



**VILLAGE OF ROUND LAKE  
BUDGET AMENDMENT #1  
EXPLANATION OF FUNDS OVER BUDGET**

Fund/Dept. & Account	Description	Budget Amendment	Reason
<b><u>DEBT SERVICE FUNDS</u></b>			
<b>2011 DEBT SERVICE FUND</b>			
<b>Utilities</b>			
28-20-82-88218	Senior Citizen Rebate	<u>\$2,750</u>	202 seniors applied for rebate - \$10,100.
		<u>\$2,750</u>	
<b><u>INTERNAL SERVICE FUNDS</u></b>			
<b>VEHICLE REPLACEMENT FUND</b>			
<b>Capital Outlay</b>			
60-60-80-88004	Vehicles	<u>\$15,000</u>	For the replacement vehicle that had fire damage.
		<u>\$15,000</u>	
<b><u>FIDUCIARY &amp; AGENCY FUNDS</u></b>			
<b>POLICE PENSION FUND</b>			
<b>Payroll Expenses</b>			
70-20-70-67057	Refund of Contributions	<u>\$100,000</u>	One refund at \$97,414.84.
		<u>\$100,000</u>	
	<b>Total Changes</b>	<u><u>\$117,750</u></u>	

**ORDINANCE NO. 14-O-\_\_\_**

**AN ORDINANCE MAKING CERTAIN AMENDMENTS TO THE  
ANNUAL BUDGET ADOPTED FOR THE FISCAL YEAR  
COMMENCING MAY 1, 2013 AND ENDING APRIL 30, 2014**

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake have adopted the “Budget Officer System” as provided in sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code (65 ILCS 5/8-2-9.1 – 8-2-9.10); and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake passed and adopted Ordinance 13-O-03 on April 15, 2013, establishing the annual budget for the fiscal year ending April 30, 2014; and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake have determined to amend the budget for fiscal 2013-2014; and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake have determined that additional revenue or existing fund equity is available to fund certain expenditures not anticipated at the time the annual budget ordinance was approved by the Board, and those expenditures have been determined to be necessary; and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake have reviewed the budget amendments for fiscal year 2013-2014 as presented by the Village Budget Officer; and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake believe the amendments to the budget for fiscal 2013-2014 to be in the best interests of the Village of Round Lake.

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ROUND LAKE, LAKE COUNTY, ILLINOIS, as follows:**

**SECTION ONE:** That the fiscal year budget for May 1, 2013 through April 30, 2014 for the Village of Round Lake is hereby amended, as detailed on Budget Amendment No. 1 attached hereto.

**SECTION TWO:** That this ordinance shall be in full force and effect from and after its passage, approval and publication in the manner provided by law.

**APPROVED:**

\_\_\_\_\_  
Daniel A. MacGillis, Village President

**ATTEST:**

\_\_\_\_\_  
Patricia C. Blauvelt, Village Clerk

**PASSED:**

**APPROVED:**

**PUBLISHED IN  
PAMPHLET FORM:**

**AYES:**

**NAYS:**

**ABSENT:**

**VILLAGE OF ROUND LAKE  
BUDGET AMENDMENT #1  
FISCAL YEAR BEGINNING MAY 1, 2013 AND ENDING APRIL 30, 2014**

<u>Fund/Dept./Account</u>	<u>Description</u>	<u>2013/14 Budget Amount</u>	<u>Increase (Decrease)</u>	<u>Amended 2013/14 Budget Amount</u>
<b><u>DEBT SERVICE FUNDS</u></b>				
<b>2011 DEBT SERVICE FUND</b>				
<b>Utilities</b>				
	28-20-82-88218 Senior Citizen Rebate	\$7,500	\$2,750	\$10,250
		<u>\$7,500</u>	<u>\$2,750</u>	<u>\$10,250</u>
	All other 2011 Debt Service Fund Accounts	\$379,850	\$0	\$379,850
	<b>2011 Debt Service Fund Total</b>	<u><u>\$387,350</u></u>	<u><u>\$2,750</u></u>	<u><u>\$390,100</u></u>
<b><u>INTERNAL SERVICE FUNDS</u></b>				
<b>VEHICLE REPLACEMENT FUND</b>				
<b>Capital Outlay</b>				
	60-60-80-88004 Vehicles	\$70,000	\$15,000	\$85,000
		<u>\$70,000</u>	<u>\$15,000</u>	<u>\$85,000</u>
	All other Vehicle Replacement Fund Accounts	\$90,500	\$0	\$90,500
	<b>Vehicle Replacement Fund Total</b>	<u><u>\$160,500</u></u>	<u><u>\$15,000</u></u>	<u><u>\$175,500</u></u>
<b><u>FIDUCIARY FUNDS</u></b>				
<b>POLICE PENSION FUND</b>				
<b>Payroll Expenses</b>				
	70-20-70-67057 Refund of Contributions	\$5,000	\$100,000	\$105,000
		<u>\$5,000</u>	<u>\$100,000</u>	<u>\$105,000</u>
	All other Police Pension Fund Accounts	\$395,771	\$0	\$395,771
	<b>Police Pension Fund Total</b>	<u><u>\$400,771</u></u>	<u><u>\$100,000</u></u>	<u><u>\$500,771</u></u>
<b><u>Total Budget</u></b>				
	Funds being changed	\$948,621	\$117,750	\$1,066,371
	All other Village Budgeted Funds	\$17,481,663	\$0	\$17,481,663
	<b>Total Village Budget Amount after Changes</b>	<u><u>\$18,430,284</u></u>	<u><u>\$117,750</u></u>	<u><u>\$18,548,034</u></u>



VILLAGE OF ROUND LAKE  
**AGENDA ITEM SUMMARY**

**TITLE: 2014-2015 BUDGET**

**Agenda Item No. 5.5**

*Executive Summary:*

As per state statutes, a tentative annual budget for the Village of Round Lake for the fiscal year beginning May 1, 2014 and ending April 30, 2015 was prepared by the Budget Officer of the Village, placed on file in the office of the Village Treasurer on March 21, 2014 for public inspection, as provided by a notice published on March 19, 2014. The notice also stated a public hearing would be held, which is on April 7, 2014. The tentative annual budget was reviewed and discussed by the Village Board at the COTW meeting of March 17, 2014 and April 7, 2014.

Within thirty days following the adoption of the attached ordinance, state statutes requires a certified ordinance be filed with the county clerk along with an estimate of revenues by source anticipated to be received by the Village in the fiscal year beginning May 1, 2014 and ending April 30, 2015.

Attached are the budgeted account changes since the last COTW meeting. \$31,500 of expenses were added and \$64,250 in revenues. Also attached is the ordinance adopting the annual budget for the Village Board.

*Recommended Action:*

Adopt Ordinance 14-O-XX, An Ordinance Adopting the Annual Budget for the Village of Round Lake for the Fiscal Year Commencing May 1, 2014 and Ending April 30, 2015

<b>Committee:</b> Human Resources & Finance	<b>Meeting Date:</b> 3/17, 4/7 & 4/21/2014																																	
<b>Lead Department:</b> Administration	<b>Presenter:</b> Steve Shields																																	
<b>Item Budgeted:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A  If amount requested is over budget, a detailed explanation of what account(s) the overage will be charged to will be provided in the Executive Summary or attached detail.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Account(s)</th> <th style="width: 20%;">Budget</th> <th style="width: 20%;">Expenditure</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td>Y-T-D Actual</td><td> </td><td> </td></tr> <tr><td>Amount Encumbered</td><td> </td><td> </td></tr> <tr><td>Item Requested</td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr> <td style="text-align: right;">Total:</td> <td style="text-align: right;">\$0.00</td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td colspan="3">Request is over/under budget:</td> </tr> <tr> <td style="text-align: right;">Under</td> <td style="text-align: right;">-</td> <td> </td> </tr> <tr> <td style="text-align: right;">Over</td> <td style="text-align: right;">-</td> <td> </td> </tr> </tbody> </table>	Account(s)	Budget	Expenditure				Y-T-D Actual			Amount Encumbered			Item Requested									Total:	\$0.00	\$0.00	Request is over/under budget:			Under	-		Over	-	
Account(s)	Budget	Expenditure																																
Y-T-D Actual																																		
Amount Encumbered																																		
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Total:	\$0.00	\$0.00																																
Request is over/under budget:																																		
Under	-																																	
Over	-																																	

**VILLAGE OF ROUND LAKE  
BUDGET ACCOUNT CHANGES**

<b>Fund</b>	<b>Dept.</b>	<b>Category</b>	<b>Acct.</b>	<b>Description</b>	<b>Original 2014/15</b>	<b>Add (Subtract)</b>	<b>Final 2014/15</b>	<b>Notes</b>
<b><u>Expenses:</u></b>								
01	60	79	77901	B&G Maintenance	12,500.00	10,000.00	22,500.00	Move/add for hazardous tree removal
01	70	80	88018	Office Equipment	0.00	2,500.00	2,500.00	Building Department maintenance quote
10	60	74	77438	Pavement Marking	11,500.00	3,500.00	15,000.00	LCML cooperative purchasing program
10	60	74	77436	Patching	40,000.00	(3,500.00)	36,500.00	LCML program - lower for pavement marking
50	60	80	88001	Equipment	10,000.00	5,000.00	15,000.00	Push camera - quotes higher then expected
50	60	91	99101	SCADA Maintenance	8,505.00	8,500.00	17,005.00	Move of SCADA Phase 1
61	40	91	99117	IT Equipment	7,800.00	5,500.00	13,300.00	Carryover of Police server install
					<b>90,305.00</b>	<b>31,500.00</b>	<b>121,805.00</b>	
<b><u>Revenues:</u></b>								
35	05	62	56200	Grants	0.00	14,250.00	14,250.00	LED light grant
35	05	65	56548	Grant Township Reimb.	50,000.00	(50,000.00)	0.00	Received in 2013/14
35	05	62	56201	CDBG Revenue	0.00	100,000.00	100,000.00	Long Lake Rd CDBG move
					<b>50,000.00</b>	<b>64,250.00</b>	<b>114,250.00</b>	

**ORDINANCE NO. 14-O-\_\_\_\_**

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE VILLAGE OF ROUND LAKE FOR THE FISCAL YEAR COMMENCING MAY 1, 2014 AND ENDING APRIL 30, 2015**

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake have adopted the "Budget Officer System" as provided in sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code (65 ILCS 5/8-2-9.1 – 8-2-9.10); and

**WHEREAS**, Section 8-2.9.4 of the Illinois Municipal Code provides that passage of an annual budget shall be in lieu of passage of an annual appropriation ordinance under Section 8-2-9 of the Illinois Municipal Code and that under the Budget Officer System, the budget shall be adopted before the beginning of the fiscal year to which it applies; and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake have made the proposed budget available for public inspection, held all of the hearings and caused to be made all of the publications and notices required by law; and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake have reviewed the budget for fiscal year 2014-2015 as presented by the Village Budget Officer; and

**WHEREAS**, the President and Board of Trustees of the Village of Round Lake believe that the aforesaid budget proposed for fiscal 2014-2015 to be in the best interests of the Village of Round Lake.

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ROUND LAKE, LAKE COUNTY, ILLINOIS, as follows:**

**SECTION ONE:** The Annual Budget for the Village of Round Lake for the fiscal year beginning May 1, 2014 and ending April 30, 2015, a copy of which is attached hereto as Exhibit A and made a part hereof, is hereby approved and adopted.

**SECTION TWO:** This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form in the manner provided by law.

**APPROVED:**

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Daniel A. MacGillis, Village President

**ATTEST:**

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Patricia C. Blauvelt, Village Clerk

**PASSED:**

**APPROVED:**

**PUBLISHED IN  
PAMPHLET FORM:**

**AYES:**

**NAYS:**

**ABSENT:**

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
<b>General Fund</b>		
<b>Administration Department</b>		
<b>Payroll Expenses</b>		
01-20-70-67001	Regular Salaries	\$211,000
01-20-70-67006	Elected Officials Salaries	\$45,600
01-20-70-67011	Committee Member Salaries	\$7,080
01-20-70-67021	Part-Time Salaries	\$7,500
01-20-70-67031	Overtime	\$125
	<b>Total Payroll Expenses</b>	<b><u>\$271,305</u></b>
<b>Taxes, Pensions &amp; Insurance</b>		
01-20-71-67101	IMRF	\$23,900
01-20-71-67107	Dental Insurance	\$1,625
01-20-71-67108	Vision Insurance	\$230
01-20-71-67109	Life Insurance	\$220
01-20-71-67110	Health Insurance	\$29,000
01-20-71-67111	Social Security	\$17,000
01-20-71-67112	Medicare	\$4,000
	<b>Total Taxes, Pensions &amp; Insurance</b>	<b><u>\$75,975</u></b>
<b>Personnel Related</b>		
01-20-72-67204	Dues & Memberships	\$7,290
01-20-72-67208	Meetings, Travel, & Training	\$12,775
01-20-72-67234	Hiring Process	\$300
	<b>Total Personnel Related</b>	<b><u>\$20,365</u></b>
<b>Professional Services</b>		
01-20-73-77301	Auditing Expense	\$20,625
01-20-73-77307	Engineering Expenses	\$19,000
01-20-73-77309	Village Planner	\$42,000
01-20-73-77313	Legal Services	\$67,750
01-20-73-77314	Ordinance Review - Legal	\$2,605
01-20-73-77315	Economic Development Marketing	\$20,689
01-20-73-77319	Consultant Studies	\$10,000
01-20-73-77320	Consultant Services	\$58,500
	<b>Total Professional Services</b>	<b><u>\$241,169</u></b>
<b>Commodities</b>		
01-20-74-77420	Village Publications	\$7,500
01-20-74-77430	Office Supplies	\$6,169
01-20-74-77432	Postage	\$4,317
01-20-74-77440	Printing	\$1,000
	<b>Total Commodities</b>	<b><u>\$18,986</u></b>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
<b>Contractual Services</b>		
01-20-75-77511	Publications & Subscriptions	\$500
01-20-75-77512	Notification System	\$9,000
01-20-75-77515	Garbage Collection	\$923,269
01-20-75-77519	Risk Management Ins. Premium	\$155,675
01-20-75-77537	Legal Notices/Recording Fees	\$2,925
01-20-75-77541	SWALCO	\$7,758
	<b>Total Contractual Services</b>	<u><u>\$1,099,127</u></u>
<b>Miscellaneous</b>		
01-20-77-77704	Special Events	\$9,900
01-20-77-77706	Miscellaneous Expense	\$7,720
01-20-77-77710	Beautification Program	\$5,000
01-20-77-77716	Police & Fire Commission	\$4,925
	<b>Total Miscellaneous</b>	<u><u>\$27,545</u></u>
<b>Building &amp; Grounds</b>		
01-20-79-77901	B&G Maintenance	\$1,400
01-20-79-77903	B&G Contracts	\$14,798
01-20-79-77905	B&G Repairs	\$3,427
	<b>Total Building &amp; Grounds</b>	<u><u>\$19,625</u></u>
<b>Capital Outlay</b>		
01-20-80-88018	Office Equipment	\$6,558
	<b>Total Capital Outlay</b>	<u><u>\$6,558</u></u>
<b>Utilities</b>		
01-20-82-88202	Telephone Service	\$11,100
01-20-82-88204	Cellular Service	\$1,550
01-20-82-88208	Heating	\$500
	<b>Total Utilities</b>	<u><u>\$13,150</u></u>
<b>Technology</b>		
01-20-91-99105	Network Repairs	\$1,500
01-20-91-99107	IT Maintenance Services	\$69,635
01-20-91-99117	IT Equipment	\$8,625
01-20-91-99119	GIS Support	\$18,000
	<b>Total Technology</b>	<u><u>\$97,760</u></u>
	<b>Total Administration Department</b>	<u><u>\$1,891,565</u></u>
<b>Police Department</b>		
<b>Payroll Expenses</b>		
01-40-70-67001	Regular Salaries	\$2,039,357
01-40-70-67021	Part-Time Salaries	\$66,764
01-40-70-67031	Overtime	\$104,000
	<b>Total Payroll Expenses</b>	<u><u>\$2,210,121</u></u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Taxes, Pensions &amp; Insurance</b>	
01-40-71-67101	IMRF	\$21,250
01-40-71-67107	Dental Insurance	\$14,750
01-40-71-67108	Vision Insurance	\$2,000
01-40-71-67109	Life Insurance	\$1,650
01-40-71-67110	Health Insurance	\$257,500
01-40-71-67111	Social Security	\$137,100
01-40-71-67112	Medicare	\$32,100
01-40-71-67116	Unemployment Insurance	\$10,000
	<b>Total Taxes, Pensions &amp; Insurance</b>	<u>\$476,350</u>
	<b>Personnel Related</b>	
01-40-72-67202	Uniforms	\$39,280
01-40-72-67204	Dues & Memberships	\$2,430
01-40-72-67206	Medical/Psychological	\$900
01-40-72-67208	Meetings, Travel, & Training	\$20,410
01-40-72-67234	Hiring Process	\$13,095
	<b>Total Personnel Related</b>	<u>\$76,115</u>
	<b>Professional Services</b>	
01-40-73-77311	Village Prosecutor	\$51,000
01-40-73-77313	Legal Services	\$48,000
	<b>Total Professional Services</b>	<u>\$99,000</u>
	<b>Commodities</b>	
01-40-74-77402	Ammo / Guns	\$20,700
01-40-74-77430	Office Supplies	\$6,000
01-40-74-77432	Postage	\$2,946
01-40-74-77434	Operating Supplies	\$2,500
01-40-74-77440	Printing	\$3,500
	<b>Total Commodities</b>	<u>\$35,646</u>
	<b>Contractual Services</b>	
01-40-75-77501	MDT Lines	\$7,325
01-40-75-77503	Animal Control	\$1,200
01-40-75-77505	CenCom	\$251,902
01-40-75-77511	Publications & Subscriptions	\$6,204
01-40-75-77525	Lake County MEG Membership	\$13,800
01-40-75-77531	NIPAS	\$8,688
	<b>Total Contractual Services</b>	<u>\$289,119</u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Miscellaneous Expenses</b>	
01-40-77-77706	Miscellaneous Expense	\$3,120
01-40-77-77710	Dare Fund Expenses	\$1,100
01-40-77-77712	Senate 740 Expenses	\$15,450
01-40-77-77714	Federal Seizure Fund Expenses	\$750
01-40-77-77715	Computer Crime Expenses	\$17,029
01-40-77-77720	Community Education	\$1,000
01-40-77-77722	Bicycle Patrol Expenses	\$250
	<b>Total Miscellaneous</b>	<u>\$38,699</u>
	<b>Building &amp; Grounds</b>	
01-40-79-77901	B&G Maintenance	\$1,200
01-40-79-77903	B&G Contracts	\$9,603
01-40-79-77905	B&G Repairs	\$5,000
01-40-79-77907	B&G Supplies	\$2,010
	<b>Total Building &amp; Grounds</b>	<u>\$17,813</u>
	<b>Capital Outlay</b>	
01-40-80-88018	Office Equipment	\$9,937
01-40-80-88024	Vehicles Equipment	\$5,000
	<b>Total Capital Outlay</b>	<u>\$14,937</u>
	<b>Utilities</b>	
01-40-82-88202	Telephone Service	\$3,240
01-40-82-88204	Cellular Service	\$6,000
01-40-82-88208	Heating	\$500
	<b>Total Utilities</b>	<u>\$9,740</u>
	<b>Vehicles &amp; Equipment</b>	
01-40-84-88402	Gas & Oil	\$86,000
01-40-84-88404	Vehicle Repairs	\$35,000
01-40-84-88406	Vehicle Maintenance	\$5,470
	<b>Total Vehicles &amp; Equipment</b>	<u>\$126,470</u>
	<b>Technology</b>	
01-40-91-99105	Network Repairs	\$4,500
01-40-91-99107	IT Maintenance Services	\$3,275
	<b>Total Technology</b>	<u>\$7,775</u>
	<b>Total Police Department</b>	<u><u>\$3,401,785</u></u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
<b>Public Works Department</b>		
<b>Payroll Expenses</b>		
01-60-70-67001	Regular Salaries	\$301,500
01-60-70-67021	Part-Time Salaries	\$2,500
01-60-70-67026	Seasonal	\$2,500
01-60-70-67031	Overtime	\$20,000
	<b>Total Payroll Expenses</b>	<u>\$326,500</u>
<b>Taxes, Pensions &amp; Insurance</b>		
01-60-71-67101	IMRF	\$35,200
01-60-71-67107	Dental Insurance	\$3,050
01-60-71-67108	Vision Insurance	\$450
01-60-71-67109	Life Insurance	\$375
01-60-71-67110	Health Insurance	\$55,250
01-60-71-67111	Social Security	\$20,250
01-60-71-67112	Medicare	\$4,750
	<b>Total Taxes, Pensions &amp; Insurance</b>	<u>\$119,325</u>
<b>Personnel Related</b>		
01-60-72-67202	Uniforms	\$2,116
01-60-72-67204	Dues & Memberships	\$283
01-60-72-67206	Medical/Psychological	\$655
01-60-72-67208	Meeting, Travel, & Training	\$1,500
01-60-72-67234	Hiring Process	\$600
	<b>Total Personnel Related</b>	<u>\$5,154</u>
<b>Professional Services</b>		
01-60-73-77307	Engineering Expenses	\$9,710
01-60-73-77313	Legal Services	\$5,000
	<b>Total Professional Services</b>	<u>\$14,710</u>
<b>Commodities</b>		
01-60-74-77418	Ice Control	\$110,400
01-60-74-77430	Office Supplies	\$1,534
01-60-74-77432	Postage	\$78
01-60-74-77452	Street Signs	\$9,450
01-60-74-77458	Village Signs/Banners/Flags	\$1,500
	<b>Total Commodities</b>	<u>\$122,962</u>
<b>Contractual Services</b>		
01-60-75-77511	Publications & Subscriptions	\$150
01-60-75-77527	Lakes Management	\$500
01-60-75-77539	Street Sweeping	\$23,200
01-60-75-77543	Traffic Signal Maint. Contracts	\$14,124
	<b>Total Contractual Services</b>	<u>\$37,974</u>

