

# VILLAGE OF



## Annual Budget Fiscal Year 2016/2017

MAY 1, 2016 - APRIL 30, 2017

Kristina M. Kovarik - Mayor  
Patrick Muetz - Administrator  
Andy Harris - Clerk

Jeanne Balmes - Trustee  
Greg Garner - Trustee  
Thomas Hood - Trustee  
Cheryl Ross - Trustee  
Karen Thorstenson - Trustee  
Don Wilson - Trustee

Approved April 4, 2016

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# TABLE OF CONTENTS

## SECTION 1: TRANSMITTAL LETTER

TRANSMITTAL LETTER .....	9
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## SECTION 2: ORGANIZATION & SERVICES

VILLAGE LOCATION AND BOUNDARIES.....	23
LIST OF PRINCIPAL OFFICIALS .....	24
ORGANIZATIONAL CHART .....	25
BOARD & COMMISSION STRUCTURE .....	26
VILLAGE BACKGROUND & OVERVIEW .....	27
OPERATIONAL OVERVIEW .....	36
<i>Administration Department</i> .....	37
<i>Community Development Department</i> .....	38
<i>Police Department</i> .....	39
<i>Fire Department</i> .....	40
<i>Public Works Department</i> .....	41

## SECTION 3: STRATEGIC PLAN

OVERVIEW.....	45
<i>PURPOSE &amp; OBJECTIVE</i> .....	45
<i>VISION STATEMENT</i> .....	46
<i>MISSION STATEMENT</i> .....	47
<i>CORE VALUES</i> .....	48
<i>KEY PERFORMANCE AREAS</i> .....	49
<i>PLAN DEVELOPMENT PROCESS</i> .....	50
STRATEGIC INITIATIVES FOR FY 2017-2021 .....	53
<i>EXCEPTIONAL VILLAGE SERVICES AND STAFF</i> .....	54
<i>FISCAL SUSTAINABILITY</i> .....	59
<i>WELL-MAINTAINED INFRASTRUCTURE</i> .....	64
<i>SAFE AND LIVABLE COMMUNITY</i> .....	70
<i>HIGH QUALITY LIFESTYLE</i> .....	75

## SECTION 4: BUDGET PROCESS & STRUCTURE

BUDGET PROCESS .....	81
BUDGET TIMELINE .....	82
BUDGET SECTIONS .....	83
BASIS OF BUDGETING & FUND STRUCTURE .....	84
CURRENT VILLAGE FUNDS.....	85
RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS .....	86
ACCOUNT NUMBERS .....	87
LONG RANGE FINANCIAL GOALS .....	87
LONG RANGE FINANCIAL POLICIES.....	88

## SECTION 5: EXECUTIVE OVERVIEW

EXECUTIVE OVERVIEW .....	93
REVENUE SUMMARY .....	94
EXPENDITURE SUMMARY .....	98
PERSONNEL HISTORY .....	102
DEBT POSITION .....	103
FUND BALANCE PROJECTION BY FUND .....	104

**SECTION 6: BUDGET SUMMARY**

GENERAL FUND (101) ..... 109  
    *Explanation of Revenue Categories*..... 109  
    *Explanation of Expense Categories*..... 117  
    *Departmental Summaries*..... 121  
    *Administration*..... 121  
    *Information Systems* ..... 123  
    *Public Information*..... 124  
    *Planning/Building Safety* ..... 125  
    *Engineering* ..... 127  
    *Public Works Department*..... 128  
    *Vehicle Maintenance*..... 129  
    *Municipal Building Maintenance*..... 130  
    *Police Department*..... 131  
    *Communications*..... 133  
    *Fire Department*..... 134  
    *Foreign Fire Insurance*..... 135  
    *Contractual Obligations*..... 135  
911 FUND (203) ..... 137  
MOTOR FUEL TAX FUND (205) ..... 139  
IMPACT FEE FUND (214) ..... 140  
ASSET FORFEITURE FUND (217) ..... 141  
CAPITAL IMPROVEMENT FUND (304)..... 142  
BOND FUND (410) ..... 144  
SPECIAL SERVICE AREA #2 (423) ..... 145  
GOLF COURSE FUND (511)..... 146  
UTILITY OPERATING FUND (521)..... 148  
UTILITY CAPITAL FUND (523) ..... 150  
POLICE PENSION FUND (707) ..... 152  
FIRE PENSION FUND (708) ..... 153

**SECTION 7: CAPITAL IMPROVEMENT BUDGET SUMMARY**

CAPITAL IMPROVEMENT SUMMARY ..... 157  
CAPITAL BUDGET BY FUND ..... 158  
CAPITAL BUDGET BY SYSTEM..... 158  
TRANSPORTATION SYSTEM OVERVIEW ..... 159  
    *Transportation System Detail*..... 160  
STORMWATER MANAGEMENT SYSTEM OVERVIEW..... 163  
    *Stormwater Management System Detail* ..... 164  
VEHICLES & EQUIPMENT OVERVIEW..... 165  
    *Vehicles & Equipment Detail* ..... 166  
BUILDING & IMPROVEMENTS OVERVIEW..... 172  
    *Building & Improvements Detail* ..... 174  
WATER & SEWER SYSTEM OVERVIEW..... 175  
    *Transportation System Detail*..... 177

**SECTION 8: LINE ITEM BUDGET**

GENERAL FUND (101) ..... 183  
911 FUND (203) ..... 235  
MOTOR FUEL TAX FUND (205) ..... 239  
IMPACT FEE FUND (214) ..... 241  
ASSET FORFEITURE FUND (217) ..... 243  
CAPITAL IMPROVEMENT FUND (304)..... 244

MALL REDEVELOPMENT FUND (318) .....	252
BOND FUND (410) .....	254
SPECIAL SERVICE AREA #2 (423) .....	256
GOLF COURSE FUND (511) .....	258
UTILITY OPERATING FUND (521) .....	260
UTILITY CAPITAL FUND (523) .....	269
POLICE PENSION FUND (707) .....	271
FIRE PENSION FUND (708) .....	273

**SECTION 9: COMPREHENSIVE FEE SCHEDULE**

BUSINESS LICENSE FEES .....	279
UTILITY FEES .....	280
ENGINEERING FEES .....	281
BUILDING & DEVELOPMENT FEES .....	282
PLANNING & ZONING FEES .....	283
ADMINISTRATIVE FEES .....	284
POLICE DEPARTMENT FEES .....	284
FIRE DEPARTMENT FEES .....	285
TAXES .....	286

**SECTION 10: GLOSSARY**

GLOSSARY .....	289
ACRONYMS .....	304

**SECTION 11: APPENDIX**

ACCOUNTS RECEIVABLE POLICY .....	309
DEBT POLICY .....	313
FIXED ASSET POLICY .....	318
GENERAL CORPORATE FUND BALANCE POLICY .....	323
INVESTMENT POLICY .....	326
IDENTITY THEFT POLICY .....	331
PURCHASING POLICY .....	338
SOCIAL SECURITY NUMBER PROTECTION POLICY .....	348

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**Section 1**  
Transmittal Letter

**Section 2**  
Organization & Services

**Section 3**  
Strategic Plan

**Section 4**  
Budget Process & Structure

**Section 5**  
Executive Overview

**Section 6**  
Budget Summary

**Section 7**  
Capital Improvement Budget

**Section 8**  
Line Item Budget

**Section 9**  
Comprehensive Fee Schedule

**Section 10**  
Glossary

**Section 11**  
Appendix

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April 5, 2016

To the Citizens of Gurnee:

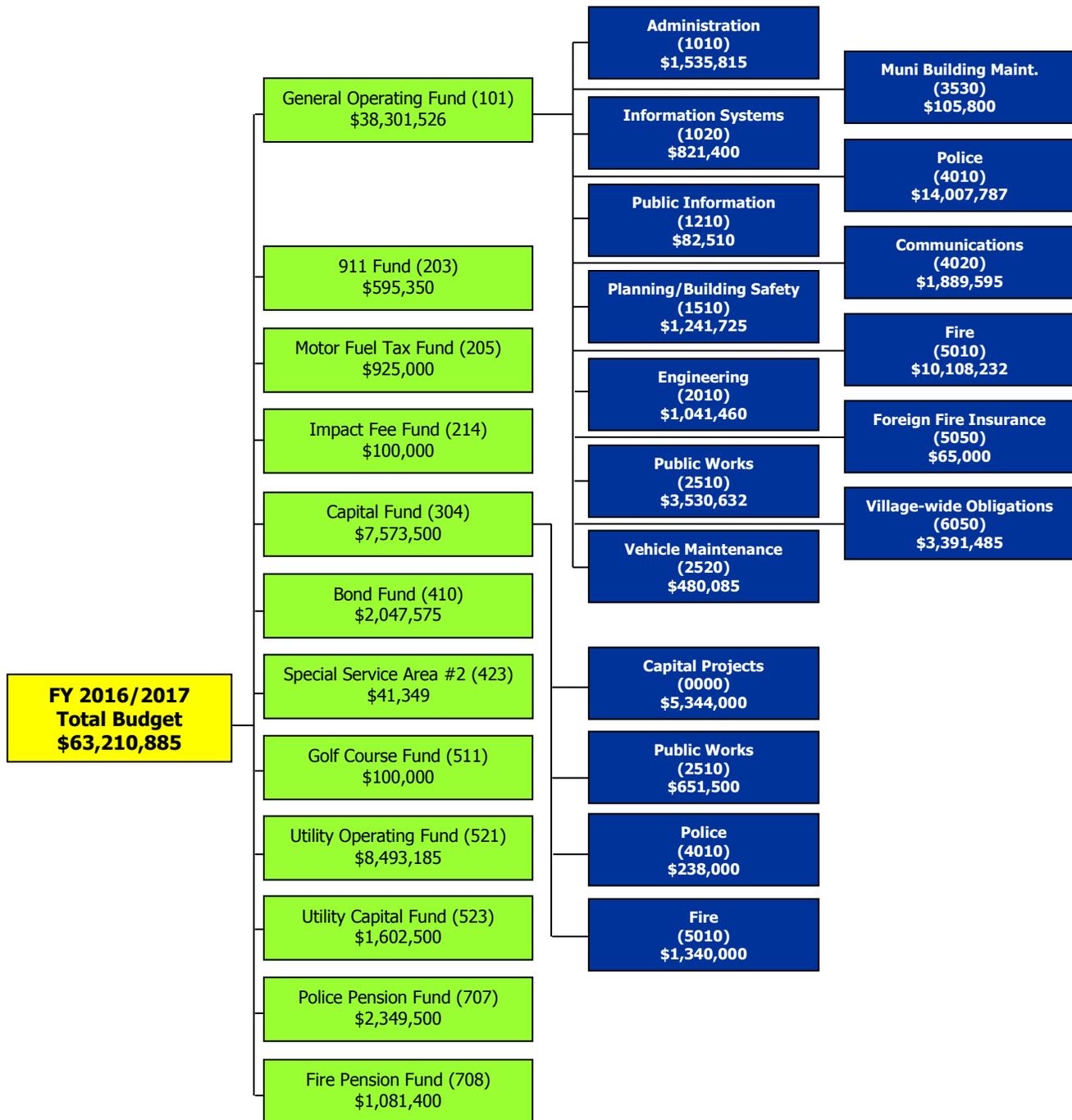
It is our privilege to present the Fiscal Year (FY) 2016/2017 Proposed Budget for the Village of Gurnee, Illinois. The Village's FY 2016/2017 Proposed Budget focuses on key performance areas identified during the 2015 Strategic Plan update initiative. This includes continuing capital investments in our infrastructure, keeping public safety services strong, protecting the vitality of our local economy, and enhancing communication with our residents and businesses. On an all-funds basis, FY 2016/2017 projected revenues are \$64.1 million, an increase of 2.3% over FY 2015/2016; projected expenditures are \$63.2 million, an increase of 2.5%. The budget is balanced. For the 16<sup>th</sup> consecutive year, the Village's budget has been developed without a property tax.

FY 2016/2017 will continue to keep public safety, economic development, technology and infrastructure maintenance at the forefront, while incorporating key performance areas that were identified by stakeholders who participated in the Village's 2015 Strategic Plan update. This initiative brought together a diverse group of participants in late 2015 reaffirming the Village's Vision, Mission, and Core Values, while at the same time highlighting community concerns and areas of focus to help direct resources. The FY 2016/2017 Proposed Budget allocates resources allowing staff to start addressing these concerns while keeping Village fund balances strong. The projected May 1, 2016 General Fund balance is \$25.0 million or 65.4% of FY 2016/2017 expenditures. Adding a projected FY 2016/2017 budget surplus of \$10 thousand, the General Fund remains well above the 35% requirement set by the Village Board.

## **BUDGET OVERVIEW**

The Village of Gurnee's FY 2016/2017 Proposed Budget enables the delivery of services in the areas of administration, building inspection, civil engineering, urban planning/zoning, police protection, emergency dispatch, fire protection/prevention services, and public works. The goal is to have a responsible budget while minimizing taxation. The FY 2016/2017 Proposed Budget meets this goal without sacrificing service levels or introducing new taxes. The Village continues to be one of the very few communities in the State with neither a property tax nor utility tax. As a result, municipal operations remain heavily reliant on elastic revenues generated primarily from consumer spending in the community. As in prior years, obligations typically funded by property tax in most local governments, including debt service payments and pension contributions, are funded by general operating revenue.

The following chart illustrates the allocation of financial resources across all Village funds.



Headcount across all departments is proposed to increase by 0.95 FTE to 217.70 full time equivalents. This is the result of adding two Police Officer positions that will be assigned to the Visitor Oriented Police Team; one Public Education Specialist position that will focus on providing support to our school districts; and a part-time Code Enforcement Officer to address seasonal workload, which allows the shared Fire Inspector position to transition back to the Fire Prevention Bureau. Offsetting this additional headcount is the transitioning of two administrative support positions from full-time to part-time, as well as leaving an Information Systems position contractual rather than converting to full-time. Operational modifications and continued technological improvements have increased efficiencies in the area of clerical support, thereby allowing this adjustment.

The General Fund supports the day-to-day operations of the Village and includes most of the operating services such as fire and police protection, public works, community development, and general administration. As in previous years, personnel costs represent the greatest share of the General Fund's expenses at 78.3%. For FY 2016/2017, this Fund is budgeted at \$38.3 million which represents a 0.6% or approximately \$239 thousand increase compared to FY 2015/2016. The increase is a result of the Salaries & Wages (10) and Employee Benefits (20) categories. The increase in Salaries & Wages (10) is due to the personnel changes discussed earlier, as well as budgetary assumptions and collective bargaining agreement provisions related to cost of living adjustments. The change in the Employee Benefits (20) category can mainly be attributed to increased contributions for Police and Fire pensions as the implementation of the Governmental Accounting Standards Board's Statements 67 & 68 require the use of more conservative actuarial assumptions when determining the annual required contribution. Lastly, part-time telecommunicators previously accounted for in the 911 Fund have been transitioned to the General Fund. Going forward, the 911 Fund will serve largely as a capital fund and will not include expenses related to personnel. Other notable, non-personnel expenses in the FY 2016/2017 General Fund Budget include consulting assistance related to East Grand Avenue, beginning a multi-year project to convert paper documents to electronic storage, completing updates of the Comprehensive Land Use Plan and Village website, replenishing ice control supplies, further diversifying our parkway trees, and implementing electronic citation technology.

Staff has worked to reduce expenses in the General Fund. Three-quarters of Village employees are covered by one of five collective bargaining agreements. Three of the five contracts were renegotiated in FY 2015/2016. The International Association of Firefighters contract expires on April 30, 2018; the Fraternal Order of Police and Illinois Council of Police contracts expire on April 30, 2019; while the remaining two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2016. As part of the collective bargaining process, management was able to secure agreements with the police and fire units for an adjustment in the percentage share paid by employees toward health insurance premiums. Cost-sharing percentages were adjusted across all employee groups covered under the Village health insurance plans, keeping in line with trends in comparable communities. Continued strategic investment in technology is expected to provide long-term efficiency improvements and cost savings across multiple operating departments. The Village has worked to assess the need for full-time Administrative support positions. Over the past fiscal year, two full-time positions were transitioned to part-time; in FY 2016/2017 management is proposing two additional clerical support positions be converted to part-time. Expenses related to fleet maintenance were reduced as the Village continues to improve its preventative maintenance program. This is reflected most notably in the Police and Public Works Departments. In addition, the practice of reassigning retired Police vehicles to other departments continues, eliminating the need to purchase new vehicles and stretching the useful life of these assets by utilizing them in a less demanding role. The Village also continues to assess and reduce the size of its vehicle and equipment fleet. Over the past four fiscal years, eight vehicles were eliminated from the fleet, resulting in reduced maintenance, fuel, and liability expenses.

The Emergency 911 Fund revenues are derived from 911 Surcharge Fees on landline and wireless phone service. Landline revenues continue a slow downward trend as households transition to cellular and internet phone service. Wireless revenues remain steady. Notable expenditures planned for FY 2016/2017 include funding for continued consulting services related to assessing viable cooperative opportunities with surrounding agencies, the second of three lease payments for equipment purchased through Motorola in FY 2015/2016, and maintenance of the 9-1-1 answering equipment and Computer Aided Dispatch system.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue. The Village anticipates receiving approximately \$930 thousand in revenue in FY 2016/2017, which will allow for \$925 thousand of street resurfacing. Besides monthly distributions of MFT, the Village will also receive \$25,000 from the High Growth Cities Program. Motor Fuel Tax monthly distributions are showing some declines, which is a cause for concern as it relates to the Village's ability to fund roadway resurfacing with this state-shared resource. The Village continues to monitor political and economic factors which could impact the reliability of this revenue source in the future.

The Village's Capital Fund is supported by a dedicated 0.5% Home Rule Sales Tax; transfers from the General Fund; and limited grant and interest income. Management projects \$4.7 million will be generated from the dedicated Home Rules Sales Tax in FY 2016/2017. The Village has included a \$500 thousand transfer of FY 2015/2016 General Fund operating surplus to support infrastructure and capital equipment purchases in FY 2016/2017. FY 2016/2017 will mark another very aggressive capital infrastructure program. The Capital Fund accounts for \$3.9 million in roadway resurfacing, \$2.5 million for vehicles and equipment, \$340 thousand for contract engineers, \$200 thousand for floodplain acquisitions and \$200 thousand for sidewalk installation/improvement. Equipment purchases will focus on improving public safety services and combating an aging fleet. Noteworthy is the replacement of the Fire Department's aging ladder truck. This replacement is made possible in cooperation with the Warren-Waukegan Fire Protection District which has agreed to fund 50% of the replacement cost. Additional highlights include drainage improvements and continuing development of the Richard A. Welton Village Plaza. Technology improvements include the replacement of the Village's 20 year old financial software. This project will be split between the Capital Improvement Fund and Utility Capital Fund. Further detail on the FY 2016/2017 Capital Improvement Projects can be found in *Section 7: Capital Improvement Budget Summary*.

The Bond Fund accounts for the Village's repayment of long-term debt and is funded by transfers from the General Fund. The Village has budgeted to make the necessary payments on the two outstanding bonds. Outstanding bond payments total \$2.05 million in FY 2016/2017. The limitation set by State Statute for non-home rule communities is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate in the corporate boundaries of the Village. Even though the Village of Gurnee is a home rule community it voluntarily complies with the State Statute. As of April 30, 2015 the Village's ratio of General Obligation Bonded Debt to EAV was 1.10%, far less than 8.625%.

Special Service Area #2 Fund was established in conjunction with bringing municipal water and sewer to the Hickory Haven subdivision and is budgeted each year consistent with the repayment schedule. The FY 2016/2017 payment for Special Service Area #2 will be \$41,349. The Village receives the tax due and remits the payments related to the debt issued.

The Golf Fund was established to account for revenue and expenditures related to the Bittersweet Golf Course. In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc. to manage the course. Per the contractual management agreement, the Village is required to establish a \$100 thousand Golf Course Operation Fund which can be used to make repairs to the golf course and to cover other operational expenses should the current operator fail to remain self-supporting. The Village did not have to expend any of these funds in FY 2015/2016 and is hopeful the same will hold true in FY 2016/2017.

