETECTION	0
TOTAL 2018/19 PROJECTS		102,850
2019/20 PROJECTS		
624-00-832-135	REPLACE GENERATOR WATER PUMP	2,500
624-00-529-426	HIGH SCHOOL LIFT STATION FENCE	7,000
624-00-529-427	MAPLEVIEW LIFT STATION EQUIP. ENCLOSURE	11,000
624-00-832-121	WATER MAIN REPAIRS	93,092
624-00-832-122	PUMP STATION HVAC REPAIRS	2,600
624-00-900-099	CONTINGENT	1,000
TOTAL 2019/20 PROJECTS		117,192
TOTAL EXPENSES		220,042

FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

COMMUTER RAIL PARKING MAJOR REPAIR / REPLACEMENT - REVENUE

REVENUES		
622-00-370-100	INTEREST INCOME	3,452
622-00-399-414	CONTRIB. IN: METRA	51,625
622-00-380-910	MISC. REVENUE	10
622-00-345-372	LAKE ST DEPOT HEATING REPLACE	0
TOTAL REVENUES		55,087

COMMUTER RAIL PARKING MAJOR REPAIR / REPLACEMENT - EXPENSE

EXPENSES		
622-00-816-106	LAKE STREET: LOT C (SEAL)	0
622-00-816-107	LAKE STREET: INTERIOR PAINTING	0
622-00-816-108	WASHINGTON STREET: LOT (SEAL)	0
622-00-816-109	WASHINGTON STREET: INTERIOR PAINTING	0
622-00-816-205	LOT D SEALCOATING	10,000
TOTAL EXPENSES		10,000
TOTAL EXPENSES		10,000

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
AQUATIC CENTER REPAIR / REPLACEMENT FUND REVENUE		
626-00-370-150	INTEREST INCOME	4,395
626-00-399-420	AQUATIC CENTER CONTRIBUTION	62,900
626-00-380-910	MISC. REVENUE	10

TOTAL REVENUES		67,305
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AQUATIC CENTER REPAIR / REPLACEMENT FUND EXPENSES

2018/19 PROJECTS		
626-00-822-111	SOFT SERVE ICE CREAM MACHINE	0
626-00-822-112	DISPLAY FREEZER	0
626-00-822-113	ELECTRIC COUNTERTOP CONVECTION OVEN	0
626-00-822-114	ICE MACHINE	0
626-00-822-115	SLUSHY MACHINE	0
626-00-822-116	MAJOR POOL HEATER REPAIR	0
TOTAL 2018/19 PROJECTS		0

2019/20 PROJECTS		
626-00-822-202	LEAK REPAIRS	5,000
626-00-822-204	UNDERWATER LIGHT REPLACEMENT	6,000
626-00-822-206	FREEZER REPLACEMENT	1,854
626-00-822-208	COMMERCIAL REFRIGERATOR REPL	1,545
626-00-900-099	CONTINGENT	0
TOTAL 2019/20 PROJECTS		14,399

TOTAL EXPENSES		14,399
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FISCAL YEAR 19/20 BUDGET

BUDGET 2019/2020

MISC CAPITAL PROJECT FUNDS

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

ASH BORER RESERVE EXPENSES		
140-00-539-245	ASH BORER PROGRAM	20,000
140-00-539-246	ASH BORER TREATMENT	70,000
TOTAL ASH BORER RESERVE EXPENSES		90,000

MAJOR STORM EMERGENCY RESERVE REVENUES		
145-00-399-110	TRANSFER FROM GENERAL FUND	0
145-00-380-910	MISC. REVENUE	0
TOTAL EMERGENCY SNOW RESERVE REVENUES		0

MAJOR STORM EMERGENCY RESERVE EXPENSES		
145-00-532-885	EMERGENCY STORM EXPENSES	0
TOTAL EMERGENCY SNOW RESERVE EXPENSES		0

CONSERVATION REVENUES		
150-00-380-250	CONSERVATION REVENUE	0
150-00-380-910	MISC. REVENUE	0
TOTAL CONSERVATION REVENUES		0

CONSERVATION EXPENSES		
150-00-814-110	CONSERVATION EXPENSES	0
TOTAL CONSERVATION EXPENSES		0

CIVIL DEFENSE REVENUES		
210-00-370-100	INTEREST INCOME	0
210-00-380-910	MISC. REVENUE	0
TOTAL CIVIL DEFENSE REVENUES		0

CIVIL DEFENSE EXPENSES		
210-00-905-200	EMERGENCY PLAN PREP	0
210-00-905-220	EMERGENCY CONTRACT SERVICES	0
210-00-900-099	CONTINGENT	0
TOTAL CIVIL DEFENSE EXPENSES		0

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
LANDFILL HOST FEE REVENUES		
590-00-365-592	LANDFILL HOST FEES INVEST	86,333
590-00-370-150	INTEREST INCOME	4,852
590-00-380-910	MISC. REVENUE	0
TOTAL LANDFILL HOST FEE REVENUES		91,185

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

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

FORFEITURE (Drug) FUND EXPENSES		
712-00-820-501	BEAN BAG TRAINING AMO	1,800
712-00-820-306	CLEAR DATABASE	3,500
712-00-820-499	TASER BATTERIES (10)	800
712-00-820-513	PEPPER SPRAY	600
712-00-820-308	RECRUITING EXPENSE	800
712-00-900-200	MISCELLANEOUS	0
TOTAL FORFEITURE (Drug) EXPENSES		7,500

FORFEITURE (NonDrug) FUND REVENUES		
713-00-380-910	MISC REVENUE	0
713-00-370-100	INTEREST INCOME	0
TOTAL FORFEITURE (Non-Drug) REVENUES		0

FORFEITURE (Non-Drug) FUNDS EXP.		
713-00-529-301	GPS USER (2 units)	0
713-00-539-201	LAKE COUNTY ELECTRONIC FORENSIC LAB	1,500
TOTAL FORFEITURE (Non-Drug) EXPENSES		1,500

FISCAL YEAR 19/20 BUDGET

		BUDGET 2019/2020
D.U.I. FUND REVENUES		
716-00-380-910	MISC REVENUE	0
716-00-370-100	INTEREST INCOME	0
TOTAL D.U.I. REVENUES		0

D.U.I. FUND EXPENSES		
716-00-529-302	POLICE LAW INSTITUTE	3,610
716-00-529-303	MAJOR CRASH ASSISTANT TEAM (MCAT)	250
716-00-529-304	LAKE COUNTY OPIATE PROGRAM	2,000
716-00-529-305	SQUAD RADAR UNITS (3)	6,600
716-00-900-200	MISCELLANEOUS	0

TOTAL D.U.I. EXPENSES		12,460
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MISC CAPITAL EXPENSE

EXPENSES		
110-99-534-200	MISC. LITIGATION	100,000
110-99-808-202	DOWNTOWN/ COMMUNITY PROJECTS	0
110-99-814-100	OPEN SPACE/WETLAND/ENVIR.	0
110-99-830-220	MISC. PAVING	0
110-99-830-240	PAVING - PARKING	0
110-99-832-250	WATER SYSTEM PROJECTS	0
110-99-895-118	MISC PROJECTS	0

TOTAL EXPENSE		100,000
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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 are budgeted for 2019. Costs in FY 19/20 also include removals as needed (\$20,000). 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 dependent 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 19/20 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 19/20 expenses are as approved as part of the annual budget process.

MISCELLANEOUS CAPITAL EXPENSES

This list provides placeholder line items for unanticipated capital costs.