***Village of Round Lake - Annual Budget***  
***Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015***

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Building &amp; Grounds</b>	
01-60-79-77901	B & G Maintenance	\$22,500
01-60-79-77903	B & G Contracts	\$5,070
01-60-79-77905	B & G Repairs	\$16,506
01-60-79-77907	B & G Building Supplies	\$12,500
01-60-79-77911	Landscaping	\$29,000
	<b>Total Building &amp; Grounds</b>	<u>\$85,576</u>
	<b>Capital Outlay</b>	
01-60-80-88001	Equipment	\$7,500
01-60-80-88002	Safety Equipment	\$650
01-60-80-88004	Vehicles	\$8,850
01-60-80-88018	Office Equipment	\$450
01-60-80-88024	Vehicle Equipment	\$38,000
	<b>Total Capital Outlay</b>	<u>\$55,450</u>
	<b>Utilities</b>	
01-60-82-88202	Telephone Service	\$2,760
01-60-82-88204	Cellular Service	\$2,225
01-60-82-88206	Electrical Service	\$1,000
01-60-82-88208	Heating	\$500
01-60-82-88216	Street Lights - Electrical	\$92,000
	<b>Total Utilities</b>	<u>\$98,485</u>
	<b>Vehicles &amp; Equipment</b>	
01-60-84-88402	Gas & Oil	\$26,000
01-60-84-88404	Vehicle Repairs	\$25,000
01-60-84-88405	Equipment Repairs	\$16,000
01-60-84-88406	Vehicle Maintenance	\$3,280
01-60-84-88412	Equipment Rental	\$1,500
	<b>Total Vehicles &amp; Equipment</b>	<u>\$71,780</u>
	<b>Technology</b>	
01-60-91-99105	Network Repairs	\$1,500
	<b>Total Technology</b>	<u>\$1,500</u>
	<b>Infrastructure Maintenance</b>	
01-60-92-99210	Street Light Repairs	\$20,000
01-60-92-99214	Storm Sewer Maintenance	\$10,000
	<b>Total Infrastructure Maintenance</b>	<u>\$30,000</u>
	<b>Total Public Works Department</b>	<u>\$969,416</u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Building Department</b>	
	<b>Payroll Expenses</b>	
01-70-70-67001	Regular Salaries	\$168,500
01-70-70-67031	Overtime	\$1,000
	<b>Total Payroll Expenses</b>	<u>\$169,500</u>
	<b>Taxes, Pensions, &amp; Insurance</b>	
01-70-71-67101	IMRF Expense	\$18,750
01-70-71-67107	Dental Insurance	\$1,500
01-70-71-67108	Vision Insurance	\$250
01-70-71-67109	Life Insurance	\$175
01-70-71-67110	Health Insurance	\$28,500
01-70-71-67111	Social Security	\$10,500
01-70-71-67112	Medicare	\$2,475
	<b>Total Taxes, Pensions &amp; Insurance</b>	<u>\$62,150</u>
	<b>Personnel Related</b>	
01-70-72-67202	Uniforms	\$460
01-70-72-67204	Dues & Memberships	\$225
01-70-72-67208	Meetings, Travel, & Training	\$1,510
	<b>Total Personnel Related</b>	<u>\$2,195</u>
	<b>Professional Services</b>	
01-70-73-77305	Building Inspection Services	\$688
01-70-73-77307	Engineering Expenses	\$4,899
01-70-73-77310	Plan Reviews	\$750
01-70-73-77313	Legal Expenses	\$2,500
01-70-73-77321	Plumbing Inspector	\$11,000
	<b>Total Professional Services</b>	<u>\$19,837</u>
	<b>Commodities</b>	
01-70-74-77430	Office Supplies	\$1,450
01-70-74-77432	Postage	\$300
01-70-74-77440	Printing	\$135
	<b>Total Commodities</b>	<u>\$1,885</u>
	<b>Contractual Services</b>	
01-70-75-77511	Publications & Subscriptions	\$150
01-70-75-77537	Legal Notices/Recording Fees	\$100
	<b>Total Contractual Services</b>	<u>\$250</u>
	<b>Utilities</b>	
01-70-82-88202	Telephone Service	\$1,600
01-70-82-88204	Cellular Service	\$1,200
	<b>Total Utilities</b>	<u>\$2,800</u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Capital Outlay</b>	
01-70-80-88018	Office Equipment	\$2,500
	<b>Total Capital Outlay</b>	<u>\$2,500</u>
	<b>Vehicles &amp; Equipment</b>	
01-70-84-88402	Gas & Oil	\$4,500
01-70-84-88405	Vehicle Repairs	\$1,500
01-70-84-88406	Vehicle Maintenance	\$300
	<b>Total Vehicles &amp; Equipment</b>	<u>\$6,300</u>
	<b>Technology</b>	
01-70-91-99105	Network Repairs	\$750
01-70-91-99107	IT Maintenance Services	\$766
	<b>Total Technology</b>	<u>\$1,516</u>
	<b>Total Building Department</b>	<u>\$268,933</u>
	<b>Other Financing Uses</b>	
	<b>Bond Service &amp; Replacement Funding</b>	
01-80-96-99626	Transfer to 2010 Debt Service	\$425,000
01-80-96-99635	Contribution to Capital Fund	\$325,000
01-80-96-99660	Contribution to Vehicle Replace.	\$166,551
01-80-96-99661	Contribution to Technology Replace.	\$63,651
01-80-96-99662	Contribution to Building Replace.	\$75,674
	<b>Total Bond Service &amp; Replacement Funding</b>	<u>\$1,055,876</u>
	<b>General Fund Total</b>	<u>\$7,587,575</u>
	<b>Special Revenue</b>	
	<b>Motor Fuel Tax Fund</b>	
	<b>Professional Services</b>	
10-60-73-77307	Engineering Expenses	\$1,000
	<b>Total Professional Services</b>	<u>\$1,000</u>
	<b>Commodities</b>	
10-60-74-77414	Gravel Expense	\$5,000
10-60-74-77418	Ice Control	\$6,500
10-60-74-77436	Crack sealing/Patching	\$86,500
10-60-74-77438	Pavement Marking	\$15,000
	<b>Total Commodities</b>	<u>\$113,000</u>
	<b>Administrative Charges</b>	
10-60-78-77802	Labor / Equipment Reimb. to GF	\$25,000
	<b>Total Administrative Charges</b>	<u>\$25,000</u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Roadway Improvements</b>	
10-60-83-88301	Roadway Improvements	\$2,483,266
	<b>Total Roadway Improvements</b>	<u>\$2,483,266</u>
	<b>Other Enhancements</b>	
10-60-88-88802	Sidewalks	\$12,780
	<b>Total Other Enhancements</b>	<u>\$12,780</u>
	<b>Motor Fuel Tax Fund Total</b>	<u>\$2,635,046</u>
	<b>SSA #1 Bright Meadows Fund</b>	
	<b>Professional Services</b>	
16-20-73-77313	Legal Services	\$500
	<b>Total Professional Services</b>	<u>\$500</u>
	<b>Miscellaneous</b>	
16-20-77-77706	Miscellaneous Expense	\$20
	<b>Total Miscellaneous</b>	<u>\$20</u>
	<b>Buildings &amp; Grounds</b>	
16-20-79-77911	Landscaping	\$21,068
	<b>Total Buildings &amp; Grounds</b>	<u>\$21,068</u>
	<b>SSA #1 Bright Meadows Fund Total</b>	<u>\$21,588</u>
	<b>Debt Service</b>	
	<b>2005 Debt Service Fund</b>	
	<b>Debt Service</b>	
24-20-94-99426	2005 Refunding Bonds Int.	\$40,966
24-20-94-99428	2005 Refunding Bonds Principal	\$234,000
24-20-94-99432	Bond Admin & Disclosure Fees	\$550
	<b>Total Debt Service</b>	<u>\$275,516</u>
	<b>2005 Debt Service Fund Total</b>	<u>\$275,516</u>
	<b>2010 Debt Service Fund</b>	
	<b>Debt Service</b>	
26-20-94-99432	Bond Admin & disclosure Fees	\$1,250
26-20-94-99460	2010A Bond Interest	\$390,975
26-20-94-99464	2010B Bond Interest	\$25,746
26-20-94-99466	2010B Bond Debt Principal	\$110,000
	<b>Total Debt Service</b>	<u>\$527,971</u>
	<b>2010 Debt Service Fund Total</b>	<u>\$527,971</u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>2011 Debt Service Fund</b>	
	<b>Utilities</b>	
28-20-82-88218	Senior Citizen Rebate	\$9,500
	<b>Total Utilities</b>	<u>\$9,500</u>
	<b>Debt Service</b>	
28-20-94-99432	Bond Admin & disclosure Fees	\$750
28-20-94-99470	2011 Bonds Principal	\$285,000
28-20-94-99472	2011 Bonds Interest	\$88,150
	<b>Total Debt Service</b>	<u>\$373,900</u>
	<b>2011 Debt Service Fund Total</b>	<u><u>\$383,400</u></u>
	<b>Capital Projects</b>	
	<b>Capital Projects Fund</b>	
	<b>Professional Services</b>	
35-20-73-77307	Engineering Expenses	\$388,000
35-20-73-77313	Legal Services	\$500
	<b>Total Professional Services</b>	<u>\$388,500</u>
	<b>Roadway Improvements</b>	
35-20-83-88301	Roadway Improvements	\$398,700
	<b>Total Roadway Improvements</b>	<u>\$398,700</u>
	<b>Land/Land Improvements</b>	
35-20-88-88601	Land/Land Improvements	\$50,000
	<b>Total Land/Land Improvements</b>	<u>\$50,000</u>
	<b>Other Enhancements</b>	
35-20-88-88801	Other Enhancements	\$298,202
	<b>Total Other Enhancements</b>	<u>\$298,202</u>
	<b>Capital Projects Fund Total</b>	<u><u>\$1,135,402</u></u>
	<b>Enterprise</b>	
	<b>Water and Sewer Fund</b>	
	<b>Payroll Expenses</b>	
50-60-70-67001	Regular Salaries	\$450,000
50-60-70-67021	Part-time Salaries	\$10,000
50-60-70-67026	Seasonal	\$2,500
50-60-70-67031	Overtime	\$20,125
	<b>Total Payroll Expenses</b>	<u>\$482,625</u>

***Village of Round Lake - Annual Budget***  
***Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015***

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Taxes, Pensions &amp; Insurance</b>	
50-60-71-67101	IMRF Expense	\$52,200
50-60-71-67107	Dental Insurance	\$4,000
50-60-71-67108	Vision Insurance	\$550
50-60-71-67109	Life Insurance	\$475
50-60-71-67110	Health Insurance	\$70,600
50-60-71-67111	Social Security	\$29,000
50-60-71-67112	Medicare	\$7,000
	<b>Total Taxes, Pensions &amp; Insurance</b>	<u>\$163,825</u>
	<b>Personnel Related</b>	
50-60-72-67202	Uniforms	\$2,116
50-60-72-67204	Dues & Memberships	\$558
50-60-72-67206	Medical/Psychological	\$415
50-60-72-67208	Meeting, Travel, & Training	\$1,500
50-60-72-67234	Hiring Process	\$500
	<b>Total Personnel Related</b>	<u>\$5,089</u>
	<b>Professional Services</b>	
50-60-73-77301	Auditing Expense	\$6,875
50-60-73-77307	Engineering Expenses	\$22,000
50-60-73-77313	Legal Services	\$64,750
50-60-73-77320	Consulting Services	\$19,500
	<b>Total Professional Services</b>	<u>\$113,125</u>
	<b>Commodities</b>	
50-60-74-77428	Water Meters	\$10,000
50-60-74-77430	Office Supplies	\$2,000
50-60-74-77432	Postage Expense	\$30,000
	<b>Total Commodities</b>	<u>\$42,000</u>
	<b>Contractual Services</b>	
50-60-75-77519	Risk Management Ins. Premium	\$53,058
50-60-75-77529	Metra Easements	\$1,500
50-60-75-77535	Outsourcing Water Bills	\$30,150
50-60-75-77537	Legal Notices	\$1,000
50-60-75-77545	Water Meter Testing	\$2,500
50-60-75-77547	Water Samples	\$8,378
	<b>Total Contractual Services</b>	<u>\$96,586</u>
	<b>Miscellaneous Expenses</b>	
50-60-77-77740	RLSD Grant Reimb.	\$7,260
	<b>Total Miscellaneous Expenses</b>	<u>\$7,260</u>

***Village of Round Lake - Annual Budget***  
***Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015***

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Building &amp; Grounds</b>	
50-60-79-77901	B&G Maintenance	\$3,338
50-60-79-77903	B&G Contracts	\$14,500
50-60-79-77905	B&G Repairs	\$16,000
50-60-79-77907	B&G Supplies	\$4,500
50-60-79-77911	Landscaping	\$6,200
	<b>Total Building &amp; Grounds</b>	<u>\$44,538</u>
	<b>Capital Outlay</b>	
50-60-80-88001	Equipment	\$15,000
50-60-80-88002	Safety Equipment	\$1,750
50-60-80-88004	Vehicles	\$50,150
50-60-80-88018	Office Equipment	\$1,000
50-60-80-88024	Vehicle Equipment	\$2,500
	<b>Total Capital Outlay</b>	<u>\$70,400</u>
	<b>Water/Sewer Improvements</b>	
50-60-81-88101	Water/Sewer Improvements	\$2,051,324
	<b>Total Water/Sewer Improvements</b>	<u>\$2,051,324</u>
	<b>Utilities</b>	
50-60-82-88202	Telephone Charges	\$2,760
50-60-82-88204	Cellular Service	\$2,225
50-60-82-88206	Electrical Service	\$50,000
50-60-82-88208	Heating	\$5,038
50-60-82-88210	JAWA Expense	\$1,064,443
50-60-82-88212	Lake County Sewer	\$1,100,000
50-60-82-88214	Excess Facility Charges	\$95,000
	<b>Total Utilities</b>	<u>\$2,319,466</u>
	<b>Vehicles &amp; Equipment</b>	
50-60-84-88402	Gas & Oil	\$23,466
50-60-84-88404	Vehicle Repairs	\$17,000
50-60-84-88405	Equipment Repairs	\$7,000
50-60-84-88406	Vehicle Maintenance	\$3,222
50-60-84-88408	Equipment Maintenance	\$875
50-60-84-88410	Radio Read System	\$2,275
50-60-84-88412	Equipment Rental	\$1,000
	<b>Total Vehicles &amp; Equipment</b>	<u>\$54,838</u>
	<b>Charges for Services</b>	
50-60-90-99005	J.U.L.I.E.	\$2,000
	<b>Total Charges for Services</b>	<u>\$2,000</u>

***Village of Round Lake - Annual Budget***  
***Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015***

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Technology</b>	
50-60-91-99101	SCADA Maintenance	\$17,005
50-60-91-99105	Network Repairs	\$800
50-60-91-99107	IT Maintenance Services	\$15,000
50-60-91-99117	IT Equipment	\$8,625
	<b>Total Technology</b>	<u>\$41,430</u>
	<b>Infrastructure Maintenance</b>	
50-60-92-99202	Repairs to Sewers	\$6,000
50-60-92-99204	Repair to Water Lines	\$29,070
50-60-92-99206	Repairs Pumps / Telemet	\$32,000
50-60-92-99208	Repairs to Lift Stations	\$22,000
	<b>Total Infrastructure Maintenance</b>	<u>\$89,070</u>
	<b>Debt Service</b>	
50-60-94-99418	2010C Bonds Principal	\$110,000
50-60-94-99420	2010C Bonds Interest	\$25,808
50-60-94-99432	Bond Admin & Disclosure Fees	\$700
	<b>Total Debt Service</b>	<u>\$136,508</u>
	<b>Replacement Funding</b>	
50-80-96-99660	Contribution to Vehicle Repl.	\$84,515
50-80-96-99661	Contribution to Technology Repl.	\$17,226
50-80-96-99662	Contribution to Building Repl.	\$15,262
	<b>Total Replacement Funding</b>	<u>\$117,003</u>
	<b>Water and Sewer Fund Total</b>	<u>\$5,837,087</u>
	<b>Commuter Parking Lot Fund</b>	
	<b>Professional Services</b>	
51-60-73-77307	Engineering Expenses	\$750
51-60-73-77313	Legal Services	\$500
	<b>Total Professional Services</b>	<u>\$1,250</u>
	<b>Commodities</b>	
51-60-74-77434	Operating Supplies	\$750
51-60-74-77440	Printing	\$600
51-60-74-77452	Street Signs	\$500
	<b>Total Commodities</b>	<u>\$1,850</u>
	<b>Contractual Services</b>	
51-60-75-77507	Commuter Parking Rent	\$4,800
	<b>Total Contractual Services</b>	<u>\$4,800</u>
	<b>Miscellaneous</b>	
51-60-77-77706	Miscellaneous Expense	\$2,784
	<b>Total Miscellaneous</b>	<u>\$2,784</u>

***Village of Round Lake - Annual Budget***  
***Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015***

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Buildings &amp; Grounds</b>	
51-60-79-77903	B&G Contracts	\$16,500
51-60-79-77905	B&G Repairs	\$750
51-60-79-77911	Landscaping	\$7,000
51-60-79-77915	Parking Lot Maintenance	\$5,000
	<b>Total Buildings &amp; Grounds</b>	<u>\$29,250</u>
	<b>Utilities</b>	
51-60-82-88206	Electrical Service	\$6,000
	<b>Total Utilities</b>	<u>\$6,000</u>
	<b>Utilities</b>	
51-60-86-88601	Land/Land Improvements	\$275,000
	<b>Commuter Parking Lot Fund Total</b>	<u>\$320,934</u>
	<b>Internal Service Funds</b>	
	<b>Vehicle Replacement Fund</b>	
	<b>Capital Outlay</b>	
60-40-80-88004	Vehicles	\$74,675
60-40-80-88024	Vehicle Equipment	\$18,540
60-60-80-88001	Equipment	\$49,000
60-60-80-88004	Vehicles	\$156,000
60-70-80-88004	Vehicles	\$25,000
	<b>Total Capital Outlay</b>	<u>\$323,215</u>
	<b>Vehicle Replacement Fund Total</b>	<u>\$323,215</u>
	<b>Technology Replacement Fund</b>	
	<b>Technology</b>	
61-20-91-99117	IT Equipment	\$4,600
61-40-91-99117	IT Equipment	\$13,300
61-60-91-99117	IT Equipment	\$22,800
61-70-91-99117	IT Equipment	\$1,800
	<b>Total Technology</b>	<u>\$42,500</u>
	<b>Technology Replacement Fund Total</b>	<u>\$42,500</u>

**Village of Round Lake - Annual Budget**  
**Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015**

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Building Replacement Fund</b>	
	<b>Building Improvements &amp; Equipment</b>	
62-20-80-88001	Equipment	\$39,500
62-20-80-88018	Office Equipment	\$2,500
62-20-85-88501	Building Improvements	\$35,780
62-40-80-88001	Equipment	\$7,500
62-60-80-88001	Equipment	\$7,500
62-70-80-88018	Office Equipment	\$2,500
	<b>Total Building Improvements &amp; Equipment</b>	<u>\$95,280</u>
	<b>Building Replacement Fund Total</b>	<u>\$95,280</u>
	<b>Fudiciary</b>	
	<b>Police Pension Fund</b>	
	<b>Payroll Expenses</b>	
70-20-70-67050	Retirement Benefits	\$239,600
70-20-70-67055	Disability Benefits	\$85,400
70-20-70-67056	Surviving Spouse	\$29,496
70-20-70-67057	Refund of Contributions	\$5,000
	<b>Total Payroll Expenses</b>	<u>\$359,496</u>
	<b>Personnel Related</b>	
70-20-72-67204	Dues & Memberships	\$800
70-20-72-67206	Medical / Psychological	\$5,000
70-20-72-67208	Meetings, Travel, & Training	\$4,250
	<b>Total Personnel Related</b>	<u>\$10,050</u>
	<b>Professional Services</b>	
70-20-73-77301	Auditing Expense	\$3,100
70-20-73-77313	Legal Services	\$10,000
70-20-73-77325	Actuarial Services	\$2,250
	<b>Total Professional Services</b>	<u>\$15,350</u>
	<b>Commodities</b>	
70-20-74-77430	Office Supplies	\$100
70-20-74-77432	Postage	\$100
	<b>Total Commodities</b>	<u>\$200</u>
	<b>Charges For Services</b>	
70-20-90-99001	Bank/Investment Fees	\$21,000
70-20-90-99003	DOI Compliance Fee	\$1,025
	<b>Total Charges For Services</b>	<u>\$22,025</u>
	<b>Police Pension Fund Total</b>	<u>\$407,121</u>

***Village of Round Lake - Annual Budget***  
***Fiscal Year Beginning May 1, 2014 and Ending April 30, 2015***

<u>Account No.</u>	<u>Description</u>	<u>Amount</u>
	<b>Summary</b>	
	General Fund	\$7,587,575
	Motor Fuel Tax Fund	\$2,635,046
	SSA #1 Bright Meadows Fund	\$21,588
	2005 Debt Service Fund	\$275,516
	2010 Debt Service Fund	\$527,971
	2011 Debt Service Fund	\$383,400
	Capital Projects Fund	\$1,135,402
	Water/Sewer Fund	\$5,837,087
	Commuter Parking Lot Fund	\$320,934
	Vehicle Replacement Fund	\$323,215
	Technology Replacement Fund	\$42,500
	Building Replacement Fund	\$95,280
	Police Pension Fund	\$407,121
	<b>Total</b>	<b><u>\$19,592,636</u></b>



VILLAGE OF ROUND LAKE  
**AGENDA ITEM SUMMARY**

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**TITLE: ADOPT A RESOLUTION TO AWARD THE 2014/15 CRACK SEALING CONTRACT TO BEHM PAVEMENT MAINTENANCE AT A COST NOT TO EXCEED \$50,000.**

Item

5.6

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***Executive Summary:***

1. Crack Sealing is a very important Pavement Preservation action to extend the useful life of Village Roads. \$50,000. of 2014/15 MFT is budgeted to continue sealing pavement cracks on selected roads that are in "Fair or Better Condition".
2. Bids for Crack Sealing were solicited by LCML under the CPP for 14 Municipalities. The Low Bidder was Behm Pavement Maintenance Inc. (See attached Bid Sheet). The Bid Price was \$1.23 per pound of applied sealant, inclusive of "crack routing". Behm has done our last several Crack Sealing Contracts and has done an excellent job.
3. Roads will be selected by the Public Works Director based on seeking the most benefit (Pavement Preservation). The \$50,000 budgeted will yield approximately four (4) miles of Village Roads receiving sealed cracks; this represents about seven (7) percent of our total Road Mileage.

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***Recommended Action:***

Adopt the attached Resolution to award the 2014/15 Crack Sealing Contract to Behm Pavement Maintenance, under the LCML-CPP Program, for a cost not to exceed \$50,000.

<b>Committee: PW/FAC/ENGR</b>	<b>Meeting Date: April 7, 2014, April 21, 2014</b>
<b>Lead Department: Public Works</b>	<b>Presenter: Ron Kroop</b>

Item Budgeted:  Yes  No  NA

If amount requested is over budget, a detailed explanation of what account(s) the overage will be charged to will be provided in the Executive Summary or attached detail.

Account No(s):	Budget:	Expenditures
10-60-74-77436	\$50,000.00	
This Request		\$50,000.00
Total:	\$50,000.00	\$50,000.00
Request is over/under budget:		
Under	-	
Over	-	

**Resolution 2014-R-\_\_\_**

**A Resolution Accepting a Bid for Crack Sealing**

**WHEREAS**, the Village of Round Lake previously joined the Lake County Municipal League's Cooperative Purchasing Program Initiative for the purpose of participating in a joint bidding process; and

**WHEREAS**, the Lake County Municipal League solicited bids for crack sealing municipal roads pursuant to the Cooperative Purchasing Program Initiative; and

**WHEREAS**, the low responsive bidder for the crack sealing was Behm Pavement Maintenance; and

**WHEREAS**, the Board of Trustees of the Village of Round Lake finds that the lowest responsible bidder to the Lake County Municipal League's Cooperative Purchasing Program Initiative is Behm Pavement Maintenance with a bid of \$1.23 per pound of applied sealant; and

**WHEREAS**, the Board of Trustees of the Village of Round Lake finds that it is in the best interests of the residents of Round Lake to enter into a contract with Behm Pavement Maintenance for crack sealing at a cost not to exceed \$50,000.00; and

**NOW, THEREFORE, BE IT RESOLVED** by the Village President and Board of Trustees of the Village of Round Lake as follows:

**Section One:** That the bid from Behm Pavement Maintenance is hereby approved and accepted.

**Section Two:** That the Mayor, or his designee, is authorized to pay Behm Pavement Maintenance for crack sealing upon satisfactory completion of the work, per the Round Lake Village Code and the Cooperative Purchasing Program Initiative's regulations.

**Section Three:** That the Mayor, or his designee, is authorized to take all necessary steps to implement this resolution.

**APPROVED:**

---

Daniel A. MacGillis, Village President

**ATTEST:**

---

Patricia C. Blauvelt, Village Clerk

**PASSED:**

**APPROVED:**

**AYES:**

**NAYS:**

**ABSENT:**



VILLAGE OF ROUND LAKE  
**AGENDA ITEM SUMMARY**

**TITLE: ADOPT A RESOLUTION TO AWARD THE 2014/15 STREET SWEEPING CONTRACT TO TKG SWEEPING & SERVICES INC. AT A COST NOT TO EXCEED \$23,000.**

Item **5.7**

***Executive Summary:***

1. In February bids were solicited by the LCML for Street Sweeping under the CPP. Eight (8) Communities sought to take advantage of this "Larger Buying Power Program".
2. The Low Bidder is TKG Sweeping & Services Inc, Waukegan, IL. Their Bid Price is \$24.86 per Curb Mile.
3. We have 94 Curb Miles and therefore each Sweeping will cost us \$2,336.84. In previous years (2012/13 and earlier) we contracted for eight (8) sweepings per year. Last year (2013/ 14) with only minimal debris in the curb/gutter, I only "ordered" two (2) sweepings, both in the November timeframe.
4. For this contract, given the substantive Winter (pavement deterioration), I envision 4 – 5 sweepings: 1-2 Early Spring; 1 Summer; and 2 Fall. Five sweepings will cost \$11,684. The proposed FY14/15 Budget has \$23,200 for this service.

***Recommended Action:***

Adopt the Resolution to Award the 2014/15 Street Sweeping Contract to TKG Sweeping & Services Inc., under the LCML-CPP, at a cost not to exceed \$23,000.

**Committee: PW/FAC/ENGR**

**Meeting Date: April 7, 2014, April 21, 2014**

**Lead Department: Public Works**

**Presenter: Ron Kroop**

Item Budgeted:  Yes  No  NA

**If amount requested is over budget, a detailed explanation of what account(s) the overage will be charged to will be provided in the Executive Summary or attached detail.**

Account No(s):	Budget:	Expenditures
01-60-75-77539	\$23,200.00	
This Request		\$11,684.20
Total:	\$23,200.00	\$11,684.20
Request is over/under budget:		
Under		\$11,515.80
Over	-	

**Resolution 2014-R-\_\_**

**A Resolution Accepting a Bid for Street Sweeping**

**WHEREAS**, the Village of Round Lake previously joined the Lake County Municipal League's Cooperative Purchasing Program Initiative for the purpose of participating in a joint bidding process; and

**WHEREAS**, the Lake County Municipal League solicited bids for street sweeping pursuant to the Cooperative Purchasing Program Initiative; and

**WHEREAS**, the low responsive bidder for street sweeping was TKG Sweeping & Services, Inc.; and

**WHEREAS**, the Board of Trustees of the Village of Round Lake finds that the lowest responsible bidder to the Lake County Municipal League's Cooperative Purchasing Program Initiative is TKG Sweeping & Services, Inc. with a bid of \$24.86 per curb mile; and

**WHEREAS**, the Board of Trustees of the Village of Round Lake finds that it is in the best interests of the residents of Round Lake to enter into a contract with TKG Sweeping & Services, Inc. for street sweeping at a cost not to exceed \$23,000.00; and

**NOW, THEREFORE, BE IT RESOLVED** by the Village President and Board of Trustees of the Village of Round Lake as follows:

**Section One:** That the bid from TKG Sweeping & Services, Inc. is hereby approved and accepted.

**Section Two:** That the Mayor, or his designee, is authorized to pay TKG Sweeping & Services, Inc. for street sweeping upon satisfactory completion of the work, per the Round Lake Village Code and the Cooperative Purchasing Program Initiative's regulations.

**Section Three:** That the Mayor, or his designee, is authorized to take all necessary steps to implement this resolution.

**APPROVED:**

---

Daniel A. MacGillis, Village President

**ATTEST:**

---

Patricia C. Blauvelt, Village Clerk

**PASSED:**

**APPROVED:**

**AYES:**

**NAYS:**

**ABSENT:**



VILLAGE OF ROUND LAKE  
**AGENDA ITEM SUMMARY**

**TITLE: ADOPT A RESOLUTION TO AWARD THE 2014/15 PAVEMENT MARKING CONTRACT TO SUPERIOR ROAD STRIPING INC. AT A NOT TO EXCEED COST OF \$14,967.**

Item **5.8**

***Executive Summary:***

1. In February bids were solicited by the LCML for Pavement Marking under the CPP. Ten (10) Communities sought to take advantage of this "Larger Buying Power Initiative".
2. The Low Bidder is Superior Road Striping Inc. of Melrose Park, IL. The bid includes five (5) different size/types of pavement markings. Their price for the most dominant pavement markings is \$0.50 per foot. For 4inch lines and \$0.75 per foot for 6 inch lines.
3. In recommended priority order we should "restripe":
  1. Wildspring (RT 120- Townline)
  2. Amarias (Driveway - CLR)
  3. Hart Rd (RT 134 - Village Limits)
  4. Townline (Bacon - Wildspring)
4. The total of 4 inch lines is approximately 28,435 feet . The total of 6 inch lines is approximately 1000 feet. The cost of the 4 inch lines would be \$14,217. And the 6 inch lines \$750. for a total of \$14,967.00.
5. The approximate \$3,467.00 overage can be readily absorbed from other MFT Accounts.

***Recommended Action:***

Adopt the Resolution to award the 2014/15 Pavement Marking Contract to Superior Road Striping Inc., under the LCML-CPP, at a not to exceed cost of \$14,967.