The Utility Operating Fund will benefit from the restructuring of water and sewer fees that was approved in January 2016 and will go into effect May 1, 2016. For FY 2016/2017 the Village anticipates combined

water and sewer sales revenue to remain flat compared to the FY 2015/2016 budget. A planned water rate increase will be offset by the continued trend of decreased demand. The decrease in demand can be attributed to continued water conservation efforts, energy efficient fixtures and the lack of substantial new development. Plans for FY 2016/2017 include continuing the annual water tower maintenance program along with the fire hydrant replacement and repainting program. This will be year four of five as it relates to hydrant painting.

Historically, frontage fees have supported the Utility Capital Fund. However with new development at a virtual standstill, General Fund revenue previously earmarked for debt and Utility Operating Fund surplus will support infrastructure improvements and equipment purchases. Proposed equipment purchases are limited to a hydro-excavator, while technology improvements include funding 50% of the cost for financial software replacement and continued upgrades to the Village's SCADA (Supervisor Control and Data Acquisition) system which controls water distribution. In addition to equipment and technology improvements, the Village has included \$800 thousand for utility improvements. This is a dramatic increase in underground spending compared to prior years. With a comprehensive roadway rehabilitation program in place, staff is able to shift its focus to underground needs. Projects in FY 2016/2017 include main replacement under the Des Plaines River at Grand Avenue, at Fuller Road and Grand Avenue, and along Pine Grove Avenue. FY 2016/2017 also includes funding for miscellaneous utility system improvements. This includes the rehabilitation of Well #1 located at 4580 Old Grand Avenue and \$100 thousand for engineering services related to Knowles Road water tower. This is the Village's first step in the planning stage for a two million gallon water tower on the west side of the Village.

The Village acts as a fiduciary for the Police and Fire Pension Funds. The Funds are financed by investment income combined with employee and employer contributions. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,590,485 last year to \$1,945,216 (+\$354,731 or 22%) for Police. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,471,445 last year to \$1,700,217 this year (+\$228,772 or 16%) for Fire. The main reason for the increased contributions is the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. The rate of return assumption in the Police and Fire pension funds is 7.00%.

## **BUDGET PRIORITIES & UPCOMING INITIATIVES**

The budget was prepared with an ongoing effort to bring Gurnee's vision to fruition. Our vision describes our destination: the Village of Gurnee in the future. It helps to illustrate the most important physical and social characteristics of the future community landscape:

*Our community is defined by a sense of place, collaboration, entrepreneurial spirit, and openness to diversity and traditions. We communicate and educate often, in many ways, and in all directions to multiple audiences. Effective local, regional, and mass transportation options are available for motorists, pedestrians, and bicyclists alike. We work to regularly employ "green" initiatives in Village operations and encourage them throughout the community as part of protecting our valuable land and beautiful, open spaces. We continuously improve through process evaluation, training, and technology.*

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2016/2017 Budget includes funding to support its three-fold Mission Statement:

**Engage...***our residents, businesses, and visitors in an ongoing dialogue about their ideas, needs, and concerns.*

**Preserve...***our neighborhoods, open spaces, financial well-being, and community traditions, in line with our values.*

**Advance...***our services in response to community needs, encourage responsible development, and continuously foster a safe and welcoming environment.*

To help translate that Mission into reality, the 2015 Strategic Planning Update identified five key performance areas that will be at the forefront of Village operations over the next five years. These key performance areas include:

**Exceptional Village Services and Staff...***The Village of Gurnee recruits and develops a skilled, diverse, ethical, and agile workforce that utilizes technology and innovative solutions to deliver exceptional, efficient, and cost effective services to respond to evolving community demands.*

**Fiscal Sustainability...***Gurnee has a diverse and growing revenue base which enables catalytic growth focused on proactive decision-making, developing business relationships, protecting the Village's financial reserves, and managing debt.*

**Well-Maintained Infrastructure...***Gurnee maintains the public infrastructure to meet the community's needs and incorporates technological innovations to lower costs and increase visual appeal. The Village works with public and private partners to maintain the appearance and functionality of infrastructure outside of its direct control.*

**Safe and Livable...***Gurnee is an accessible, safe, diverse, and active community with high-quality institutions, recreational opportunities, and community events.*

**High Quality Lifestyle...***Gurnee provides work, play, dining, and cultural amenities which strengthen community institutions and provide residents with opportunities to interact, involve themselves, and age-in-place.*

The following highlights each key performance area as it relates to the FY 2016/2017 Proposed Budget.

**Exceptional Village Services and Staff...** The Village continues to make personnel and operational adjustments to ensure our residents, businesses and visitors are provided with quality services. As with all Village operations, a key public safety goal is to maintain service levels while pursuing efficiencies and new ways of doing business. As noted earlier, management is proposing three additional positions in the Police Department; two Police Officers and one Public Education Specialist. The Village has made a positive impact on our commercial, hotel and entertainment community with the implementation of a Visitor Oriented Police Team. Although the team has been successful it has suffered from low staffing as a result of ongoing police officer vacancies and the need to prioritize assigning officers to patrol. By hiring and assigning two additional police officers, along with the officer reassigned from D.A.R.E. to the Visitor Oriented Policing Team, the Village will be able to provide a more proactive and visible police presence in areas where they are most needed.

In addition to supporting the business community, the Village has had a long history of providing a positive educational message to students in partnership with Gurnee District 56 and Woodland District 50 through police officers assigned to the D.A.R.E. program. In 2015, due to a police officer staffing shortage caused by a combination of illness, injury and retirements the Department was forced to reassign the D.A.R.E. officer to patrol duties causing the D.A.R.E. program to be suspended. During the program's suspension alternatives to a full-time police officer were explored and it was determined that a non-sworn position could fill this role thus allowing a sworn police officer to remain on the street. As a result, management is proposing to create a Public Education Specialist position. The position will assume the D.A.R.E. program responsibilities, instruct in-service police training, and assist with the Citizen Police Academy, as well as play an instrumental role in various other public education opportunities such as Neighborhood Watch meetings and Stranger Danger presentations.

Feedback from the 2015 Strategic Plan update noted a high level of resident satisfaction with the various methods in place to directly communicate with the community including Facebook, Connect CTY, Keeping Posted newsletter, Neighborhood Watch meetings, Nextdoor, Twitter and the Village website. In FY 2015/2016, the Village laid the foundation for a vastly improved web and social media presence. The first Village-wide Facebook Page was launched, featuring a newly adopted Village logo. In FY 2016/2017 the Village will complete an overhaul to the Village's website, featuring an easy-to-update content management system (CMS) and a mobile responsive template that will improve the site's appearance and function across all consumer devices.

***Fiscal Sustainability***... The FY 2016/2017 Budget is balanced and preserves our financial well-being. The projected May 1, 2016 General Fund balance is \$25.0 million which is 65.4% of FY 2016/2017 expenditures, well over the 35% requirement as set by the Village Board. While other communities have drawn down their General Fund reserve, the Village continues to strengthen it.

The Village does not levy a property tax, relying largely on economically sensitive revenues to fund operations and capital. As such, it is important to analyze the Village's financial condition based on past, current and projected economic conditions. Management has made financial planning a priority. Last year the Village completed a formal Multi-Year Capital Plan to assist in identifying resources needed to maintain infrastructure, services and service levels, and potential future funding challenges and policy considerations. In FY 2015/2016 a Multi-Year Financial Forecast (MYFF) was presented to the Village Board. The Village prepares the MYFF to identify current and future financial trends and develop solutions or strategies to guide financial and programmatic policy decisions. In FY 2016/2017 management will develop a Resource Interruption Action Plan. This Plan will identify actionable steps the Village can consider in the event of an interruption in resources. The combination of a heavy reliance on elastic revenues and uncertainty at the State level requires additional preparation beyond past practice.

The Village's economic development strategy continues to be shaped by its strategic location, highly skilled workforce, and its large non-resident/visitor population. Regional competition, particularly that created by Gurnee's location near the Wisconsin border, demands ongoing vigilance by the Village, leveraged via partnerships with regional organizations such as Lake County Partners. Long known as a retail and entertainment destination, Gurnee is committed to continued investment in its Grand Avenue / I-94 retail and entertainment corridor. New dining and hospitality options, such as Portillo's and Buffalo Wild Wings were added in FY 2015/2016, and Six Flags Great America will be introducing another major attraction for the 2016 season. Investments like these enable this area to remain responsive to consumer preferences and serve as a major revenue driver for the Village. A major policy initiative for FY 2016/2017 concerns a very local commercial corridor known as the East Grand Gateway, east of

Highway 41. With assistance from the Urban Land Institute, the Village is developing a revitalization plan which recommends land uses appropriate to the trade area and market-tested action steps for attracting new investment and new vibrancy to this corridor. Beginning implementation of this plan via in-depth market analysis, specific site planning, developer recruitment, and merchant support will be a budgetary priority for FY 2016/2017.

***Well-Maintained Infrastructure...*** Our commitment to preserving our infrastructure is illustrated by a budget of \$10.4 million to preserve capital infrastructure and upgrade equipment and facilities. This funding is included in four funds: 911 Fund, Motor Fuel Tax Fund, Capital Fund, and Utility Capital Fund. This is the largest capital program in the Village's history, topping last year's historic program by \$300 thousand. The plan includes \$5.4 million for our transportation systems, \$3.3 million for vehicles and equipment, \$1.1 million for water and sanitary sewer systems, \$411 thousand for stormwater management systems and \$180 thousand for building improvements. The program is largely supported by dedicated Home Rule Sales Tax which accounts for 45.3% of the funding.

The highlight of the FY 2016/2017 capital program is 4.5 miles of roadway resurfacing and reconstruction including Phase 2 of two of the Village's east side main thoroughfares, Belle Plaine and Magnolia Avenues. The Village will also continue its efforts to acquire and remove properties located in the Des Plaines River floodplain. Vehicles and equipment expenditures focus on replacing public safety equipment including police squads, the Fire Department ladder truck and replacing a Public Works plow along with one hydro-excavator. Water and sewer improvements include main replacements at key locations along Grand Avenue.

***Safe and Livable...*** In addition to personnel changes highlighted earlier, our residents, businesses and visitors will also benefit from equipment replacements, planning initiatives, and continuing community events. The Fire Department will be submitting grant applications to upgrade firefighting equipment and implement mobile technology for the Fire Prevention Bureau while the Community Development Department will shift its focus towards updating the Village's Comprehensive Land Use Plan. The Comprehensive Land Use Plan was last updated in 1997 and provides a framework for zoning and other land use decisions and establishes guidelines for the future growth and development in the community. Funding has also been included for pedestrian access improvements, most notably along the west side of Route 21 between Grand Avenue and Washington Street. This area is heavily traveled by employees of Six Flags Great America during the summer months and is in need of pedestrian walkways. Finally, funding has been included for the 2<sup>nd</sup> Annual Legions of Craft Beer Festival. The craft beer festival was a big hit with the community in 2015 and therefore will become an annual event to benefit the American Legion and Honor Flight Lake County.

***High Quality Lifestyle...*** The Village of Gurnee is fortunate to have strong relationships with surrounding taxing bodies that helps to ensure the community remains an excellent location to live, work, and play. The Village and Gurnee Park District will continue to partner to provide opportunities for residents to interact at popular community events including Gurnee Days, Families on the Fairway, and Frostyfest. In FY 2016/2017 the Village will also partner with our schools, library, park district, and Township to coordinate and align strategic priorities. In 2015, each of these entities updated their strategic plans. By joining together, while each is a separate entity with a unique mission, commonalities can be identified and synergies strengthened. This will also be a chance to identify opportunities to partner to reduce redundancy.

The 2015 Strategic Plan update gave residents a chance to come together and actively participate in shaping their community. In FY 2016/2017 the Village will create a Blue Ribbon Committee to help with a key theme that came from the plan update: pedestrian mobility. The Committee, while temporary by design, will allow residents to help shape policy and direct resources as it relates to improving walkability and bikeability. In addition, staff will continue with town hall-style meetings to keep residents and businesses informed and give them a forum to express concerns.

Staff will also focus on increasing collaborative efforts between the Village and the Village of Gurnee Chamber of Commerce. This relationship keeps a focus on the interests of independent business and promotes a "Shop Local" message throughout the community. While Gurnee is often associated with large, "national" retailers, the Village's local, independent retailers, restaurants, and service businesses play a major role in meeting residents' needs and contributing to their quality of life. In order to reach the larger audience that fuels Gurnee's strong tourism economy, the Village will continue to partner with Visit Lake County, the County's official convention and visitors bureau. With three major attractions located in Gurnee, the relationship between Gurnee and Visit Lake County is critical. The Village is a major financial contributor to the Bureau. This contribution allows Visit Lake County to increase awareness of Gurnee as a premier tourism destination through a collective sales and marketing approach. This effort stimulates overnight stays and enhances visitor spending and ultimately generates a substantial economic impact for the Village, thereby allowing the Village to operate without a property tax and keep overall rates and fees at a minimum.

## **FACTORS AFFECTING THE BUDGET**

Sales tax represents 45% of the Village's FY 2016/2017 General Fund revenue budget and 44% of this year's CIP revenue. Therefore, consumer spending habits are of the utmost importance to the Village's financial health. Unfortunately, online shopping continues to negatively impact brick and mortar purchases. With federal legislation aimed at collecting sales tax on online purchases in limbo, it appears a nationwide solution is nowhere in sight. Fortunately, there have been some positive developments related to collecting online sales tax in Illinois at the state-level. Amazon, the Nation's largest Internet-based retailer, began collecting the 1% Illinois state sales tax on online purchases effective February 1, 2015. The Village receives a portion of this through the distribution of Use Tax. How substantial of an impact this will have on Gurnee is yet to be seen, however this is a small step in the right direction.

Tourism in the form of Amusement, Food & Beverage and Hotel & Resort taxes represent 15.2% of the General Fund budget. KeyLime Cove continues to market itself as a wedding destination and the Holiday Inn has made significant progress in attracting groups to utilize its convention facilities. In FY 2016/2017, Six Flags Great America will unveil an indoor 4D "dark coaster" ride dubbed "Justice League: Battle for Metropolis." Guests will become members of the Justice League Reserve Team and engage in a full-sensory journey as they battle alongside Batman, Superman, Wonder Woman and Green Lantern against Lex Luthor, the Joker and his henchmen. The "4D" aspect of the ride will involve wind, fire, mist, fog effects and life-like animatronic characters dispersed throughout ten different scenes. Battle for Metropolis is also designed to be a high-volume attraction with park officials estimating that it can accommodate 900 riders per hour or double the number that can get on and off the Goliath roller coaster. While new attractions bring enthusiasts from across the country, overall attendance is still affected by local weather conditions and unfortunately weather is difficult to predict. Amusement Park Tourism revenue is projected to be higher than the FY 2015/2016 budget, however virtually flat compared to the FY 2015/2016 year end estimate, as the 2015 summer season proved to beat estimates.

Income taxes are 8.1% of the General Fund budget. Effective January 1, 2015 the Illinois individual income tax rate decreased from 5% to 3.75% and the corporate income tax rate decreased from 7% to 5.25%. Municipalities currently receive 6% of personal and 6.86% of corporate state-wide income tax proceeds. One of the Governor’s solutions to balancing the State of Illinois budget is to reduce the share of income tax distributed to municipalities. Management is closely monitoring the situation. To date, attempts to change the formula have met immediate resistance from local government groups. The Village budgeted receipts based on no changes in the distribution formula.

On January 11, 2016 the Village approved a five-year water and sewer rate plan that includes modest annual increases, while capturing future rate reductions from the Village’s water supplier and dedicating this funding to infrastructure improvements. The revised rate structure will go into effect May 1, 2016 and includes annual increases every May 1st. The FY 2015/2016 budget for Water Sales was \$5.97 million and \$1.82 million for Sewer Sales. FY 2015/2016 actual water sales are projected to finish under budget; forecasted at \$5.77 million. Sewer sales on the other hand are on track to exceed the FY 2015/2016 budget, estimated to end the year at \$1.84 million. Water sales are highly dependent on weather and the summer of 2015 did not result in increased water usage. Additionally, development has slowed and consumers are becoming more environmentally conscious by installing more energy efficient plumbing fixtures. The FY 2016/2017 budget for Water Sales is \$5.94 million and \$1.85 million for Sewer Sales. As these two revenue sources account for over 95% of the Water and Sewer Operating fund’s revenue it is vitally important that budget targets are accurate.

If the Village does not realize its revenue goals due to the factors listed above or for any other reason, management will reassess goals and objectives to eliminate proposed projects which do not have an impact on service levels. Only if necessary and approved by the Village Board will unbudgeted fund balance reserves be used to complete FY 2016/2017 projects.

## FUND BALANCE AND BOND RATING

In accordance with the Village’s *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year’s expenditures. Fund balance is defined as assets of a fund less liabilities as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an unreserved fund balance. According to its policy, the Village must maintain an unreserved fund balance of approximately \$14.1 million for FY 2016/2017; any amount below that requires Village Board notification. Management is confident that it will be able to adhere to this policy during the upcoming fiscal year. The projected April 30, 2016 General Fund balance of \$25.0 million equates to 65.4% of FY 2016/2017 expenditures.

The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/15 (Actual)	Fiscal Year Ended 4/30/16 (Projected)	Fiscal Year Ended 4/30/17 (Projected)
Net Change in Fund Balance	\$1,512,257	1,392,101*	\$10,502
Fund Balance	\$23,652,873	\$25,044,974	\$25,055,476
Fund Balance/Expenditure Budget%	63.9%	65.8%	65.4%

\* After unbudgeted additional transfer of \$500,000 to Capital Fund and \$300,000 to Utility Capital Fund.

The Village’s bond rating is further evidence of its overall financial strength. On July 9, 2014 the Village of Gurnee received notice from Standard & Poor’s (S&P) Rating Services that its bond rating had been

upgraded from "AA+" to "AAA," the highest possible rating an individual agency can achieve. Ratings range from AAA to D (in default); (+) and (-) indicate the relative standing within the rating categories. AAA means the Village's bonds are considered to be of the highest investment quality; this results in lower interest rates and significant interest expense savings.

In a report explaining the rationale for the upgrade, S&P analysts noted that the Village's local economy, management conditions, budgetary flexibility, liquidity, budgetary performance and debt are all either "strong" or "very strong." In particular, analysts identified the Village's financial policies, practices and plans as "strong" under their Finance Management Assessment (FMA) methodology. Further, analysts noted the Village's low debt service to total expenditures ratio, proactive approach to pension funding, high reserves and strong retail and tourism economy as other fundamental strengths in awarding the upgraded rating. The Village is one of only 22 municipalities in the state to be rated AAA by S&P.

## BUDGET AWARD

The budget was compiled to adhere with the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program. The Village has been granted this prestigious award for the past ten budget documents.

The GFOA of the United States and Canada presented an award for Distinguished Budget Presentation to the Village of Gurnee, Illinois for its annual budget for the fiscal year beginning May 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements and we are submitting it to GFOA to determine its eligibility for another award.



## SUMMARY

The Village remains in sound financial condition. The Village's reserves are strong, our debt is low and we benefit from a dedicated workforce and involved citizenry. This budget includes funding that places capital improvements at the forefront of Village operations while continuing to keep public safety as a priority. Preparation of the budget is a long and demanding task that reflects the contribution of the entire organization. We would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2016/2017 Budget.

