BUDGET FOOTNOTES
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1 **Salaries: ($615,000)** Department staffing is proposed to increase by one part-time Fiscal Clerk position in the Cashier's Office. This new position will result in having 2 employees staffed at the cashier's window during operating hours to better service customers and provide better coverage for absences.

Beginning in FY08/09, salaries and related benefits for the Personnel Analyst position have been reassigned to the Village Manager's Office budget where this position has traditionally reported.

After taking into consideration the reassignment of the Personnel Analyst position, total department salaries show no increase over the FY07/08 approved budget. This is due to the turnover in a number of positions in FY07/08.

2 **Recruiting and Testing: ($0)** This line item which accounts for costs incurred for recruiting staff position openings has been moved to the Village Manager's Office budget to better reflect the department which has primary oversight over these expenditures.

3 **Audit Fees: ($30,800)** The Village is required by State statute to have an annual audit performed by independent Certified Public Accountants. The amount budgeted for FY08/09 represents audit fees for the review of fiscal year May 1, 2007 through April 30, 2008 which is scheduled for the summer of 2008.

4 **Postage: ($5,500)** This line item reflects the cost of postage for the mailing of approximately 12,000 vehicle registration applications (for approximately 16,000 vehicles) and annual business registration materials. Postage costs for the monthly water / sewer / refuse bills are budgeted in the Water & Sanitary Sewer and Residential Solid Waste Funds.

5 **Printing: ($0)** Costs of an outside printing vendor to handle the printing and mailing of more than 100,000 utility bills annually have been moved to the Water & Sanitary Sewer and Residential Solid Waste Funds (approx $36,000) to more accurately reflect these costs in the Funds which incur them. Transfers from these funds to the General Fund, which represent the General Fund's administrative and support costs, have been reduced accordingly.

Other costs previously charged to this line item (vehicle sticker application printing and mailing and various other departmental forms such as blank check stock, year-end tax forms, business registration forms, transfer tax applications, and other miscellaneous printed materials) have been consolidated into the Operating Supplies (530105) line item as described in footnote 7 below.

6 **Maintenance - Equipment: ($70,000)** Most of this line item includes annual maintenance and support costs for our financial accounting system ($52,000) which includes unlimited phone support for system users, database technical

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support, on-line trouble shooting and "free" product upgrades. Additional costs budgeted include software maintenance for our document imaging system ($10,000), and contracts on various departmental printers and copiers as well as licensing fees for computer network virus protection software, and network nightly back-up and monitoring software ($8,000).

7 **Professional Services / Other: ($18,000)** Budgeted costs include use of network consulting services on an as-needed project basis ($5,000), our subscription to GIS services provided by DuPage County ($6,000) and other miscellaneous professional services ($2,000).

An additional $5,000 has been budgeted for actuarial services needed to comply with GASB Statement 45, Accounting for Other Post-Employment Benefits (OPEB). This pronouncement requires the actuarial determination of any employer liability resulting from benefits provided to former employees of the Village (i.e. health benefits) and is required to be implemented for the Village's fiscal year which ends April 30, 2009.

8 **Operating Supplies: ($24,000)** This line item provides for many of the department's annual supplies and forms including decals and tags associated with vehicle, business and dog registration, real estate transfer tax decals, multi-part carbonless forms and applications, payroll and accounts payable check stock, year-end tax forms, and document publication supplies.

9 **Computer Equipment / Projects: ($45,000)** Funds are allocated for the replacement of PCs and printers across all Village departments (except Recreation) which have reached the end of their useful lives ($22,000). Additional budgeted costs include additional licenses for the Microsoft Exchange Server (e-mail) and SQL Server ($7,000), one server replacement ($8,000) and one Router replacement ($8,000).

10 **Equipment: ($5,000)** The department relies heavily on a number of pressure-seal forms and documents for efficient operations including payroll and accounts payable payments. Allocated for FY08/09 are funds to purchase a heavy duty document folder/sealer to replace the current lighter duty folder/sealer which has been in service since 2003 and is showing signs of failure.