<b>Committee: PW/FAC/ENGR</b>		<b>Meeting Date: April 7, 2014, April 21, 2014</b>	
<b>Lead Department: Public Works</b>		<b>Presenter: Ron Kroop</b>	
Item Budgeted: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA			
If amount requested is over budget, a detailed explanation of what account(s) the overage will be charged to will be provided in the Executive Summary or attached detail.	Account No(s):	Budget:	Expenditures
	10-60-74-77438	\$11,500.00	
	This Request		\$14,967.00
	Total:	\$11,500.00	\$14,967.00
	Request is over/under budget:		
Under	-		
Over		\$3,467.00	

**Resolution 2013-R-\_\_\_**

**A Resolution Accepting a Bid for Pavement Striping**

**WHEREAS**, the Village of Round Lake previously joined the Lake County Municipal League's Cooperative Purchasing Program Initiative for the purpose of participating in a joint bidding process; and

**WHEREAS**, the Lake County Municipal League solicited bids for striping and marking municipal roads pursuant to the Cooperative Purchasing Program Initiative; and

**WHEREAS**, the low responsive bidder for the Pavement Striping was Superior Road Striping, Inc.; and

**WHEREAS**, the Board of Trustees of the Village of Round Lake finds that the lowest responsible bidder to the Lake County Municipal League's Cooperative Purchasing Program Initiative is Superior Road Striping, Inc. with a bid of \$0.50 per linear foot for 4" wide thermoplastic striping and \$0.75 per linear foot for 6" wide thermoplastic striping; and

**WHEREAS**, the Board of Trustees of the Village of Round Lake finds that it is in the best interests of the residents of Round Lake to enter into a contract with Precision Pavement Marking for Pavement Striping at a cost not to exceed \$14,967.00; and

**NOW, THEREFORE, BE IT RESOLVED** by the Village President and Board of Trustees of the Village of Round Lake as follows:

**Section One:** That the bid from Superior Road Striping, Inc. is hereby approved and accepted.

**Section Two:** That the Mayor, or his designee, is authorized to pay Superior Road Striping, Inc. for Superior Road Striping, Inc. upon satisfactory completion of the work, per the Round Lake Village Code and the Cooperative Purchasing Program Initiative's regulations.

**Section Three:** That the Mayor and/or Village Administrator are authorized to take all necessary steps to implement this resolution.

**APPROVED:**

---

Daniel A. MacGillis, Village President

**ATTEST:**

---

Patricia C. Blauvelt, Village Clerk

**PASSED:**

**APPROVED:**

**AYES:**

**NAYS:**

**ABSENT:**

VILLAGE OF ROUND LAKE

MARCH 2014



MONTHLY TREASURER'S REPORT

Steven J. Shields  
Finance Director

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**GENERAL FUND OPERATING RESULTS**

**GENERAL FUND SUMMARY**

The table below shows the results of operations for the current month and the eleven months ending March 31, 2014. For the month, actual results are a negative \$20,579 from the expected monthly deficit of \$237,833. For the eleven months ending March 31, 2014 actual results are a positive \$346,881 from the expected year-to-date budget deficit of \$686,833.

**General Fund Operating Results**

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Year-to-Date Budget</b>	<b>Year-to-Date Actual</b>	<b>Annual Budget</b>	<b>Actual as a % of Annual Budget</b>
Revenues	\$346,688	\$371,974	\$6,463,523	\$6,636,119	\$6,749,011	98.33%
Expenditures	\$584,521	\$630,386	\$7,150,356	\$6,976,071	\$7,716,372	90.41%
<b>Excess (Deficiency)</b>	<b>(\$237,833)</b>	<b>(\$258,412)</b>	<b>(\$686,833)</b>	<b>(\$339,952)</b>	<b>(\$967,361)</b>	

As a benchmark, for the eleventh month of the fiscal year, revenues and expenses should be close to 91.67% of the annual operating budget. Revenues are higher than the 91.67% benchmark due to the 1<sup>st</sup> and 2<sup>nd</sup> installment of property taxes received in June and September. Property tax receipts account for 44.82% of the actual year-to-date revenues and represent 43.70% of the overall General Fund revenues budgeted. In addition, all major revenues of the General Fund are over their respective year-to-date budgets, except for State income tax.

Overall expenses are slightly below the benchmark, which shows that spending is below projections. Although the percentage can be at any time during the fiscal year slightly skewed due to one time charges that occur throughout the year, a comparison to a monthly benchmark provides a good indication of how revenues and expenses are tracking for the fiscal year.

**GENERAL FUND REVENUES**

The following is a summary of General Fund revenues by category. The detail that is included in each revenue category can be found in the attached revenue and expense report.

**General Fund Revenue by Type**

<b>Category</b>	<b>Current Month's Budget</b>	<b>Current Month's Actual</b>	<b>Percent Variance</b>	<b>Year-to-Date Budget</b>	<b>Year-to-Date Actual</b>	<b>Percent Variance</b>	<b>Annual Budget</b>	<b>Actual as a % of Annual Budget</b>
Taxes	\$0	\$150	100.00%	\$2,949,313	\$2,974,339	0.85%	\$2,949,313	100.85%
Intergovernmental	\$266,053	\$263,549	(0.94%)	\$2,404,756	\$2,419,801	0.63%	\$2,569,130	94.19%
Licenses & Permits	\$4,891	\$6,345	29.73%	\$43,401	\$125,131	188.31%	\$76,218	164.17%
Charges for Services	\$48,540	\$50,781	4.62%	\$528,516	\$533,564	0.96%	\$575,650	92.69%
Fines & Forfeits	\$14,487	\$16,057	10.84%	\$161,550	\$178,493	10.49%	\$190,000	93.94%
Grants	\$3,192	\$0	(100.00%)	\$35,112	\$16,920	(51.81%)	\$38,300	44.18%
Investment Income	\$1,250	\$167	(86.67%)	\$13,750	\$17,357	26.23%	\$15,000	115.71%
Reimbursements	\$4,700	\$21,064	348.17%	\$42,300	\$62,180	47.00%	\$47,000	132.30%
Miscellaneous	\$3,575	\$13,861	287.73%	\$284,825	\$308,334	8.25%	\$288,400	106.91%
<b>Total Revenue</b>	<b>\$346,688</b>	<b>\$371,974</b>	<b>7.29%</b>	<b>\$6,463,523</b>	<b>\$6,636,119</b>	<b>2.67%</b>	<b>\$6,749,011</b>	<b>98.33%</b>

MONTHLY TREASURER'S REPORT  
MARCH 2014

For the month actual revenues are \$25,286 higher than the budget projection and are \$172,596 higher than the year-to-date budget.

**Taxes:**

The one major revenue source in the category is shown in the table below:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Property Taxes	\$0	\$150	100.00%	\$2,949,313	\$2,974,339	0.85%	\$3,041,331	(2.20%)

**Intergovernmental Revenue:**

The table below lists the major intergovernmental revenues:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Road & Bridge Tax	\$0	\$83	100.00%	\$53,500	\$56,957	6.46%	\$53,710	6.04%
State Use Tax	\$35,584	\$41,189	15.75%	\$273,930	\$290,370	6.00%	\$266,626	8.91%
Sales Tax	\$41,966	\$48,837	16.37%	\$417,515	\$438,477	5.02%	\$424,048	3.40%
State Income tax	\$186,874	\$168,036	(10.08%)	\$1,638,200	\$1,590,127	(2.93%)	\$1,607,007	(1.05%)

One income tax payment was received in March, with \$178,329 owed the Village as of March 31, 2014. Of the \$1,590,127 received to-date, \$97,292 should have been received in the prior fiscal year. In addition to the above, replacement taxes are \$2,760 above the \$17,578 annual budget and video gaming taxes are \$14,532 over the \$9,000 annual budget.

**Licenses and Permits:**

The one major revenue source in the category is shown in the table below:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Building Permits	\$1,596	\$1,730	8.38%	\$35,846	\$114,192	218.56%	\$84,159	35.68%

Budgeted building permits included only miscellaneous type permits; however, building permits were issued for the continued development of the Emerald Bay subdivision. Other minor revenues recorded in this category included business, liquor, vending licenses, garage sale permits, and inspection fee receipts. Vending, liquor licenses, and inspection fees are over the year-to-date budget, but business licenses and garage sale permits (fee was eliminated in fiscal year end 2014) are under.

**Charges for Services:**

The one major revenue source in the category is shown in the table below:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Garbage Fees	\$46,153	\$48,552	5.20%	\$502,259	\$506,776	0.90%	\$494,699	2.44%

Besides the labor/equipment reimbursement from the MFT Fund, zoning hearing fees, and accident report receipts, the other remaining accounts in this category are under the year-to-date revenue amount budgeted.

MONTHLY TREASURER'S REPORT  
MARCH 2014

**Fines and Forfeits:**

The one major revenue source in the category is shown in the table below:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Circuit Court Fines	\$9,588	\$12,405	29.39%	\$107,661	\$137,835	28.03%	\$110,533	24.70%

In the month of January, the county started electronically depositing the monthly court fines; reducing the lag time by a month for the receipt of such funds. Besides senate 740 revenues and false alarm fees, all other accounts in this category are under the annual budget, which includes all seizure accounts and Village fines.

**Grant Income:**

To-date, \$16,920 has been received in grant income. In October, the Village received an urban forest EAB \$8,000 grant, in August the Village received \$7,685 for a grant under the Police Training Act for reimbursement of basic training costs for Officer Stephans and Tinsley and in September and January \$1,234 was recorded for reimbursement #1 & #2 of an IDOT traffic safety grant.

**Investment Income:**

Interest is \$2,357 over the \$15,000 annual budget due to investment returns on the \$880,000 of investments held at PNC bank.

**Reimbursements:**

The village received year-to-date six insurance reimbursements totaling \$24,470 and \$37,711 for School Resource Officer payments.

**Miscellaneous Income:**

The one major revenue source in the category is shown in the table below:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Cable/Video Franchise	\$0	\$0	0.00%	\$225,500	\$232,075	2.92%	\$215,480	7.70%

Other minor revenues recorded in this category included miscellaneous receipts, AT&T franchise fees, recycling rebates, and rent payments, all of which are under the year-to-date budget at the end of the month, except for the miscellaneous receipts account. In addition, in the month of August, \$14,550 was received for the auction of a 2007 paint striping machine and in October \$5,208 for a jet rodder machine.

MONTHLY TREASURER'S REPORT  
MARCH 2014

Following is a summary of the major revenues in the General Fund:

Description	Annual Budget	Year-to-Date Budget	Year-to-Date Actual	Dollar Variance	Percent Variance
Real Estate Taxes	\$2,949,313	\$2,949,313	\$2,974,339	\$25,026	0.85%
Road & Bridge Tax	\$53,500	\$53,500	\$56,957	\$3,457	6.46%
State Use Tax	\$296,282	\$273,930	\$290,370	\$16,440	6.00%
Sales Tax	\$448,000	\$417,515	\$438,477	\$20,962	5.02%
State Income tax	\$1,744,770	\$1,638,200	\$1,590,127	(\$48,073)	(2.93%)
Building Permits	\$41,250	\$35,846	\$114,192	\$78,346	218.56%
Garbage Fees	\$547,000	\$502,259	\$506,776	\$4,517	0.90%
Circuit Court Fines	\$118,000	\$107,661	\$137,835	\$30,174	28.03%
Cable/Video Franchise	\$225,500	\$225,500	\$232,075	\$6,575	2.92%
<b>Total Major Revenues</b>	<b>\$6,423,615</b>	<b>\$6,203,724</b>	<b>\$6,341,147</b>	<b>\$137,423</b>	<b>2.22%</b>
<b>All Other Revenues</b>	<b>\$325,396</b>	<b>\$259,799</b>	<b>\$294,971</b>	<b>\$35,172</b>	<b>13.54%</b>
<b>Total Revenues</b>	<b>\$6,749,011</b>	<b>\$6,463,523</b>	<b>\$6,636,119</b>	<b>\$172,596</b>	<b>2.67%</b>

The major revenues reported on above account for 95% of the budgeted General Fund revenues.

### GENERAL FUND EXPENDITURES

For the month, actual expenditures are \$45,865 over the expected monthly amount of \$584,521. For the eleven months ending March 31, 2014 actual expenditures are \$174,285 under the year-to-date budget of \$7,150,356. Expenses are at 90.41% of the annual budget, versus the March benchmark of 91.67%. The detail included for each department can be found in the attached revenue and expense report.

### General Fund Expenditures by Department

Department	Current Month's Budget	Current Month's Actual	Percent Variance	Year-to-Date Budget	Year-to-Date Actual	Percent Variance	Annual Budget	Actual as a % of Annual Budget
Administration	\$133,718	\$136,108	(1.79%)	\$1,674,028	\$1,688,153	(0.84%)	\$1,807,724	93.39%
Police Department	\$234,014	\$258,822	(10.60%)	\$2,761,471	\$2,620,404	5.11%	\$2,995,447	87.48%
Public Works	\$80,975	\$96,603	(19.30%)	\$855,275	\$808,386	5.48%	\$917,829	88.08%
Building Department	\$19,883	\$22,921	(15.28%)	\$234,338	\$233,878	0.20%	\$254,191	92.01%
Transfers Out	\$115,931	\$115,932	0.00%	\$1,625,245	\$1,625,249	0.00%	\$1,741,181	93.34%
<b>Total Expense</b>	<b>\$584,521</b>	<b>\$630,386</b>	<b>(7.85%)</b>	<b>\$7,150,356</b>	<b>\$6,976,071</b>	<b>2.44%</b>	<b>\$7,716,372</b>	<b>90.41%</b>

MONTHLY TREASURER'S REPORT  
MARCH 2014

**Administration**

Administration	Monthly	Percent	Year-to-Date	Percent	Percent
	Amount	Variance		Variance	
	(Over) Under	(Over) Under	(Over) Under	(Over) Under	Annual Budget
Payroll Expenses	\$8,977	32.50%	\$36,708	11.23%	81.86%
Taxes, Pen. & Ins.	\$221	2.91%	\$6,673	7.56%	85.13%
Personnel Related	\$970	85.42%	\$6,235	33.61%	62.58%
Professional Services	(\$9,989)	(135.50%)	(\$105,669)	(103.89%)	190.09%
Commodities	(\$267)	(35.53%)	(\$699)	(8.46%)	99.47%
Contractual Services	(\$337)	(0.45%)	(\$20,281)	(2.11%)	94.66%
Misc. Expense	\$1,118	83.87%	\$4,248	22.46%	72.44%
Building & Grounds	(\$2,314)	(154.68%)	(\$3,059)	(18.59%)	108.71%
Capital Outlay	\$46	10.40%	(\$599)	(12.32%)	102.98%
Utilities	\$361	46.15%	(\$2,150)	(23.59%)	113.86%
Technology	(\$1,177)	(12.15%)	\$64,467	52.95%	43.58%
<b>Total</b>	<b>(\$2,390)</b>	<b>(1.79%)</b>	<b>(\$14,125)</b>	<b>(0.84%)</b>	<b>93.39%</b>

Administration expenses are over our projection by 1.79% for the month and 0.84% over the year-to-date budget. The following comments are for any category over the year-to-date budget as of March 31, 2014.

**Professional Services**

- The management consulting services (interim Village Administrator) charges are recorded in a new account within the professional services category with \$60,580 spent year-to-date.
- Legal services are \$53,052 over the \$58,750 annual budget due to additional charges for the GROOT transfer station, a tree issue case, and separation of the Village Administrator.
- Engineering services are \$3,743 over the \$12,317 year-to-date budget due to charges higher than anticipated for Board, staff, and project meetings.

**Commodities**

- Office supplies are \$354 over the \$5,684 annual budget due to the replacement purchases of a toaster and microwave in the amount of \$164 and the timing of other supplies, such as budget binders.
- Printing is \$212 over the \$794 annual budget due to charges of \$727 for payroll and payable check stock.

**Contractual Services**

- Publications & subscriptions has charges of \$450 for newspaper subscriptions not budgeted.
- The insurance premium account is \$14,047 over the \$119,631 annual budget due to a "true-up" paid (\$10,367) for the 2012 workers compensation plan audit performed by the Village's insurance company and the annual premium slightly higher than budgeted.
- SWALCO is \$7,695 over the \$7,758 annual budget as the invoice typically paid in March/April was paid in May 2013 and the 2014 invoice was paid February 2014.

**Buildings & Grounds**

- B&G maintenance is \$248 over the \$1,200 annual budget due to charges of \$953 for painting of certain Village Hall areas and \$495 for repair of the safety shutter at the front counter.
- B&G repairs is \$5,413 over the \$3,000 annual budget due to re-keying locks at the village hall in the amount of \$303 and charges of \$881 for HVAC repairs in the month of May, phone system repairs in June of \$830, \$2,575 of repair charges for heating and ventilation in the month of February, and \$3,000 for duct cleaning in the month of March.

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**Capital Outlay**

- Office equipment is \$158 over the \$5,303 annual budget due to higher than anticipated copier charges.

**Utilities**

- Telephone service is \$3,543 over the \$6,104 annual budget due to an increase in the monthly CENTREX charge of the Call One invoice. This charge has been eliminated with the new phone system effective March 2014.

**Police Department**

Police Department	Monthly Amount		Percent Variance		Year-to-Date		Percent Variance		Percent Expended of Annual Budget
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under	
Payroll Expenses		\$14,157		9.21%		\$62,700		3.40%	89.17%
Taxes, Pen. & Ins.	(\$18,394)		(59.88%)		\$6,498		1.85%		90.26%
Personnel Related	(\$464)		(15.44%)		\$5,136		14.09%		79.38%
Professional Services	(\$3,462)		(65.31%)		\$14,614		25.07%		68.69%
Commodities	(\$957)		(53.80%)		\$3,257		16.64%		76.42%
Contractual Services	(\$21,952)		(99.71%)		(\$12,668)		(4.90%)		96.67%
Misc. Expense	\$1,744		82.28%		\$6,521		27.98%		66.04%
Building & Grounds	\$36		2.74%		\$3,696		25.87%		68.02%
Capital Outlay	(\$777)		(62.40%)		\$3,843		28.06%		65.96%
Utilities	\$89		11.22%		\$584		6.30%		86.27%
Vehicles & Equip.	\$5,239		46.07%		\$44,088		35.24%		<b>59.36%</b>
Technology	(\$68)		(10.44%)		\$2,798		39.25%		55.69%
<b>Total</b>		<b>(\$24,808)</b>		<b>(10.60%)</b>		<b>\$141,067</b>		<b>5.11%</b>	<b>87.48%</b>

Police Department expenses are over our projection by 10.60% for the month, but 5.11% under year-to-date. The following comments are for any category over the year-to-date budget as of March 31, 2014.

**Contractual Services**

- CENCOM is \$15,223 over the \$225,368 year-to-date budget as twelve payments have been made through period eleven.

**Public Works**

Public Works	Monthly Amount		Percent Variance		Year-to-Date		Percent Variance		Percent Expended of Annual Budget
	(Over)	Under	(Over)	Under	(Over)	Under	(Over)	Under	
Payroll Expenses		\$185		0.78%		\$2,761		1.01%	91.56%
Taxes, Pen. & Ins.	(\$4,925)		(65.71%)		(\$5,303)		(6.12%)		97.69%
Personnel Related	\$325		80.56%		(\$794)		(17.90%)		108.19%
Professional Services	(\$75)		(6.14%)		\$759		5.63%		86.52%
Commodities	(\$2,317)		(12.50%)		(\$27,750)		(23.80%)		122.69%
Contractual Services	\$1,727		64.75%		\$24,695		65.05%		34.94%
Building & Grounds	\$874		24.50%		\$14,473		22.27%		70.38%
Capital Outlay	\$1,211		14.74%		\$39,530		43.76%		51.56%
Utilities	(\$5,689)		(71.61%)		\$3,710		4.22%		87.84%
Vehicles & Equip.	(\$8,437)		(160.40%)		(\$8,811)		(15.23%)		105.62%
Technology	(\$96)		(72.18%)		(\$548)		(37.48%)		126.02%
Infrastructure Maint.	\$1,589		86.41%		\$4,166		20.59%		72.76%
<b>Total</b>		<b>(\$15,629)</b>		<b>(19.30%)</b>		<b>\$46,888</b>		<b>5.48%</b>	<b>88.08%</b>

Public Works expenses are over our monthly projection by 19.30%, but are 5.48% under the year-to-date budget. The following comments are for any category over the year-to-date budget as of March 31, 2014.

**Taxes, Pensions & Insurance**

- IMRF expenses are \$308 over the \$30,229 year-to-date budget due to both the regular salaries and overtime account over the year-to-date budget by a combined \$7,044 due to snow removal efforts and contract pay (on-call pay) not budgeted.
- Vision insurance is \$70 over the \$250 annual budget due to an error in the budgeting process as the annual budget should have been \$350 versus the \$250 allocated.
- Life insurance is \$11 over the \$210 year-to-date budget due to an error in the recording of additional employee voluntary life insurance that needs to be reclassified to another account.
- Health insurance is \$3,648 over the \$35,000 annual budget due to premiums increasing in both October and January higher than anticipated and employee selection changes.

**Personnel Related**

- Uniforms are \$1,041 over the \$2,116 annual budget due to the purchase of winter sweatshirts and jackets at a cost of \$654 in the month of November and hats (\$155) in January and other additional costs due to the new union contract that was not budgeted.
- Dues and memberships are \$256 over the \$228 annual budget due to a \$264 payment for annual drug & alcohol testing membership in November.

**Commodities**

- Ice control (salt purchases) are \$36,040 over the \$104,800 annual budget due to the harsh weather conditions to-date this past winter season.

**Vehicles & Equipment**

- Gas & oil is \$1,159 over the \$22,638 year-to-date budget due to higher than normal charges for winter blend diesel to support winter operations.
- Vehicle repairs are \$4,800 over the \$20,075 annual budget due to charges of \$12,134 (48.78% of the year-to-date charges) in the month of January and March for items such as rear-end rebuild, rebuild transmission, torque converter, and other such repairs.
- Equipment repairs are \$3,695 over the \$13,571 annual budget due to charges of \$8,965 (51.92% of the year-to-date charges) in the month of January and March for items such as plow repairs, parts for snow blades, spinner motor parts, and other such parts or repairs.

**Technology**

- Network repairs are \$415 over the \$1,596 annual budget due to higher than anticipated network repairs for items such as email issues.

**Building Department**

<b>Building Department</b>	<b>Monthly Amount (Over) Under</b>	<b>Percent Variance (Over) Under</b>	<b>Year-to-Date (Over) Under</b>	<b>Percent Variance (Over) Under</b>	<b>Percent Expended of Annual Budget</b>
Payroll Expenses	(\$301)	(2.42%)	(\$463)	(0.31%)	92.59%
Taxes, Pen. & Ins.	(\$2,705)	(58.97%)	\$4	0.01%	92.01%
Personnel Related	\$52	35.37%	\$812	50.25%	45.84%
Professional Services	(\$611)	(35.07%)	(\$922)	(4.81%)	96.11%
Commodities	\$174	100.00%	\$1,636	85.46%	13.41%
Contractual Services	\$16	100.00%	\$176	100.00%	0.00%
Utilities	\$120	56.45%	\$189	8.08%	84.16%
Vehicles & Equip.	\$211	42.25%	(\$978)	(17.79%)	108.05%
Technology	\$6	9.13%	\$6	0.44%	95.79%
<b>Total</b>	<b>(\$3,038)</b>	<b>(15.28%)</b>	<b>\$460</b>	<b>0.20%</b>	<b>92.01%</b>

Building Department expenses are over our projection by 15.28%, but are 0.20% under year-to-date. The following comments are for any category over the year-to-date budget as of March 31, 2014.

**Payroll Expenses**

- Overtime expenses are \$1,684 over the \$705 annual budget due to snow removal efforts.

**Professional Services**

- Engineering expenses are \$2,405 over the \$4,558 annual budget due to charges for items such as FEMA maps and a watershed permit for the Round Lake High School health clinic.
- Plumbing inspector services are \$1,244 over the \$11,286 annual budget, due to inspections related to the continued development of the Emerald Bay subdivision.

**Vehicle & Equipment**

- Vehicle repairs are \$1,529 over the \$1,153 annual budget due to charges of \$414 for an ignition coil and plugs, vehicle #18 in August, \$279 for an alternator/battery repairs for vehicle #16 in September and November charges of \$1,086 for tires, front brake pads and cylinders.

**Other Financing Uses**

	Monthly Amount (Over) Under	Percent Variance (Over) Under	Year-to-Date (Over) Under	Percent Variance (Over) Under	Percent Expended of Annual Budget
Other Financing Uses					
Transfers Out / Contributions	\$0	0.00%	\$0	0.00%	93.34%
<b>Total</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>	<b>93.34%</b>

A total of \$1,741,181 is budgeted for transfers and contributions to other funds. \$350,000 is to be transferred to the 2010 Debt Service Fund. The transfers were done in June and December to cover the debt service payment due July 1<sup>st</sup> and January 1<sup>st</sup>. \$1,100,000 is for street projects, \$400,000 to the Motor Fuel Tax Fund and \$700,000 to the Capital Improvements Fund. The remaining \$291,181 relates to the budgeted internal service fund contributions. The street projects and internal service fund contributions are done on a monthly basis.

**WATER & SEWER FUND OPERATING RESULTS**

**WATER AND SEWER FUND SUMMARY**

The table below shows the results of operations for the current month and the eleven months ending March 31, 2014. For the month, actual results are a positive \$169,755 from the expected monthly deficit of \$159,953. For the eleven months ending March 31, 2014 actual results are a positive \$1,850,233 from the expected year-to-date budget deficit of \$2,028,065.

**Water and Sewer Fund Operating Results**

	Current Month Budget	Current Month Actual	Year-to-Date Budget	Year-to-Date Actual	Annual Budget	Actual as a % of Annual Budget
Revenues	\$332,186	\$321,356	\$3,553,441	\$3,753,201	\$3,846,601	97.57%
Expenditures	\$492,139	\$311,554	\$5,581,506	\$3,931,033	\$6,046,998	65.01%
<b>Excess (Deficiency)</b>	<b>(\$159,953)</b>	<b>\$9,802</b>	<b>(\$2,028,065)</b>	<b>(\$177,832)</b>	<b>(\$2,200,397)</b>	

As a benchmark, for the eleventh month of the fiscal year, revenues and expenses should be close to 91.67% of the annual operating budget.

Actual revenues are slightly above the benchmark while expenses are also below the benchmark, which shows that spending through the current month in the fiscal year is below projections.

### WATER AND SEWER FUND REVENUES

The following is a summary of Water & Sewer Fund revenues by category. The detail that is included in each revenue category can be found in the attached revenue and expense report.

#### Water & Sewer Fund Revenue by Type

Category	Current Month's Budget	Current Month's Actual	Percent Variance	Year-to-Date Budget	Year-to-Date Actual	Percent Variance	Annual Budget	Actual as a % of Annual Budget
Licenses & Permits	\$0	\$0	0.00%	\$0	\$109,500	100.00%	\$0	100.00%
Charges for Services	\$330,490	\$320,961	(2.88%)	\$3,534,785	\$3,582,137	1.34%	\$3,826,244	93.62%
Investment Income	\$1,571	\$246	(84.33%)	\$17,281	\$58,589	239.04%	\$18,857	310.70%
Reimbursements	\$0	\$0	0.00%	\$0	\$740	100.00%	\$0	100.00%
Miscellaneous	\$125	\$149	18.80%	\$1,375	\$2,234	62.50%	\$1,500	148.96%
<b>Total Revenue</b>	<b>\$332,186</b>	<b>\$321,356</b>	<b>(3.26%)</b>	<b>\$3,553,441</b>	<b>\$3,753,201</b>	<b>5.62%</b>	<b>\$3,846,601</b>	<b>97.57%</b>

For the month actual revenues are \$10,830 below the monthly budget projection, but are \$199,760 over the year-to-date budget.