Respectfully submitted,

Kristina M. Kovarik  
Mayor

Patrick A. Muetz  
Village Administrator

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Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

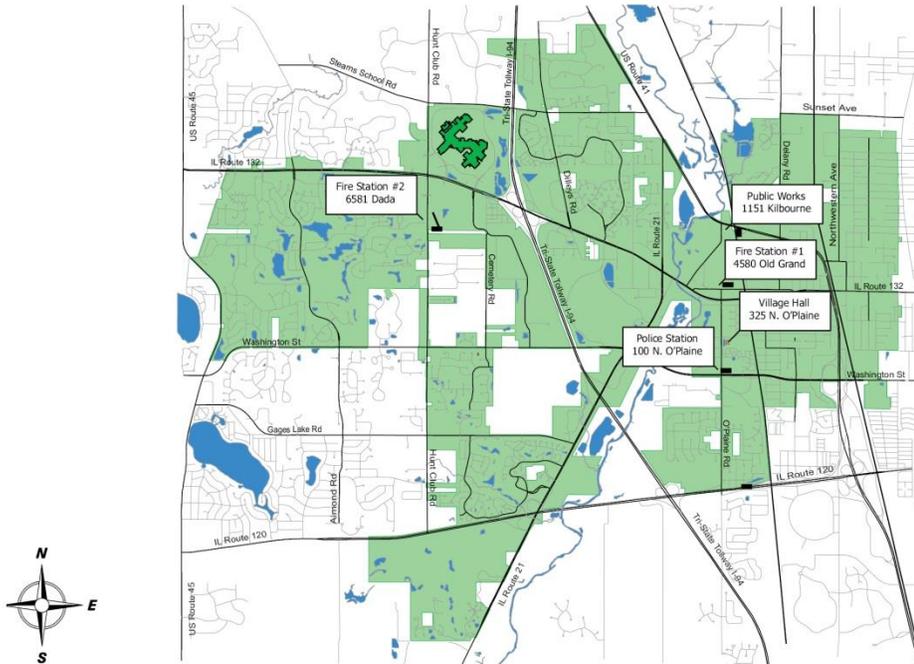
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# VILLAGE BACKGROUND

## SPATIAL REFERENCE - VILLAGE OF GURNEE, ILLINOIS



## CORPORATE BOUNDARIES - VILLAGE OF GURNEE, ILLINOIS



# PRINCIPAL OFFICERS

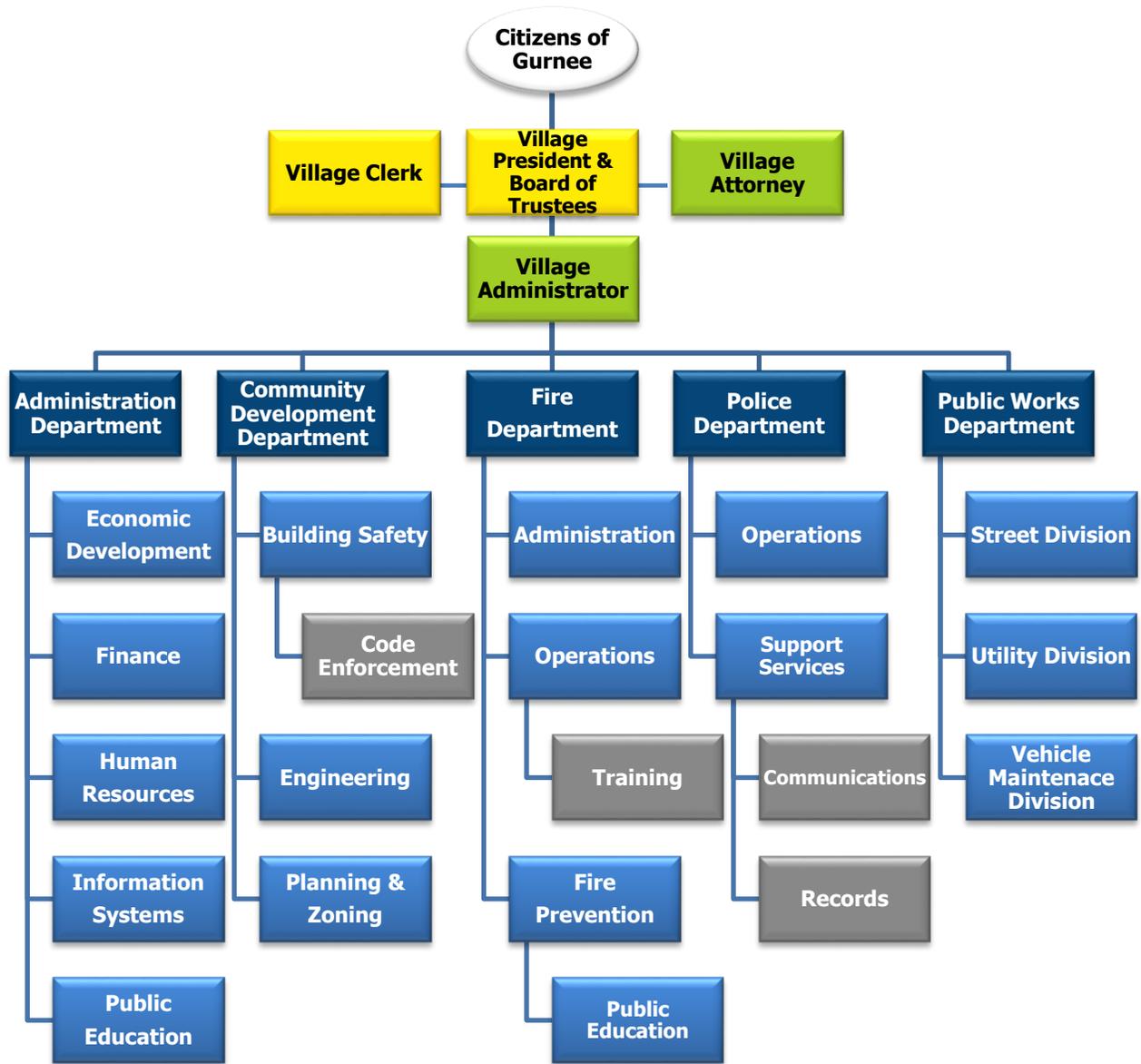
## ELECTED OFFICIALS



## APPOINTED OFFICIALS/DEPARTMENT DIRECTORS

	Patrick Muetz Village Administrator	
Fred Friedl III Fire Chief	Brian Gosnell Finance Director	Kevin Woodside Police Chief
Christine Palmieri Human Resources Director	Scott Drabicki, P.E. Village Engineer	Tom Rigwood Public Works Director
David Ziegler, P.E. Community Development Director/ Assistant Village Administrator	Ellen Dean Economic Development Director	Christopher Velkover Information Systems Director
	Bryan Winter Village Attorney	

# ORGANIZATIONAL CHART



## LEGEND



= Elected Official



= Appointed Official



= Department



= Division



= Responsibility Center

# BOARD & COMMISSION STRUCTURE



 = **Board of Trustees**

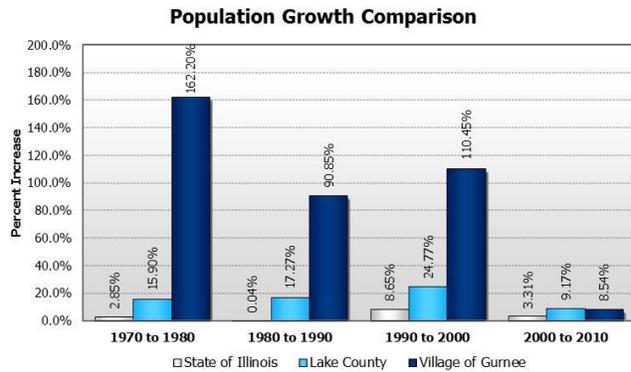
 = **Advisory Board**

 = **Oversight Board**

# VILLAGE BACKGROUND & OVERVIEW

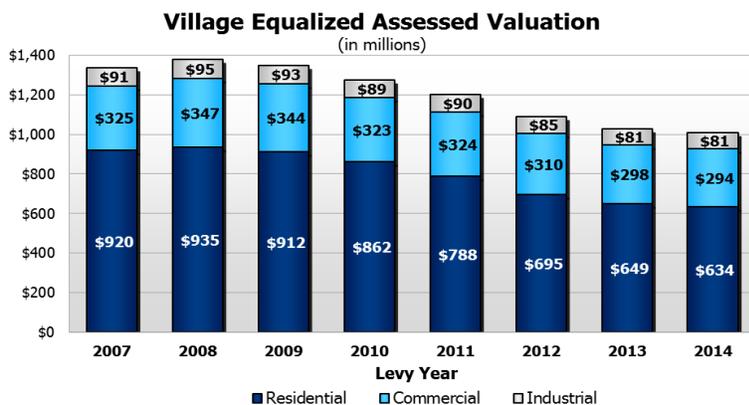
Incorporated in 1928, the Village of Gurnee was the first village established in Warren Township. The name of Gurnee was said to have come from a Louis J. Gurnee, who did surveying for the railroad. However, one of the first settlers in the Chicago area was Walter S. Gurnee, a Democratic political leader and one-time Chicago mayor who came from the east in 1836. Some believed that the Village was named for him. At its time of incorporation, the Village had only 200 residents. Since that time, Gurnee has grown into one of the premier Chicagoland communities featuring world-class entertainment and excellent local amenities.

As illustrated by the *Population Growth Comparison* chart, the growth the Village of Gurnee has experienced over the past 40 years has greatly outpaced that of the State of Illinois and Lake County. The percent change in population for the Village of Gurnee since 1960 has been 1709%, compared to the State, which has increased its population by 27.3% since 1960, and Lake County which has increased by 139.4%. The increase in



Gurnee's population, especially between 1990 and 2000, placed increased demands upon the Village's resources. These demands included providing new services and infrastructure. The Village has been able to effectively handle new demands resulting from the population increase. Based upon the 2010 National Census, the Village's population is 31,295. Now that the Village is reaching its build-out capacity (population estimated to reach 35,000), the need for new services and new infrastructure has slowed, with the focus shifting to maintaining existing services and infrastructure.

Gurnee is a balanced community with approximately 58% of its land zoned residential, 21% commercial, 12% parks/open space, and 9% industrial. The Village is located in central Lake County and lies approximately 38 miles north of the City of Chicago and eight miles west of Lake Michigan. The Village covers an area of approximately thirteen and a half square miles. Located within commuting distance of Chicago and Milwaukee, Wisconsin, the Village has experienced strong growth in taxable valuation with new residential, commercial, and industrial construction. Neighboring communities include Waukegan and North Chicago to the east and Libertyville and Lake Bluff to the south, Wadsworth and Old Mill Creek to the north and Grayslake and Lindenhurst to the west.



Equalized Assessed Valuations (EAV) in the Village had risen steadily from 2000 to 2008. Beginning in 2009, the EAV steadily began to decrease from \$1.349 billion to 1.009 billion in 2014, a decrease of 29%. This trend was similar to what Lake County as a whole experienced. While developable land is not as available as it has been in the

past, several parcels of land in the Village's west and east gateways could be developed or redeveloped in the near future which would contribute to the Village's EAV.

Traditionally, Gurnee has not levied a property tax as a source of funding for operations. The disadvantage of this strategy is that sales taxes, an elastic revenue source, are highly dependent upon economic conditions. Regardless, the Village is continually striving to do more with less and evaluating internal processes to increase efficiency.

## VILLAGE GOVERNMENT

As a unit of local government, the Village is governed by an elected Village President and a six-member Village Board elected at large with overlapping terms. The Village Clerk is elected for a four-year term, and the Village Treasurer is appointed by the Board. The President selects and appoints key administrative officials with the permission of the Village Board including the Village Administrator, Village Attorney and several Department Heads. The Village Administrator manages the day-to-day operations of the Village under the guidance and direction of the Village Board. Appointed Department Heads manage the operations directly related to their Department's responsibilities.

The Village is a home-rule unit by virtue of its population. As a home-rule unit, the Village has no tax rate or debt limitations, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes. Should the Village issue debt, the Village's Debt Policy requires that the Village issue no more debt than is allowed by state statute for a non-home rule unit (8.625% of the Village's EAV).

## VILLAGE SERVICES

The Village of Gurnee provides services considered comparable and in line with the vast majority of other municipalities in the United States, including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, 911 communications dispatch, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance and finally, water and wastewater conveyance and utility billing. Village services are divided among five major areas, including Administration, Community Development, Police, Fire and Public Works. Within each department are specialized divisions, which further delineate responsibility centers. See the "Operational Overview" contained within this section for more information.



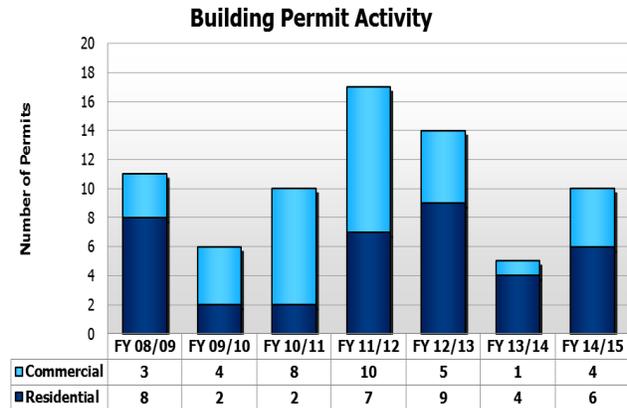
The Village has 209 full-time employees and approximately 20 seasonal/part-time employees. The Village has five bargaining units representing employees in each of the departments. In the Police Department, the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPS) cover most of the sworn personnel. The International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants in the Fire Department. Finally, maintenance workers in the Public Works Department and select personnel in the Administration and Community Development Departments, as well as the Fire Prevention Bureau, are covered by one of two Local 150 Midwest

Operating Engineers contracts. The Village's contract with IAFF was signed through April 2018. The Village's contracts with FOP and were approved through April 2019. The Local 150 contract will expire on April 30, 2016.

## ECONOMIC DEVELOPMENT

The Village of Gurnee, with a strategic location on Interstate 94, is an important center of commerce and recreation in Lake County. The Village is home to Gurnee Mills Mall, Six Flags Great America and Hurricane Harbor, and KeyLime Cove Resort and Water Park, making it a leading retail, recreation and hospitality center in northern Chicagoland.

As illustrated by the Building Permit Activity chart to the right, new construction has remained fairly consistent since 2008/2009. New permit activity has started to increase in FY 2014/2015 and FY 2015/2016, but it still remains lower than the number of building issued prior to 2008. However, despite low new construction permit activity, businesses continue to expand their operations in Gurnee due to the Village's location and already strong recognition by visitors.



The Village of Gurnee has ranked as one of the top two retail sales generators in Lake County for the past 15 years. The Village has a total of 22 shopping centers with 5,325,000 square feet of floor area and 14 industrial/office parks with 4,267,000 square feet of floor area. The most significant shopping center is Gurnee Mills. This enclosed mall has over 1.8 million square feet and includes over 200 stores under one roof. Gurnee Mills' profile was substantially raised in 2015 with the addition of Portillo's Hotdogs, a Chicagoland icon that added over 200 new jobs, and Buffalo Wild Wings. Besides the new restaurants, Gurnee Mills features the best names in manufacturers' and retail outlets including Bass Pro Shops Outdoor World, Bed Bath & Beyond, Burlington Coat Factory, H&M, Kohls, Marshall's Home Goods, Off 5<sup>th</sup> Saks Fifth Avenue Outlet, Last Call by Neiman Marcus, Macys, Rink Side Sports, Sears Grand, The Sports Authority, T.J. Maxx, VF Outlet, Victoria's Secret and Marcus 20-Screen Cinema. Gurnee Mills is owned by the Simon Property Group, Inc., an S&P 100 company and a global leader in retail real estate ownership, management and development.

Other major retailers in the Village include Walmart, Sam's Club, Target, Home Depot, Menard's, Lowe's, Best Buy and Jewel, which have all developed along Grand Avenue. A number of auto dealerships also contribute to the Gurnee economy and sales tax base. Some of these various local dealers are Gurnee Dodge, Chrysler & Jeep, Anthony Pontiac-GMC, Gurnee Hyundai, Muller Honda and Bob-Rohrman's Gurnee Volkswagen.

The Village continues to be attractive to retailers and customers and has welcomed both large and small businesses in the past year. In total, the Village issued 120 new business licenses in town, including 42 at Gurnee Mills Mall.

The Village is home to Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, which attracts approximately three million visitors annually. The Six Flags Corporation continues to make enhancements to the park to attract new and returning visitors, including the addition of Hurricane Harbor, a tropical themed water park, in 2006. In 2011, Great America opened Riptide Bay, an addition to Hurricane Harbor, which features the Monsoon Lagoon Activity Pool, Flow Rider Surfing Simulator, the Mega Wedgie body slide, and a 4 person tube slide called Wipe Out. On May 10, 2012, Great America debuted X-Flight, the second wing-type rollercoaster to open in North America. At the time of opening, there were only six in the world. Two years later Six Flags also introduced Goliath, the world's fastest, tallest and steepest wooden rollercoaster. Goliath reaches speeds of up to 72 miles per hour and features a 180-foot, nearly vertical 85 degree drop. This ride proved to be very popular and is anticipated to continue to attract rollercoaster enthusiasts from across the country.



In 2016 Six Flags Great America will unveil an indoor 4D "dark coaster" ride dubbed "Justice League: Battle for Metropolis." Guests will become members of the Justice League Reserve Team and engage in a full-sensory journey as they battle alongside Batman, Superman, Wonder Woman and Green Lantern against Lex Luthor, the Joker and his henchmen. The "4D" aspect of the ride will involve wind, fire, mist, fog effects and life-like animatronic characters dispersed throughout ten different scenes. Battle for Metropolis is also designed to be a high-volume attraction with park officials estimating that it can accommodate 900 riders per hour or double the number that can get on and off the Goliath roller coaster. The Village receives 3% on each admission ticket sold, generating over \$1.8 million in amusement revenue each year.

The ride includes a 22,000 square foot Hall of Justice, where riders will board a unique twisting six-passenger vehicle. Armed with a laser stun gun, riders will travel through a series of incredible scenes around the city of Metropolis, interacting with life-like animatronic characters, 3D animated images, and 4D experiences like fire and fog to save your favorite Super Heroes from the evil villains. This adventurous ride also features one of the first-ever virtual loops and real-time gaming elements to compete against other riders. The Village receives 3% on each admission ticket sold, generating over \$1.8 million in amusement revenue each year.

The Village is also a major hospitality center with 1,738 hotel rooms and 135 restaurants. KeyLime Cove Resort and Water Park is the largest center of hospitality, featuring 414 rooms and a full-service indoor water park. Hotel/motel visitors pay a 5% local "bed tax" in addition to the local sales tax. In December 2004, the Village approved a 2.0% "Resort Hotel Occupancy Tax" which applies to full-service hotels with at least three of these characteristics: 300 rooms; 4,000 gross square feet of spa and fitness facilities; one full-service restaurant; and an accessory recreational or entertainment amenity such as a water park, theater, or golf course. Currently, KeyLime Cove is the only establishment within the Village limits to which this tax applies. The Village rebates resort tax collections to KeyLime Cove pursuant to an economic incentive agreement.

The local Holiday Inn and Conference Center completed a comprehensive remodeling in the summer of 2012. The remodeled facility features 220 guest rooms, a full-service conference center and Spice restaurant.

Restaurants are also a major contributor to Gurnee's position as a regional entertainment center, and the Village offers a variety of chain and local restaurants from which residents and guests may choose. In FY 2015/2016 the Village welcomed Portillo's to the community. The restaurant has been long-desired by residents of the Village and is an excellent addition at the north end of the Gurnee Mills shopping center. Chains include fast food and fast casual offerings such as 5 Guys Burgers and Fries, Burger King, Chipotle, McDonald's, Portillo's Hotdogs, Red Mango, Subway, Wendy's and many others, as well as family-oriented, table service chain restaurants such as Baker's Square, Buffalo Wild Wings, Friday's, Joe's Crab Shack, Lone Star Steakhouse, Olive Garden, Red Robin, and Ruby Tuesday. Local restaurants such as Chocolate Sanctuary, Kaiser's Pizza, Momcorn, Primo Steakhouse, Saluto's Italian Restaurant, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's and Royal Thai, to name a few, also contribute to the Village's food & beverage tax base and support local hospitality.

Several new independent restaurants opened in Gurnee over the past few years. In summer 2014, Cravings Red Hots, a new restaurant managed by veteran restaurateur Mark Esposito, opened at 5414 Grand. In 2015 the Village welcomed The Chocolate Sanctuary and Primo. The Chocolate Sanctuary is a New American restaurant featuring chocolate in many of its dishes. Primo specializes in Italian-American cuisine and employs celebrity chef Richard Mancini. Mancini has cooked for the likes of the Rolling Stones and won the first season of Food Network's "Chef Wanted." The Village will continue to actively diversify its restaurants to bring more choice to residents and visitors.

In addition to its commercial activity, the Village of Gurnee also boasts a strong industrial base with approximately 9% of the land zoned for industrial uses. Rail and highway access, location and an abundance of local resources make Gurnee's six industrial parks some of the most attractive in the greater Chicagoland area. The most recent addition is the 135-acre CenterPoint Business Center at the southwest corner of Route 132 and I-94. Signature firms located in CenterPoint include Actavis, Inc. and Herbert Stanley. Several lots remain available in CenterPoint Business Center for future development. In the adjacent Tri-State Business Park, signature firms include Weiman Products, NYPRO, Sterigenics, and Tablecraft as well as educational facilities including Columbia College and DeVry University.