#### Licenses & Permits

Year-to-date \$109,500 has been received for developer permit fees related to the Emerald Bay subdivision, which was not budgeted.

#### Charges for Services:

The major revenue sources in this category are shown in the table below:

Description	Current Month			Year-to-Date			Prior Year	
	Budget	Actual	% Variance	Budget	Actual	% Variance	Actual	Variance
Village Fees	\$146,607	\$138,707	(5.39%)	\$1,563,006	\$1,562,363	(0.04%)	\$1,540,349	1.43%
Water Fees	\$76,617	\$71,798	(6.29%)	\$849,003	\$840,819	(0.96%)	\$901,465	(6.73%)
Sewer Fees	\$99,725	\$102,781	3.06%	\$1,039,814	\$1,036,729	(0.30%)	\$1,028,585	0.79%
<b>Total</b>	<b>\$322,949</b>	<b>\$313,285</b>	<b>(2.99%)</b>	<b>\$3,451,823</b>	<b>\$3,439,912</b>	<b>(0.35%)</b>	<b>\$3,470,399</b>	<b>(0.88%)</b>

In addition to the above, connection fees of \$50,818 were received related to the Emerald Bay development and meters held for resale are \$2,352 over the \$10,000 annual budget related to the same. The LRSD user fees are also tracking \$2,607 above the projection and water and sewer penalties are tracking \$2,592 above the \$62,337 year-to-date budget.

#### Investment Income:

Interest income is \$39,732 over the \$18,857 annual budget due to investment returns on the \$3.3 million of investments held at PNC bank.

#### Reimbursements:

The village received year-to-date one insurance reimbursement totaling \$740 for damage to a hydrant.

**Miscellaneous Income:**

Miscellaneous receipts are \$734 over the \$1,500 annual budget, which mainly includes charges to customers for bounced checks (NSF fees).

**WATER AND SEWER FUND EXPENDITURES**

For the month, actual expenditures are \$180,585 lower than the expected monthly amount of \$492,139. For the eleven months ending March 31, 2014 actual expenditures are \$1,650,473 under the year-to-date budget of \$5,581,506. Expenses are at 65.01% of the annual budget, versus the monthly benchmark of 91.67%. The detail included for each category can be found in the attached revenue and expense report.

**Water and Sewer Expenditures**

Category	Current Month's Budget	Current Month's Actual	Percent Variance	Year-to-Date Budget	Year-to-Date Actual	Percent Variance	Annual Budget	Actual as a % of Annual Budget
Payroll Expenses	\$34,771	\$33,423	3.88%	\$406,215	\$402,920	0.81%	\$439,482	91.68%
Taxes, Pen. & Ins.	\$11,280	\$15,472	(37.17%)	\$130,496	\$125,124	4.12%	\$141,775	88.26%
Personnel Related	\$364	\$127	65.01%	\$4,004	\$4,006	(0.04%)	\$4,363	91.81%
Professional Services	\$10,754	\$4,318	59.85%	\$125,169	\$47,574	61.99%	\$135,916	35.00%
Commodities	\$3,113	\$9,516	(205.70%)	\$34,243	\$46,626	(36.16%)	\$37,359	124.81%
Contractual Services	\$4,511	\$3,911	13.31%	\$75,608	\$72,821	3.69%	\$78,688	92.54%
Miscellaneous Expenses	\$0	\$0	0.00%	\$7,260	\$7,260	0.00%	\$7,260	100.00%
Building & Grounds	\$2,471	\$1,132	54.17%	\$32,693	\$24,957	23.66%	\$35,851	69.61%
Capital Outlay	\$27,068	\$26,934	0.50%	\$297,748	\$243,940	18.07%	\$324,808	75.10%
Water & Sewer Improvements	\$187,404	\$29,995	83.99%	\$2,061,444	\$802,614	61.07%	\$2,248,853	35.69%
Utilities	\$191,765	\$165,999	13.44%	\$2,059,325	\$1,821,106	11.57%	\$2,226,709	81.78%
Vehicles & Equipment	\$4,399	\$9,460	(115.05%)	\$48,389	\$52,895	(9.31%)	\$52,784	100.21%
Charges for Services	\$0	\$0	0.00%	\$1,700	\$1,588	6.56%	\$1,700	93.44%
Technology	\$1,673	\$698	58.29%	\$20,003	\$17,324	13.39%	\$21,676	79.92%
Infrastructure Maintenance	\$5,173	\$3,176	38.60%	\$56,903	\$40,163	29.42%	\$62,080	64.70%
Debt Service	\$0	\$0	0.00%	\$138,983	\$138,798	0.13%	\$138,983	99.87%
Transfers Out / Contributions	\$7,393	\$7,393	0.01%	\$81,323	\$81,318	0.00%	\$88,711	91.67%
<b>Total Expenses</b>	<b>\$492,139</b>	<b>\$311,554</b>	<b>36.69%</b>	<b>\$5,581,506</b>	<b>\$3,931,033</b>	<b>29.57%</b>	<b>\$6,046,998</b>	<b>65.01%</b>

The following comments are for any category over the year-to-date budget as of March 31, 2014.

**Personnel Related**

- Uniforms are \$479 over the \$2,116 annual budget due to the purchase of winter sweatshirts and jackets at a cost of \$654 in the month of November and hats (\$155) in January and additional costs due to the new union contract that was not budgeted.
- Dues and memberships are \$251 over the \$503 annual budget due to a \$264 payment for annual drug & alcohol testing membership in November.

**Commodities**

- The water meters account is \$6,682 over the \$10,000 annual budget due to the purchase of water meters for the Emerald Bay subdivision development.
- Postage is \$3,328 over the \$25,359 annual budget due to the timing of the postage due to the Village's third party vendor for printing and mailing water bills (\$5,000 paid in March), which included five payments in the current year (versus the normal four).

**Vehicles & Equipment**

- Gas & oil is \$1,894 over the \$21,516 year-to-date budget due to higher than normal charges for winter blend diesel to support winter operations.

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- Vehicle repairs are \$6,247 over the \$15,697 annual budget due to charges of \$11,446 (52.16% of the year-to-date charges) in the month of January and March for items such as rear-end rebuild, rebuild transmission, torque converter, and other such repairs.
- Equipment repairs are \$634 over the \$7,014 annual budget due to charges of \$1,175 for Vactor truck parts and other such parts or repairs.

**OPERATING RESULTS OF OTHER FUNDS  
REVENUES**

The table that follows are all other funds and the total budget and actual revenues for the month. The detail for each fund's revenue can be found in the attached revenue and expense report.

Funds	Fund #	Current Month's Budget	Current Month's Actual	Percent Variance	Year-to-Date Budget	Year-to-Date Actual	Percent Variance	Annual Budget	Actual as a % of Annual Budget
<b>Special Revenue</b>									
Motor Fuel Tax	10	\$82,824	\$70,497	(14.88%)	\$1,068,417	\$998,940	(6.50%)	\$1,151,821	86.73%
SSA #1 Bright Meadows	16	\$26	\$5	(80.97%)	\$23,976	\$24,025	0.21%	\$23,998	100.11%
<b>Debt Service Funds</b>									
2005 Bonds Debt Service	24	\$24,217	\$22,484	(7.15%)	\$260,465	\$249,339	(4.27%)	\$287,051	86.86%
2010 Bonds Debt Service	26	\$6,410	\$6,021	(6.07%)	\$477,906	\$475,949	(0.41%)	\$532,572	89.37%
2011 Bonds Debt Service	28	\$35,213	\$35,066	(0.42%)	\$361,391	\$328,651	(9.06%)	\$388,123	84.68%
<b>Capital Project Funds</b>									
Capital Projects	35	\$68,850	\$58,240	(15.41%)	\$916,846	\$796,244	(13.15%)	\$1,033,701	77.03%
<b>Enterprise Funds</b>									
Commuter Parking	51	\$9,101	\$10,124	11.24%	\$83,627	\$78,549	(6.07%)	\$91,739	85.62%
<b>Internal Service Funds</b>									
Vehicle Replacement	60	\$18,011	\$17,992	(0.11%)	\$198,121	\$223,511	12.82%	\$216,123	103.42%
Technology Replacement	61	\$6,778	\$6,563	(3.17%)	\$74,554	\$73,224	(1.78%)	\$81,332	90.03%
Building Replacement	62	\$7,116	\$7,108	(0.11%)	\$78,276	\$78,161	(0.15%)	\$85,396	91.53%
<b>Agency Funds</b>									
Working Cash	81	\$139	\$4	(97.46%)	\$7,904	\$8,281	4.77%	\$8,038	103.03%
Builders Escrow	83	\$9	\$2	(73.67%)	\$99	\$26	(73.93%)	\$110	23.46%

**Special Revenue Funds**

The one major revenue source in this fund category is shown in the table below:

Description	Current Month			Year-to-Date			Prior Year	
	Budget	Actual	% Variance	Budget	Actual	% Variance	Actual	Variance
Motor Fuel Tax	\$34,342	\$37,142	8.15%	\$394,865	\$420,046	6.38%	\$402,613	4.33%

The \$400,000 contribution from the General Fund is done on a monthly basis, \$33,333 per month. A \$71,967 Illinois Jobs Now Program grant was received in the month of November. Interest income is less than the year-to-date budget due to lower rates than what was projected and no reimbursements for Hart Road engineering services has been received.

SSA #1 Bright Meadows property tax receipts of \$23,970 are above the annual budget of \$23,730, however, interest income is lower than anticipated.

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**Debt Service Funds**

The major revenue sources in this fund category are shown in the table below:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Electric	\$36,292	\$36,147	(0.40%)	\$372,456	\$338,776	(9.04%)	\$348,945	(2.91%)
Gas	\$0	\$0	0.00%	\$118,998	\$122,051	2.57%	\$90,362	35.07%
Telephone	\$29,528	\$27,419	(7.14%)	\$317,586	\$304,055	(4.26%)	\$322,606	(5.75%)

Electric and telephone utility receipts are a combined \$47,211 below the year-to-date budget amount of \$690,043. Three quarterly gas payments have been received, which are \$1,527 over the year-to-date budget. Below is a summary of the major revenues that support all debt service payments in the three budgeted debt service funds. The four major revenues listed account for 99.98% of the budgeted debt service funds revenues.

**Debt Service Major Revenue Summary**

<u>Description</u>	<u>Annual Budget</u>	<u>Year-to-Date Budget</u>	<u>Year-to-Date Actual</u>	<u>Dollar Variance</u>	<u>Percent Variance</u>
Utility Tax Electric	\$400,000	\$372,456	\$338,777	(\$33,679)	(9.04%)
Utility Tax - Gas (1)	\$107,500	\$59,499	\$61,026	\$1,527	2.57%
Utility Tax Telephone	\$350,000	\$317,587	\$304,055	(\$13,532)	(4.26%)
Transfers In	\$350,000	\$350,000	\$350,000	\$0	0.00%
<b>Total Major Revenues</b>	<b>\$1,207,500</b>	<b>\$1,099,542</b>	<b>\$1,053,858</b>	<b>(\$45,684)</b>	<b>(4.15%)</b>
<b>All Other Revenues</b>	<b>\$246</b>	<b>\$220</b>	<b>\$81</b>	<b>(\$139)</b>	<b>(63.15%)</b>
<b>Total Revenues</b>	<b>\$1,207,746</b>	<b>\$1,099,762</b>	<b>\$1,053,939</b>	<b>(\$45,823)</b>	<b>(4.17%)</b>

- (1) This amount represents 50% of the gas tax receipts; the other 50% is recorded in the Capital Improvements Fund.

**Capital Projects Funds**

Revenue in the Capital Projects Fund is below the projection due to no CDBG revenues received yet (\$100,000) and only \$1,513 in reimbursements have been received to-date for the MacGillis Bridge project budgeted year-to-date at \$94,454. However, a \$20,700 grant was received from the Watershed Management Board, budgeted year-to-date at \$18,975 and \$53,580 in developer impact fees recorded for the continued development of the Emerald Bay subdivision. Interest income is above the year-to-date budget and \$14,433 has been received for the tree replacement cost sharing program. The \$700,000 contribution from the General Fund is done on a monthly basis, \$58,333 per month. Finally, a \$574 insurance reimbursement was received in November for tree damage by a vehicle. Three quarterly gas tax payments are in, \$1,527 higher then the \$59,499 year-to-date budget.

**Enterprise**

The one major revenue source in this fund is shown in the table below:

<u>Description</u>	<u>Current Month</u>			<u>Year-to-Date</u>			<u>Prior Year</u>	
	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Budget</u>	<u>Actual</u>	<u>% Variance</u>	<u>Actual</u>	<u>Variance</u>
Commuter Lot Revenue	\$9,039	\$10,121	11.97%	\$82,946	\$78,520	(5.34%)	\$81,045	(3.12%)

Interest income is also less then the year-to-date budget due to lower rates then what was projected.

**Internal Service Funds**

A total of \$379,892 is budgeted for contributions from other funds. \$291,181 is contributed from the General Fund and \$88,711 from the Water and Sewer Fund. Contributions are done on a monthly basis. Interest income is less than the year-to-date budget in each fund due to lower rates than what was projected. In the Vehicle Replacement Fund a \$25,602 insurance reimbursement was received for a truck fire that totaled the vehicle.

**Agency Funds**

The Working Cash Fund has a positive year-to-date budget variance due to property tax receipts higher than budget. The Builders Escrow Fund has a negative year-to-date budget variance due to interest income less than budgeted due to lower rates than what was projected.

**OPERATING RESULTS OF OTHER FUNDS  
EXPENDITURES**

The table that follows includes all other funds and the total budget and actual expenses for the month. The detail for each fund's expenses can be found in the attached revenue and expense report.

<b>Funds</b>	<b>Fund #</b>	<b>Current Month's Budget</b>	<b>Current Month's Actual</b>	<b>Percent Variance</b>	<b>Year-to-Date Budget</b>	<b>Year-to-Date Actual</b>	<b>Percent Variance</b>	<b>Annual Budget</b>	<b>Actual as a % of Annual Budget</b>
<b>Special Revenue</b>									
Motor Fuel Tax	10	\$134,722	\$68,494	49.16%	\$1,481,942	\$403,660	72.76%	\$1,616,666	24.97%
SSA #1 Bright Meadows	16	\$44	\$0	100.00%	\$22,809	\$13,599	40.38%	\$25,641	53.04%
<b>Debt Service Funds</b>									
2005 Bonds Debt Service	24	\$18	\$0	100.00%	\$274,714	\$274,515	0.07%	\$275,266	99.73%
2010 Bonds Debt Service	26	\$1,050	\$1,030	1.90%	\$530,295	\$530,225	0.01%	\$530,295	99.99%
2011 Bonds Debt Service	28	\$45	\$0	100.00%	\$379,800	\$379,415	0.10%	\$387,350	97.95%
<b>Capital Project Funds</b>									
Capital Projects	35	\$97,580	\$43,651	55.27%	\$1,073,380	\$623,516	41.91%	\$1,170,948	53.25%
<b>Enterprise Funds</b>									
Commuter Parking	51	\$9,575	\$9,555	0.21%	\$41,256	\$35,856	13.09%	\$42,293	84.78%
<b>Internal Service Funds</b>									
Vehicle Replacement	60	\$5,833	\$42,683	(631.74%)	\$154,663	\$162,751	(5.23%)	\$160,500	101.40%
Technology Replacement	61	\$4,765	\$0	100.00%	\$52,411	\$45,076	14.00%	\$57,184	78.83%
Building Replacement	62	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%

**Special Revenue Funds**

Ninety-three percent of the annual budgeted Motor Fuel Tax Fund expenses relate to roadway improvements of which \$368,441 has been spent through month end. All other categories in this fund are under the year-to-date budget.

Ninety-nine percent of the budgeted SSA #1 Bright Meadows expenses relate to landscaping charges of which \$13,596 was spent through month end, budgeted at \$22,328 year-to-date.

**Debt Service Funds**

At the end of January all principal and interest payments were made on all bond series.

**Capital Projects Funds**

Of the \$623,516 spent to-date, expenses mainly relate to the items listed below:

<u>Project Name</u>	<u>Dollar Amount</u>	<u>Percent of Total</u>
Cedar Valley Park Pond	\$5,515	0.88%
Nippersink Design & Construction Engineering	\$27,082	4.34%
Nippersink Construction	\$84,403	13.54%
Tree Replacement Program	\$51,985	8.34%
Hart/Sunset Design Engineering	\$62,935	10.09%
Traffic Signal LED Upgrade	\$30,215	4.85%
Long Lake West Construction & Constr. Engineering	\$339,738	54.49%
Long Lake West Design Engineering	\$18,805	3.02%
Total Project Expenses Listed	<u>\$620,677</u>	<u>99.54%</u>
 Total Y-T-D Expenses	 <u>\$623,516</u>	

**Enterprise**

The Commuter Parking Lot Fund has one category over the year-to-date budget. The utilities (electrical service) category is \$346 over the \$4,440 year-to-date budget due to higher than anticipated charges.

**Internal Service Funds**

There are three (3) funds in this fund type; vehicle, technology, and building replacement. There are no expenses budgeted in the Building Replacement Fund. Through the end of the month there has been \$162,751 recorded in the Vehicle Replacement Fund for the purchase of three (3) squads and related equipment (\$77,792), the purchase of a 2014 F-550 chassis and body (\$75,915), and the purchase of a 2014 F-550 Chassis (\$8,485 – split with General and Water/Sewer). In the Technology Replacement Fund \$45,076 has been charged, the majority being a new phone system \$34,477 and the remaining for a Police Department server and 6 replacement computers split between Public Works and Police.

**Agency Funds**

There are no budgeted expenses for Agency Funds.

**INVESTMENT ACTIVITY**

The Village's cash and investment holdings totaled \$17.4 million at the end of the month, with cash & investments changes since May 1<sup>st</sup> by fund listed below.

**Change in Cash and Investments Balances**

<b>Funds</b>	<b>Fund #</b>	<b>May 1st Cash &amp; Investments</b>	<b>Month End Cash &amp; Investments</b>	<b>Actual Change in Cash &amp; Investments</b>	<b>Projected Change in Cash &amp; Investments</b>
<b>General Fund</b>	01	\$6,390,435	\$5,725,605	(\$664,830)	(\$686,833)
<b>Special Revenue</b>					
Motor Fuel Tax	10	\$926,529	\$1,521,809	\$595,280	(\$413,525)
SSA #1 Bright Meadows	16	\$107,631	\$118,057	\$10,427	\$1,166
<b>Debt Service Funds</b>					
2005 Bonds Debt Service	24	\$23,196	\$93,021	\$69,824	(\$14,249)
2010 Bonds Debt Service	26	\$5,301	\$51,010	\$45,709	(\$52,389)
2011 Bonds Debt Service	28	\$45,925	\$114,161	\$68,236	(\$18,409)
<b>Capital Project Funds</b>					
Capital Projects	35	\$940,298	\$1,111,796	\$171,497	(\$156,534)
<b>Enterprise Funds</b>					
Water & Sewer Fund	50	\$7,448,787	\$7,233,550	(\$215,236)	(\$2,028,065)
Commuter Parking	51	\$296,090	\$338,783	\$42,693	\$42,371
<b>Internal Service Funds</b>					
Vehicle Replacement	60	\$94,200	\$154,960	\$60,760	\$43,458
Technology Replacement	61	\$59,770	\$87,919	\$28,148	\$22,143
Building Replacement	62	\$56,839	\$134,999	\$78,161	\$78,276
<b>Agency Funds</b>					
Working Cash	81	\$665,277	\$673,559	\$8,281	\$7,904
Builders Escrow	83	\$57,586	\$56,884	(\$702)	\$99

The Village's cash and investment position of \$17.4 million at the end of the month does not include the Police Pension Fund investments, which are subject to the control and oversight by a separate board and the Lakewood Grove Special Service Area (SSA) Funds cash accounts as the village only acts as an agent for the property owners in the SSA's. At the end of the month the Village's portfolio by institution was as follows:

**Portfolio Diversification**

<b>Institution</b>	<b>Type</b>	<b>Amount Held</b>	<b>% of Portfolio</b>
Petty & Register Cash	Cash	\$1,200	0.01%
Illinois Funds	Money Market	\$3,735,398	21.45%
PNC	Investments & MM	\$5,251,458	30.15%
Chase	Money Market	\$2,744,387	15.76%
First American	Money Market	\$1,506,126	8.65%
NorStates	Savings, NOW, MM	\$4,177,541	23.99%
	<b>Total Portfolio</b>	<b>\$17,416,110</b>	

Per the investment policy no financial institution shall hold more than 50% of the Village's portfolio. Illinois Funds shall not exceed 40% of portfolio.

MONTHLY TREASURER'S REPORT  
MARCH 2014

At the end of the month \$13.1 million was held in short term money market accounts and \$4.3 million held in fixed income securities. The table that follows lists the cash and cash equivalent balances and investments per fund.

**Summary of Cash and Investments by Fund**

<b>Funds</b>	<b>Fund #</b>	<b>Cash &amp; Cash Equivalents</b>	<b>Investments</b>	<b>Total Cash and Investments</b>	<b>Percent of Overall Portfolio</b>
<b>General Fund</b>	01	\$4,844,896	\$880,709	\$5,725,605	32.88%
<b>Special Revenue</b>					
Motor Fuel Tax	10	\$1,521,809	\$0	\$1,521,809	8.74%
SSA #1 Bright Meadows	16	\$118,057	\$0	\$118,057	0.68%
<b>Debt Service Funds</b>					
2005 Bonds Debt Service	24	\$93,021	\$0	\$93,021	0.53%
2010 Bonds Debt Service	26	\$49,791	\$1,218	\$51,010	0.29%
2011 Bonds Debt Service	28	\$114,161	\$0	\$114,161	0.66%
<b>Capital Project Funds</b>					
Capital Projects	35	\$1,012,537	\$99,259	\$1,111,796	6.38%
<b>Enterprise Funds</b>					
Water & Sewer Fund	50	\$3,936,621	\$3,296,929	\$7,233,550	41.53%
Commuter Parking	51	\$338,783	\$0	\$338,783	1.95%
<b>Internal Service Funds</b>					
Vehicle Replacement	60	\$154,960	\$0	\$154,960	0.89%
Technology Replacement	61	\$87,919	\$0	\$87,919	0.50%
Building Replacement	62	\$134,999	\$0	\$134,999	0.78%
<b>Agency Funds</b>					
Working Cash	81	\$673,559	\$0	\$673,559	3.87%
Builders Escrow	83	\$56,884	\$0	\$56,884	0.33%

The following is the fixed income investment split by fund:

<b>Fund Description</b>	<b>Treasury Bonds/Notes</b>	<b>Agency Bonds</b>	<b>Money Market</b>	<b>Total</b>
General	\$238,672.95	\$635,757.25	\$6,278.86	\$880,709.06
2010 Debt Service	\$330.21	\$879.58	\$8.69	\$1,218.47
Capital Projects	\$26,899.30	\$71,652.13	\$707.65	\$99,259.08
Water & Sewer	\$893,470.79	\$2,379,953.54	\$23,504.89	\$3,296,929.23
<b>Total</b>	<b>\$1,159,373.25</b>	<b>\$3,088,242.50</b>	<b>\$30,500.09</b>	<b>\$4,278,115.84</b>

MONTHLY TREASURER'S REPORT  
MARCH 2014

The detail investment holdings at month end (February) are on the table that follows.