The Village welcomed AKHAN Semiconductor in November 2015, the global leader in diamond lattice technology. Diamond semiconductors are a pioneering, energy efficient technology developed by AKHAN and Argonne's Center for Nanoscale Materials. AKHAN plans to invest over \$15 million to establish its corporate and manufacturing campus in Gurnee and will relocate or create 50 to 80 jobs. Once completed, the new facility will also house a technology incubator with the ability to both model and fabricate new technology and encourage continued technology growth in the Village.

Other important employers include the office and housing complexes located in the Village. Medical complexes such as the Advocate Condell Immediate Care Center, Green Leaf Center and NorthShore University HealthSystem provide health care industry jobs and services for local residents.

Senior Housing developments have grown in importance during the past few years and became a large part of the local economy in 2012 when two new complexes, Thomas Place and Heritage Woods, finished construction and opened to new residents. Thomas Place is a 101-unit independent living senior

development located near the intersection of Washington Street and Hunt Club Road, while Heritage Woods is a 105-unit assisted living facility located in the East Grand Gateway District. In 2015, the Village welcomed Autumn Leaves, an Alzheimer's care facility, just north of Thomas Place.

The Village's amusement, hospitality, recreation, and retail facilities place the Village of Gurnee's sales tax receipts in first place among all Lake County municipalities. In the FY 2016/2017 budget, sales tax dollars represented approximately 47% of the Village's General Fund revenue.

The Village is dedicated to further advancing economic development for the benefit of residents and visitors. The Village's economic development strategy continues to be shaped by its strategic location, highly skilled workforce, and its large non-resident/visitor population. Recognizing the importance of marketing these assets and leveraging them, the Village hired its first Economic Development Director in FY 2014/2015. With the addition of full-time staff, the Village's efforts have matured into a full complement of business retention and attraction tools that are consistent with those offered by competitive communities. Occupancy in all sectors – retail, office, and industrial – has been consistent, with notable strength in retail and skilled manufacturing.

Regional competition, particularly that created by Gurnee's location near the Wisconsin border, demands ongoing vigilance by the Village, leveraged via partnerships with regional organizations such as Lake County Partners. The Village's strong partnership with Visit Lake County, the County's official convention and visitors bureau, is a major contributor to the vitality of this important corridor.

Collaborative efforts between the Village and the Gurnee Chamber of Commerce keep a focus on the interests of independent business and promote a "Shop Local" message throughout the community. A major policy initiative for FY 2016/2017 concerns a very local commercial corridor known as the East Grand Gateway, east of Highway 41. With assistance from the Urban Land Institute, the Village is developing a revitalization plan which suggests land uses appropriate to the trade area and market-tested action steps for attracting new investment and new vibrancy to this corridor. Beginning implementation of this plan via in-depth market analysis, specific site planning, developer recruitment, and merchant support will be a budgetary priority for FY 2016/2017.

## **RECREATION**

Village residents have access to many recreational opportunities. The Gurnee Park District (the "District"), an independent unit of government, was organized in 1968 and has been a member of the Illinois Association of Park Districts since 1971. The District employs approximately 40 full-time and over 300 part-time/seasonal personnel, most residing within the community. The District also utilizes over 500 volunteers in various areas. In 2010, the Park District received the 2010 National Gold Medal from the National Recreation and Parks Association and American Academy for Park and Recreational Administration. The Gold Medal is the most prestigious award a parks & recreation agency can receive.

The District provides a wide range of recreational services to its citizens, including adult leisure, arts and crafts, before and after school care, dance, fitness, gymnastics, aquatic programs, preschool, senior citizen socials, soccer, basketball, day camps, and special events.

The Park District owns and operates the 1500 bather load Hunt Club Park Aquatic Center, Viking Community Center, and the Hunt Club Park Community Center which incorporates a rock climbing wall, full-size gymnasium, and a 4,000 square foot fitness area with walking track. The District also acquired

the former Gold's Gym facility on Nations Drive and has transformed it into FitNation, a new, year-round exercise facility for residents.

Many of the 27 park and facility locations provide baseball and soccer fields, fishing areas, ice skating rinks, bike paths and walkways, picnic shelters, playgrounds, skate parks, basketball, tennis and volleyball courts, and wildlife conservation.

## **EDUCATION**

Elementary education is provided by Woodland District 50 and Gurnee Grade School District 56. Woodland District 50 is comprised of early childhood through Grade 8 and is the seventh largest school district in the State of Illinois. Woodland School District 50 encompasses 33 square miles and educates over 7,000 students. Woodland serves all of Gages Lake, Wildwood, and parts of Gurnee, Grayslake, Park City, Third Lake, Old Mill Creek, Wadsworth, Lake Villa, Waukegan and Libertyville.

Gurnee District 56 is the other elementary district that services students in Gurnee and the surrounding communities, sending students at the end of eighth grade to Warren Township High School. Students in Gurnee District 56 are in grades early childhood through eighth grade and are educated at four schools. The areas served by Gurnee District 56 include portions of Beach Park, Gurnee, Park City, Wadsworth, and Waukegan. Currently, there are approximately 2,200 students in Gurnee District 56. In 2012, the district opened its new Prairie Trail School in Wadsworth and officially closed Gurnee Grade School.

A vast majority of graduates of Districts 50 and 56 attend Warren Township High School District 121. Warren Township High School District covers approximately 54 square miles and includes the areas of Gurnee, Gages Lake, Wildwood, Druce Lake, Milburn, Park City, Wadsworth, Old Mill Creek, Grandwood Park, and part of Waukegan. This high school district of approximately 4,500 students has two campuses. The O'Plaine Campus houses freshmen and sophomores while the Almond Road Campus is for juniors and seniors. The O'Plaine Campus is located within the Village, while the Almond Road Campus is near the Village in unincorporated Lake County. Current staff size is about 465 employees.

In addition to our elementary and high school districts, Gurnee is also home to Columbia College and a DeVry University Center. The Gurnee Center is ideally located for students in Chicago's far north suburbs or in southern Wisconsin. Located near Gurnee Mills Mall, the center is easily accessed from the Tri-State Tollway. Gurnee's DeVry Center offers both undergraduate and graduate programs. Furthermore, vocational, continuing education, and college transfer classes are available from the College of Lake County Community College District Number 532 in Grayslake. Lake Forest College, Robert Morris College, Trinity Seminary, and Shimer College offer baccalaureate degree programs and are located in surrounding communities. Village residents have access to public and private colleges and universities located throughout the Chicago metropolitan area.

## **TRANSPORTATION**

The Village roadway network is comprised of federal (5.6%), state (11.3%), county (8.7%), private (12.3%), and municipal (62.1%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries; however, this is not correct. Interstate 94 Tri-State Tollway, which passes through the center of the Village, is under the control of the Illinois Toll Authority. This highway provides Village residents and businesses with easy access to the City of Chicago, O'Hare International Airport and the City of Milwaukee. State roads 41, 21, 120, 132, and U.S. Route 45

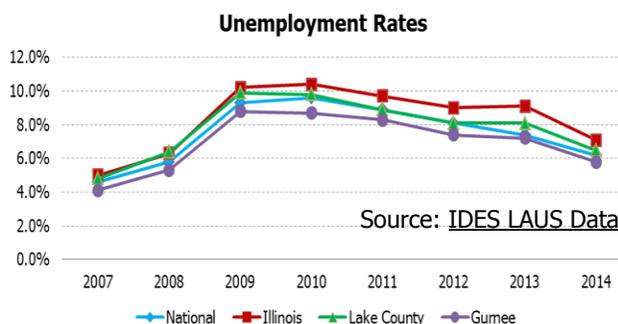
also pass through the Village. These state routes are maintained by the Illinois Department of Transportation (IDOT). Similarly, Hunt Club Road, Washington Street, O'Plaine Road, Dilley's Road, Delany Road, Stearns School Road and Gages Lake Road fall under the jurisdiction of Lake County Department of Transportation (LCDOT). Each respective highway authority is responsible for snow and ice removal, as well as patching and resurfacing to maintain the pavement. Gurnee officials work closely with all the agencies to coordinate maintenance and improvement projects.

In 2015, the Village completed \$10.1 million in capital improvement projects including roads, sewers, and infrastructure. The primary source of funding for this project was the .5% sales tax (\$4.6 million) that went in to effect January 1, 2015. Simultaneous to the Village's work, a number of other major construction projects managed by other agencies began in the Village. The Illinois Tollway reconstructed the Grand Avenue/I-94 interchange which included the installation of new concrete and a realignment of the ramps to promote smoother traffic flow on and off the Tollway. Similarly, IDOT resurfaced portions of Route 21 between Grand Avenue and Milwaukee in 2015.

In addition to its roadway system, the Village benefits from both commuter rail and bus service in the area. Metra, Chicago's regional commuter rail authority, provides commuter service with stations in Waukegan, Libertyville, and Grayslake, each approximately a ten-minute drive from the Village. Commuting time is approximately sixty-five minutes from the train stations to Chicago's "Loop" business district. The Village is also fortunate to have four PACE bus routes 562, 565, 570, and 572 provide access to Gurnee and the surrounding communities.

These public transportation systems are vital to Gurnee's service economy. With a large percentage of employees commuting to Gurnee to work the many retail jobs available, affordable and reliable public transportation opportunities are very important. Changes in the employment rate of the community's residents are related to changes in personal income, which can be a measure of the community's ability to support its local business sector. A decline in employment base, as measured by a lack of employment, can be an early warning sign that overall economic activity may be declining.

Gurnee's annual average unemployment rate has closely followed the national average trend over the period presented. For calendar year 2014, the Village's average unemployment rate decreased 1.8% from 2013 to 5.7%, the lowest local rate since 2008. Gurnee's 2014 unemployment rate is close to the national rate of 5.6% and over 1% lower than the state and county rates.



## PRINCIPAL EMPLOYERS

Gurnee Mills Mall is the largest employer in Gurnee. The following is a list of Gurnee's top 5 employers:

2015 Calendar Year		
Employer	No. of Employees	No. of Employees Expressed as % of Total Village Population
Gurnee Mills	5,000	27.82%
Six Flags Great America	3,000	16.69%
KeyLime Cove	500	2.78%
District 121 (Warren Township High School)	465	2.59%
Nosco Printing Group	400	2.23%
Source: 2014 Illinois Manufacturers Directory, 2014 Illinois Services Directory and a selective telephone survey.		

## DEMOGRAPHICS

Gurnee is a young community; median age trends lower, but education and income trend higher than state averages.

Age:	The median age is 37.9 years.
Education Level:	14.47 is the average years of schooling.
Income:	Per capita income is \$36,400.

Source: Illinois Department of Employment, city-data.com

## SUMMARY

With its prime location, strong public services, diverse local amenities, and dedicated residents, the Village of Gurnee continues to be an ideal place to live, work, and play. The Village is constantly working to carry out its mission to Engage, Preserve, and Advance through quality services, programs and facilities to all citizens of the community in a cost-effective and efficient manner.

## **OPERATIONAL OVERVIEW**

The Village of Gurnee provides services considered comparable and in line with the vast majority of other municipalities in the United States, including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, 911 communications dispatch, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance and finally, water and wastewater conveyance and utility billing. Services and contract management duties are assigned to each Department as outlined in the Departmental descriptions in this section.

## **ORGANIZATIONAL STRUCTURE**

As a unit of local government, the Village is governed by an elected Village President and a six-member Village Board elected at large with overlapping terms. The Village Clerk is elected for a four-year term, and the Village Treasurer is appointed by the Board. The President selects and appoints key administrative officials with the permission of the Village Board including the Village Administrator, Village Attorney and several Department Heads. The Village Administrator manages the day-to-day operations of the Village under the guidance and direction of the Village Board. Appointed Department Heads manage the operations directly related to their Department's responsibilities.

## **PRIMARY OPERATING GOAL**

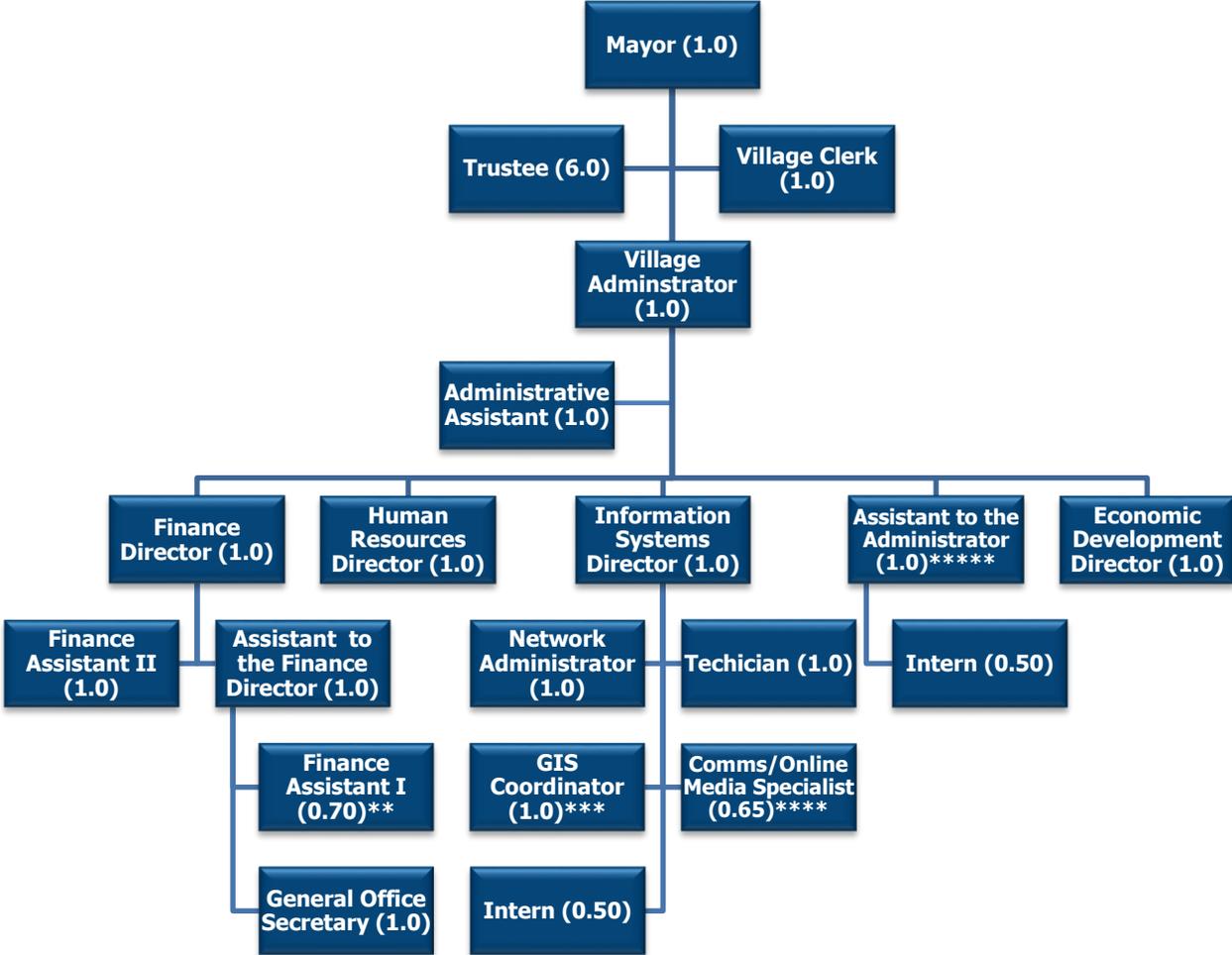
The primary operating goal of the Village is "**to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum.**"

# ADMINISTRATION DEPARTMENT

**Description:**

The Village’s Administration Department provides a direct link between Gurnee residents, the Board of Trustees and Village staff. Primarily, the Department manages centralized administrative services through its four divisions: Finance, Human Resources, Information Systems, Public Information and Economic Development. The Department also oversees most special projects, such as working with other taxing bodies and contracts. The Village Administrator, the chief executive officer of the Village, leads the Department and is directly accountable to the Village Board for the proper administration of all affairs, departments and offices of the Village.

**Departmental Structure\*:**



\* Based on reporting structure.

\*\* Finance Assistant I position related to water billing is funded from Utility Operating Budget.

\*\*\* 0.25 of GIS Coordinator is funded from Utility Operating Budget.

\*\*\*\* Communications/Online Media Specialist is split 0.3 to Information Systems and 0.35 to Administration.

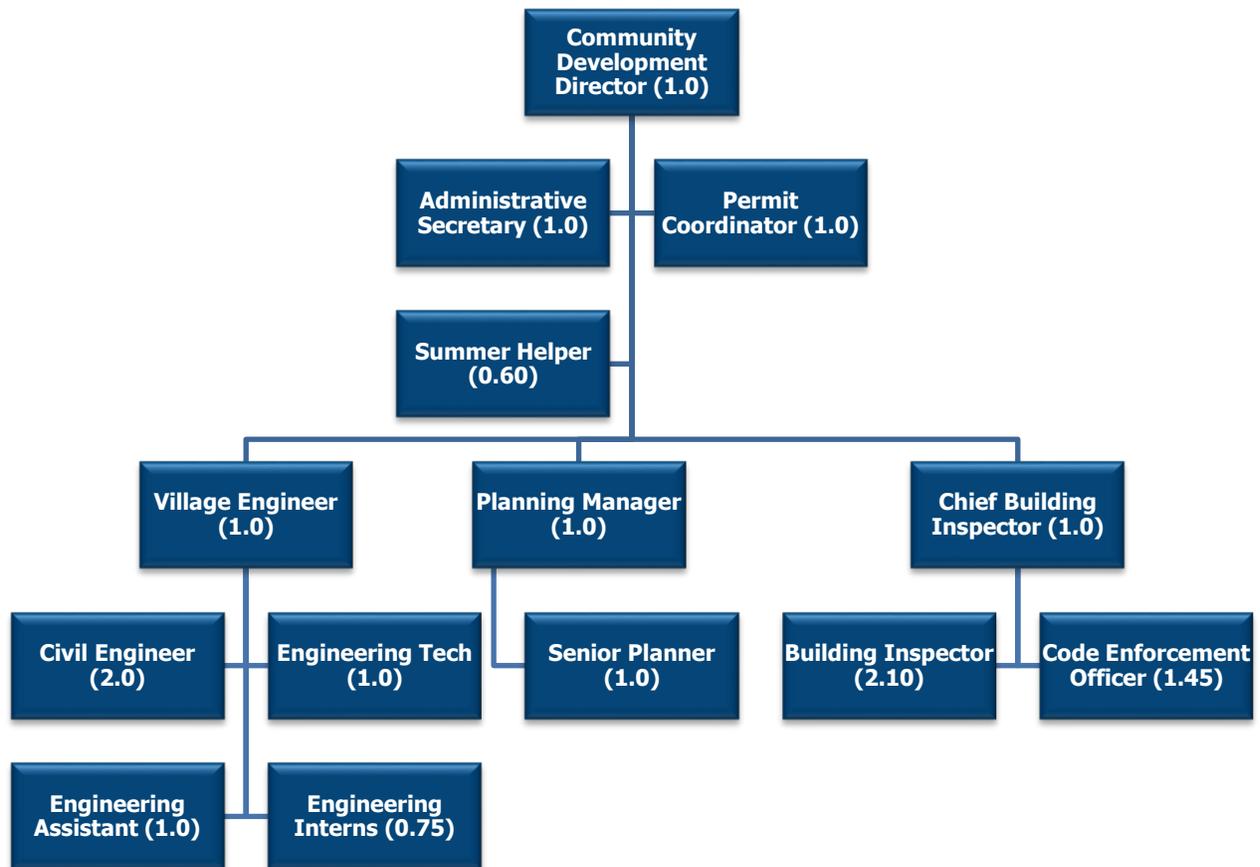
\*\*\*\*\* Assistant to the Administrator is split 0.60 Administration 0.20 PW Streets and 0.20 PW Utility.

# COMMUNITY DEVELOPMENT DEPARTMENT

## Description:

The Community Development Department is concerned with physical planning, infrastructure construction, and the safety of structures and grounds in the Village. The Department is divided into three Divisions, which include Building Safety, Planning & Zoning, and Engineering. The Building Safety Division oversees building construction, code enforcement, and inspections of specialized facilities such as elevators. The Engineering Division is responsible for the construction and management of public infrastructure such as streets, drainage facilities, water lines, and sewer lines. The Planning & Zoning Division manages the overall use and development of private property in the Village. The Community Development Department oversees two separate cost centers: Planning/Building Safety (101-1510-419) and Engineering (101-2010-433).

## Departmental Structure\*:



\* Based on reporting structure.

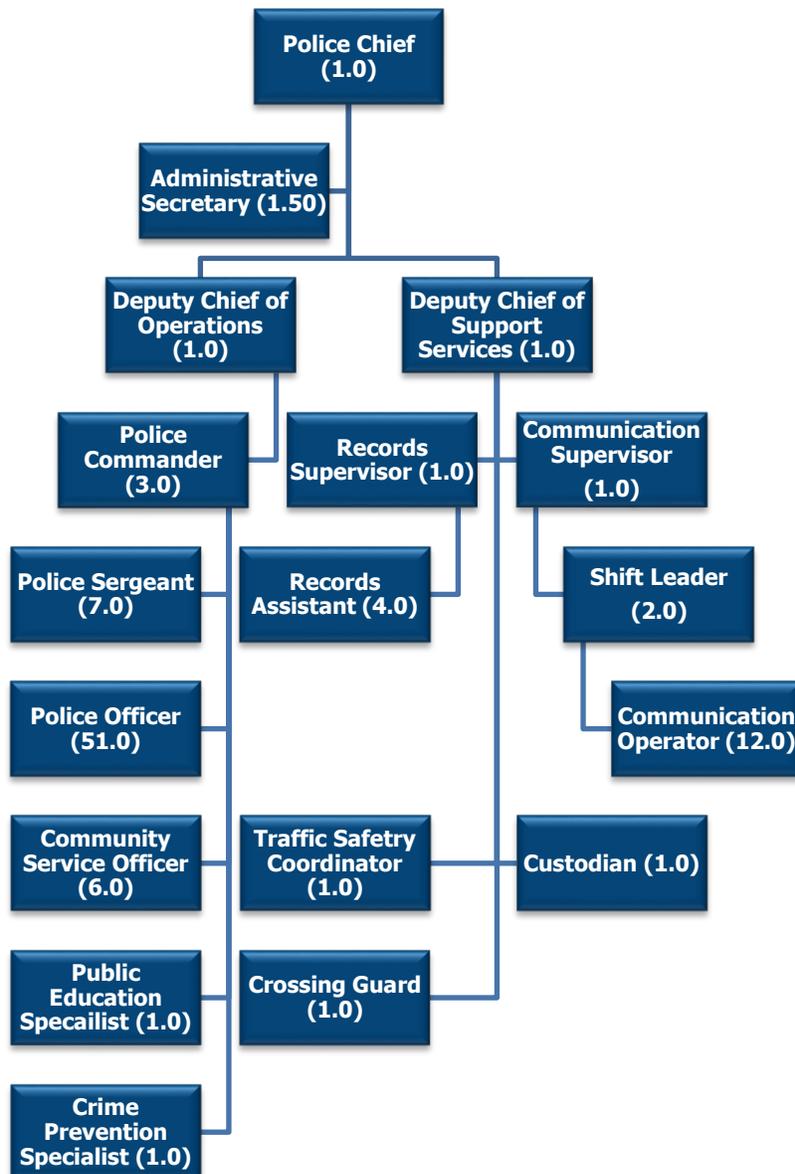
# POLICE DEPARTMENT

## Description:

The Gurnee Police Department provides services to the community 24 hours per day based on a philosophy of community-oriented policing and problem-solving. The Department emphasizes proactive interaction with citizens, businesses, and other agencies. The Police Department is active in the community in areas such as traffic and DUI enforcement, crime prevention, D.A.R.E., neighborhood watch, gang prevention, and youth assistance programs. The Police Department has two separate cost centers, Police Administration (101-4010-421) and Police Communications (101-4020-423).

The Department is led by the Chief of Police and two Deputy Chiefs. Within the Department there are two divisions: Operations and Support Services.

## Departmental Structure:

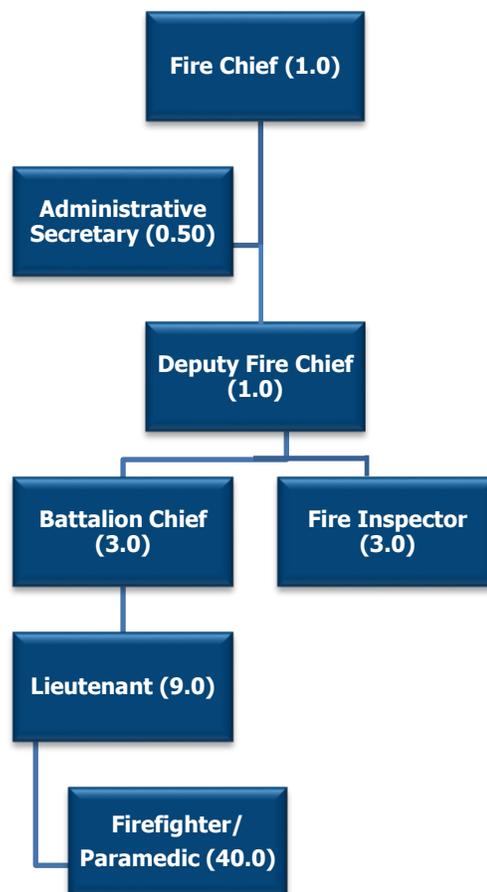


# FIRE DEPARTMENT

## Departmental Description:

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of two stations, the Department provides 24-hour fire, rescue, and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2015, the Gurnee Fire Department responded to a total of 6,166 emergency calls. The Department is led by the Fire Chief and includes one Deputy Chief, three Battalion Chiefs, nine Lieutenants, forty firefighter / paramedics, a training officer, three fire prevention personnel and a part-time administrative secretary. The Fire Department oversees two separate cost centers, Fire - Administration (101-5010-422) and Foreign Fire Insurance (101-5050-422).

## Departmental Structure:

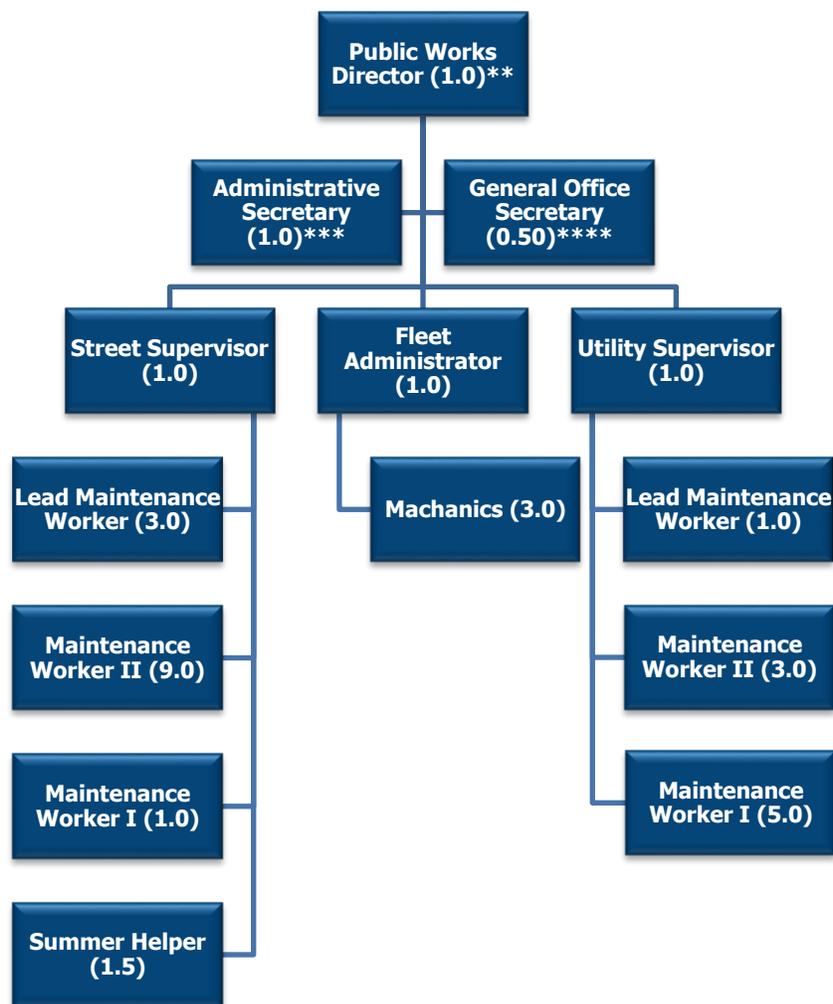


# PUBLIC WORKS DEPARTMENT

## Departmental Description:

The Public Works Department was established to manage, maintain, operate and repair the Village's infrastructure, facilities and related assets, which include public streets, sidewalks, street lighting, traffic control signs, storm sewer and drainage systems, water distribution and pumping facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, parkway trees and municipal fleet. The Public Works Department is led by the Director of Public Works who oversees three operating Divisions: Streets, Utility and Vehicle Maintenance. Working in conjunction with the Director are the Street and Utility Supervisors, who oversee each respective Division, and the Fleet Administrator, who oversees the Vehicle Maintenance Division. The Public Works Department oversees three separate cost centers, Public Works - Administration (101-2510-432), Vehicle Maintenance (101-2520-512) and Utility Operating (521-7555-461).

## Departmental Structure\*:



*\*Based on reporting structure.*

*\*\* The Public Works Director is split 0.60 streets and 0.40 utility cost centers.*

*\*\*\*The Administrative Secretary is split 0.40 streets and 0.60 utility cost centers.*

*\*\*\*\*The General Office Secretary Position is split 0.20 to the Street and Utility Division cost centers and 0.10 to the Fire cost center as the position is based at Public Works but performs duties for the Fire Department as well.*

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Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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# OVERVIEW

## PURPOSE & OBJECTIVE

Realizing the importance of establishing a sound base for future financial and non-financial decision-making in an ever-changing environment, the Village of Gurnee embarked on an initiative to create a formalized strategic plan in late-2007. Strategic planning is essential because it helps determine where an organization wants to go, how it will get there, and how it will measure progress toward the goal. During the 2008 initiative, Vision and Mission Statements were developed, as were a set of Core Values and Village-wide Strategic Goals. Over the years that followed, this plan served the Village well as it directed focus and resources towards key performance areas. This resulted in significant improvements in the areas of economic development, capital infrastructure, external communication, community and intergovernmental partnerships, and land use policies, to name a few.

With a number of years passing since the 2007 initiative, the Village embarked on a strategic plan update in 2015. While the Vision, Mission and Core Values are still very much relevant, revisiting community concerns and areas of focus to help assist with the development of new Village-Wide Strategic Goals (relabelled Key Performance Areas during the 2015 initiative) was necessary. To assist with this effort, the Village once again enlisted the expertise of an outside consultant. The Novak Consulting Group was selected in early 2015 to provide this support. Novak brought a creative approach to the process. Focus groups were conducted using a *World Café* format whereby a cross-section of stakeholders are brought together to discuss topics. This provided a more complete understanding of the environment and others' concerns, rather than a segmented one. Novak also conducted one-on-one interviews with key stakeholders; including Village Board and Department Heads, which produced some very beneficial information that may not have otherwise been shared in a group setting. The Village desired a process that set the direction for the organization by involving its employees, governing bodies and community stakeholders.

The 2015 Strategic Plan Update's information gathering timeline was as follows:

- August 17, 2015 – Village Board One-on-One Interviews
- August 19 – 24, 2015 – Village of Gurnee Management Staff Online Survey
- August 28, 2015 – Community Focus Group #1
- August 29, 2015 – Community Focus Group #2
- October 30, 2015 (rescheduled from September 18, 2015) – Village Board Planning Retreat

# VISION STATEMENT

Our vision describes our destination: the Village of Gurnee in 2020. Vision statements help to illustrate the physical and social characteristics most important in the future community landscape.

**Community is defined by sense of place, collaboration, entrepreneurial spirit, openness to diversity and traditions.**

**Communicate and educate often, in many ways, and in all directions to multiple audiences.**

**Effective local, regional, and mass transportation options are available for motorists, pedestrians, and bicyclists alike.**

**Regularly employ "green" initiatives in Village operations and encourage them through the community, as part of protecting our valuable land and beautiful, open spaces.**

**Continuously improve through process evaluation, training, and technology.**

# MISSION STATEMENT

At the most essential level, a mission statement defines why an organization exists. The vision describes where Gurnee wants to go in the future, and the mission establishes the Village's role in reaching that destination. The key stakeholders of the community—including residents, businesses, youth, and governing agencies—painted a picture of the future.

## Engage

- Our residents, businesses, and visitors in an ongoing dialogue about their ideas, needs, and concerns.

## Preserve

- Our neighborhoods, open spaces, financial well-being, and community traditions, in line with our values.

## Advance

- Our services in response to community needs, encourage responsible development, and continuously foster a safe and welcoming environment.

# CORE VALUES

While the mission defines our purpose and the vision outlines our destination, our organization must also be united by a set of broadly accepted and practiced principles. The actions and decisions of the Village will be guided by the following core values:

## Customer Focused

- Apply all standards in a fair and consistent manner
- Treat customers with courtesy and respect
- Listen to all viewpoints
- Respond to requests in a timely and appropriate fashion
- Conduct village affairs in a transparent environment

## Leadership

- Be forward-thinking and creative
- Conduct all affairs honestly and with integrity
- Evaluate and utilize technological innovations
- Value and fund opportunities for professional growth
- Promote accountability

## Progressive

- Seek out and employ factual information
- Be flexible and open to change which results in improvement
- Consider alternatives and new approaches
- Encourage input and foster a free exchange of ideas

## Team Oriented

- Promote a team culture
- Facilitate partnerships with other agencies
- Seek out opportunities for collaboration

## Stewardship

- Maintain infrastructure
- Preserve Village traditions
- Ensure fiscal responsibility

# KEY PERFORMANCE AREAS

Key performance areas that emerged from the 2015 strategic planning initiative include:

## Fiscal Sustainability

- Gurnee has a diverse and growing revenue base which enables catalytic growth focused on proactive decision-making, developing business relationships, protecting the Village’s financial reserves, and managing debt.

## Well-Maintained Infrastructure

- Gurnee maintains the public infrastructure to meet the community’s needs and incorporates technological innovations to lower costs and increase visual appeal. The Village works with public and private partners to maintain the appearance and functionality of infrastructure outside of its direct control.

## Exceptional Village Services and Staff

- Gurnee recruits and develops a skilled, diverse, ethical, and agile workforce that utilizes technology and innovative solutions to deliver exceptional, efficient, and cost effective services to respond to evolving community demands.

## Safe and Livable

- Gurnee is an accessible, safe, diverse, and active community with high-quality institutions, recreational opportunities, and community events.

## High Quality Lifestyle

- Gurnee provides work, play, dining, and cultural amenities which strengthen community institutions and provide residents with opportunities to interact, involve themselves, and age-in-place.



Attendees then discussed six specific topics for a specified period of time in small groups. These topics included:

**1. General – Living in Gurnee:** The first topic area asked participants to discuss why they live in Gurnee and what keeps them in the community. Major themes discussed include a family-friendly community, location and proximity to Chicago and Milwaukee, shopping, schools, parks, and affordability. Groups also indicated that they felt Gurnee was well-managed, fiscally responsible, a safe place to live, and a good mix of housing and value.

In terms of community perceptions, participants indicated a perceived lack of a downtown area or main street, the perception that Gurnee was a destination site for tourists (due to attractions like Six Flags and the Gurnee Mills), and that the Village was far away. Perceptions were split on diversity in Gurnee, with some perceiving a lack of diversity in the community, while others indicated diversity in terms of community ethnicity, age, income, and education.

**2. Engage – Community Engagement:** The second topic area asked community members to comment on the Village's engagement with the community. Notably, the Village currently engages in a number of outreach opportunities. Social media outlets such as Facebook and Twitter were frequently mentioned, but many Village residents also rely heavily on printed materials (such as newsletters) and phone calls for information. Participants also mentioned online calendars and the Nixle police notification system as important ways of gathering information about activities in the Village. Participants were appreciative of the opportunity to subscribe to Village outreach efforts as they saw fit.

With respect to interactions with Village staff and services, most participants praised the Village's emergency services, public works crews, online permitting process, and the Village staff in general. A few participants voiced concerns regarding non-emergency public service calls and infrastructure issues.

**3. Preserve – Infrastructure:** The third topic area involved preserving the Village's assets, particularly with respect to infrastructure. Broadly, participants perceive that infrastructure is in good shape and generally well-maintained. Specific areas cited for improvements include flood mitigation, burying electrical lines, and maintaining infrastructure associated with Old Grand Ave. Perceptions of road infrastructure were split, with some participants suggesting roadways were well-maintained, and other participants indicating the opposite.

Participants repeatedly mentioned pedestrian and bicycle-friendly improvements as prime candidates for investment funding. Participants articulated a desire for additional traffic management (particularly along Grand Ave.), and improving the safety of sidewalks, bicycles, and pedestrian traffic. Several participants suggested constructing a pedestrian bridge to facilitate crossing Grand Ave. in an easier fashion. The groups also identified a perception that Gurnee is divided by major thoroughfares which keep neighborhoods cut off from each other.

**4. Preserve – Village Services:** The fourth topic area asked participants to provide feedback on Village services, specifically those that are performed well and those that need improvement. Emergency services (including the Police and Fire Departments) and Public Works services were highly praised in each session, with participants complimenting the professionalism, responsiveness, and courteousness of Village employees.

The Village's overall communication, snow removal, and mosquito abatement programs were also singled out for praise. Participants also praised the Village's parks and the Park District.

With respect to improvements, participants identified a need for improved access for cyclists and pedestrians, streamlining recycling, and improving roadways.

**5. Advance – Economic Development:** The fifth topic area asked participants to consider the Village’s existing business climate, how it might best engage in Economic Development activities, and whether the Village should utilize incentives to attract businesses.

Participants were split regarding the appropriateness of the Village’s current business climate, with several participants suggesting the Village is too reliant on retail uses. The majority of participants were comfortable with the use of incentives to attract business to Gurnee, but many indicated that incentives should be targeted toward specific goals and reward results. Several participants also suggested that incentives should favor Gurnee residents and business owners who live in Gurnee. Regarding additional development, participants identified a wide range of businesses and developments they found desirable for Gurnee.

**6. Advance – Key Attributes:** Looking further into the future, the sixth topic asked participants to identify key attributes which would help give Gurnee a strategic advantage over peer cities in the Chicagoland area. Participants identified open space, parks, and schools as attractors and assets in the community.

Participants were also asked to identify accomplishments the Village had achieved that make them proud of Gurnee. The groups achieved broad consensus regarding Village services, particularly with respect to public safety, public service, parks and recreation, and fiscal management.

# STRATEGIC INITIATIVES FOR FY 2017 – 2021

## **I. EXCEPTIONAL VILLAGE SERVICES AND STAFF**

1. INITIATIVE #1: Improve communication opportunities with stakeholders.
2. INITIATIVE #2: Develop a plan for workforce and succession planning.
3. INITIATIVE #3: Refine performance measures to improve village service delivery.
4. INITIATIVE #4: Improve Business Processes Village-wide.
5. INITIATIVE #5: Update the Fire Department's Reporting and Record Keeping Systems.

## **II. FISCAL SUSTAINABILITY**

1. INITIATIVE #1: Develop a plan for economic development that connects existing businesses with the Village, attracts new businesses and fills vacant store fronts.
2. INITIATIVE #2: Update the Village financial policies.
3. INITIATIVE #3: Develop a multi-year financial plan with contingency scenarios.
4. INITIATIVE #4: Continue to conservatively fund pension liabilities.

## **III. WELL-MAINTAINED INFRASTRUCTURE**

1. INITIATIVE #1: Redevelopment of East Grand.
2. INITIATIVE #2: Provide solutions for improved pedestrian and bicyclist movement throughout the community.
3. INITIATIVE #3: Improve efforts to mitigate flooding and provide storm water management.
4. INITIATIVE #4: Enhance Multi-Year Capital Plan to identify other key needs and opportunities for funding opportunities.
5. INITIATIVE #5: Develop a Parkway Program as the standard for Public Works parkway operations.
6. INITIATIVE #6: Explore opportunities for partnerships to provide enhanced communications via public Wi-Fi/open data/fiber infrastructure.