<i>Investment Policy Reporting</i>							<i>February</i>	
Type	Settlement Date	Maturity Date	Month End Market Value	Unrealized Gain/(Loss)	Interest Received	Rate	Estimated Annual Income	Accrued Income
<b><u>MM Account</u></b>								
-	6/29/2012	-	\$30,500.09	\$0.00	\$0.27	0.01%	\$1.90	\$0.14
<b><u>T-Bonds/Notes</u></b>								
US Treasury Note	6/26/2012	4/30/2014	\$200,570.00	(\$5,110.36)	\$0.00	1.875%	\$3,750.00	\$1,253.45
US Treasury Note	10/17/2013	9/30/2016	\$212,516.00	(\$1,000.29)	\$0.00	3.000%	\$6,000.00	\$2,505.49
US Treasury Note	12/31/806	12/31/2016	\$214,626.00	\$101.89	\$0.00	3.125%	\$6,500.00	\$1,077.35
US Treasury Note	6/26/2012	6/15/2014	\$200,382.00	(\$1,290.54)	\$0.00	0.625%	\$1,500.00	\$313.19
US Treasury Note	8/2/2013	7/31/2016	\$230,537.25	(\$246.71)	\$0.00	1.500%	\$3,375.00	\$270.37
US Treasury Note	12/18/2013	11/30/2016	\$100,742.00	\$140.10	\$0.00	0.875%	\$875.00	\$365.38
<b>Total Treasurer Bonds/Notes</b>			<b>\$1,159,373.25</b>	<b>(\$7,405.91)</b>	<b>\$0.00</b>		<b>\$22,000.00</b>	<b>\$5,785.23</b>
<b><u>Agency Bonds</u></b>								
FHL Bank Bonds	4/1/2013	3/13/2015	\$256,575.00	(\$5,370.00)	\$0.00	2.750%	\$6,875.00	\$3,208.33
FHL Bank Bonds	6/26/2012	6/18/2014	\$507,505.00	(\$40,535.00)	\$0.00	5.250%	\$26,250.00	\$5,322.92
FFC Bank Bonds	8/16/2013	8/25/2016	\$499,603.50	(\$8,739.00)	\$11,531.25	5.125%	\$23,062.50	\$384.37
FHL Bank Notes	6/26/2012	5/28/2014	\$325,978.25	(\$5,281.25)	\$0.00	1.375%	\$4,468.75	\$1,154.43
FHL Mtg Corp. Notes	6/26/2012	4/28/2014	\$400,168.00	\$320.00	\$0.00	0.375%	\$1,500.00	\$512.50
FNMA	11/18/2013	11/15/2016	\$305,964.00	(\$747.00)	\$0.00	1.375%	\$4,125.00	\$1,214.58
FHL Mtg Corp. Notes	12/18/2013	12/15/2016	\$139,313.75	(\$1,070.75)	\$0.00	4.875%	\$6,093.75	\$1,286.46
FHL Mtg Corp. Notes	6/26/2012	4/23/2014	\$301,008.00	(\$10,833.00)	\$0.00	2.500%	\$7,500.00	\$2,666.67
FHL Mtg Corp. Notes	4/17/2013	4/17/2015	\$100,332.00	(\$129.00)	\$0.00	0.500%	\$500.00	\$186.11
FHL Mtg Corp. Notes	10/9/2013	10/14/2016	\$251,795.00	\$1,141.00	\$0.00	0.875%	\$2,187.50	\$832.47
<b>Total Agency Bonds</b>			<b>\$3,088,242.50</b>	<b>(\$71,244.00)</b>	<b>\$11,531.25</b>		<b>\$82,562.50</b>	<b>\$16,768.84</b>
<b>Total Investments</b>			<b>\$4,278,115.84</b>	<b>(\$78,649.91)</b>	<b>\$11,531.25</b>		<b>\$104,562.50</b>	<b>\$22,554.07</b>

Respectfully submitted,

*Steven J. Shields*

Steven J. Shields  
Finance Director/Treasurer

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	FISCAL % VARI-ANCE
REVENUES							
TAXES							
01-05-50-55001	REAL ESTATE TAXES	0.00	150.26	100.0	2,949,313.00	2,974,339.12	0.8
TOTAL TAXES		0.00	150.26	100.0	2,949,313.00	2,974,339.12	0.8
INTERGOVERNMENTAL							
01-05-52-55201	ROAD & BRIDGE TAX	0.00	82.96	100.0	53,500.00	56,957.19	6.4
01-05-52-55203	STATE USE TAX	35,584.00	41,189.41	15.7	296,282.00	290,369.98	(2.0)
01-05-52-55205	SALES TAX	41,966.00	48,836.91	16.3	448,000.00	438,476.79	(2.1)
01-05-52-55207	STATE INCOME TAX	186,874.00	168,035.85	(10.0)	1,744,770.00	1,590,127.19	(8.8)
01-05-52-55209	REPLACEMENT TAX	879.00	3,130.22	256.1	17,578.00	20,337.52	15.7
01-05-52-55211	VIDEO GAMING TAX	750.00	2,273.38	203.1	9,000.00	23,532.25	161.4
TOTAL INTERGOVERNMENTAL		266,053.00	263,548.73	(0.9)	2,569,130.00	2,419,800.92	(5.8)
LICENSES & PERMITS							
01-05-54-55401	BUSINESS LICENSES	750.00	500.00	(33.3)	8,525.00	2,395.00	(71.9)
01-05-54-55403	VENDOR LICENSES	20.00	65.00	225.0	1,443.00	350.00	(75.7)
01-05-54-55405	LIQUOR LICENSES	2,400.00	3,600.00	50.0	22,800.00	6,150.00	(73.0)
01-05-54-55407	GARAGE SALE LICENSE	0.00	0.00	0.0	700.00	404.00	(42.2)
01-05-54-55409	BUILDING PERMITS	1,596.00	1,730.00	8.4	41,250.00	114,191.50	176.8
01-05-54-55411	INSPECTION FEES	125.00	450.00	260.0	1,500.00	1,640.00	9.3
TOTAL LICENSES & PERMITS		4,891.00	6,345.00	29.7	76,218.00	125,130.50	64.1
CHARGES FOR SERVICES							
01-05-56-55605	LAB/EQUIP REIMB-MFT	2,083.00	2,083.33	0.0	25,000.00	22,916.63	(8.3)
01-05-56-55611	SALE OF PUBLICATIONS	8.00	0.88	(89.0)	100.00	(7.48)	(107.4)
01-05-56-55613	GARBAGE FEES	46,153.00	48,551.71	5.2	547,000.00	506,776.01	(7.3)
01-05-56-55615	ZONING HEARING FEES	125.00	0.00	100.0	1,500.00	2,125.00	41.6
01-05-56-55617	PUD FILING FEES	4.00	0.00	100.0	50.00	5.88	(88.2)
01-05-56-55619	OFF / ACCIDENT RECEIPTS	150.00	145.00	(3.3)	1,800.00	1,748.33	(2.8)
01-05-56-55623	LEIN REVENUE	17.00	0.00	100.0	200.00	0.00	100.0
TOTAL CHARGES FOR SERVICES		48,540.00	50,780.92	4.6	575,650.00	533,564.37	(7.3)
FINES & FOREFEITS							
01-05-60-56001	FINES	2,833.00	2,228.34	(21.3)	34,000.00	29,008.43	(14.6)
01-05-60-56003	CIRCUIT COURT FINES	9,588.00	12,405.12	29.3	118,000.00	137,834.84	16.8
01-05-60-56005	SENATE 740 REVENUES	500.00	1,423.62	184.7	19,200.00	11,350.00	(40.8)
01-05-60-56007	SEIZURE: COMPUTER CRIME	333.00	0.00	100.0	4,000.00	0.00	100.0
01-05-60-56009	FEDERAL SEIZURES	1,233.00	0.00	100.0	14,800.00	0.00	100.0
01-05-60-56010	STATE SEIZURES	0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>REVENUES</b>							
<b>FINES &amp; FORFEITS</b>							
01-05-60-56015	FALSE ALARM FEES	0.00	0.00	0.0	0.00	300.00	100.0
TOTAL FINES & FORFEITS		14,487.00	16,057.08	10.8	190,000.00	178,493.27	(6.0)
<b>GRANTS</b>							
01-05-62-56200	GRANT INCOME	3,192.00	0.00	100.0	38,300.00	16,919.50	(55.8)
TOTAL GRANTS		3,192.00	0.00	100.0	38,300.00	16,919.50	(55.8)
<b>INVESTMENT INCOME</b>							
01-05-64-56401	INTEREST INCOME	1,250.00	166.63	(86.6)	15,000.00	17,356.59	15.7
TOTAL INVESTMENT INCOME		1,250.00	166.63	(86.6)	15,000.00	17,356.59	15.7
<b>REIMBURSEMENTS</b>							
01-05-65-56508	INSURANCE REIMB.	0.00	3,061.65	100.0	0.00	24,469.92	100.0
01-05-65-56520	SRO REIMBURSEMENT	4,700.00	18,002.44	283.0	47,000.00	37,710.52	(19.7)
TOTAL REIMBURSEMENTS		4,700.00	21,064.09	348.1	47,000.00	62,180.44	32.3
<b>MISCELLANEOUS REVENUE</b>							
01-05-66-56601	MISCELLANEOUS RECEIPTS	850.00	9,985.15	1074.7	10,200.00	25,427.16	149.2
01-05-66-56607	COMCAST CABLE FRANCHISE	0.00	0.00	0.0	167,500.00	167,387.49	0.0
01-05-66-56608	AT&T VIDEO FRANCHISE	0.00	0.00	0.0	48,500.00	53,906.05	11.1
01-05-66-56609	AT&T FRANCHISE	625.00	421.80	(32.5)	7,500.00	5,275.92	(29.6)
01-05-66-56610	AT&T PEG FEES	0.00	0.00	0.0	9,500.00	10,781.21	13.4
01-05-66-56611	RECYCLING REBATE SWAL	0.00	3,454.37	100.0	20,000.00	15,298.28	(23.5)
01-05-66-56617	RENT PAYMENT	2,100.00	0.00	100.0	25,200.00	10,500.00	(58.3)
01-05-66-56619	AUCTION PROCEEDS	0.00	0.00	0.0	0.00	19,758.00	100.0
TOTAL MISCELLANEOUS REVENUE		3,575.00	13,861.32	287.7	288,400.00	308,334.11	6.9
TOTAL REVENUES: REVENUES		346,688.00	371,974.03	7.2	6,749,011.00	6,636,118.82	(1.6)
<b>ADMINISTRATION EXPENSES</b>							
<b>PAYROLL EXPENSES</b>							
01-20-70-67001	REGULAR SALARIES	22,385.00	15,127.79	32.4	291,000.00	251,950.96	13.4
01-20-70-67006	ELECTED OFFICIALS SALARIES	3,800.00	3,500.00	7.8	45,600.00	39,094.51	14.2
01-20-70-67011	COMMITTEE MEMBER SALARIES	510.00	0.00	100.0	6,120.00	(2,135.00)	134.8
01-20-70-67021	PART-TIME SALARIES	689.00	0.00	100.0	8,954.00	0.00	100.0
01-20-70-67031	OVERTIME	10.00	18.26	(82.6)	125.00	191.70	(53.3)

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
FUND: GENERAL FUND							
ADMINISTRATION							
EXPENSES							
PAYROLL EXPENSES							
01-20-70-67036	TRANSPORTATION ALLOWANCE	229.00	0.00	100.0	2,750.00	1,122.85	59.1
TOTAL PAYROLL EXPENSES		27,623.00	18,646.05	32.5	354,549.00	290,225.02	18.1
TAXES, PENSIONS, & INSURANCE							
01-20-71-67101	IMRF	2,700.00	1,653.95	38.7	35,100.00	29,525.85	15.8
01-20-71-67107	DENTAL INSURANCE	217.00	140.82	35.1	2,600.00	1,802.74	30.6
01-20-71-67108	VISION INSURANCE	25.00	16.75	33.0	300.00	206.62	31.1
01-20-71-67109	LIFE INSURANCE	19.00	12.17	35.9	225.00	140.74	37.4
01-20-71-67110	HEALTH INSURANCE	2,542.00	4,149.66	(63.2)	30,500.00	22,365.21	26.6
01-20-71-67111	SOCIAL SECURITY	1,692.00	1,131.80	33.1	22,000.00	17,237.23	21.6
01-20-71-67112	MEDICARE	396.00	264.72	33.1	5,150.00	4,142.74	19.5
01-20-71-67116	UNEMPLOYMENT INSURANCE	0.00	0.00	0.0	0.00	6,195.00	100.0
TOTAL TAXES, PENSIONS, & INSURANCE		7,591.00	7,369.87	2.9	95,875.00	81,616.13	14.8
PERSONNEL RELATED							
01-20-72-67204	DUES & MEMBERSHIPS	86.00	0.00	100.0	7,085.00	5,477.29	22.6
01-20-72-67208	MEETINGS, TRAVEL, & TRAINING	1,025.00	165.60	83.8	12,296.00	6,839.44	44.3
01-20-72-67234	HIRING PROCESS	25.00	0.00	100.0	300.00	0.00	100.0
TOTAL PERSONNEL RELATED		1,136.00	165.60	85.4	19,681.00	12,316.73	37.4
PROFESSIONAL SERVICES							
01-20-73-77301	AUDITING EXPENSE	0.00	0.00	0.0	20,625.00	17,684.00	14.2
01-20-73-77307	ENGINEERING EXPENSES	1,026.00	3,941.81	(284.1)	12,317.00	16,059.53	(30.3)
01-20-73-77309	VILLAGE PLANNER	325.00	0.00	100.0	3,905.00	0.00	100.0
01-20-73-77313	LEGAL SERVICES	4,896.00	7,894.50	(61.2)	58,750.00	111,802.17	(90.3)
01-20-73-77314	ORDINANCE REVIEW - LEGAL	220.00	0.00	100.0	2,639.00	1,261.00	52.2
01-20-73-77315	ECONOMIC DEVELOPMENT MARKETING	72.00	0.00	100.0	862.00	0.00	100.0
01-20-73-77319	CONSULTANT STUDIES	833.00	0.00	100.0	10,000.00	0.00	100.0
01-20-73-77320	CONSULTING SERVICES	0.00	5,525.00	100.0	0.00	60,579.50	100.0
TOTAL PROFESSIONAL SERVICES		7,372.00	17,361.31	(135.5)	109,098.00	207,386.20	(90.0)
COMMODITIES							
01-20-74-77430	OFFICE SUPPLIES	474.00	894.86	(88.7)	5,684.00	6,038.06	(6.2)
01-20-74-77432	POSTAGE EXPENSE	211.00	123.00	41.7	2,530.00	1,915.21	24.3
01-20-74-77440	PRINTING	66.00	0.00	100.0	794.00	1,006.55	(26.7)
TOTAL COMMODITIES		751.00	1,017.86	(35.5)	9,008.00	8,959.82	0.5

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>ADMINISTRATION</b>							
<b>EXPENSES</b>							
<b>CONTRACTUAL SERVICES</b>							
01-20-75-77511	PUBLICATIONS & SUBSCRIPTIONS	0.00	0.00	0.0	0.00	449.80	100.0
01-20-75-77512	NOTIFICATION SYSTEM	0.00	0.00	0.0	9,000.00	9,000.00	0.0
01-20-75-77515	GARBAGE COLLECTION	74,606.00	75,645.73	(1.3)	895,277.00	819,840.09	8.4
01-20-75-77519	INSURANCE PREMIUM	0.00	196.00	100.0	119,631.00	133,677.57	(11.7)
01-20-75-77537	LEGAL NOTICES/RECORDING FEES	252.00	0.00	100.0	3,021.00	1,046.40	65.3
01-20-75-77541	SWALCO	647.00	0.00	100.0	7,758.00	15,452.94	(99.1)
<b>TOTAL CONTRACTUAL SERVICES</b>		75,505.00	75,841.73	(0.4)	1,034,687.00	979,466.80	5.3
<b>MISCELLANEOUS EXPENSE</b>							
01-20-77-77704	SPECIAL EVENTS	200.00	50.00	75.0	5,150.00	6,911.58	(34.2)
01-20-77-77706	MISCELLANEOUS EXPENSE	389.00	165.00	57.5	6,169.00	5,209.38	15.5
01-20-77-77716	FIRE & POLICE COMMISSION	744.00	0.00	100.0	8,925.00	2,544.30	71.4
<b>TOTAL MISCELLANEOUS EXPENSE</b>		1,333.00	215.00	83.8	20,244.00	14,665.26	27.5
<b>BUILDING &amp; GROUNDS</b>							
01-20-79-77901	B&G MAINTENANCE	100.00	0.00	100.0	1,200.00	1,448.00	(20.6)
01-20-79-77903	B&G CONTRACTS	1,146.00	535.00	53.3	13,751.00	9,653.95	29.7
01-20-79-77905	B&G REPAIRS	250.00	3,275.00	(1210.0)	3,000.00	8,413.08	(180.4)
<b>TOTAL BUILDING &amp; GROUNDS</b>		1,496.00	3,810.00	(154.6)	17,951.00	19,515.03	(8.7)
<b>CAPITAL OUTLAY</b>							
01-20-80-88018	OFFICE EQUIPMENT	442.00	396.05	10.4	5,303.00	5,461.06	(2.9)
<b>TOTAL CAPITAL OUTLAY</b>		442.00	396.05	10.4	5,303.00	5,461.06	(2.9)
<b>UTILITIES</b>							
01-20-82-88202	TELEPHONE SERVICE	509.00	300.20	41.0	6,104.00	9,647.12	(58.0)
01-20-82-88204	CELLULAR SERVICE	274.00	121.45	55.6	3,288.00	1,615.53	50.8
01-20-82-88208	HEATING	0.00	0.00	0.0	500.00	0.00	100.0
<b>TOTAL UTILITIES</b>		783.00	421.65	46.1	9,892.00	11,262.65	(13.8)
<b>LAND/LAND IMPROVEMENTS</b>							
01-20-86-88602	LAND PURCHASE	0.00	0.00	0.0	0.00	0.00	0.0
<b>TOTAL LAND/LAND IMPROVEMENTS</b>		0.00	0.00	0.0	0.00	0.00	0.0
<b>TECHNOLOGY</b>							
01-20-91-99105	NETWORK REPAIRS	84.00	85.88	(2.2)	1,008.00	2,087.61	(107.1)

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	VARI-ANCE
<b>ADMINISTRATION EXPENSES</b>							
<b>TECHNOLOGY</b>							
01-20-91-99107	IT MAINTENANCE SERVICES	2,270.00	8,544.59	(276.4)	42,440.00	42,858.50	(0.9)
01-20-91-99117	IT EQUIPMENT	5,832.00	2,232.75	61.7	69,988.00	12,332.49	82.3
01-20-91-99119	GIS SUPPORT	1,500.00	0.00	100.0	18,000.00	0.00	100.0
<b>TOTAL TECHNOLOGY</b>							
		9,686.00	10,863.22	(12.1)	131,436.00	57,278.60	56.4
<b>TOTAL EXPENSES: ADMINISTRATION</b>							
		133,718.00	136,108.34	(1.7)	1,807,724.00	1,688,153.30	6.6
<b>POLICE DEPARTMENT EXPENSES</b>							
<b>PAYROLL EXPENSES</b>							
01-40-70-67001	REGULAR SALARIES	141,489.00	133,453.20	5.6	1,839,361.00	1,672,258.70	9.0
01-40-70-67021	PART-TIME SALARIES	4,230.00	2,105.14	50.2	54,996.00	26,351.67	52.0
01-40-70-67031	OVERTIME	8,000.00	4,004.06	49.9	104,000.00	83,320.59	19.8
<b>TOTAL PAYROLL EXPENSES</b>							
		153,719.00	139,562.40	9.2	1,998,357.00	1,781,930.96	10.8
<b>TAXES, PENSIONS, &amp; INSURANCE</b>							
01-40-71-67101	IMRF	1,692.00	1,549.40	8.4	22,000.00	19,629.14	10.7
01-40-71-67107	DENTAL INSURANCE	1,375.00	1,003.51	27.0	16,500.00	12,806.35	22.3
01-40-71-67108	VISION INSURANCE	142.00	129.20	9.0	1,700.00	1,466.80	13.7
01-40-71-67109	LIFE INSURANCE	113.00	122.31	(8.2)	1,350.00	1,631.84	(20.8)
01-40-71-67110	HEALTH INSURANCE	15,625.00	35,950.74	(130.0)	187,500.00	176,438.87	5.9
01-40-71-67111	SOCIAL SECURITY	9,538.00	8,392.24	12.0	124,000.00	107,682.89	13.1
01-40-71-67112	MEDICARE	2,231.00	1,962.66	12.0	29,000.00	25,183.73	13.1
<b>TOTAL TAXES, PENSIONS, &amp; INSURANCE</b>							
		30,716.00	49,110.06	(59.8)	382,050.00	344,839.62	9.7
<b>PERSONNEL RELATED</b>							
01-40-72-67202	UNIFORMS	2,075.00	1,944.54	6.2	24,900.00	16,195.33	34.9
01-40-72-67204	DUES & MEMBERSHIPS	95.00	0.00	100.0	2,145.00	2,840.00	(32.4)
01-40-72-67206	MEDICAL/PSYCHOLOGICAL	75.00	0.00	100.0	900.00	104.50	88.3
01-40-72-67208	MEETINGS, TRAVEL, & TRAINING	412.00	0.00	100.0	7,370.00	6,475.90	12.1
01-40-72-67234	HIRING PROCESS	346.00	1,522.00	(339.8)	4,150.00	5,711.35	(37.6)
<b>TOTAL PERSONNEL RELATED</b>							
		3,003.00	3,466.54	(15.4)	39,465.00	31,327.08	20.6
<b>PROFESSIONAL SERVICES</b>							
01-40-73-77311	VILLAGE PROSECUTOR	2,800.00	8,761.50	(212.9)	33,600.00	40,886.33	(21.6)
01-40-73-77313	LEGAL SERVICES	2,500.00	0.00	100.0	30,000.00	2,800.00	90.6
<b>TOTAL PROFESSIONAL SERVICES</b>							
		5,300.00	8,761.50	(65.3)	63,600.00	43,686.33	31.3

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
<b>POLICE DEPARTMENT EXPENSES</b>							
<b>COMMODITIES</b>							
01-40-74-77402	AMMO / GUNS	533.00	1,215.99	(128.1)	6,400.00	7,353.77	(14.9)
01-40-74-77430	OFFICE SUPPLIES	500.00	845.18	(69.0)	6,000.00	4,533.27	24.4
01-40-74-77432	POSTAGE	246.00	99.00	59.7	2,946.00	2,148.39	27.0
01-40-74-77434	OPERATING SUPPLIES	208.00	357.49	(71.8)	2,500.00	593.24	76.2
01-40-74-77440	PRINTING	292.00	218.40	25.2	3,500.00	1,683.36	51.9
<b>TOTAL COMMODITIES</b>		1,779.00	2,736.06	(53.8)	21,346.00	16,312.03	23.5
<b>CONTRACTUAL SERVICES</b>							
01-40-75-77501	ALERTS / MDT LINES	608.00	609.97	(0.3)	7,301.00	6,697.89	8.2
01-40-75-77503	ANIMAL CONTROL	117.00	0.00	100.0	1,400.00	755.00	46.0
01-40-75-77505	CENCOM	20,488.00	39,988.65	(95.1)	245,850.00	240,591.24	2.1
01-40-75-77511	PUBLICATIONS & SUBSCRIPTIONS	506.00	69.00	86.3	6,074.00	5,061.80	16.6
01-40-75-77525	LAKE COUNTY MEG MEMBERSHIP	0.00	0.00	0.0	13,200.00	12,600.00	4.5
01-40-75-77531	NIPAS EMERGENCY SERV.	297.00	3,300.00	(1011.1)	6,563.00	5,340.80	18.6
<b>TOTAL CONTRACTUAL SERVICES</b>		22,016.00	43,967.62	(99.7)	280,388.00	271,046.73	3.3
<b>MISCELLANEOUS EXPENSE</b>							
01-40-77-77706	MISCELLANEOUS EXPENSE	260.00	78.94	69.6	3,120.00	2,150.42	31.0
01-40-77-77710	DARE FUND EXPENSES	92.00	0.00	100.0	1,100.00	779.19	29.1
01-40-77-77711	STATE SEIZURE EXPENSES	0.00	0.00	0.0	0.00	1,029.68	100.0
01-40-77-77712	SENATE 740 EXPENSES	1,288.00	287.51	77.6	15,450.00	12,723.91	17.6
01-40-77-77714	FEDERAL SEIZURE EXPENSES	42.00	0.00	100.0	500.00	0.00	100.0
01-40-77-77715	COMPUTER CRIME EXPENSES	333.00	0.00	100.0	4,000.00	0.00	100.0
01-40-77-77718	CANINE EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
01-40-77-77720	COMMUNITY EDUCATION	83.00	8.99	89.1	1,000.00	8.99	99.1
01-40-77-77722	BICYCLE PATROL EXPENSES	21.00	0.00	100.0	250.00	95.86	61.6
<b>TOTAL MISCELLANEOUS EXPENSE</b>		2,119.00	375.44	82.2	25,420.00	16,788.05	33.9
<b>BUILDING &amp; GROUNDS</b>							
01-40-79-77901	B&G MAINTENANCE	100.00	23.29	76.7	1,200.00	222.27	81.4
01-40-79-77903	B&G CONTRACTS	614.00	905.25	(47.4)	7,364.00	6,168.60	16.2
01-40-79-77905	B&G REPAIRS	417.00	0.00	100.0	5,000.00	1,946.89	61.0
01-40-79-77907	B&G SUPPLIES	168.00	334.92	(99.3)	2,010.00	2,255.08	(12.1)
<b>TOTAL BUILDING &amp; GROUNDS</b>		1,299.00	1,263.46	2.7	15,574.00	10,592.84	31.9
<b>CAPITAL OUTLAY</b>							
01-40-80-88018	OFFICE EQUIPMENT	828.00	1,087.93	(31.3)	9,937.00	7,399.65	25.5
01-40-80-88024	VEHICLE EQUIPMENT	417.00	933.90	(123.9)	5,000.00	2,452.77	50.9

VILLAGE OF ROUND LAKE  
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 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
TOTAL CAPITAL OUTLAY		1,245.00	2,021.83	(62.4)	14,937.00	9,852.42	34.0
UTILITIES							
01-40-82-88202	TELEPHONE SERVICE	339.00	284.68	16.0	4,065.00	4,456.74	(9.6)
01-40-82-88204	CELLULAR SERVICE	458.00	422.86	7.6	5,500.00	4,226.42	23.1
01-40-82-88208	HEATING	0.00	0.00	0.0	500.00	0.00	100.0
TOTAL UTILITIES		797.00	707.54	11.2	10,065.00	8,683.16	13.7
VEHICLE & EQUIPMENT							
01-40-84-88402	GAS & OIL	7,167.00	5,639.59	21.3	86,000.00	62,125.11	27.7
01-40-84-88404	VEHICLE REPAIRS	3,750.00	430.16	88.5	45,000.00	13,273.41	70.5
01-40-84-88406	VEHICLE MAINTENANCE	456.00	64.07	85.9	5,470.00	5,616.50	(2.6)
TOTAL VEHICLE & EQUIPMENT		11,373.00	6,133.82	46.0	136,470.00	81,015.02	40.6
TECHNOLOGY							
01-40-91-99105	NETWORK REPAIRS	375.00	715.64	(90.8)	4,500.00	2,044.04	54.5
01-40-91-99107	IT MAINTENANCE SERVICES	273.00	0.00	100.0	3,275.00	2,285.93	30.2
TOTAL TECHNOLOGY		648.00	715.64	(10.4)	7,775.00	4,329.97	44.3
TOTAL EXPENSES: POLICE DEPARTMENT		234,014.00	258,821.91	(10.6)	2,995,447.00	2,620,404.21	12.5
PUBLIC WORKS EXPENSES							
PAYROLL EXPENSES							
01-60-70-67001	REGULAR SALARIES	19,385.00	20,093.96	(3.6)	252,000.00	236,653.47	6.0
01-60-70-67021	PART-TIME SALARIES	1,020.00	1,655.21	(62.2)	13,264.00	11,878.26	10.4
01-60-70-67026	SEASONAL	787.00	0.00	100.0	10,228.00	0.00	100.0
01-60-70-67031	OVERTIME	2,500.00	1,757.36	29.7	20,000.00	22,009.58	(10.0)
TOTAL PAYROLL EXPENSES		23,692.00	23,506.53	0.7	295,492.00	270,541.31	8.4
TAXES, PENSIONS, & INSURANCE							
01-60-71-67101	IMRF	2,519.00	2,529.55	(0.4)	32,750.00	30,537.40	6.7
01-60-71-67107	DENTAL INSURANCE	263.00	198.87	24.3	3,150.00	2,477.42	21.3
01-60-71-67108	VISION INSURANCE	21.00	29.16	(38.8)	250.00	320.76	(28.3)
01-60-71-67109	LIFE INSURANCE	21.00	19.59	6.7	250.00	240.89	3.6
01-60-71-67110	HEALTH INSURANCE	2,917.00	7,926.64	(171.7)	35,000.00	38,647.78	(10.4)
01-60-71-67111	SOCIAL SECURITY	1,423.00	1,390.90	2.2	18,500.00	16,045.02	13.2
01-60-71-67112	MEDICARE	331.00	325.33	1.7	4,300.00	3,752.72	12.7
01-60-71-67116	UNEMPLOYMENT INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL TAXES, PENSIONS, & INSURANCE		7,495.00	12,420.04	(65.7)	94,200.00	92,021.99	2.3