## **IV. SAFE AND LIVABLE COMMUNITY**

1. INITIATIVE #1: Identify ways to increase public safety presence in retail districts to improve the sense of security.
2. INITIATIVE #2: Update the Village Comprehensive Land Use and Subdivision plans.
3. INITIATIVE #3: Research Opportunities for Shared Public Safety Communications Dispatch Services.
4. INITIATIVE #4: Research opportunities to implement electronic citation technology.
5. INITIATIVE #5: Research and implement a body worn camera program within the patrol division of the Police Department.

## **V. HIGH QUALITY LIFESTYLE**

1. INITIATIVE #1: Improve Public Transportation opportunities.
2. INITIATIVE #2: Attract and Retain Boutique and Small Business Stores/Restaurants.
3. INITIATIVE #3: Build Welton Plaza.
4. INITIATIVE #4: Encourage private sector investment and deployment of Gigabit speed Internet Services for Village Residents and Businesses.

## EXCEPTIONAL VILLAGE SERVICES AND STAFF

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### KEY PERFORMANCE AREA: **EXCEPTIONAL VILLAGE SERVICES AND STAFF**

**Initiative# 1:** Improve communication opportunities with stakeholders.

**Primary Department/Division:** Administration/Public Information

**Supporting Department/Division:** Administration/Information Systems, Economic Development

**Key Staff:** Assistant to the Village Administrator (Lead), Information Systems Director, Web Specialist, Economic Development Director

**What problem are we trying to solve/opportunity are we seizing?**

- Remain current on communication methods.
- Ensure communication efforts reach all Village stakeholders.
- Traditional methods such as print publication need to be considered to provide access for all populations.
- There are a variety of languages in Gurnee, so multilingual options need to be considered.
- Partnerships with other agencies can save costs on printing materials.

**Success Indicators:**

- A multi-platform social media presence that establishes Gurnee as a local leader in communication.
- An ADA accessible website that is mobile responsive and is used as a source of information for residents, businesses, and visitors to the Village of Gurnee. Our research indicates that nearly 50% of traffic is now coming from mobile or tablet devices.
- An increase in the Illinois Policy Institute’s Local Transparency Project that shows Gurnee as a leader in transparent government access.

Action Steps	Desired Target Date
1. Launch Village Facebook page.	January 2016
2. Start a YouTube series on Village topics.	June 2016
3. Upload Village Board meetings to the Village YouTube channel.	October 2016
4. Explore increasing the shared newsletter with other local agencies to a greater frequency to reduce costs for all organizations and provide a single source of information.	November 2016
5. Launch new Village website.	January 2017
6. Increase the Village website’s score on the Illinois Policy 10-Point Transparency.	January 2017

**KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF**

***Initiative #2:*** Develop a plan for workforce and succession planning.

***Primary Department/Division:*** Administration/Human Resources

***Supporting Department/Division:*** All Departments

***Key Staff:*** Human Resources Director (Lead), All Department Heads, Village Administrator, Assistant to the Village Administrator

***What problem are we trying to solve/opportunity are we seizing?***

- Currently there is no formalized plan to fill vacancies. With the anticipated number of retirements in the next 3-5 years, the knowledge and skills of the current incumbents will be lost without a plan to identify, transfer and/or replace the knowledge, skills, and abilities needed to continue to meet service demands.
- Enhance job sharing/shadowing for cross-training purposes to ensure continuity of knowledge and expected service levels during absences of current staff or employee transitions out of the Village workforce.
- Using current / pending vacancies to evaluate workloads, restructure job functions and apply technology or other staffing means to preserve budget dollars for Village operations and core functions.

***Success Indicators:***

- Development of a 5-step workforce and succession planning model: Step 1: Direction; Step 2: Analyze; Step 3: Develop; Step 4: Implement; and Step 5: Monitor.
- A recruitment plan that focuses on networking with external sources, recruiting skilled and talented employees, develops current staff, and responds to economic and technology changes, and recognizes alternate methods of staffing to fill vacancies.

Action Steps	Desired Target Date
1. Initiate Workforce & Succession Planning Model Step 1: Identify the goals and objectives of the plan in alignment with Village goals and mission.	April 2016
2. Initiate Workforce & Succession Planning Model Step 2: Conduct a workforce risk assessment.	August 2016
3. Initiate Workforce & Succession Planning Model Step 3: Identify methods for meeting the needs of the Village workforce – recruitment strategies, training, job restructuring, etc.	October 2016
4. Develop a recruitment plan.	October 2016
5. Initiate Workforce & Succession Planning Model Step 4: Put in place the ideas and action plans developed in steps 1 through 3.	December 2016
6. Initiate Workforce & Succession Planning Model Step 5: Evaluate progress and modify the plan if it does not align with the Village’s goals.	May 2017 and annually thereafter

**KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF**

***Initiative #3:*** Refine performance measures to improve Village service delivery.

***Primary Department/Division:*** Administration

***Supporting Department/Division:*** All Departments

***Key Staff:*** Assistant to the Village Administrator (Lead), Department Heads

***What problem are we trying to solve/opportunity are we seizing?***

- The current performance measures are either not specific or focus on output.
- The layout of the performance measures are difficult for the public and staff to understand, and are not central enough to day-to-day operations.
- There is a need for greater accountability to goals and objectives.

***Success Indicators:***

- Meaningful and achievable goals that departments buy into and value.
- Easy for public to understand.
- Better defined measures of success.
- Measurements that are reflective of the priorities of the Village Board, as discovered through the strategic planning process.
- Reporting the accomplishment of goals to the Village Board and the public.

Action Steps	Desired Target Date
1. Assign each department a series of goals and objectives based off of the strategic plan.	May 2016
2. Meet with Department Heads individually to identify metrics that can be analyzed to review their Success Indicators and help ensure the desired target dates are met with the Action Steps.	November 2016
3. Adapt the metrics or outputs from the Department in to a measurable performance measurement and tie them in to an initiative they are working on.	February 2017
4. Submit the performance measurements to the FY 17/18 Budget.	May 2017
5. Review the performance measurements and adapt to ensure that goals are being completed.	November 2017 & annually thereafter

**KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF**

***Initiative #4:*** Improve Business Processes Village-wide.

***Primary Department/Division:*** Administration

***Supporting Department/Division:*** All Departments

***Key Staff:*** Assistant to the Village Administrator (Lead), Department Heads

**What problem are we trying to solve/opportunity are we seizing?**

- With developments in technology and changing standards of business practices, there is a need for the Village to evaluate current processes to ensure that the best practices in the field of public administration are in place.
- Many of the current service delivery models were established prior to current advancements in technology.
- Resources such as a new website and financial software system will allow the Village to utilize modern technologies to reduce redundancies in business processes and increase efficiencies for customers.
- There are opportunities to look in to current practices and see if other government agencies or private entities could provide a service not provided or perform a service more efficiently than is currently offered.

**Success Indicators:**

- A successful project will require an analysis of the entire business process of Village business to identify potential redundancies between departments or areas for increase in efficiency.
- A successful project will require buy-in from multiple stakeholders, including departmental personnel, supervisors, the Village Board, and the general public.
- A successful project will increase the Village's service delivery while also looking for opportunities to increase short-term or long-term cost savings.
- A successful project will improve customers' experience with the Village, whether it is from a time-reduction in a process or an increase in engagement with the customer.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Develop a Village-wide LEAN Committee.	October 2016
2. Analyze business practices Village-wide with the LEAN Committee	January 2017
3. Find process improvements in each department.	March 2017
4. Implement at least one process improvement in each department.	October 2017
5. Present findings of the project to the Village Board.	December 2017

**KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF**

***Initiative #5:*** Update the Fire Department’s Reporting and Record Keeping Systems.

***Primary Department/Division:*** Fire Department

***Supporting Department/Division:*** Information Systems, Finance

***Key Staff:*** Deputy Fire Chief (Lead), Fire Training/Medical Officer, Information Systems Director, Assistant to the Finance Director, Fire Department Committee

***What problem are we trying to solve/opportunity are we seizing?***

- The Fire Department is currently utilizing multiple reporting and record keeping systems.
- The Department is required to report to the National Fire Incident Reporting System (NFIRS) and the National Emergency Medical Services Information System (NEMSIS).
- The Department is currently hand writing all EMS reports and manually entering data from the EMS report into its current NFIRS reporting software.
- The hand written EMS reports are also causing the Department to scan its EMS reports into a PDF format for forwarding to a third party billing vendor.
- An updated electronic EMS reporting system would allow for data to be forwarded electronically reducing staff time and vendor cost.
- A single source vendor for NFIRS and NEMSIS reporting will reduce the redundant data entry saving staff time.
- The updating of the Fire Department’s reporting and record keeping systems will make the department more efficient.

***Success Indicators:***

- A new electronic reporting and records system can reduce staff time and standardize outputs.
- The new system will provide billing information to the third party vendors in a shorter amount of time.
- A single source vendor will reduce staff data entry time.
- The Department will become more efficient without impacting residents or the public.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Host Multiple Vendor Webinars to Collect Information to Write an RFP.	February 2016
2. Draft RFP and Receive Board Approval to Let the RFP.	March 2016
3. Select a Vendor and Award the RFP with Village Board Approval.	May 2016
4. Work with Vendor to Create Reports Meeting National Reporting Standards.	July 2016
5. Train Personnel and Work with Ambulance Billing Vendor on Data Transfer.	October 2016
6. Go Live with New System.	January 2017

## FISCAL SUSTAINABILITY

**KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY**

***Initiative #1:*** Develop a plan for economic development that connects existing businesses with the Village, attracts new businesses and fills vacant store fronts.

***Primary Department/Division:*** Administration/Economic Development

***Supporting Department/Division:*** Community Development

***Key Staff:*** Economic Development Director (Lead), Community Development Director, Planning Manager

***What problem are we trying to solve/opportunity are we seizing?***

- Regional competition – lower land values and lucrative incentives – has made it difficult to retain/expand Gurnee’s manufacturing base.
- There is a mismatch between the types of jobs available in Gurnee (primarily retail) and Gurnee’s highly-educated workforce, ¾ of whom are employed outside of Gurnee (source: 2010-2014 American Community Survey).
- Gurnee employers depend upon availability of public transportation to recruit talent from outside of Gurnee. The Village must serve as an advocate with public transit agencies to ensure that these needs are met.

***Success Indicators:***

- Existing businesses elect to stay and expand in Gurnee.
- Vacant properties are quickly filled with new uses which are supportable by the market and compatible with the neighborhood character.
- Development proposals are presented for vacant land parcels, resulting in net new investment.
- Manufacturing employment experiences a year-over-year increase rather than decrease.
- Sales tax (Village) and property tax (other taxing jurisdictions) revenues increase.

Action Steps	Desired Target Date
1. Complete first phase of East Grand Avenue revitalization planning (see <i>Well-Maintained Infrastructure</i> – Initiative #1).	January 2017
2. Schedule visits with Gurnee manufacturers – respond to any identified issues or concerns.	Ongoing
4. Work with Pace to expand transportation options e.g. vanpools, corporate shuttles, etc. in major employment centers. Publicize accordingly.	Ongoing
5. Establish contact with all owner/brokers with active listings in Gurnee, including vacant land; support their marketing efforts.	Ongoing
6. Attend International Council of Shopping Centers; maintain contact with major retailers’ representatives.	March, May, October

**KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY**

***Initiative #2:*** Update the Village financial policies.

***Primary Department/Division:*** Administration/Finance

***Supporting Department/Division:*** All Departments

***Key Staff:*** Finance Director (Lead); Assistant to the Finance Director

***What problem are we trying to solve/opportunity are we seizing?***

- Financial policies are central to a strategic, long-term approach to financial management.
- According to the Government Finance Officers Association, financial policies institutionalize good financial management practices, clarify strategic intent for financial management, define boundaries, support good bond ratings, promote long-term and strategic thinking, manage risks to financial condition and comply with established public management best practices.
- The Village’s current policies are outdated and need improvement, particularly with respect to risk mitigation.

***Success Indicators:***

- Formal adoption of updated policies.
- Adherence to GFOA best practices.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Research best practices and comparable community policies.	April 2016
2. Prepare draft policies.	June 2016
3. Staff review of draft policies.	July 2016
4. Present draft policies to Village Board.	August 2016
5. Adoption of the updated policies by the Village Board.	September 2016

**KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY**

***Initiative #3:*** Develop a multi-year financial plan with contingency scenarios.

***Primary Department/Division:*** Administration/Finance

***Supporting Department/Division:*** Administration

***Key Staff:*** Finance Director (Lead), Village Administrator

***What problem are we trying to solve/opportunity are we seizing?***

- Long-range financial planning assists in identifying current and future financial trends and developing solutions or strategies to guide financial and programmatic policy decisions.
- The Village does not levy a property tax, relying largely on economically sensitive revenues to fund operations and capital. As such, it is important to analyze the Village's financial condition based on past, current and projected economic conditions.
- Develop a Resource Interruption Action Plan that identifies actionable steps for Village management to consider in the event of an interruption in resources to provide services. The action plan is a guide for management to follow when recommending action steps to the Village Board.

***Success Indicators:***

- Complete and adopt a financial plan.
- Perform an annual or semi-annual update of the plan to modify projections.
- Continued surplus budgeting and fully funded capital plan.
- Adoption of a Resource Interruption Action Plan.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Research best practices and comparable community forecasts.	July 2015
2. Develop a framework Multi-Year Financial Forecast.	August 2015
3. Draft plan presented to department heads for feedback.	October 2015
4. Present Multi-Year Financial Forecast to Village Board.	November 2015
5. Research best practices and develop Resource Interruption Action Plan.	November 2016
6. Develop and present a draft Action Plan in conjunction with updated Multi-Year Financial Forecast.	December 2016

**KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY**

***Initiative #4:*** Conservatively fund pension liabilities.

***Primary Department/Division:*** Administration/Finance

***Supporting Department/Division:*** Administration/Human Resources

***Key Staff:*** Finance Director (Lead), Human Resources Director, Police Chief, Fire Chief

***What problem are we trying to solve/opportunity are we seizing?***

- Growing unfunded liabilities and a need to help retain/attract public safety professionals.
- The Village does not levy a property tax, relying largely on economically sensitive revenues to fund required pension contributions.
- Annual required contributions are determined by independent actuarial studies and funded by the Village. Assumptions used in the study are determined by the Illinois Department of Insurance and the independent actuary.
- Changes in legislation and actuarial assumptions negatively impact the Village’s funded ratio.
- Review actuarial assumptions used to determine annual contributions for the police and fire pension funds. Opportunity may exist to be more conservative in the assumptions.

***Success Indicators:***

- Funding policy agreed on with assumptions to build financial resiliency.
- Pensions are funded in conjunction with actuarial recommendation based on agreed upon assumptions.
- Increase funded ratio over the long-term.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Research pension funding policy best practices.	August 2016
2. Determine conservative actuarial assumptions.	September 2016
3. Develop a draft pension funding policy.	October 2016
4. Present funding policy to Village Board in conjunction with the Multi-Year Financial Forecast.	November 2016

**KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY**

***Initiative #5:*** Replace Outdated Financial Software Platform.

***Primary Department/Division:*** Administration/Finance

***Supporting Department/Division:*** All Departments

***Key Staff:*** Finance Director/Assistant to the Finance Director

***What problem are we trying to solve/opportunity are we seizing?***

- The Village’s financial software has been in place since the mid-1990’s and lacks much of the latest technology to increase service levels and provide process efficiencies.
- Time-consuming processing of transactions due to lack of modern technology.
- Inefficient reporting due to the lack of integration with modern productivity applications.
- Need to increase online payment and account maintenance options for customers.
- Elimination of redundant data entry.
- Increased electronic retention of financial records.

***Success Indicators:***

- Implementation of financial software system.
- Reduced staff time to process financial transactions.
- Increase on-line customer service offerings.
- Reduced payroll processing time.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Complete RFQ process.	March 2016
2. Recommendation to Village Board.	May 2016
3. Implementation and conversion.	September 2016
4. Training and parallel testing.	October 2016
5. Go Live.	April 2017

## WELL-MAINTAINED INFRASTRUCTURE

### KEY PERFORMANCE AREA: **WELL-MAINTAINED INFRASTRUCTURE**

**Initiative #1:** Redevelopment of East Grand.

**Primary Department/Division:** Administration/Economic Development

**Supporting Department/Division:** Community Development

**Key Staff:** Economic Development Director (Lead), Community Development Director, Village Engineer

**What problem are we trying to solve/opportunity are we seizing?**

- There is a need to stabilize and improve property values. The commercial corridor has experienced an overall decrease in assessed value. Redevelopment and/or renovation is necessary to reverse that trend.
- The mix of businesses does not fully serve either the neighborhood or the broader community. Age and obsolescence of buildings makes it difficult to recruit new retailers. Existing merchants are largely independents and therefore may struggle from lack of formalized business planning, marketing, and other technical resources as well as absence of a corridor brand/identity.
- The Corridor's visual appeal could be improved with better maintenance of private properties as well as public infrastructure. Deteriorating parking lots, lack of landscaping, and aged signage and building facades are commonly observed.

**Success Indicators:**

- Vibrant mix of businesses which is well-matched to market demand.
- Business owners' collaboration to market themselves, each other, and the Corridor.
- Property owners' investment in façade renovation, signage, and improved maintenance.
- Redevelopment of obsolete structures and renovation of existing commercial spaces
- Decreased vacancy rate.
- Increased patronage of by residents from central and west Gurnee.
- Ease of navigating via connected parking lots, closure of excessive curb cuts.

Action Steps	Desired Target Date
1. Conduct a thorough Market Analysis.	April 2016
2. Develop a Retention / Recruitment Strategy.	June 2016
3. Contact all property owners; identify willing sellers.	June 2016
4. Offer quarterly education/networking open to all East Grand Avenue business owners.	June 2016
5. Prepare development pro formas for Redevelopment Opportunity Sites.	June 2016
6. Where supported by a pro forma, begin recruiting developers.	August 2016
7. Develop renovation incentives (e.g. façade, signage) to encourage investment in cases where total site redevelopment is not likely.	January 2017

**KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE**

***Initiative #2:*** Provide solutions for improved pedestrian and bicyclist movement throughout the community.

***Primary Department/Division:*** Community Development/Engineering

***Supporting Department/Division:*** Community Development/Planning

***Key Staff:*** Village Engineer (Lead), Planning Manager, Community Development Director

***What problem are we trying to solve/opportunity are we seizing?***

- Residents indicated in focus groups that walkability/bikeability was a concern.
- Walkability/bikeability is the cornerstone and key to an urban area's efficient ground transportation.
- Construction of pedestrian facilities provides the most affordable and equitable transportation system any community can plan, design, build and maintain.
- With the presence of I-94 dividing the community in half, Gurnee faces a unique challenge.

***Success Indicators:***

- Adoption of an updated Pedestrian/Cycling Plan for the community.
- Connection of local trails to regional facilities.
- Modification of existing codes and ordinances to better facilitate pedestrian/cycling goals.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Creation of a Blue Ribbon Committee to provide direction for improvements.	May 2016
2. Installation of sidewalk on west side of Rte. 21 between 132 & Washington.	August 2016
3. Blue Ribbon Report presented to Village Board.	October 2016
4. Incorporation of updated pedestrian plan into the Comprehensive Land Use Plan.	April 2017
5. Inclusion of proposed pedestrian/cycling facilities into capital Improvement Plan.	December 2017

**KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE**

***Initiative #3:*** Improve efforts to mitigate flooding and provide storm water management.

***Primary Department/Division:*** Community Development/Engineering

***Supporting Department/Division:***

***Key Staff:*** Village Engineer (Lead), Community Development Director

***What problem are we trying to solve/opportunity are we seizing?***

- Flooding in the Village of Gurnee can be the result of isolated drainage problems or river flooding from the Des Plaines River and its tributaries.
- River flooding is especially hazardous and is frequently associated with a floodplain or Special Flood Hazard Area (SFHA).
- The watershed for the Des Plaines River begins in Union Grove, Wisconsin and consists of over 224 square miles upstream of IL Route 120.
- Flooding along the Des Plaines River is usually the result of snow melt or rainfall over a large portion of the watershed area including Wisconsin.
- Flooding along the tributaries is usually a result of a large rainfall in the Village itself.