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR ACTUAL	% VARI-ANCE
<b>PUBLIC WORKS</b>							
<b>EXPENSES</b>							
<b>PERSONNEL RELATED</b>							
01-60-72-67202	UNIFORMS	176.00	48.35	72.5	2,116.00	3,157.03	(49.2)
01-60-72-67204	DUES & MEMBERSHIPS	19.00	0.00	100.0	228.00	483.50	(112.0)
01-60-72-67206	MEDICAL/PSYCHOLOGICAL	55.00	0.00	100.0	655.00	436.00	33.4
01-60-72-67208	MEETING, TRAVEL, & TRAINING	103.00	30.00	70.8	1,232.00	1,093.00	11.2
01-60-72-67234	HIRING PROCESS	50.00	0.00	100.0	600.00	57.00	90.5
<b>TOTAL PERSONNEL RELATED</b>		403.00	78.35	80.5	4,831.00	5,226.53	(8.1)
<b>PROFESSIONAL SERVICES</b>							
01-60-73-77307	ENGINEERING EXPENSES	809.00	1,301.26	(60.8)	9,710.00	7,990.82	17.7
01-60-73-77313	LEGAL SERVICES	417.00	0.00	100.0	5,000.00	4,736.53	5.2
<b>TOTAL PROFESSIONAL SERVICES</b>		1,226.00	1,301.26	(6.1)	14,710.00	12,727.35	13.4
<b>COMMODITIES</b>							
01-60-74-77418	ICE CONTROL	17,465.00	20,355.12	(16.5)	104,800.00	140,840.08	(34.3)
01-60-74-77430	OFFICE SUPPLIES	128.00	104.46	18.3	1,534.00	1,322.61	13.7
01-60-74-77432	POSTAGE EXPENSE	7.00	0.00	100.0	78.00	19.16	75.4
01-60-74-77452	STREET SIGNS	788.00	394.00	50.0	9,450.00	1,723.76	81.7
01-60-74-77458	VILLAGE SIGNS/BANNERS/FLAGS	149.00	0.00	100.0	1,789.00	436.00	75.6
<b>TOTAL COMMODITIES</b>		18,537.00	20,853.58	(12.5)	117,651.00	144,341.61	(22.6)
<b>CONTRACTUAL SERVICES</b>							
01-60-75-77511	PUBLICATIONS & SUBSCRIPTIONS	12.50	0.00	100.0	150.00	0.00	100.0
01-60-75-77527	LAKES MANAGEMENT	0.00	0.00	0.0	500.00	500.00	0.0
01-60-75-77539	STREET SWEEPING	0.00	0.00	0.0	23,200.00	4,230.00	81.7
01-60-75-77543	TRAFFIC SIGNAL MAINT. CONTRACT	2,654.00	939.95	64.5	14,124.00	8,536.45	39.5
<b>TOTAL CONTRACTUAL SERVICES</b>		2,666.50	939.95	64.7	37,974.00	13,266.45	65.0
<b>BUILDING &amp; GROUNDS</b>							
01-60-79-77901	B&G MAINTENANCE	1,042.00	0.00	100.0	12,500.00	8,101.46	35.1
01-60-79-77903	B&G CONTRACTS	364.00	281.82	22.5	4,370.00	2,758.00	36.8
01-60-79-77905	B&G REPAIRS	1,125.00	1,447.64	(28.6)	13,501.00	4,238.47	68.6
01-60-79-77907	B & G BUILDING SUPPLIES	1,035.00	962.78	6.9	12,425.00	8,004.73	35.5
01-60-79-77911	LANDSCAPING	0.00	0.00	0.0	29,000.00	27,426.34	5.4
<b>TOTAL BUILDING &amp; GROUNDS</b>		3,566.00	2,692.24	24.5	71,796.00	50,529.00	29.6
<b>CAPITAL OUTLAY</b>							
01-60-80-88001	EQUIPMENT	1,542.00	1,793.80	(16.3)	18,500.00	8,188.67	55.7

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
<b>PUBLIC WORKS EXPENSES</b>							
<b>CAPITAL OUTLAY</b>							
01-60-80-88002	SAFETY EQUIPMENT	43.00	16.41	61.8	516.00	52.53	89.8
01-60-80-88004	VEHICLES	4,271.00	4,694.16	(9.9)	51,250.00	37,094.16	27.6
01-60-80-88018	OFFICE EQUIPMENT	24.00	237.81	(890.8)	289.00	1,143.86	(295.8)
01-60-80-88024	VEHICLE EQUIPMENT	2,333.00	259.89	88.8	28,000.00	4,333.46	84.5
	<b>TOTAL CAPITAL OUTLAY</b>	<b>8,213.00</b>	<b>7,002.07</b>	<b>14.7</b>	<b>98,555.00</b>	<b>50,812.68</b>	<b>48.4</b>
<b>UTILITIES</b>							
01-60-82-88202	TELEPHONE SERVICE	182.00	311.19	(70.9)	2,184.00	2,378.43	(8.9)
01-60-82-88204	CELLULAR SERVICE	179.00	156.28	12.6	2,142.00	1,562.33	27.0
01-60-82-88206	ELECTRICAL SERVICE	83.00	50.77	38.8	1,000.00	524.00	47.6
01-60-82-88208	HEATING	0.00	0.00	0.0	500.00	0.00	100.0
01-60-82-88216	STREET LIGHTS - ELECTRICAL	7,500.00	13,114.72	(74.8)	90,000.00	79,709.38	11.4
	<b>TOTAL UTILITIES</b>	<b>7,944.00</b>	<b>13,632.96</b>	<b>(71.6)</b>	<b>95,826.00</b>	<b>84,174.14</b>	<b>12.1</b>
<b>VEHICLES &amp; EQUIPMENT</b>							
01-60-84-88402	GAS & OIL	2,058.00	4,187.26	(103.4)	24,696.00	23,797.21	3.6
01-60-84-88404	VEHICLE REPAIRS	1,673.00	5,494.45	(228.4)	20,075.00	24,875.11	(23.9)
01-60-84-88405	EQUIPMENT REPAIRS	1,131.00	4,015.52	(255.0)	13,571.00	17,266.25	(27.2)
01-60-84-88406	VEHICLE MAINTENANCE	273.00	0.00	100.0	3,280.00	236.64	92.7
01-60-84-88412	EQUIPMENT RENTAL	125.00	0.00	100.0	1,500.00	495.40	66.9
	<b>TOTAL VEHICLES &amp; EQUIPMENT</b>	<b>5,260.00</b>	<b>13,697.23</b>	<b>(160.4)</b>	<b>63,122.00</b>	<b>66,670.61</b>	<b>(5.6)</b>
<b>TECHNOLOGY</b>							
01-60-91-99105	NETWORK REPAIRS	133.00	229.00	(72.1)	1,596.00	2,011.30	(26.0)
	<b>TOTAL TECHNOLOGY</b>	<b>133.00</b>	<b>229.00</b>	<b>(72.1)</b>	<b>1,596.00</b>	<b>2,011.30</b>	<b>(26.0)</b>
<b>INFRASTRUCTURE MAINTENANCE</b>							
01-60-92-99210	STREET LIGHT REPAIRS	1,506.00	0.00	100.0	18,076.00	11,115.94	38.5
01-60-92-99214	STORM SEWER MAINTENANCE	333.00	250.00	24.9	4,000.00	4,947.11	(23.6)
	<b>TOTAL INFRASTRUCTURE MAINTENANCE</b>	<b>1,839.00</b>	<b>250.00</b>	<b>86.4</b>	<b>22,076.00</b>	<b>16,063.05</b>	<b>27.2</b>
	<b>TOTAL EXPENSES: PUBLIC WORKS</b>	<b>80,974.50</b>	<b>96,603.21</b>	<b>(19.3)</b>	<b>917,829.00</b>	<b>808,386.02</b>	<b>11.9</b>
<b>BUILDING DEPARTMENT EXPENSES</b>							
01-70-70-67001	REGULAR SALARIES	12,385.00	12,407.01	(0.1)	161,000.00	147,341.59	8.4

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	VARI-ANCE	%
<b>BUILDING DEPARTMENT</b>								
<b>EXPENSES</b>								
<b>PAYROLL EXPENSES</b>								
01-70-70-67031	OVERTIME	54.00	332.57	(515.8)	705.00	2,388.73	(238.8)	
TOTAL PAYROLL EXPENSES		12,439.00	12,739.58	(2.4)	161,705.00	149,730.32	7.4	
<b>TAXES, PENSIONS, &amp; INSURANCE</b>								
01-70-71-67101	INRF	1,485.00	1,391.16	6.3	19,300.00	17,412.29	9.7	
01-70-71-67107	DENTAL INSURANCE	167.00	117.38	29.7	2,000.00	1,483.85	25.8	
01-70-71-67108	VISION INSURANCE	19.00	18.08	4.8	225.00	198.88	11.6	
01-70-71-67109	LIFE INSURANCE	13.00	13.59	(4.5)	160.00	385.47	(140.9)	
01-70-71-67110	HEALTH INSURANCE	1,958.00	4,823.76	(146.3)	23,500.00	22,454.16	4.4	
01-70-71-67111	SOCIAL SECURITY	769.00	753.31	2.0	10,000.00	8,882.15	11.1	
01-70-71-67112	MEDICARE	177.00	176.18	0.4	2,300.00	2,077.36	9.6	
TOTAL TAXES, PENSIONS, & INSURANCE		4,588.00	7,293.46	(58.9)	57,485.00	52,894.16	7.9	
<b>PERSONNEL RELATED</b>								
01-70-72-67202	UNIFORMS	26.00	0.00	100.0	310.00	0.00	100.0	
01-70-72-67204	DUES & MEMBERSHIPS	15.00	25.00	(66.6)	175.00	90.00	48.5	
01-70-72-67208	MEETINGS, TRAVEL, & TRAINING	106.00	70.00	33.9	1,270.00	714.52	43.7	
TOTAL PERSONNEL RELATED		147.00	95.00	35.3	1,755.00	804.52	54.1	
<b>PROFESSIONAL SERVICES</b>								
01-70-73-77305	BUILDING INSPECTION SERVICES	57.00	258.00	(352.6)	688.00	602.00	12.5	
01-70-73-77307	ENGINEERING EXPENSES	380.00	1,496.22	(293.7)	4,558.00	6,962.90	(52.7)	
01-70-73-77310	PLAN REVIEWS	100.00	0.00	100.0	1,200.00	0.00	100.0	
01-70-73-77313	LEGAL SERVICES	265.00	0.00	100.0	3,176.00	0.00	100.0	
01-70-73-77321	PLUMBING INSPECTOR	941.00	600.00	36.2	11,286.00	12,530.00	(11.0)	
TOTAL PROFESSIONAL SERVICES		1,743.00	2,354.22	(35.0)	20,908.00	20,094.90	3.8	
<b>COMMODITIES</b>								
01-70-74-77430	OFFICE SUPPLIES	127.00	0.00	100.0	1,521.00	49.99	96.7	
01-70-74-77432	POSTAGE EXPENSE	35.00	0.00	100.0	416.00	183.40	55.9	
01-70-74-77440	PRINTING	12.00	0.00	100.0	139.00	45.00	67.6	
TOTAL COMMODITIES		174.00	0.00	100.0	2,076.00	278.39	86.5	
<b>CONTRACTUAL SERVICES</b>								
01-70-75-77511	PUBLICATIONS & SUBSCRIPTIONS	8.00	0.00	100.0	100.00	0.00	100.0	
01-70-75-77537	LEGAL NOTICES/RECORDING FEES	8.00	0.00	100.0	100.00	0.00	100.0	
TOTAL CONTRACTUAL SERVICES		16.00	0.00	100.0	200.00	0.00	100.0	

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>BUILDING DEPARTMENT</b>							
<b>EXPENSES</b>							
<b>UTILITIES</b>							
01-70-82-88202	TELEPHONE SERVICE	93.00	0.00	100.0	1,118.00	1,244.40	(11.3)
01-70-82-88204	CELLULAR SERVICE	120.00	92.76	22.7	1,441.00	909.25	36.9
TOTAL UTILITIES		213.00	92.76	56.4	2,559.00	2,153.65	15.8
<b>VEHICLES &amp; EQUIPMENT</b>							
01-70-84-88402	GAS & OIL	377.00	270.79	28.1	4,520.00	3,706.72	17.9
01-70-84-88405	VEHICLE REPAIRS	96.00	17.98	81.2	1,153.00	2,681.79	(132.5)
01-70-84-88406	VEHICLE MAINTENANCE	27.00	0.00	100.0	323.00	89.90	72.1
TOTAL VEHICLES & EQUIPMENT		500.00	288.77	42.2	5,996.00	6,478.41	(8.0)
<b>TECHNOLOGY</b>							
01-70-91-99105	NETWORK REPAIRS	63.00	57.25	9.1	750.00	696.55	7.1
01-70-91-99107	IT MAINTENANCE SERVICES	0.00	0.00	0.0	757.00	747.00	1.3
TOTAL TECHNOLOGY		63.00	57.25	9.1	1,507.00	1,443.55	4.2
TOTAL EXPENSES: BUILDING DEPARTMENT		19,883.00	22,921.04	(15.2)	254,191.00	233,877.90	7.9
<b>OTHER FINANCING USES</b>							
<b>EXPENSES</b>							
<b>TRANSFERS OUT</b>							
01-80-96-99610	CONTRIBUTION TO MFT	33,333.33	33,333.33	0.0	400,000.00	366,666.63	8.3
01-80-96-99626	TRANSFER TO 2010 DEBT SERVICE	0.00	0.00	0.0	350,000.00	350,000.00	0.0
01-80-96-99635	CONTRIBUTION TO CIP FUND	58,333.00	58,333.33	0.0	700,000.00	641,666.63	8.3
01-80-96-99660	CONTR. TO VEHICLE REPLACEMENT	13,278.00	13,278.00	0.0	159,336.00	146,058.00	8.3
01-80-96-99661	CONTR. TO TECHNOLOGY REPLAC.	5,075.00	5,075.00	0.0	60,900.00	55,825.00	8.3
01-80-96-99662	CONTR. TO BUILDING REPLACEMENT	5,912.00	5,912.08	0.0	70,945.00	65,032.88	8.3
TOTAL TRANSFERS OUT		115,931.33	115,931.74	0.0	1,741,181.00	1,625,249.14	6.6
TOTAL EXPENSES: OTHER FINANCING USES		115,931.33	115,931.74	0.0	1,741,181.00	1,625,249.14	6.6
<b>TOTAL FUND REVENUES</b>							
<b>TOTAL FUND EXPENSES</b>							
<b>FUND SURPLUS (DEFICIT)</b>							
		346,688.00	371,974.03	7.2	6,749,011.00	6,636,118.82	(1.6)
		584,520.83	630,386.24	(7.8)	7,716,372.00	6,976,070.57	9.5
		(237,832.83)	(258,412.21)	8.6	(967,361.00)	(339,951.75)	(64.8)

FUND: MOTOR FUEL TAX FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
<b>REVENUES</b>							
<b>INTERGOVERNMENTAL</b>							
10-05-52-55211	MFT SPECIAL ALLOTMENT	0.00	0.00	0.0	47,881.00	47,708.00	(0.3)
10-05-52-55213	MOTOR FUEL TAX	34,342.00	37,142.06	8.1	429,792.00	420,046.39	(2.2)
	TOTAL INTERGOVERNMENTAL	34,342.00	37,142.06	8.1	477,673.00	467,754.39	(2.0)
<b>CONTRIBUTIONS</b>							
10-05-58-55845	CONTRIBUTION FROM GENERAL FUND	33,333.00	33,333.33	0.0	400,000.00	366,666.63	(8.3)
	TOTAL CONTRIBUTIONS	33,333.00	33,333.33	0.0	400,000.00	366,666.63	(8.3)
<b>GRANTS</b>							
10-05-62-56201	CDBG REVENUES	0.00	0.00	0.0	92,369.00	92,369.00	0.0
10-05-62-56230	ILLINOIS JOBS NOW PROGRAM	0.00	0.00	0.0	0.00	71,967.00	100.0
	TOTAL GRANTS	0.00	0.00	0.0	92,369.00	164,336.00	77.9
<b>INVESTMENT INCOME</b>							
10-05-64-56401	INTEREST INCOME	192.00	21.13	(88.9)	2,299.00	182.73	(92.0)
	TOTAL INVESTMENT INCOME	192.00	21.13	(88.9)	2,299.00	182.73	(92.0)
<b>REIMBURSEMENTS</b>							
10-05-65-56526	HART ROAD CONTR. ENGINEERING	14,957.00	0.00	100.0	179,480.00	0.00	100.0
	TOTAL REIMBURSEMENTS	14,957.00	0.00	100.0	179,480.00	0.00	100.0
	TOTAL REVENUES: REVENUES	82,824.00	70,496.52	(14.8)	1,151,821.00	998,939.75	(13.2)
<b>PUBLIC WORKS EXPENSES</b>							
<b>PROFESSIONAL SERVICES</b>							
10-60-73-77307	ENGINEERING EXPENSES	83.00	0.00	100.0	1,000.00	0.00	100.0
	TOTAL PROFESSIONAL SERVICES	83.00	0.00	100.0	1,000.00	0.00	100.0
<b>COMMODITIES</b>							
10-60-74-77414	GRAVEL EXPENSE	417.00	0.00	100.0	5,000.00	1,157.55	76.8
10-60-74-77418	ICE CONTROL	250.00	0.00	100.0	3,000.00	0.00	100.0
10-60-74-77436	PATCHING	4,116.00	1,847.55	55.1	49,390.00	9,708.37	80.3
10-60-74-77438	PAVEMENT MARKING	958.00	0.00	100.0	11,500.00	0.00	100.0
	TOTAL COMMODITIES	5,741.00	1,847.55	67.8	68,890.00	10,865.92	84.2

FUND: MOTOR FUEL TAX FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
PUBLIC WORKS EXPENSES							
ADMINISTRATIVE CHARGES							
10-60-78-77802	LABOR / EQUIPMENT REIMB. TO GF	2,083.00	2,083.33	0.0	25,000.00	22,916.63	8.3
TOTAL ADMINISTRATIVE CHARGES		2,083.00	2,083.33	0.0	25,000.00	22,916.63	8.3
ROADWAY IMPROVEMENTS							
10-60-83-88301	ROADWAY IMPROVEMENTS	125,750.00	64,563.18	48.6	1,508,996.00	368,440.99	75.5
TOTAL ROADWAY IMPROVEMENTS		125,750.00	64,563.18	48.6	1,508,996.00	368,440.99	75.5
OTHER ENHANCEMENTS							
10-60-88-88802	SIDEWALKS	1,065.00	0.00	100.0	12,780.00	1,436.50	88.7
TOTAL OTHER ENHANCEMENTS		1,065.00	0.00	100.0	12,780.00	1,436.50	88.7
TOTAL EXPENSES: PUBLIC WORKS		134,722.00	68,494.06	49.1	1,616,666.00	403,660.04	75.0
TOTAL FUND REVENUES							
TOTAL FUND EXPENSES		82,824.00	70,496.52	(14.8)	1,151,821.00	998,939.75	(13.2)
FUND SURPLUS (DEFICIT)		134,722.00	68,494.06	49.1	1,616,666.00	403,660.04	75.0
		(51,898.00)	2,002.46	(103.8)	(464,845.00)	595,279.71	(228.0)

FUND: SSA #1 BRIGHT MEADOWS

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES TAXES							
16-05-50-55001	REAL ESTATE TAXES	4.00	0.00	100.0	23,730.00	23,970.15	1.0
TOTAL TAXES		4.00	0.00	100.0	23,730.00	23,970.15	1.0
INVESTMENT INCOME							
16-05-64-56401	INTEREST INCOME	22.33	5.01	(77.5)	268.00	55.19	(79.4)
TOTAL INVESTMENT INCOME		22.33	5.01	(77.5)	268.00	55.19	(79.4)
TOTAL REVENUES: REVENUES		26.33	5.01	(80.9)	23,998.00	24,025.34	0.1
ADMINISTRATION EXPENSES							
PROFESSIONAL SERVICES							
16-20-73-77313	LEGAL SERVICES	41.66	0.00	100.0	500.00	0.00	100.0
TOTAL PROFESSIONAL SERVICES		41.66	0.00	100.0	500.00	0.00	100.0
MISCELLANEOUS EXPENSE							
16-20-77-77706	MISCELLANEOUS EXPENSE	2.08	0.00	100.0	25.00	3.00	88.0
TOTAL MISCELLANEOUS EXPENSE		2.08	0.00	100.0	25.00	3.00	88.0
BUILDING & GROUNDS							
16-20-79-77911	LANDSCAPING	0.00	0.00	0.0	25,116.00	13,595.83	45.8
TOTAL BUILDING & GROUNDS		0.00	0.00	0.0	25,116.00	13,595.83	45.8
TOTAL EXPENSES: ADMINISTRATION		43.74	0.00	100.0	25,641.00	13,598.83	46.9
TOTAL FUND REVENUES		26.33	5.01	(80.9)	23,998.00	24,025.34	0.1
TOTAL FUND EXPENSES		43.74	0.00	100.0	25,641.00	13,598.83	46.9
FUND SURPLUS (DEFICIT)		(17.41)	5.01	(128.7)	(1,643.00)	10,426.51	(734.6)

FUND: 2005 DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>REVENUES</b>							
<b>REVENUES TAXES</b>							
24-05-50-55007	UTILITY TAX TELEPHONE	24,213.00	22,483.24	(7.1)	287,000.00	249,325.19	(13.1)
TOTAL TAXES		24,213.00	22,483.24	(7.1)	287,000.00	249,325.19	(13.1)
<b>INVESTMENT INCOME</b>							
24-05-64-56401	INTEREST INCOME	4.00	1.20	(70.0)	51.00	14.22	(72.1)
TOTAL INVESTMENT INCOME		4.00	1.20	(70.0)	51.00	14.22	(72.1)
TOTAL REVENUES: REVENUES		24,217.00	22,484.44	(7.1)	287,051.00	249,339.41	(13.1)
<b>ADMINISTRATION EXPENSES</b>							
<b>DEBT SERVICE</b>							
24-20-94-99426	2005 REFUNDING BONDS INT.	0.00	0.00	0.0	49,516.00	49,515.00	0.0
24-20-94-99428	2005 REFUNDING BONDS PRINCIPAL	0.00	0.00	0.0	225,000.00	225,000.00	0.0
24-20-94-99432	BOND ADMIN & DISCLOSURE FEES	18.00	0.00	100.0	750.00	0.00	100.0
TOTAL DEBT SERVICE		18.00	0.00	100.0	275,266.00	274,515.00	0.2
TOTAL EXPENSES: ADMINISTRATION		18.00	0.00	100.0	275,266.00	274,515.00	0.2
<b>TOTAL FUND REVENUES</b>							
TOTAL FUND REVENUES		24,217.00	22,484.44	(7.1)	287,051.00	249,339.41	(13.1)
<b>TOTAL FUND EXPENSES</b>							
TOTAL FUND EXPENSES		18.00	0.00	100.0	275,266.00	274,515.00	0.2
FUND SURPLUS (DEFICIT)		24,199.00	22,484.44	(7.0)	11,785.00	(25,175.59)	(313.6)

FUND: 2010 DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<b>REVENUES</b>							
<b>TAXES</b>							
26-05-50-55003	UTILITY TAX ELECTRIC	1,089.00	1,084.42	(0.4)	12,000.00	10,163.31	(15.3)
26-05-50-55005	UTILITY TAX - GAS	0.00	0.00	0.0	107,500.00	61,025.69	(43.2)
26-05-50-55007	UTILITY TAX TELEPHONE	5,315.00	4,935.35	(7.1)	63,000.00	54,729.92	(13.1)
TOTAL TAXES		6,404.00	6,019.77	(6.0)	182,500.00	125,918.92	(31.0)
<b>INVESTMENT INCOME</b>							
26-05-64-56401	INTEREST INCOME	6.00	1.46	(75.6)	72.00	29.71	(58.7)
TOTAL INVESTMENT INCOME		6.00	1.46	(75.6)	72.00	29.71	(58.7)
<b>TRANSFERS IN</b>							
26-05-68-56801	TRANSFERS FROM GENERAL	0.00	0.00	0.0	350,000.00	350,000.00	0.0
TOTAL TRANSFERS IN		0.00	0.00	0.0	350,000.00	350,000.00	0.0
TOTAL REVENUES: REVENUES		6,410.00	6,021.23	(6.0)	532,572.00	475,948.63	(10.6)
<b>ADMINISTRATION EXPENSES</b>							
<b>DEBT SERVICE</b>							
26-20-94-99432	BOND ADMIN & DISCLOSURE FEES	1,050.00	1,030.00	1.9	1,100.00	1,030.00	6.3
26-20-94-99460	2010A BOND INTEREST	0.00	0.00	0.0	390,975.00	390,975.00	0.0
26-20-94-99464	2010B BOND INTEREST	0.00	0.00	0.0	28,220.00	138,220.00	(389.7)
26-20-94-99466	2010B BOND DEBT PRINCIPAL	0.00	0.00	0.0	110,000.00	0.00	100.0
TOTAL DEBT SERVICE		1,050.00	1,030.00	1.9	530,295.00	530,225.00	0.0
TOTAL EXPENSES: ADMINISTRATION		1,050.00	1,030.00	1.9	530,295.00	530,225.00	0.0
<b>TOTAL FUND REVENUES</b>							
<b>TOTAL FUND EXPENSES</b>							
<b>FUND SURPLUS (DEFICIT)</b>							
TOTAL FUND REVENUES		6,410.00	6,021.23	(6.0)	532,572.00	475,948.63	(10.6)
TOTAL FUND EXPENSES		1,050.00	1,030.00	1.9	530,295.00	530,225.00	0.0
FUND SURPLUS (DEFICIT)		5,360.00	4,991.23	(6.8)	2,277.00	(54,276.37)	(2483.6)

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: 2011 DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
REVENUES							
REVENUES TAXES							
28-05-50-55003	UTILITY TAX ELECTRIC	35,203.00	35,062.81	(0.4)	388,000.00	328,613.17	(15.3)
TOTAL TAXES		35,203.00	35,062.81	(0.4)	388,000.00	328,613.17	(15.3)
INVESTMENT INCOME							
28-05-64-56401	INTEREST INCOME	10.00	3.55	(64.5)	123.00	37.73	(69.3)
TOTAL INVESTMENT INCOME		10.00	3.55	(64.5)	123.00	37.73	(69.3)
TOTAL REVENUES: REVENUES		35,213.00	35,066.36	(0.4)	388,123.00	328,650.90	(15.3)
ADMINISTRATION EXPENSES							
UTILITIES							
28-20-82-88218	SENIOR CITIZEN REBATE	0.00	0.00	0.0	7,500.00	50.00	99.3
TOTAL UTILITIES		0.00	0.00	0.0	7,500.00	50.00	99.3
DEBT SERVICE							
28-20-94-99432	BOND ADMIN & DISCLOSURE FEES	45.00	0.00	100.0	1,000.00	515.00	48.5
28-20-94-99470	2011 BONDS PRINCIPAL	0.00	0.00	0.0	285,000.00	285,000.00	0.0
28-20-94-99472	2011 BONDS INTEREST	0.00	0.00	0.0	93,850.00	93,850.00	0.0
TOTAL DEBT SERVICE		45.00	0.00	100.0	379,850.00	379,365.00	0.1
TOTAL EXPENSES: ADMINISTRATION		45.00	0.00	100.0	387,350.00	379,415.00	2.0
TOTAL FUND REVENUES		35,213.00	35,066.36	(0.4)	388,123.00	328,650.90	(15.3)
TOTAL FUND EXPENSES		45.00	0.00	100.0	387,350.00	379,415.00	2.0
FUND SURPLUS (DEFICIT)		35,168.00	35,066.36	(0.2)	773.00	(50,764.10)	(6667.1)

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR ACTUAL	% VARI-ANCE
REVENUES							
REVENUES TAXES							
35-05-50-55005	UTILITY TAX - GAS	0.00	0.00	0.0	107,500.00	61,025.68	(43.2)
TOTAL TAXES		0.00	0.00	0.0	107,500.00	61,025.68	(43.2)
CONTRIBUTIONS							
35-05-58-55845	CONTRIBUTION FROM GENERAL FUND	58,333.00	58,333.33	0.0	700,000.00	641,666.63	(8.3)
TOTAL CONTRIBUTIONS		58,333.00	58,333.33	0.0	700,000.00	641,666.63	(8.3)
GRANTS							
35-05-62-56201	CDBG REVENUES	0.00	0.00	0.0	100,000.00	0.00	100.0
35-05-62-56202	WATERSHED MGMT BOARD GRANT	1,725.00	0.00	100.0	20,700.00	20,700.00	0.0
TOTAL GRANTS		1,725.00	0.00	100.0	120,700.00	20,700.00	(82.8)
IMPACT FEES							
35-05-63-56303	DEVELOPER IMPACT FEES	0.00	0.00	0.0	0.00	53,580.00	100.0
TOTAL IMPACT FEES		0.00	0.00	0.0	0.00	53,580.00	100.0
INVESTMENT INCOME							
35-05-64-56401	INTEREST INCOME	205.00	50.46	(75.3)	2,460.00	2,751.70	11.8
TOTAL INVESTMENT INCOME		205.00	50.46	(75.3)	2,460.00	2,751.70	11.8
REIMBURSEMENTS							
35-05-65-56508	INSURANCE REIMB.	0.00	0.00	0.0	0.00	573.77	100.0
35-05-65-56524	MCGILLIS BRIDGE REIMB.	8,587.00	0.00	100.0	103,041.00	1,513.05	(98.5)
TOTAL REIMBURSEMENTS		8,587.00	0.00	100.0	103,041.00	2,086.82	(97.9)
MISCELLANEOUS REVENUE							
35-05-66-56601	MISCELLANEOUS RECEIPTS	0.00	(143.61)	100.0	0.00	14,433.11	100.0
TOTAL MISCELLANEOUS REVENUE		0.00	(143.61)	100.0	0.00	14,433.11	100.0
TOTAL REVENUES: REVENUES		68,850.00	58,240.18	(15.4)	1,033,701.00	796,243.94	(22.9)
ADMINISTRATION EXPENSES							
PROFESSIONAL SERVICES							
35-20-73-77307	ENGINEERING EXPENSES	22,396.00	793.25	96.4	268,746.00	79,934.32	70.2

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	% VARI-ANCE
ADMINISTRATION EXPENSES							
35-20-73-77313	LEGAL SERVICES	42.00	0.00	100.0	500.00	0.00	100.0
TOTAL PROFESSIONAL SERVICES		22,438.00	793.25	96.4	269,246.00	79,934.32	70.3
CAPITAL OUTLAY							
35-20-80-88001	OTHER EQUIPMENT	0.00	0.00	0.0	0.00	1,715.10	100.0
35-20-80-88028	URBAN FOREST MANAGEMENT	0.00	0.00	0.0	0.00	1,121.25	100.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	2,836.35	100.0
ROADWAY IMPROVEMENTS							
35-20-83-88301	ROADWAY IMPROVEMENTS	51,575.00	13,393.65	74.0	618,900.00	454,745.70	26.5
TOTAL ROADWAY IMPROVEMENTS		51,575.00	13,393.65	74.0	618,900.00	454,745.70	26.5
OTHER ENHANCEMENTS							
35-20-88-88601	LAND / LAND IMPROVEMENTS	4,167.00	0.00	100.0	50,000.00	0.00	100.0
35-20-88-88801	OTHER ENHANCEMENTS	19,400.00	29,464.00	(51.8)	232,802.00	85,999.66	63.0
TOTAL OTHER ENHANCEMENTS		23,567.00	29,464.00	(25.0)	282,802.00	85,999.66	69.5
TOTAL EXPENSES: ADMINISTRATION		97,580.00	43,650.90	55.2	1,170,948.00	623,516.03	46.7
TOTAL FUND REVENUES							
TOTAL FUND EXPENSES		68,850.00	58,240.18	(15.4)	1,033,701.00	796,243.94	(22.9)
FUND SURPLUS (DEFICIT)		97,580.00	43,650.90	55.2	1,170,948.00	623,516.03	46.7
		(28,730.00)	14,589.28	(150.7)	(137,247.00)	172,727.91	(225.8)

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: WATER/SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR ACTUAL	VARI-ANCE
<b>REVENUES</b>							
<b>LICENSES &amp; PERMITS</b>							
50-05-54-55411	WATER SEWER PERMITS	0.00	0.00	0.0	0.00	109,500.00	100.0
<b>TOTAL LICENSES &amp; PERMITS</b>		0.00	0.00	0.0	0.00	109,500.00	100.0
<b>CHARGES FOR SERVICES</b>							
50-05-56-55603	METER ETC. FOR RESALE	833.00	0.00	100.0	10,000.00	12,352.00	23.5
50-05-56-55604	LRSD USER FEES	1,042.00	1,371.78	31.6	12,500.00	14,069.07	12.5
50-05-56-55606	LRSD CONNECTION FEES	0.00	0.00	0.0	0.00	50,817.54	100.0
50-05-56-55623	WATER LIEN REVENUE	0.00	0.00	0.0	0.00	58.00	100.0
50-05-56-55627	W/S MAINTENANCE FEE	146,607.00	138,706.78	(5.3)	1,693,522.00	1,562,362.85	(7.7)
50-05-56-55629	WATER FEES	76,616.00	71,797.75	(6.2)	915,011.00	840,819.36	(8.1)
50-05-56-55631	SEWER FEES	99,725.00	102,780.78	3.0	1,127,211.00	1,036,729.44	(8.0)
50-05-56-55637	WATER SEWER PENALTIES	5,667.00	6,304.19	11.2	68,000.00	64,929.07	(4.5)
<b>TOTAL CHARGES FOR SERVICES</b>		330,490.00	320,961.28	(2.8)	3,826,244.00	3,582,137.33	(6.3)
<b>INVESTMENT INCOME</b>							
50-05-64-56401	INTEREST INCOME	1,571.00	246.22	(84.3)	18,857.00	58,588.74	210.7
<b>TOTAL INVESTMENT INCOME</b>		1,571.00	246.22	(84.3)	18,857.00	58,588.74	210.7
<b>REIMBURSEMENTS</b>							
50-05-65-56508	INSURANCE REIMBURSEMENT	0.00	0.00	0.0	0.00	740.23	100.0
<b>TOTAL REIMBURSEMENTS</b>		0.00	0.00	0.0	0.00	740.23	100.0
<b>MISCELLANEOUS REVENUES</b>							
50-05-66-56601	MISCELLANEOUS RECEIPTS	125.00	148.50	18.8	1,500.00	2,234.38	48.9
<b>TOTAL MISCELLANEOUS REVENUES</b>		125.00	148.50	18.8	1,500.00	2,234.38	48.9
<b>TOTAL REVENUES: REVENUES</b>		332,186.00	321,356.00	(3.2)	3,846,601.00	3,753,200.68	(2.4)
<b>PUBLIC WORKS EXPENSES</b>							
<b>PAYROLL EXPENSES</b>							
50-60-70-67001	REGULAR SALARIES	30,423.00	30,009.17	1.3	395,500.00	366,646.44	7.3
50-60-70-67021	PART-TIME SALARIES	1,020.00	1,655.17	(62.2)	13,264.00	11,878.02	10.4
50-60-70-67026	SEASONAL	787.00	0.00	100.0	10,228.00	0.00	100.0
50-60-70-67031	OVERTIME	2,500.00	1,758.29	29.6	20,000.00	24,197.60	(20.9)
50-60-70-67036	TRANSPORTATION ALLOWANCE	41.00	0.00	100.0	490.00	198.15	59.5
<b>TOTAL PAYROLL EXPENSES</b>		34,771.00	33,422.63	3.8	439,482.00	402,920.21	8.3

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: WATER/SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>PUBLIC WORKS EXPENSES</b>							
<b>TAXES, PENSIONS &amp; INSURANCE</b>							
50-60-71-67101	IMRF	3,827.00	3,612.35	5.6	49,750.00	45,956.56	7.6
50-60-71-67107	DENTAL INSURANCE	379.00	245.39	35.2	4,550.00	3,041.81	33.1
50-60-71-67108	VISION INSURANCE	40.00	35.05	12.3	475.00	389.30	18.0
50-60-71-67109	LIFE INSURANCE	31.00	26.22	15.4	375.00	337.75	9.9
50-60-71-67110	HEALTH INSURANCE	4,417.00	9,089.05	(105.7)	53,000.00	45,670.04	13.8
50-60-71-67111	SOCIAL SECURITY	2,096.00	1,997.21	4.7	27,250.00	24,078.24	11.6
50-60-71-67112	MEDICARE	490.00	467.04	4.6	6,375.00	5,650.24	11.3
<b>TOTAL TAXES, PENSIONS &amp; INSURANCE</b>		11,280.00	15,472.31	(37.1)	141,775.00	125,123.94	11.7
<b>PERSONNEL RELATED</b>							
50-60-72-67202	UNIFORMS	176.00	48.35	72.5	2,116.00	2,594.72	(22.6)
50-60-72-67204	DUES & MEMBERSHIPS	42.00	79.00	(88.1)	503.00	753.50	(49.8)
50-60-72-67206	MEDICAL/PSYCHOLOGICAL	35.00	0.00	100.0	415.00	128.00	69.1
50-60-72-67208	MEETING, TRAVEL, & TRAINING	94.00	0.00	100.0	1,129.00	472.50	58.1
50-60-72-67234	HIRING PROCESS	17.00	0.00	100.0	200.00	57.00	71.5
<b>TOTAL PERSONNEL RELATED</b>		364.00	127.35	65.0	4,363.00	4,005.72	8.1
<b>PROFESSIONAL SERVICES</b>							
50-60-73-77301	AUDITING EXPENSE	0.00	0.00	0.0	6,875.00	5,895.00	14.2
50-60-73-77307	ENGINEERING EXPENSES	5,212.00	0.00	100.0	62,541.00	2,847.26	95.4
50-60-73-77313	LEGAL SERVICES	5,542.00	3,342.50	39.6	66,500.00	29,861.11	55.1
50-60-73-77320	CONSULTING SERVICES	0.00	975.00	100.0	0.00	8,970.50	100.0
<b>TOTAL PROFESSIONAL SERVICES</b>		10,754.00	4,317.50	59.8	135,916.00	47,573.87	65.0
<b>COMMODITIES</b>							
50-60-74-77428	WATER METERS	833.00	3,502.28	(320.4)	10,000.00	16,681.51	(66.8)
50-60-74-77430	OFFICE SUPPLIES	167.00	0.00	100.0	2,000.00	1,257.26	37.1
50-60-74-77432	POSTAGE	2,113.00	6,014.01	(184.6)	25,359.00	28,687.14	(13.1)
<b>TOTAL COMMODITIES</b>		3,113.00	9,516.29	(205.7)	37,359.00	46,625.91	(24.8)
<b>CONTRACTUAL SERVICES</b>							
50-60-75-77519	INSURANCE PREMIUM	0.00	0.00	0.0	39,877.00	48,472.93	(21.5)
50-60-75-77529	METRA EASEMENTS	1,435.00	0.00	100.0	1,435.00	0.00	100.0
50-60-75-77535	OUTSOURCING WATER BILLS	2,345.00	1,506.70	35.7	28,142.00	18,292.73	35.0
50-60-75-77537	LEGAL NOTICES/RECORDING FEES	45.00	29.00	35.5	1,000.00	29.00	97.1
50-60-75-77545	WATER METER TESTING	103.00	0.00	100.0	1,234.00	0.00	100.0
50-60-75-77547	WATER SAMPLES	583.00	2,375.00	(307.3)	7,000.00	6,025.90	13.9
<b>TOTAL CONTRACTUAL SERVICES</b>		4,511.00	3,910.70	13.3	78,688.00	72,820.56	7.4

FUND: WATER/SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>PUBLIC WORKS</b>							
<b>EXPENSES</b>							
<b>MISCELLANEOUS EXPENSE</b>							
50-60-77-77740	RLSD GRANT REIMB.	0.00	0.00	0.0	7,260.00	7,260.00	0.0
<b>TOTAL MISCELLANEOUS EXPENSE</b>		0.00	0.00	0.0	7,260.00	7,260.00	0.0
<b>BUILDING &amp; GROUNDS</b>							
50-60-79-77901	B&G MAINTENANCE	278.00	0.00	100.0	3,338.00	1,310.32	60.7
50-60-79-77903	B&G CONTRACTS	1,167.00	135.00	88.4	14,000.00	11,931.29	14.7
50-60-79-77905	B&G REPAIRS	943.00	623.52	33.8	11,313.00	1,545.38	86.3
50-60-79-77907	B&G SUPPLIES	83.00	373.96	(350.5)	1,000.00	4,243.11	(324.3)
50-60-79-77911	LANDSCAPING	0.00	0.00	0.0	6,200.00	5,926.50	4.4
<b>TOTAL BUILDING &amp; GROUNDS</b>		2,471.00	1,132.48	54.1	35,851.00	24,956.60	30.3
<b>CAPITAL OUTLAY</b>							
<b>EQUIPMENT</b>							
50-60-80-88001	EQUIPMENT	6,583.00	0.00	100.0	79,000.00	32,122.56	59.3
50-60-80-88002	SAFETY EQUIPMENT	134.00	16.41	87.7	1,606.00	52.53	96.7
50-60-80-88004	VEHICLES	20,313.00	26,601.55	(30.9)	243,750.00	210,201.55	13.7
50-60-80-88018	OFFICE EQUIPMENT	38.00	56.00	(47.3)	452.00	920.79	(103.7)
50-60-80-88024	VEHICLE EQUIPMENT	0.00	259.89	100.0	0.00	642.89	100.0
<b>TOTAL CAPITAL OUTLAY</b>		27,068.00	26,933.85	0.5	324,808.00	243,940.32	24.9
<b>WATER/SEWER IMPROVEMENTS</b>							
50-60-81-88101	WATER/SEWER IMPROVEMENTS	187,404.00	29,995.37	83.9	2,248,853.00	802,613.63	64.3
<b>TOTAL WATER/SEWER IMPROVEMENTS</b>		187,404.00	29,995.37	83.9	2,248,853.00	802,613.63	64.3
<b>UTILITIES</b>							
50-60-82-88202	TELEPHONE SERVICE	182.00	311.19	(70.9)	2,184.00	2,410.23	(10.3)
50-60-82-88204	CELLULAR SERVICE	166.00	156.28	5.8	1,993.00	1,653.34	17.0
50-60-82-88206	ELECTRICAL SERVICE	4,146.00	4,908.61	(18.3)	49,752.00	40,443.43	18.7
50-60-82-88208	HEATING	451.00	592.42	(31.3)	5,417.00	3,772.45	30.3
50-60-82-88210	JAWA EXPENSE	87,095.00	160,030.72	(83.7)	1,040,152.00	933,754.29	10.2
50-60-82-88212	LAKE COUNTY SEWER	99,725.00	0.00	100.0	1,127,211.00	839,072.52	25.5
<b>TOTAL UTILITIES</b>		191,765.00	165,999.22	13.4	2,226,709.00	1,821,106.26	18.2
<b>VEHICLES &amp; EQUIPMENT</b>							
50-60-84-88402	GAS & OIL	1,956.00	4,296.26	(119.6)	23,466.00	23,410.27	0.2
50-60-84-88404	VEHICLE REPAIRS	1,308.00	4,596.15	(251.3)	15,697.00	21,944.31	(39.8)
50-60-84-88405	EQUIPMENT REPAIRS	532.00	567.84	(6.7)	6,380.00	7,013.77	(9.9)
50-60-84-88406	VEHICLE MAINTENANCE	269.00	0.00	100.0	3,222.00	233.08	92.7

FUND: WATER/SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>PUBLIC WORKS</b>							
<b>EXPENSES</b>							
<b>VEHICLES &amp; EQUIPMENT</b>							
50-60-84-88408	EQUIPMENT MAINTENANCE	69.00	0.00	100.0	832.00	293.40	64.7
50-60-84-88410	RADIO READ SYSTEM	182.00	0.00	100.0	2,187.00	0.00	100.0
50-60-84-88412	EQUIPMENT RENTAL	83.00	0.00	100.0	1,000.00	0.00	100.0
<b>TOTAL VEHICLES &amp; EQUIPMENT</b>		<b>4,399.00</b>	<b>9,460.25</b>	<b>(115.0)</b>	<b>52,784.00</b>	<b>52,894.83</b>	<b>(0.2)</b>
<b>CHARGES FOR SERVICES</b>							
50-60-90-99005	J.U.L.I.E.	0.00	0.00	0.0	1,700.00	1,588.42	6.5
<b>TOTAL CHARGES FOR SERVICES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.0</b>	<b>1,700.00</b>	<b>1,588.42</b>	<b>6.5</b>
<b>TECHNOLOGY</b>							
50-60-91-99101	SCADA MAINTENANCE	709.00	0.00	100.0	8,505.00	0.00	100.0
50-60-91-99105	NETWORK REPAIRS	99.00	247.75	(150.2)	1,183.00	247.75	79.0
50-60-91-99107	IT MAINTENANCE	33.00	450.00	(1263.6)	2,000.00	7,216.14	(260.8)
50-60-91-99117	IT EQUIPMENT	832.00	0.00	100.0	9,988.00	9,859.86	1.2
<b>TOTAL TECHNOLOGY</b>		<b>1,673.00</b>	<b>697.75</b>	<b>58.2</b>	<b>21,676.00</b>	<b>17,323.75</b>	<b>20.0</b>
<b>INFRASTRUCTURE MAINTENANCE</b>							
50-60-92-99202	REPAIRS TO SEWERS	358.00	1,600.00	(346.9)	4,300.00	6,994.45	(62.6)
50-60-92-99204	REPAIR TO WATER LINES	1,589.00	0.00	100.0	19,070.00	13,895.33	27.1
50-60-92-99206	REPAIRS PUMPS / TELEMET	2,592.00	0.00	100.0	31,099.00	12,543.00	59.6
50-60-92-99208	REPAIRS TO LIFT STATIONS	634.00	1,576.05	(148.5)	7,611.00	6,730.03	11.5
<b>TOTAL INFRASTRUCTURE MAINTENANCE</b>		<b>5,173.00</b>	<b>3,176.05</b>	<b>38.6</b>	<b>62,080.00</b>	<b>40,162.81</b>	<b>35.3</b>
<b>DEBT SERVICE</b>							
50-60-94-99418	2003C BONDS PRINCIPAL	0.00	0.00	0.0	110,000.00	110,000.00	0.0
50-60-94-99420	2003C BONDS INTEREST	0.00	0.00	0.0	28,283.00	28,282.50	0.0
50-60-94-99432	BOND ADMIN & DISCLOSURE FEES	0.00	0.00	0.0	700.00	515.00	26.4
<b>TOTAL DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.0</b>	<b>138,983.00</b>	<b>138,797.50</b>	<b>0.1</b>
<b>TOTAL EXPENSES: PUBLIC WORKS</b>		<b>484,746.00</b>	<b>304,161.75</b>	<b>37.2</b>	<b>5,958,287.00</b>	<b>3,849,714.33</b>	<b>35.3</b>
<b>OTHER FINANCING USES</b>							
<b>EXPENSES</b>							
<b>TRANSFERS OUT</b>							
50-80-96-99660	CONTR. TO VEHICLE REPLACEMENT	4,713.00	4,712.66	0.0	56,552.00	51,839.26	8.3
50-80-96-99661	CONTR. TO TECHNOLOGY REPLAC.	1,488.00	1,487.50	0.0	17,850.00	16,362.50	8.3
50-80-96-99662	CONTR. TO BUILDING REPLACEMENT	1,192.00	1,192.41	0.0	14,309.00	13,116.51	8.3

FUND: WATER/SEWER FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL TRANSFERS OUT		7,393.00	7,392.57	0.0	88,711.00	81,318.27	8.3
TOTAL EXPENSES: OTHER FINANCING USES		7,393.00	7,392.57	0.0	88,711.00	81,318.27	8.3
TOTAL FUND REVENUES		332,186.00	321,356.00	(3.2)	3,846,601.00	3,753,200.68	(2.4)
TOTAL FUND EXPENSES		492,139.00	311,554.32	36.6	6,046,998.00	3,931,032.60	34.9
FUND SURPLUS (DEFICIT)		(159,953.00)	9,801.68	(106.1)	(2,200,397.00)	(177,831.92)	(91.9)

FUND: COMMUTER PARKING LOT FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>REVENUES</b>							
<b>REVENUES</b>							
<b>CHARGES FOR SERVICES</b>							
51-05-56-55625	PARKING LOT INCOME	9,039.00	10,121.21	11.9	91,000.00	78,519.98	(13.7)
<b>TOTAL CHARGES FOR SERVICES</b>		9,039.00	10,121.21	11.9	91,000.00	78,519.98	(13.7)
<b>INVESTMENT INCOME</b>							
51-05-64-56401	INTEREST INCOME	62.00	2.79	(95.5)	739.00	28.75	(96.1)
<b>TOTAL INVESTMENT INCOME</b>		62.00	2.79	(95.5)	739.00	28.75	(96.1)
<b>TOTAL REVENUES: REVENUES</b>		9,101.00	10,124.00	11.2	91,739.00	78,548.73	(14.3)
<b>PUBLIC WORKS EXPENSES</b>							
<b>PROFESSIONAL SERVICES</b>							
51-60-73-77307	ENGINEERING EXPENSES	63.00	0.00	100.0	750.00	0.00	100.0
51-60-73-77313	LEGAL SERVICES	42.00	0.00	100.0	500.00	0.00	100.0
<b>TOTAL PROFESSIONAL SERVICES</b>		105.00	0.00	100.0	1,250.00	0.00	100.0
<b>COMMODITIES</b>							
51-60-74-77434	OPERATING SUPPLIES	31.00	0.00	100.0	375.00	0.00	100.0
51-60-74-77440	PRINTING	0.00	0.00	0.0	500.00	500.79	(0.1)
51-60-74-77452	STREET SIGNS	42.00	0.00	100.0	500.00	0.00	100.0
<b>TOTAL COMMODITIES</b>		73.00	0.00	100.0	1,375.00	500.79	63.5
<b>CONTRACTUAL SERVICES</b>							
51-60-75-77507	COMMUTER PARKING RENT	4,800.00	4,800.00	0.0	4,800.00	4,800.00	0.0
<b>TOTAL CONTRACTUAL SERVICES</b>		4,800.00	4,800.00	0.0	4,800.00	4,800.00	0.0
<b>MISCELLANEOUS EXPENSES</b>							
51-60-77-77706	MISCELLANEOUS EXPENSE	0.00	0.00	0.0	2,706.00	2,671.86	1.2
<b>TOTAL MISCELLANEOUS EXPENSES</b>		0.00	0.00	0.0	2,706.00	2,671.86	1.2
<b>BUILDING &amp; GROUNDS</b>							
51-60-79-77903	B&G CONTRACTS	3,725.00	3,725.00	0.0	14,900.00	14,900.00	0.0
51-60-79-77905	B&G REPAIRS	63.00	0.00	100.0	750.00	264.00	64.8
51-60-79-77911	LANDSCAPING	0.00	0.00	0.0	6,800.00	6,851.10	(0.7)
51-60-79-77915	PARKING LOT MAINTENANCE	439.00	0.00	100.0	5,272.00	1,082.23	79.4
<b>TOTAL BUILDING &amp; GROUNDS</b>		4,227.00	3,725.00	11.8	27,722.00	23,097.33	16.6

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
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FUND: COMMUTER PARKING LOT FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
PUBLIC WORKS							
EXPENSES							
UTILITIES							
51-60-82-88206	ELECTRICAL SERVICE	370.00	1,030.32	(178.4)	4,440.00	4,785.92	(7.7)
TOTAL UTILITIES		370.00	1,030.32	(178.4)	4,440.00	4,785.92	(7.7)
TOTAL EXPENSES: PUBLIC WORKS		9,575.00	9,555.32	0.2	42,293.00	35,855.90	15.2
TOTAL FUND REVENUES		9,101.00	10,124.00	11.2	91,739.00	78,548.73	(14.3)
TOTAL FUND EXPENSES		9,575.00	9,555.32	0.2	42,293.00	35,855.90	15.2
FUND SURPLUS (DEFICIT)		(474.00)	568.68	(219.9)	49,446.00	42,692.83	(13.6)