***Success Indicators:***

- Update the priority list for floodplain acquisition based upon repetitive losses.
- Participate in the Community Rating System (CRS) to raise awareness and lower insurance premiums for policy holders.
- Decrease response required for regular flooding events.
- Continued pursuit of grant-aided floodplain property acquisitions.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Re-evaluate the list of targeted properties located in the flood plain.	December 2016
2. Pursue annual grant program through Lake County SMC and Illinois DNR.	April 2016 & annually thereafter
3. Maintain and investigate improving the CRS rating for Gurnee.	May 2016

**KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE**

***Initiative #4:*** Enhance Multi-Year Capital Plan to identify other key needs and opportunities for funding opportunities.

***Primary Department/Division:*** Community Development/Engineering

***Supporting Department/Division:*** Administration/Finance, Public Works

***Key Staff:*** Village Engineer (Lead), Finance Director, Public Works Director, Public Works Supervisors

***What problem are we trying to solve/opportunity are we seizing?***

- Aging infrastructure is leading to a decline in the Village’s service delivery and is increasing future costs.
- The Village relies heavily on elastic, or economically sensitive, revenue sources such as sales tax. Due to the sensitivity of these revenues, the Village funds capital on a pay-as-you-go basis rather than incurring debt whenever possible.
- This provides the Village greater flexibility to direct resources to maintaining vital services rather than debt payments in the event of an unforeseen economic recession.
- The purpose of preparing a Multi-Year Capital Plan is to assist decision makers in identifying resources needed to maintain infrastructure, services and service levels, and potential future funding challenges and policy considerations.

***Success Indicators:***

- Implement complete current year capital infrastructure program.
- Develop and refine future year’s program based upon budget clarifications and better program history.
- Fully funded capital plan.
- Achievement of target infrastructure quality metrics.
- Adoption of Multi-Year Capital Plan.

<b>Action Steps</b>	<b>Desired Target Date</b>
1. Enhance Multi-Year Capital Plan document to include system-specific infrastructure metrics.	August 2016
2. Develop building master plan.	August 2016
3. Develop formal long-term vehicle & equipment replacement plan.	August 2016 & annually thereafter
4. Complete draft Multi-Year Capital Plan document.	September 2016 & annually thereafter
5. Present Multi-Year Capital Plan.	November 2016 & annually thereafter

**KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE**

***Initiative #5:*** Develop a program that establishes a standard for parkway operations.

***Primary Department/Division:*** Public Works

***Supporting Department/Division:*** Street, Utility

***Key Staff:*** Director of Public Works, Street Supervisor, Utility Supervisor

***What problem are we trying to solve/opportunity are we seizing?***

- Formalize and document inspection and operational procedures to maximize the effectiveness of Village traffic control signs and balance maximum sign effectiveness, public safety and aesthetic performance per the Manual on Uniform Traffic Control Devices (MUTCD).
- There is a lack of diversity in parkway trees.
- Decrease liability from hazardous trees and invasive pests.
- Ensure Village fire hydrants are properly and adequately maintained and can reliably deliver the water output needed for firefighting suppression through hydrant flushing/flow testing, maintenance and replacement.

***Success Indicators:***

- Inspection, inventory and maintenance procedures for Village traffic control signs.
- Replace/upgrade all traffic control signs to meet MUTCD requirements.
- Reduction of over-represented tree species.
- Decreased emergency response for hazardous situations related to parkway trees.
- Annual fire hydrant flushing program.
- Completed hydrant painting program (currently year 3 of a 5-year program).
- Reduction of aged/obsolete fire hydrants.
- Acquire updated flow test data to maintain/decrease ISO rating.

Action Steps	Desired Target Date
1. Allocate additional funding for traffic control sign replacements/upgrades.	Continuous
2. Include traffic control sign replacements as part of the Capital Improvement Program.	April 2017
3. Inspect/inventory/upgrade traffic control signs in areas 7 and 10.	April 2017
4. Increase frequency of EAB treatments to two-year cycle.	April 2017
5. Reduce species category to no more than 10% representation in Village.	April 2017
6. Increase funding for tree planting to further diversify tree inventory and replace losses from Emerald Ash Borer.	Continuous
7. Replace aged/obsolete fire hydrants (10 in FY17).	April 2017
8. Complete hydrant painting contract (5-year program).	August 2017
9. Perform flow testing on all Village fire hydrants to maintain/decrease ISO rating.	August 2017
10. Continue annual fire hydrant flushing program.	August 2017

**KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE**

***Initiative #6:*** Explore opportunities for partnerships to leverage high speed network assets and services cooperatively amongst both Village Departments and other taxing bodies.

***Primary Department/Division:*** Administration/Information Systems

***Supporting Department/Division:*** Administration, Engineering

***Key Staff:*** Information Systems Director (Lead), Village Administrator

***What problem are we trying to solve/opportunity are we seizing?***

- The Village is continuing the project to bring point-to-point connectivity between Village facilities.
- The project has included wireless connections, underground fiber connections, and supporting routing and switching equipment for the past few years.
- The cross-department focus delivers benefits to public safety and water utility areas in addition to ongoing departmental operations.
- The project continues to deliver robust, redundant connectivity, with low ongoing operational / recurring costs.
- Said assets present cooperative opportunities with other local taxing bodies with regards to network connectivity and broadband access.
- There are opportunities to explore partnerships with both public and private organizations to increase the use of high speed network connections for mutual benefit and reduce duplication of efforts.

***Success Indicators:***

- Complete interconnection of underground fiber connections between Village buildings in the Village Center area.
- Identify opportunities for cooperation / collaboration in using high speed network connections and / or dedicated Internet access to reduce costs or improve services.
- Provide public Wi-Fi access at all Village facilities and identify other public spaces / partners for future expansion.

Action Steps	Desired Target Date
1. Provide public Wi-Fi access at all occupied Village Facilities.	May 2016
2. Complete preliminary design for fiber link between Fire Station 1 and Village Hall working cooperatively with Warren Township High School	July 2016
3. Meet with to local taxing bodies to discuss network partnership opportunities on a recurring basis.	September 2016
4. Propose an intergovernmental project related to high speed networks / dedicated Internet access as part of the FY 17-18 budget proposal.	February 2016
5. Utilize shared bandwidth / network services amongst at least 2 other taxing bodies on an ongoing basis.	October 2017

## SAFE AND LIVABLE COMMUNITY

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**KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY**

***Initiative #1:*** Identify ways to increase public safety presence in retail districts to improve the sense of security.

***Primary Department/Division:*** Police/Visitor Oriented Policing Team

***Supporting Department/Division:*** Administration/Economic Development

***Key Staff:*** Police Chief, Deputy Chief of Operations, Visitor Oriented Policing Sergeant

**What problem are we trying to solve/opportunity are we seizing?**

- The Village of Gurnee recognizes the importance of consumer spending, sales tax, amusement tax, hotel/motel tax and food & beverage tax to financial sustainability.
- Patrons visiting the Village must feel safe and secure as they shop at its many retail outlets.
- It is important that the Village partner with the business community and develop strategies aimed at improving public safety perceptions.
- Assigning additional police officers to the Visitor Oriented Policing Team will provide a more visible, proactive and robust police presence in commercial and recreational areas.

**Success Indicators:**

- Additional police officers recruited and trained.
- Additional police officers assigned to Visitor Oriented Policing Team.
- Increased police presence.
- Positive feedback from partners and visitors.
- Crime prevented and reduced.
- Overtime costs reduced.

Action Steps	Desired Target Date
1. Secure funding for increased staffing through Village budget process.	May 2016
2. Hire police officers and begin their basic training.	June 2016
3. Complete selection process for Visitor Oriented Policing Team officers.	October 2016
4. Assign three additional officers to Visitor Oriented Policing Team.	November 2016
5. Experience reductions in patrol shift coverage overtime.	December 2016

**KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY**

**Initiative #2:** Update the Village Comprehensive Land Use and Subdivision plans.

**Primary Department/Division:** Community Development/Planning

**Supporting Department/Division:**

**Key Staff:** Planning Manager (Lead), Senior Planner

**What problem are we trying to solve/opportunity are we seizing?**

- The Comprehensive Land Use Plan was last adopted in 1997 and needs to be updated as the Village is nearly built-out with very little undeveloped land available.
- The Plan provides a framework for zoning and other land use decisions and establishes guidelines for the future growth and development in the community.
- The plan is an instrument to be used by community leaders who establish the policies and make the decisions regarding physical development.

**Success Indicators:**

- Residents engaged in developing an updated plan.
- Adopt the plan.
- Execute the plan.

Action Steps	Desired Target Date
1. Engage a consultant to assist in the project.	April 2016
2. Engage residents and stakeholders to develop plan.	June – November, 2016
3. Bring draft plan to Planning and Zoning Board.	February 2017
4. Bring draft plan to Village Board.	April 2017
5. Adopt new plan.	April 2017

**KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY**

**Initiative #3:** Research Opportunities for Shared Public Safety Communications Dispatch Services.

**Primary Department/Division:** Police Department, Fire Department, 9-1-1 Center

**Supporting Department/Division:** Information Systems, Village Administration

**Key Staff:** Village Administrator, Police Chief, Fire Chief, Deputy Police Chief of Support Services, Deputy Fire Chief, Information Systems Director, Communications Supervisor

**What problem are we trying to solve/opportunity are we seizing?**

- A comprehensive review of our Communications Center operations in FY 2014/2015 with consideration of recent state legislation (2015) that encourages dispatch consolidation in an effort to increase operational efficiency.
- We desire to maintain and potentially enhance the high level of service that Gurnee residents have come to expect.
- The review was conducted from the position that Gurnee wishes to maintain current operations while positioning itself to take on dispatching services for other entities interested/forced to consolidate their dispatch centers.
- State law changes will require municipalities to think regionally for public safety communications.

**Success Indicators:**

- Level of Service Measures (Quality Assurance Review).
- Feedback from Partner Agencies.
- Feedback from the Community.

Action Steps	Desired Target Date
1. Identify potential partners.	March 2016
2. Meet with potential partners for data & needs information gathering.	April 2016
3. Make offers to potential partners and have signed agreements to provide dispatch services (Governance & Contracts).	May 2016
4. Help partners submit their consolidation filing needs and our modification plans with the Illinois State Police, under the new Public Act (99-0006).	June 2016
5. Work with our consultant and I.S. to implement transition plans for partner communities.	April 2017
6. Complete state application needs for some re-imbursement through "Consolidation Grant" funding.	April 2017
7. Go-live providing dispatch services for partner communities.	July 2017
8. Continue to seek additional partner communities for future consolidation.	July 2017
9. Coordinate future efforts in alignment with Lake County consolidation strategies.	July 2017

**KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY**

**Initiative #4:** Research opportunities to implement electronic citation technology.

**Primary Department/Division:** Police Department/Administration, Records Division

**Supporting Department/Division:** Information Systems

**Key Staff:** Police Chief (Lead), Deputy Chief of Support Services, Information Systems Director, Records Supervisor

**What problem are we trying to solve/opportunity are we seizing?**

- Approximately 14,000 citations are issued annually by the Gurnee Police Department to maintain a safe and secure community.
- Citations are handwritten documents that need to be physically transferred to various locations for processing and entry into multiple computer systems.
- In 2015, the State’s Conference of Chief Circuit Judges approved guidelines for the use of electronic citations in Illinois.
- The Chief Judge and the Circuit Clerk of each county must then obtain approval from the State’s Chief Conference of Judges to implement e-citation for local departments.
- If approved for use within Lake County, the use of e-citations offers opportunities for enhanced police officer safety, reduced data entry errors, county-wide cost sharing, and multiple efficiencies related to the electronic issuance, transfer and processing of citations.

**Success Indicators:**

- An e-citation study committee involving key staff is established.
- A recommendation is developed by the study committee to either support or reject implementation of an e-citation program in Gurnee.
- Village Board purchase authorization is obtained, if appropriate.
- Implementation of an e-citation program, if appropriate.

Action Steps	Desired Target Date
1. Secure funding through Village budget process.	May 2016
2. Create an e-citation study committee.	May 2016
3. Obtain and review e-citation program guidelines.	June 2016
4. Participate with Lake County exploring e-citation technology.	December 2016
5. Evaluate software and hardware needs; identify vendors.	July 2017
6. Identify the cost of implementation and ongoing maintenance.	December 2017
7. Seek approval to fund purchase and maintenance costs.	April 2018
8. Execute implementation plan.	December 2018
9. Verify that the Circuit Court Clerk has established an Electronic Citation Fund to collect the Electronic Citation Fee authorized by 705 ILCS 105/273e.	December 2018
10. Verify that the Village receives 40% of the Electronic Citation Fee to defray the expenses related to the establishment and maintenance of e-citations.	December 2018

**KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY**

**Initiative #5:** Research and implement a body worn camera program within the patrol division of the Police Department.

**Primary Department/Division:** Police Department

**Supporting Department/Division:** Administration/Information Systems

**Key Staff:** Police Commander (Lead), Police Chief, Deputy Chief of Operations, Information Systems Director

**What problem are we trying to solve/opportunity are we seizing?**

- Maintain transparency with the public.
- Protect the Village, it's employees and assets from frivolous complaints/lawsuits.
- Assist the Village in prosecutions with evidentiary video.
- Discover opportunities for training and improved skills.

**Success Indicators:**

- Implementing body cameras for patrol officers is cost-effective.
- Continued positive relationships between the Police Department and the citizens/visitors of the Village.
- Expedited handling of complaints against officers.

Action Steps	Desired Target Date
1. Research body camera vendors.	August 1, 2014
2. Test and evaluate body camera systems in the field.	January 1, 2015
3. Implement policy specific to body camera use.	January 1, 2015
4. Confer with IS reference body camera systems / storage / maintenance.	September 1, 2015
5. Explore grant opportunities for outfitting body cameras.	May 2016
6. Bring proposal for body cameras to Village Board.	September 2016
7. Purchase body cameras and implement for patrol officers.	December 2016

## HIGH QUALITY LIFESTYLE

### KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

**Initiative #1:** Improve Public Transportation opportunities.

**Primary Department/Division:** Community Development/Engineering

**Supporting Department/Division:** Administration/Economic Development

**Key Staff:** Village Engineer (Lead), Village Administrator, Economic Development Director

**What problem are we trying to solve/opportunity are we seizing?**

- The Village currently has three PACE routes that are used by residents and workers in the community.
- Seasonal employment at Six Flags and Gurnee Mills increases the demand for public transportation.
- Having public transportation available for workers and visitors to Village businesses is crucial for economic development.
- While there are two train lines in Gurnee, there is no option for a Metra or Amtrak.
- Having Metra service would not be a short term venture as there is no line to Gurnee, but having a Metra stop would connect Gurnee to Chicago and open the possibilities of increasing residential commuter interests for Gurnee.
- Having expanded train service would require working with State and Federal lawmakers to expand public transportation services in the area.

**Success Indicators:**

- Increased ridership on PACE.
- PACE routes developed with a focus on connecting train stations and major employment providers.
- Have more of the bus stops in Gurnee protected from the elements with bus shelters to provide PACE riders a safer and more comfortable environment.
- Identify areas where bike racks may be beneficial for public transportation riders.
- Get local lawmakers to consider additional Metra or Amtrak options in the area a priority.

Action Steps	Desired Target Date
1. Identify PACE route improvements that could be implemented to improve train station <--> major employer transit opportunities.	Ongoing
2. Install additional bus shelters at high traffic areas.	July 2017
3. Install bike racks in high traffic PACE shelter areas.	July 2017
4. Evaluate process to obtain Metra rail service or add an Amtrak stop on the existing rail line.	March 2019

**KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE**

***Initiative #2:*** Attract and Retain Boutique and Small Business Stores/Restaurants.

***Primary Department/Division:*** Administration/Economic Development

***Supporting Department/Division:*** Gurnee Chamber of Commerce

***Key Staff:*** Economic Development Director (Lead), Village Administrator

***What problem are we trying to solve/opportunity are we seizing?***

- During the resident focus groups, it was noted that residents would like to see more local dining and shopping options. While many of these do not generate the sales tax numbers of their corporate counterparts, they are an important part of Gurnee.
- Small, independently owned businesses do not benefit from the corporate support, coordinated marketing, technical sophistication, and economies of scale enjoyed by larger retailers. It can be difficult for them to compete in today’s omni-channel retail environment.
- Given the preponderance of national retail at I-94, national retailers will generally choose that area. The age and configuration of many neighborhood shopping centers in east and central Gurnee are best suited to independent businesses. Therefore, nurturing independent retail keeps these areas of Gurnee also vibrant and full.

***Success Indicators:***

- A mix of service and retail businesses that meet shoppers’ regular shopping needs, e.g. grocery, pharmacy, dry cleaning, etc.
- Specialty and boutique retailers well-matched to local demand such that they remain viable long-term.
- Locally owned restaurants offering diverse cuisine.
- Special events geared to a local audience (ex: wine tasting, sidewalk sales, trolley tour).

Action Steps	Desired Target Date
1. Review the special event approval process to ensure that local restaurants can host events without burdensome requirements. Prepare a ‘how-to’ instruction sheet.	April 2016
2. Produce a local Gurnee dining guide – web + limited print run. Distribute in Gurnee hotels.	June 2016
3. Include a queryable business listing on the new website.	January 2017
4. Promote local businesses’ specials and events on Gurnee’s Got It Facebook page.	Ongoing
5. Design Facebook ads and purchase advertising for business “clusters” (e.g. restaurants, apparel & accessories, health and fitness, etc.).	June 2016
5. Promote Small Business Saturday.	November 2016 & annually thereafter
6. Organize a restaurant promotion in conjunction with the Holiday Train to encourage out-of-town residents to patronize Gurnee restaurants.	December 2016

**KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE**

***Initiative #3:*** Build Welton Plaza.

***Primary Department/Division:*** Administration, Engineering

***Supporting Department/Division:*** Welton Plaza Committee

***Key Staff:*** Village Administrator (Lead), Mayor, Village Engineer

***What problem are we trying to solve/opportunity are we seizing?***

- At the February 24th, 2014 Village Board meeting, the Gurnee Village Board passed a resolution designating the under-utilized, vacant property at 4575 Old Grand Avenue as the "Richard A. Welton Village Plaza" and unveiled the first plans for a new plaza to be built on the site.
- The newly improved property, which formerly served as the location of the Village's Public Works, Police Station and Village Hall, will feature a plaza, seating area, eating area and more for residents and visitors to enjoy.
- Plans for the plaza and nearby area include a timeline in small monuments to outline milestones in Gurnee history and the extensive civil contributions of Mr. Welton, who served as the Village's Mayor from 1973 to 2001.
- The construction of the plaza will require coordination from the Welton Plaza Committee and village staff.

***Success Indicators:***

- Donations are received to help with construction costs.
- Plaza construction is completed.
- Residents are able to enjoy the passive, recreational setting.

Action Steps	Desired Target Date
1. Approval of resolution designating property as future Welton Plaza site.	February 2014
2. Complete major site preparation work.	September 2015
3. Execute agreement with Gurnee Community Church related to property.	September 2015
4. Award pergola construction contract.	December 2015
5. Complete installation of pergola structure.	April 2016
6. Complete major interior site work (brick-work, pavement removal).	October 2016
7. Install ancillary interior site amenities (signage, benches, trees, lighting).	December, 2016
8. Complete parking lot rehabilitation.	December 2016
9. Install remaining site amenities (historic markers, Wi-Fi, garden areas).	October 2017

**KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE**

***Initiative #4:*** Encourage private sector investment and deployment of Gigabit speed Internet Services for Village Residents and Businesses.

***Primary Department/Division:*** Administration

***Supporting Department/Division:*** Information Systems, Economic Development, Engineering

***Key Staff:*** Village Administrator, Information Systems Director, Economic Development Director, Director of Engineering, GIS Coordinator

***What problem are we trying to solve/opportunity are we seizing?***

- Access to high-speed broadband is a necessity for families, businesses, and consumers.
- High-speed broadband expands access to health services and education, increases the productivity of businesses, and drives innovation.
- Availability of reliable, affordable bandwidth is now a differentiator for residents and businesses when deciding where to locate their homes or businesses.
- Limited competition exists for high speed broadband services above 100Mbps.
- “Dig Once” policies have emerged as an important source for cost savings. “Dig Once” policies help local, county, and state governments lower their own costs and costs for telecommunication companies by coordinating infrastructure projects and allowing conduit to be laid alongside transportation, water and other projects.