FUND: VEHICLE REPLACEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>REVENUES</b>							
<b>CONTRIBUTIONS</b>							
60-05-58-55845	CONTRIBUTION FROM GENERAL FUND	13,278.00	13,278.00	0.0	159,336.00	146,058.00	(8.3)
60-05-58-55850	CONTRIBUTION FROM WATER/SEWER	4,713.00	4,712.66	0.0	56,552.00	51,839.26	(8.3)
	<b>TOTAL CONTRIBUTIONS</b>	17,991.00	17,990.66	0.0	215,888.00	197,897.26	(8.3)
<b>INVESTMENT INCOME</b>							
60-05-64-56401	INTEREST INCOME	20.00	0.88	(95.6)	235.00	11.20	(95.2)
	<b>TOTAL INVESTMENT INCOME</b>	20.00	0.88	(95.6)	235.00	11.20	(95.2)
<b>REIMBURSEMENTS</b>							
60-05-65-56508	INSURANCE REIMB.	0.00	0.00	0.0	0.00	25,602.25	100.0
	<b>TOTAL REIMBURSEMENTS</b>	0.00	0.00	0.0	0.00	25,602.25	100.0
	<b>TOTAL REVENUES: REVENUES</b>	18,011.00	17,991.54	(0.1)	216,123.00	223,510.71	3.4
<b>POLICE DEPARTMENT EXPENSES</b>							
	CAPITAL OUTLAY	0.00	0.00	0.0	72,500.00	70,197.00	3.1
60-40-80-88004	VEHICLES	0.00	0.00	0.0	18,000.00	7,594.79	57.8
60-40-80-88024	VEHICLE EQUIPMENT	0.00	0.00	0.0	90,500.00	77,791.79	14.0
	<b>TOTAL CAPITAL OUTLAY</b>	0.00	0.00	0.0	90,500.00	77,791.79	14.0
	<b>TOTAL EXPENSES: POLICE DEPARTMENT</b>	0.00	0.00	0.0	90,500.00	77,791.79	14.0
<b>PUBLIC WORKS EXPENSES</b>							
	CAPITAL OUTLAY	5,833.00	42,682.59	(631.7)	70,000.00	84,959.01	(21.3)
60-60-80-88004	VEHICLES	5,833.00	42,682.59	(631.7)	70,000.00	84,959.01	(21.3)
	<b>TOTAL CAPITAL OUTLAY</b>	5,833.00	42,682.59	(631.7)	70,000.00	84,959.01	(21.3)
	<b>TOTAL EXPENSES: PUBLIC WORKS</b>	5,833.00	42,682.59	(631.7)	70,000.00	84,959.01	(21.3)
<b>TOTAL FUND REVENUES</b>							
	<b>TOTAL FUND EXPENSES</b>	18,011.00	17,991.54	(0.1)	216,123.00	223,510.71	3.4
	<b>FUND SURPLUS (DEFICIT)</b>	12,178.00	(24,691.05)	(302.7)	55,623.00	60,759.91	9.2

FUND: TECHNOLOGY REPLACEMENT

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI- ANCE
<b>REVENUES</b>							
<b>CONTRIBUTIONS</b>							
61-05-58-55845	CONTRIBUTION FROM GENERAL FUND	5,075.00	5,075.00	0.0	60,900.00	55,825.00	(8.3)
61-05-58-55850	CONTRIBUTION FROM WATER/SEWER	1,488.00	1,487.50	0.0	17,850.00	16,362.50	(8.3)
	<b>TOTAL CONTRIBUTIONS</b>	6,563.00	6,562.50	0.0	78,750.00	72,187.50	(8.3)
<b>FINES &amp; FORFEITS</b>							
61-05-60-56010	STATE SEIZURES	202.66	0.00	100.0	2,432.00	1,029.68	(57.6)
	<b>TOTAL FINES &amp; FORFEITS</b>	202.66	0.00	100.0	2,432.00	1,029.68	(57.6)
<b>INVESTMENT INCOME</b>							
61-05-64-56401	INTEREST INCOME	12.00	0.44	(96.3)	150.00	7.08	(95.2)
	<b>TOTAL INVESTMENT INCOME</b>	12.00	0.44	(96.3)	150.00	7.08	(95.2)
	<b>TOTAL REVENUES: REVENUES</b>	6,777.66	6,562.94	(3.1)	81,332.00	73,224.26	(9.9)
<b>ADMINISTRATION EXPENSES</b>							
61-20-91-99117	IT EQUIPMENT	3,044.66	0.00	100.0	36,536.00	34,476.97	5.6
	<b>TOTAL TECHNOLOGY EXPENSES: ADMINISTRATION</b>	3,044.66	0.00	100.0	36,536.00	34,476.97	5.6
<b>POLICE DEPARTMENT EXPENSES</b>							
61-40-91-99117	IT EQUIPMENT	1,619.00	0.00	100.0	19,432.00	8,697.67	55.2
	<b>TOTAL TECHNOLOGY EXPENSES: POLICE DEPARTMENT</b>	1,619.00	0.00	100.0	19,432.00	8,697.67	55.2
<b>PUBLIC WORKS EXPENSES</b>							
61-60-91-99117	IT EQUIPMENT	101.00	0.00	100.0	1,216.00	1,901.18	(56.3)
	<b>TOTAL TECHNOLOGY EXPENSES: PUBLIC WORKS</b>	101.00	0.00	100.0	1,216.00	1,901.18	(56.3)

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FUND: TECHNOLOGY REPLACEMENT

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
	TOTAL FUND REVENUES	6,777.66	6,562.94	(3.1)	81,332.00	73,224.26	(9.9)
	TOTAL FUND EXPENSES	4,764.66	0.00	100.0	57,184.00	45,075.82	21.1
	FUND SURPLUS (DEFICIT)	2,013.00	6,562.94	226.0	24,148.00	28,148.44	16.5

VILLAGE OF ROUND LAKE  
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 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: BUILDING REPLACEMENT

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>REVENUES</b>							
<b>CONTRIBUTIONS</b>							
62-05-58-55845	CONTRIBUTION FROM GENERAL FUND	5,912.00	5,912.08	0.0	70,945.00	65,032.88	(8.3)
62-05-58-55850	CONTRIBUTION FROM WATER/SEWER	1,192.00	1,192.41	0.0	14,309.00	13,116.51	(8.3)
TOTAL CONTRIBUTIONS		7,104.00	7,104.49	0.0	85,254.00	78,149.39	(8.3)
<b>INVESTMENT INCOME</b>							
62-05-64-56401	INTEREST INCOME	12.00	3.80	(68.3)	142.00	11.28	(92.0)
TOTAL INVESTMENT INCOME		12.00	3.80	(68.3)	142.00	11.28	(92.0)
TOTAL REVENUES: REVENUES		7,116.00	7,108.29	(0.1)	85,396.00	78,160.67	(8.4)
<b>TOTAL FUND REVENUES</b>							
<b>TOTAL FUND EXPENSES</b>							
<b>FUND SURPLUS (DEFICIT)</b>							
TOTAL FUND REVENUES		7,116.00	7,108.29	(0.1)	85,396.00	78,160.67	(8.4)
TOTAL FUND EXPENSES		0.00	0.00	0.0	0.00	0.00	0.0
FUND SURPLUS (DEFICIT)		7,116.00	7,108.29	(0.1)	85,396.00	78,160.67	(8.4)

VILLAGE OF ROUND LAKE  
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 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
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FUND: POLICE PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	VARI-ANCE
<b>REVENUES</b>							
<b>TAXES</b>							
70-05-50-55001	REAL ESTATE TAXES	74.00	13.78	(81.3)	424,248.00	427,639.11	0.8
<b>TOTAL TAXES</b>		74.00	13.78	(81.3)	424,248.00	427,639.11	0.8
<b>CONTRIBUTIONS</b>							
70-05-58-55801	POLICE OFFICER CONTRIBUTIONS	12,308.00	11,792.16	(4.1)	160,000.00	152,017.96	(4.9)
<b>TOTAL CONTRIBUTIONS</b>		12,308.00	11,792.16	(4.1)	160,000.00	152,017.96	(4.9)
<b>INVESTMENT INCOME</b>							
70-05-64-56401	INTEREST INCOME	6,250.00	4,288.61	(31.3)	75,000.00	60,446.59	(19.4)
70-05-64-56417	REALIZED GAINS	2,500.00	0.00	100.0	30,000.00	192,593.15	541.9
70-05-64-56419	UNREALIZED GAINS	0.00	6,093.69	100.0	0.00	530,912.46	100.0
70-05-64-56425	DIVIDEND INCOME	2,167.00	3,206.65	47.9	26,000.00	69,207.66	166.1
<b>TOTAL INVESTMENT INCOME</b>		10,917.00	13,588.95	24.4	131,000.00	853,159.86	551.2
<b>MISCELLANEOUS REVENUE</b>							
70-05-66-56601	MISCELLANEOUS INCOME	83.00	(0.81)	(100.9)	1,000.00	(0.81)	(100.0)
<b>TOTAL MISCELLANEOUS REVENUE</b>		83.00	(0.81)	(100.9)	1,000.00	(0.81)	(100.0)
<b>TOTAL REVENUES: REVENUES</b>		23,382.00	25,394.08	8.6	716,248.00	1,432,816.12	100.0
<b>ADMINISTRATION EXPENSES</b>							
<b>PAYROLL EXPENSES</b>							
70-20-70-67050	RETIREMENT BENEFITS	19,390.00	19,387.82	0.0	228,800.00	209,390.02	8.4
70-20-70-67055	DISABILITY BENEFITS	7,085.00	7,082.31	0.0	84,300.00	77,151.89	8.4
70-20-70-67056	SURVIVING SPOUSE	2,458.00	2,457.93	0.0	29,496.00	27,037.23	8.3
70-20-70-67057	REFUND OF CONTRIBUTIONS	417.00	0.00	100.0	5,000.00	97,414.84	(1848.3)
<b>TOTAL PAYROLL EXPENSES</b>		29,350.00	28,928.06	1.4	347,596.00	410,993.98	(18.2)
<b>PERSONNEL RELATED</b>							
70-20-72-67204	DUES & MEMBERSHIPS	0.00	0.00	0.0	800.00	775.00	3.1
70-20-72-67206	MEDICAL/PSYCHOLOGICAL	417.00	0.00	100.0	5,000.00	0.00	100.0
70-20-72-67208	MEETINGS, TRAVEL, & TRAINING	350.00	305.00	12.8	4,250.00	2,493.69	41.3
<b>TOTAL PERSONNEL RELATED</b>		767.00	305.00	60.2	10,050.00	3,268.69	67.4
<b>PROFESSIONAL SERVICES</b>							

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FUND: POLICE PENSION FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
ADMINISTRATION							
EXPENSES							
PROFESSIONAL SERVICES							
70-20-73-77301	AUDITING EXPENSE	0.00	0.00	0.0	3,100.00	2,489.00	19.7
70-20-73-77313	LEGAL SERVICES	1,250.00	0.00	100.0	18,000.00	5,600.00	68.8
70-20-73-77325	ACTUARIAL SERVICES	142.00	0.00	100.0	1,700.00	3,400.00	(100.0)
TOTAL PROFESSIONAL SERVICES		1,392.00	0.00	100.0	22,800.00	11,489.00	49.6
COMMODITIES							
70-20-74-77430	OFFICE SUPPLIES	8.00	0.00	100.0	100.00	0.00	100.0
70-20-74-77432	POSTAGE	8.00	0.00	100.0	100.00	52.60	47.4
TOTAL COMMODITIES		16.00	0.00	100.0	200.00	52.60	73.7
MISCELLANEOUS EXPENSE							
70-20-77-77750	REALIZED LOSSES	0.00	2,690.16	100.0	0.00	33,483.94	100.0
70-20-77-77755	UNREALIZED LOSSES	0.00	9,188.04	100.0	0.00	392,613.86	100.0
TOTAL MISCELLANEOUS EXPENSE		0.00	11,878.20	100.0	0.00	426,097.80	100.0
CHARGES FOR SERVICES							
70-20-90-99001	BANK FEES	0.00	0.00	0.0	19,200.00	14,754.75	23.1
70-20-90-99003	DOI COMPLIANCE FEE	0.00	0.00	0.0	925.00	914.97	1.0
TOTAL CHARGES FOR SERVICES		0.00	0.00	0.0	20,125.00	15,669.72	22.1
TOTAL EXPENSES: ADMINISTRATION		31,525.00	41,111.26	(30.4)	400,771.00	867,571.79	(116.4)
TOTAL FUND REVENUES							
TOTAL FUND EXPENSES		23,382.00	25,394.08	8.6	716,248.00	1,432,816.12	100.0
FUND SURPLUS (DEFICIT)		31,525.00	41,111.26	(30.4)	400,771.00	867,571.79	(116.4)
		(8,143.00)	(15,717.18)	93.0	315,477.00	565,244.33	79.1

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: WORKING CASH FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
<b>REVENUES</b>							
<b>TAXES</b>							
81-05-50-55001	REAL ESTATE TAXES	0.00	0.00	0.0	6,375.00	8,223.57	29.0
TOTAL TAXES		0.00	0.00	0.0	6,375.00	8,223.57	29.0
<b>INVESTMENT INCOME</b>							
81-05-64-56401	INTEREST INCOME	139.00	3.53	(97.4)	1,663.00	57.66	(96.5)
TOTAL INVESTMENT INCOME		139.00	3.53	(97.4)	1,663.00	57.66	(96.5)
TOTAL REVENUES: REVENUES		139.00	3.53	(97.4)	8,038.00	8,281.23	3.0
<b>TOTAL FUND REVENUES</b>							
TOTAL FUND REVENUES		139.00	3.53	(97.4)	8,038.00	8,281.23	3.0
<b>TOTAL FUND EXPENSES</b>							
TOTAL FUND EXPENSES		0.00	0.00	0.0	0.00	0.00	0.0
FUND SURPLUS (DEFICIT)		139.00	3.53	(97.4)	8,038.00	8,281.23	3.0

FUND: IMPACT FEE FUND

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
INVESTMENT INCOME							
82-05-64-56401	INTEREST INCOME	0.00	0.00	0.0	0.00	4.43	100.0
TOTAL INVESTMENT INCOME		0.00	0.00	0.0	0.00	4.43	100.0
TOTAL REVENUES: REVENUES		0.00	0.00	0.0	0.00	4.43	100.0
TOTAL FUND REVENUES		0.00	0.00	0.0	0.00	4.43	100.0
TOTAL FUND EXPENSES		0.00	0.00	0.0	0.00	0.00	0.0
FUND SURPLUS (DEFICIT)		0.00	0.00	0.0	0.00	4.43	100.0

FUND: BUILDERS ESCROW

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
REVENUES							
INVESTMENT INCOME							
83-05-64-56401	INTEREST INCOME	9.00	2.37	(73.6)	110.00	25.81	(76.5)
TOTAL INVESTMENT INCOME		9.00	2.37	(73.6)	110.00	25.81	(76.5)
TOTAL REVENUES: REVENUES		9.00	2.37	(73.6)	110.00	25.81	(76.5)
TOTAL FUND REVENUES		9.00	2.37	(73.6)	110.00	25.81	(76.5)
TOTAL FUND EXPENSES		0.00	0.00	0.0	0.00	0.00	0.0
FUND SURPLUS (DEFICIT)		9.00	2.37	(73.6)	110.00	25.81	(76.5)

FUND: LAKEWOOD GROVE #1

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
REVENUES							
TAXES							
85-05-50-55001	REAL ESTATE TAX	0.00	0.00	0.0	0.00	928,559.77	100.0
TOTAL TAXES		0.00	0.00	0.0	0.00	928,559.77	100.0
INVESTMENT INCOME							
85-05-64-56401	INTEREST INCOME	0.00	10.54	100.0	0.00	131.42	100.0
TOTAL INVESTMENT INCOME		0.00	10.54	100.0	0.00	131.42	100.0
MISCELLANEOUS REVENUE							
85-05-66-56601	MISCELLANEOUS INCOME	0.00	0.00	0.0	0.00	195.83	100.0
85-05-66-56630	SSA PREPAYMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	0.0	0.00	195.83	100.0
TRANSFERS IN							
85-05-68-56885	TRANSFER FROM OTHER ACCOUNTS	0.00	0.00	0.0	0.00	40,436.00	100.0
85-05-68-56886	TRANSFER FROM SSA #3	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL TRANSFERS IN		0.00	0.00	0.0	0.00	40,436.00	100.0
TOTAL REVENUES: REVENUES		0.00	10.54	100.0	0.00	969,323.02	100.0
ADMINISTRATION EXPENSES							
85-20-90-99007	ADMIN FEES	0.00	0.00	0.0	0.00	12,976.50	100.0
85-20-90-99009	OTHER EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
85-20-90-99013	BANK FEES	0.00	10.54	100.0	0.00	110.95	100.0
TOTAL EXPENSES		0.00	10.54	100.0	0.00	13,087.45	100.0
DEBT SERVICES							
85-20-94-99436	BOND INTEREST	0.00	342,372.50	100.0	0.00	684,940.83	100.0
85-20-94-99442	BOND PRINCIPAL	0.00	220,000.00	100.0	0.00	245,000.00	100.0
TOTAL DEBT SERVICES		0.00	562,372.50	100.0	0.00	929,940.83	100.0
TOTAL EXPENSES: ADMINISTRATION		0.00	562,383.04	100.0	0.00	943,028.28	100.0
OTHER FINANCING USES EXPENSES							

FUND: LAKEWOOD GROVE #1

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
OTHER FINANCING USES							
EXPENSES							
TRANSFERS OUT							
85-80-96-99685	TRANSFER TO OTHER ACCOUNTS	0.00	0.00	0.0	0.00	40,436.00	100.0
TOTAL TRANSFERS OUT							
		0.00	0.00	0.0	0.00	40,436.00	100.0
TOTAL EXPENSES: OTHER FINANCING USES							
		0.00	0.00	0.0	0.00	40,436.00	100.0
TOTAL FUND REVENUES							
		0.00	10.54	100.0	0.00	969,323.02	100.0
TOTAL FUND EXPENSES							
		0.00	562,383.04	100.0	0.00	983,464.28	100.0
FUND SURPLUS (DEFICIT)							
		0.00	(562,372.50)	100.0	0.00	(14,141.26)	100.0

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL, WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: LAKEWOOD GROVE #3

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
REVENUES							
TAXES							
86-05-50-55001	REAL ESTATE TAX	0.00	0.00	0.0	0.00	277,192.43	100.0
TOTAL TAXES		0.00	0.00	0.0	0.00	277,192.43	100.0
INVESTMENT INCOME							
86-05-64-56401	INTEREST INCOME	0.00	3.52	100.0	0.00	42.52	100.0
TOTAL INVESTMENT INCOME		0.00	3.52	100.0	0.00	42.52	100.0
TRANSFERS IN							
86-05-68-56875	TRANSFER FROM OTHER ACCOUNTS	0.00	0.00	0.0	0.00	0.00	0.0
86-05-68-56886	TRANSFER FROM OTHER ACCOUNTS	0.00	0.00	0.0	0.00	15,000.00	100.0
TOTAL TRANSFERS IN		0.00	0.00	0.0	0.00	15,000.00	100.0
TOTAL REVENUES: REVENUES		0.00	3.52	100.0	0.00	292,234.95	100.0
ADMINISTRATION EXPENSES							
86-20-90-99007	ADMIN FEES	0.00	0.00	0.0	0.00	9,075.75	100.0
86-20-90-99013	BANK FEES	0.00	3.52	100.0	0.00	3,735.84	100.0
TOTAL EXPENSES		0.00	3.52	100.0	0.00	12,811.59	100.0
DEBT SERVICES							
86-20-94-99438	BOND INTEREST	0.00	85,633.25	100.0	0.00	171,296.50	100.0
86-20-94-99443	BOND PRINCIPAL	0.00	86,000.00	100.0	0.00	86,000.00	100.0
TOTAL DEBT SERVICES		0.00	171,633.25	100.0	0.00	257,296.50	100.0
TOTAL EXPENSES: ADMINISTRATION		0.00	171,636.77	100.0	0.00	270,108.09	100.0
OTHER FINANCING USES EXPENSES							
86-80-96-99685	TRANSFER TO SSA #1	0.00	0.00	0.0	0.00	0.00	0.0
86-80-96-99686	TRANSFER TO OTHER ACCOUNTS	0.00	0.00	0.0	0.00	15,000.00	100.0
TOTAL TRANSFERS OUT		0.00	0.00	0.0	0.00	15,000.00	100.0
TOTAL EXPENSES: OTHER FINANCING USES		0.00	0.00	0.0	0.00	15,000.00	100.0

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: LAKEWOOD GROVE #3

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL FUND REVENUES		0.00	3.52	100.0	0.00	292,234.95	100.0
TOTAL FUND EXPENSES		0.00	171,636.77	100.0	0.00	285,108.09	100.0
FUND SURPLUS (DEFICIT)		0.00	(171,633.25)	100.0	0.00	7,126.86	100.0

FUND: LAKEWOOD GROVE #4

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
REVENUES							
TAXES							
87-05-50-55001	REAL ESTATE TAX	0.00	0.00	0.0	0.00	378,694.59	100.0
TOTAL TAXES		0.00	0.00	0.0	0.00	378,694.59	100.0
INVESTMENT INCOME							
87-05-64-56401	INTEREST INCOME	0.00	4.51	100.0	0.00	57.77	100.0
TOTAL INVESTMENT INCOME		0.00	4.51	100.0	0.00	57.77	100.0
MISCELLANEOUS REVENUE							
87-05-66-56601	MISCELLANEOUS INCOME	0.00	0.00	0.0	0.00	601.75	100.0
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	0.0	0.00	601.75	100.0
TRANSFERS IN							
87-05-68-56887	TRANSFER FROM OTHER ACCOUNTS	0.00	0.00	0.0	0.00	11,000.00	100.0
TOTAL TRANSFERS IN		0.00	0.00	0.0	0.00	11,000.00	100.0
TOTAL REVENUES: REVENUES		0.00	4.51	100.0	0.00	390,354.11	100.0
ADMINISTRATION EXPENSES							
87-20-90-99007	ADMIN FEES	0.00	0.00	0.0	0.00	9,075.75	100.0
87-20-90-99013	BANK FEES	0.00	4.51	100.0	0.00	3,748.81	100.0
TOTAL EXPENSES		0.00	4.51	100.0	0.00	12,824.56	100.0
DEBT SERVICES							
87-20-94-99440	BOND INTEREST	0.00	121,655.25	100.0	0.00	243,912.25	100.0
87-20-94-99444	BOND PRINCIPAL	0.00	123,000.00	100.0	0.00	210,000.00	100.0
TOTAL DEBT SERVICES		0.00	244,655.25	100.0	0.00	453,912.25	100.0
TOTAL EXPENSES: ADMINISTRATION		0.00	244,659.76	100.0	0.00	466,736.81	100.0
OTHER FINANCING USES EXPENSES							
87-80-96-99687	TRANSFER TO OTHER ACCOUNTS	0.00	0.00	0.0	0.00	11,000.00	100.0
TOTAL TRANSFERS OUT		0.00	0.00	0.0	0.00	11,000.00	100.0

VILLAGE OF ROUND LAKE  
 DETAILED REVENUE & EXPENSE REPORT  
 BUDGET VS. ACTUAL WITH PERCENT VARIANCE  
 FOR 11 PERIODS ENDING MARCH 31, 2014

FUND: LAKEWOOD GROVE #4

ACCOUNT NUMBER	DESCRIPTION	MARCH BUDGET	MARCH ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL EXPENSES: OTHER FINANCING USES							
		0.00	0.00	0.0	0.00	11,000.00	100.0
TOTAL FUND REVENUES							
		0.00	4.51	100.0	0.00	390,354.11	100.0
		0.00	244,659.76	100.0	0.00	477,736.81	100.0
		0.00	(244,655.25)	100.0	0.00	(87,382.70)	100.0
	FUND SURPLUS (DEFICIT)						



VILLAGE OF ROUND LAKE  
**AGENDA ITEM SUMMARY**

**TITLE: NEMRT ANNUAL MEMBERSHIP INVOICE**  
**07-01-2014 THROUGH 07-01-2015**

Agenda Item No. **9-1**

*Executive Summary:*

Attached is invoice #179492 received from North East Multi-Regional Training, Inc. (NEMRT) in the amount of \$2,430.00 for the annual membership of July 1, 2014 through 07-01-2015.

The annual membership fee is \$90.00 per employee authorized to receive training. As of April 21, 2014, there are 28 Police Department employees authorized to receive training.

North East Multi-Regional Training is one of sixteen Mobile Teams of the Illinois ASSIST Program. NEMRT provides in-service training to law enforcement and corrections personnel throughout the Chicago metropolitan area. Department employees receive training in areas of evidence collection and preservation, DUI enforcement, basic field training, criminal investigations, records management, traffic enforcement, accident investigation, interviews and interrogations, use of force and tactics, and other topics.

*Recommended Action:*

Staff recommends continued participation in NEMRT training and approval of the invoice.

<b>Committee: Police</b>		<b>Meeting Date: April 21, 2014</b>	
<b>Lead Department: Police</b>		<b>Presenter: Police Chief Michael Gillette</b>	
<b>Item Budgeted:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			
<b>If amount requested is over budget, a detailed explanation of what account(s) the overage will be charged to will be provided in the Executive Summary or attached detail.</b>	<b>Account No(s):</b>	<b>Budget:</b>	<b>Actual Request:</b>
	01-40-72-67208	\$20,410.00	
	YTD Actual	\$0.00	
	Encumbered	\$0.00	
	Request		\$2,430.00
	<b>Total:</b>	\$20,410.00	\$2,430.00
	<b>Request is over/under budget:</b>		
	Under		\$17,980.00
Over	-		



# N E M R T North East Multi-Regional Training, Inc.

355 Smoke Tree Plaza, North Aurora, Illinois 60542  
Office: (630) 896-8860 Fax: (630)896-4422  
Website Address: www.nemrt.com



## ANNUAL MEMBERSHIP INVOICE

**Attention: Chief**  
Round Lake Police Department  
741 W. Town Line Road  
Round Lake IL 60073

Date: 03/28/2014  
Invoice #: 179492  
Customer #: 2736

Description	
Membership Fees	<b>VILLAGE OF ROUND LAKE APPROVAL FOR PAYMENT</b>
This invoice is for the training period of:	Clk/Date: _____
<b>07/01/2014 to 07/01/2015</b>	Aut No.: <u>01-40-72-67208</u>
	Dept. Head: <u>Michael Stiller</u>
	Vand. No.: <u>N-11</u>
Please update the enclosed department roster, indicating the individuals approved for training	_____
Enter the number of full-time, part time, and/or civilian personnel, including the chief and command staff, for your department. Departments having more than 125 full-time officers have the option of either paying for a maximum of 125 officers or paying for their full compliment.	

*Please tear off and return this portion with your payment*



# N E M R T North East Multi-Regional Training, Inc.

355 Smoke Tree Plaza, North Aurora, Illinois 60542  
Office: (630) 896-8860 Fax: (630)896-4422  
Website Address: www.nemrt.com



Round Lake Police Department  
741 W. Town Line Road  
Round Lake IL 60073

Invoice #: 179492  
Customer #: 2736  
Invoice Amount Due:

*Make check payable to:*

North East Multi - Regional Training, Inc.  
355 Smoke Tree Plaza  
North Aurora, IL 60542

<u>23</u> # of Full Time Officers x \$90.00 =	\$ <u>2070.00</u>
<u>2</u> # of Part Time Officers x \$90.00 =	\$ <u>180.00</u>
<u>3</u> # of Civilian Employees x \$90.00 =	\$ <u>180.00</u>
<b>TOTAL</b>	<b>\$ <u>2,430</u></b>