***Success Indicators:***

- Availability of 100Mbps+ speed Internet service for residents.
- Availability of Gigabit Internet service for businesses.
- New investment by incumbent service providers leading to higher levels of service.
- Addition of new Internet service provider options providing 100Mbps+ connections.
- Position the Village and its partners to take advantage of grant programs at the Federal or State level.

Action Steps	Desired Target Date
1. Identify regulatory and permitting improvements to promote service provider investments while maintaining stewardship of public ROW.	December 2016
2. Reach out to local businesses to understand and capture their priorities related to Internet bandwidth (capital cost, recurring cost, availability, time to deploy, etc.)	April 2017
3. Inventory public assets and information valuable to private sector initiatives and make said data available to a greater extent.	June 2017
4. Identify Federal and State grant opportunities related to high speed broadband.	July 2017
5. Meeting with incumbent and potential new service providers on an annual basis to understand their initiatives, requirements, and decision making factors for new investments.	Annually



Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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# BUDGET PROCESS

The budget document is the result of the Village's financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from the elected officials, department directors, departmental staff, and the public to shape the Village's goals and objectives. In FY2015/2016 the Village updated its strategic plan through a process that included meetings with the general public, other taxing bodies, the Village staff and Mayor and Village Board. The outcome of these meetings is a series of Key Performance Areas and Strategic Initiatives for the Village to focus on over the next 3-5 years. Where applicable, funding for these initiatives is included in the FY 2016/2017 budget and noted in various sections. More information on the strategic plan update and process can be found in Section 3 of the budget document.

As in past years, the budget is done in a "bottom-up" process. The Finance Director calculates what fund balances will remain at the end of the current fiscal year to determine "bottom line," taking into account standard increases as dictated in union contracts and the like. Individual departments are responsible for assessing current conditions, programs, and needs. Each Department Director is provided a target figure as a parameter to work within while developing their respective departmental budgets.

Once Department Directors have developed costs for their programs and services, they begin data entry. The Village's budgeting system allows all departments to enter their own budget requests. Once complete, the Village Administrator and Finance Director meet with the Department Directors to discuss their initial requests. They review major operating changes, discuss objectives, and review capital project requests. An effort is made to combine requests across departments and to discuss more efficiently accomplishing departmental goals. Any unjustified items are cut from the budget at this time.

Over the next month, the budget team, including the Finance Director, Village Administrator, Assistant to the Village Administrator and others work to compile the budget book. In addition to developing budget summaries for each department which outline requests, the budget team reviews and updates other sections of the document. Before the first Public Hearing, the Proposed Budget is made available to the public, both in hardcopy format at Village Hall and electronic format on the Village's website, [www.gurnee.il.us](http://www.gurnee.il.us). While the Proposed Budget must be available for public inspection at least ten days prior to passage, the Village routinely has it available over a month in advance of this deadline. In addition to making the Proposed Budget available, a notice of public hearing must be published in a local newspaper at least one week prior to the hearing.

In the spring, a series of public hearings are held. The Village Administrator, Finance Director, and Department Directors are present at the hearings to address issues and concerns by the Mayor, Trustees, and general public. After the public hearings, the budget may be further revised and passed without further public inspection, notice, or hearing. The final budget ordinance is usually passed at the first regularly scheduled Village Board Meeting in April.

Once the budget is passed, the Finance Director works with each department to manage their operations within the adopted budget plan. Any transfers necessary to adjust the budget can be made by Village Staff, as long as the changes do not exceed the approved budget for the Fund. If this circumstance arises, the budget changes must be brought back before the Board as Budget Amendment Ordinance for approval.

# BUDGET TIMELINE

## November

- Update of the Multi-Year Financial Forecast indentifying funding for long-term goals and objectives and sustainability of operations.
- Projection of funds available for Multi-Year Capital Plan.
- Presentation of the Multi-Year Financial Forecast to the Village Board.

## December

- Update of the Multi-Year Capital Plan identifying projects to be proposed in the upcoming Annual Budget.
- Presentation of the Multi-Year Capital Plan to the Village Board.
- Departments prepare budget requests, revenue forecasts (if applicable), and update objectives and prior year achievements.
- Revenue and expenditure projections developed by Finance.
- Year-end estimates and budget requests due by the end of the month.

## January

- Village Administrator and Finance Director meet with Department Directors to finalize department budget requests and meet with Engineering to finalize capital improvement projects.
- Finance and Engineering update capital improvement projects and cost estimates.
- Finance compiles department submissions and updates revenue and expenditure projections.

## February

- Proposed Budget is finalized by Village Administrator and Finance Director.
- Proposed Budget document printed/distributed to Board.
- Budget posted to website.
- Press Release Issued/Public Hearing Notice sent to Daily Herald.

## March

- Hold Public Hearing(s) on Proposed Budget.
- Village Board changes entered into Budget.

## April

- Adoption of the Annual budget at the first regularly scheduled meeting of the Village Board.

## May

- Fiscal year begins, new budget in effect.
- Final budget document posted to Village website and filed with the Lake County Clerk.
- Complete GFOA application for Distinguished Budget Award.

# BUDGET SECTIONS

The Budget is divided into 11 sections:

1. **Transmittal Letter:** This section includes the Transmittal Letter, which provides the Village Board and the public with a general summary of the most important aspects of the budget.
2. **Organizational and Strategic Overview:** This section introduces readers to the Village, its services, operations and strategic goals. The Operations Overview outlines each operating Department, its functions, responsibilities, and organization.
3. **Strategic Plan:** The Strategic Plan section provides the reader with the Village's Vision, Mission, and Core Values. It also summarizes key performance areas and the initiatives the Village will undertake in order to accomplish these strategic goals.
4. **Budget Process and Structure:** The Budget Process and Structure section provides the reader with general information on how the budget was developed, including a timeline and its general format.
5. **Executive Overview:** In the Executive Overview section, the budget is examined at the macro-level and summarizes total revenues and expenditures, as well as the Village's personnel history, debt position and fund balance. This section aids in the reader's understanding the total budget, as well as the Village's various revenue and expenditure categories.
6. **Budget Summary:** The Budget Summary section provides a thorough examination of each budgetary fund including overviews of individual revenues and expenditures located in each respective fund. Departmental budgets are also reviewed in depth with emphasis on the current and prior fiscal year expenditures and personnel count histories. This section provides a detailed look at how funds are assigned to operational activities.
7. **Capital Budget Summary:** The Capital Budget Summary presents the planned investments in the long-term assets of the Village.
8. **Line Item Budget:** The Line Item Budget is the most comprehensive presentation of the annual budget, providing line items by fund, department and category on a multi-year basis.
9. **Comprehensive Fee Schedule:** The Comprehensive Fee Schedule is a complete list of all Village taxes and fees. The section has been divided into nine fee types, including Business License Fees, Utility Fees, Engineering Fees, Building and Development Fees, Planning and Zoning Fees, Administration Fees, Police Department Fees, Fire Department Fees and Taxes.
10. **Glossary:** The Glossary includes definitions of key terms and acronyms that are found throughout the budget book.
11. **Appendix:** The Appendix includes the Village's Financial Polices, including the Accounts Receivable Policy, Debt Policy, Fixed Asset Policy, General Corporate Fund Balance Policy, Identity Theft Policy, Investment Policy, Purchasing Policy and Social Security Number Protection Policy.

## **BASIS OF BUDGETING & FUND STRUCTURE**

The term “basis of accounting” is used to describe the timing of when revenues and expenses are recognized and reported in the budget. The Village of Gurnee accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Gurnee, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds are appropriated by the Village Board and are included in this budget document. During the Village’s annual audit, final adjustments may be made to properly account for modified or full accrual accounting based upon the fund type.

**Annual Budget vs. Comprehensive Annual Financial Report Basis of Accounting:** With the exceptions noted below, the **Annual Budget** is prepared on a basis consistent with generally accepted accounting principles (GAAP).

- Depreciation is not included as an expense for the budget year, although the full purchase prices of capital expenditures are included. Capital expenditures are depreciated in the Comprehensive Annual Financial Report pursuant to the Village’s Fixed Asset policy (Appendix).
- The Village has implemented the accounting standards for other post employment benefits (OPEB) as required by GASB, but does not show the change in liability as a revenue or expenditure in the Annual Budget. Information on the Village’s OPEB liability can be found in the CAFR.

The **Comprehensive Annual Financial Report** (CAFR) presents financial information using the economic resources measurement focus accrual basis of accounting in the government-wide financial statements, and the current financial resources measurement focus modified accrual basis of accounting in the fund financial statements. Both sets of financial statements can be found in the CAFR document following the Management’s Discussion & Analysis section.

**Fund Structure:** A fund is a separate accounting entity which is organized with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures. The Village uses the three following fund types:

- **Governmental Funds** use the current financial resources modified accrual basis of accounting whereby revenues are recognized when they are “measurable and available” and expenditures are recorded when the related fund liability is incurred. Governmental funds focus on the near-term inflows and outflows of spendable resources. The Village maintains several individual governmental funds. The Governmental Funds account for the majority of the Village’s business and include the General Fund, 911 Fund, and Asset Forfeiture Fund. Other governmental funds include the Debt Service Funds, which are established to pay the principal and interest due on long-term debt, and the Capital Project Funds, which provide resources for the design and construction of capital projects, as well as the procurement of longer-term assets.
- **Proprietary Funds** use the economic resources measurement focus accrual basis of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Currently the Village maintains one type of proprietary fund – an enterprise fund. Enterprise funds are used to report the business-type activities the Village engages in. All enterprise funds are used for services intended to pay for themselves. The Golf Fund and Water & Sewer Funds are included in this grouping.

- **Fiduciary Funds** use the economic resources measurement focus accrual basis of accounting. The Village acts as the fiduciary for the Police and Fire Pension Funds. These funds are supported by employee and Village contributions and are established as single-employer funds. The funds are managed by pension boards and are not available to support the Village's own programs. Non-police and fire personnel are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The Village provides the employer and employee contributions directly to IMRF and, as such, costs to fund these retirement benefits are embedded in the General Operating budget.

## BUDGETED FUNDS

All of the Village's funds are included in the budget and are subject to appropriation. All funds that are budgeted are included in the annual audit, and all funds that are audited are budgeted. Each year, a certified public accounting firm expresses an opinion on the Village's financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village.

## CURRENT VILLAGE FUNDS

Type	Fund Name	Fund No.	Description
General	General Operating	101	Village's primary operating fund. Accounts and reports all financial resources not accounted for and reported in another fund.
Special Revenue	Emergency 911	203	Records the expenses of the E-911 telephone system and the telephone surcharge receipts.
	Motor Fuel Tax (MFT)	205	Accounts for the use of the Village's share of state gasoline taxes. State law requires that the MFT be used for improvements in the street right of way, including streets, curbs and gutters, traffic signalization and sewer related improvement.
	Impact Fee	214	Accounts for fees collected from developers for necessary improvements made by the Village and money collected for county road improvements within the Village.
	Asset Forfeiture	217	Accounts for seized drug money and assets captured during drug arrests. The Village receives a percentage of money back any time there is a drug arrest and money is recovered. The money must be used for drug awareness.
Capital	Capital Improvements	304	Accounts for the acquisition or construction of major capital facilities (other than those in the Enterprise Fund).

Debt Service	Bond	410	Accounts for the accumulation of resources for, and the payment of, debt principle, interest and related costs for the general obligation bonds issued by the Village.
	Special Service Area #2	423	Accounts for payments made by property owners on related Special Service Area debt. This is administered, but not backed, by the Village. The Village collects the payments and subsequently pays the related debt.
Enterprise	Golf Course	511	Accounts for the construction and operation of a municipal golf course.
	Utility Operating	521	Accounts for the provision of water and sewer services.
	Water & Sewer Capital	523	Accounts for the purchase of water and sewer capital items.
Fiduciary	Police Pension	707	Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police employees.
	Fire Pension	708	Accounts for the accumulation of resources to be used for the retirement annuity payments to firefighter/paramedics.

## RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS

Fund Name	Department (Dept. Numbers)	Description
General (101)	Administration (1010, 1020, 1210, 3530)	Provides centralized services including Finance, Human Resources, Public Information, Information Systems and Municipal Building Maintenance
	Community Development (1510, 2010)	Oversees land use and zoning, building safety and infrastructure engineering
	Public Works (2510, 2520)	Manages Village's streets, streetlights, signage, stormwater infrastructure, public trees and fleet
	Police (4010, 4020)	Provides policing and 911 dispatching services
	Fire (5010, 5050)	Provides fire and emergency medical services
	Contingencies (6050)	Accounts for contingent Village obligations

Utility Operating (521)	Public Works (7555)	Oversees water and sewer conveyance infrastructure
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## ACCOUNT NUMBERS

The account numbers used by the Village of Gurnee identify the fund from which the expenditure comes, the department making the expenditure, and the type of purchase. Account numbers look like this:

101-4010-421.10-01

The first three digits (101) indicate to which fund the expenditure is charged. The 101 fund is General Fund.

The next four digits (4010) indicate which department - division is making the purchase. The 4010 code is Police – Administration. Each department or division has a unique number.

The next three digits (421) are the account’s basic activity; in other words, it indicates if the account is an asset, liability, revenue, or expenditure. Account codes beginning with a 1xx are assets, 2xx are liabilities, 3xx are revenues, and 4xx are expenditures.

The next two digits (10) are the element, or account grouping category, by which the Village sets the annual appropriation limit. The element 10 is coded as Salaries & Wages.

Lastly, the two digits following the element (01) delineate the object within the given element. In this case, the object 01 is specifically Salaries – Regular, within the Salaries & Wages element.

Project numbers may be added at the end of the account code. The Village uses project numbers to track grant funds or specific capital projects.

## LONG RANGE FINANCIAL GOALS

The Village has established the following long range financial goals as part of its long-term planning:

**The Budget must be balanced while minimizing the tax burden for residents and businesses.**

The amount the Village collects in any given year will equal the amount it spends on goods, services and debt service. Use of reserves or fund balance will be restricted to limited circumstances that are planned and have the prior approval of the Board of Trustees.

**Services to our constituents will increase while personnel counts will be optimized.** The fiscal year budget includes an overall increase of 0.95 FTE. Personnel changes focus on increasing public safety while introducing technology and process improvements to provide support services more efficiently.

**The unreserved fund balance in the General Fund should, at a minimum, equal 35% of the subsequent fiscal year's expenditures.** The projected fiscal year end General Fund balances exceed 35% of the subsequent fiscal years' expenditures.

## **LONG RANGE FINANCIAL POLICIES**

The Village has established the following long range financial policies as part of its long-term planning:

**Budget:** The Village Board will adopt a budget by Department, agency, or project annually at the beginning of each fiscal year. Amendments may be approved by a 2/3 majority vote of the Board during the fiscal year to amend the budget for a Fund.

**Budget Document Significance:** The budget document is the legal spending authority that shows estimated revenues, expenditures and service levels for a specific fiscal year as approved by the Village Board.

**Multi-Year Financial Forecast:** The Village will annually update a five-year projection of revenues, expenditures and changes in fund balance for major governmental and proprietary funds. The Forecast helps to identify current and future financial trends and develop solutions or strategies to guide financial and programmatic policy decisions. The Village does not levy a property tax, relying largely on economically sensitive revenues to fund operations and capital. As such, it is important to analyze the Village's financial condition based on past, current and projected economic conditions.

**Multi-Year Capital Improvement Plan:** The Village will annually update a five-year capital improvement plan. The Capital Improvement Plan will seek to maintain assets at a level to protect the Village's investment and to minimize future maintenance and replacement costs. Estimated cost and potential funding source will be identified for each proposed capital project.

**Debt Management:** Long-term debt will not be used to finance current operations or to capitalize operating expenses. The highest priority for the issuance of long-term debt is to further the Village's Capital Improvement Plan. Long-term debt will be used only for capital projects that cannot be financed from current revenue sources. The debt term should not exceed the expected life of the capital improvement or acquisition. The Village will also issue long-term debt for refunding of other outstanding debt for the purpose of interest rate savings. As a general guide, the minimum net present value savings shall be 2% of the par value of the proposed new bonds to be issued.

**Financial Reserve Policy:** It is the policy of the Village of Gurnee to maintain unassigned fund balance in the General Fund to fund operations for a period of at least four months. The goal is to have a cash flow commitment in the General Fund that is adjusted annually with the adoption of the annual budget and is calculated as 35% of General Fund expenditures (not including transfers to fund capital projects). It is also the policy of the Village to assign a portion of Fund Balance in the amount of debt service payment for general obligations, alternate revenue source and governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund. Unassigned fund balance will be reviewed annually during the budget process. Should the unassigned fund balance for the General Fund balance drop below 35%, the Village Board will be notified. Reductions will be resolved by either implementing a new, recurring revenue source or

reducing expenditures. Balances in excess of the recommended cash flow commitment may be transferred to the Capital Improvement Fund to support future capital projects.

**Interim Financial Reporting:** The Village Board will receive quarterly reports comparing budget to actual results for all revenue and expense categories. Variances will be explained.

**Investments:** The Village will maintain an investment policy that complies with all State laws governing the investment of public funds and has been approved by the Board of Trustees. The policy will provide direction and guidance on investment objectives, delegation of authority, standard of prudence, performance standards, safekeeping and custody, collateralization, internal controls, authorized investment vehicles and reporting requirements.

All Long Range Financial Goals and Policies are supplemented by Village policies on Accounts Receivable, Debt Issuance, Fixed Asset Recognition, Fund Balance, Identity Theft Protection, Investment, Purchasing, and Social Security Number Protection. Please see the Appendix section (Section 10) for a detailed description of these policies.

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Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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# EXECUTIVE OVERVIEW

The Village of Gurnee’s Fiscal Year (FY) 2016/2017 budget of \$63.2 million was prepared consistent with the Village’s primary financial goal – to provide the highest level of service possible to our citizens, visitors, and businesses while keeping taxation and other charges at a minimum. Village management intends to continue offering services at the highest possible level within budget restrictions.

The budget is designed to serve the following four major purposes:

- To define policy, as promulgated by the Village Board;
- To serve as an operating guide for management staff to aid in the control of financial resources, while complying with generally accepted accounting principles for government;
- To present the Village’s financial plan for the fiscal year, illustrating expenditures and projected revenues by which the budget is funded; and
- To serve as a communication document for the citizens of Gurnee who wish to understand how the Village operates and the methods used to finance those operations.

### Projected Revenues and Expenditures by Fund

Fund	Proposed Revenues FY 16/17	Proposed Expenditures FY 16/17	Net Surplus / (Deficit)
General Fund (101)	38,312,028	38,301,526	10,502
911 Fund (203)	351,400	595,350	(243,950)
Motor Fuel Tax (205)	930,250	925,000	5,250
Impact Fee (214)	500	100,000	(99,500)
Asset Forfeiture (217)	40	-	40
Capital (304)	5,590,500	7,573,500	(1,983,000)
Bond (410)	2,048,075	2,047,575	500
Special Service Area #2 (423)	41,124	41,349	(225)
Golf Course (511)	-	100,000	(100,000)
Utility Operating (521)	8,170,000	8,493,185	(323,185)
Utility Capital (523)	1,602,500	1,602,500	-
Sub Total	57,046,417	59,779,985	(2,733,568)
Fiduciary Funds			
Police Pension (707)	3,925,216	2,349,500	1,575,716
Fire Pension (708)	3,170,217	1,081,400	2,088,817
Sub Total Fiduciary	7,095,433	3,430,900	3,664,533
<b>Grand Total</b>	<b>64,141,850</b>	<b>63,210,885</b>	<b>930,965</b>

Fiscal Year 2016/2017 projected revenues are \$64.1 million, while projected expenditures are \$63.2 million. On an all funds basis, a \$931 thousand surplus is projected. The budget is balanced.

The projected May 1, 2016 General Fund balance is \$25.0 million which is 65.4% of FY 2016/2017 expenditures. The General Fund balance is projected to increase by \$10 thousand as of April 30, 2017. This is 30% higher than the balance requirement as dictated in the *General Corporate Fund Balance Policy*. Per this policy, an unreserved fund balance for the General Fund should, at a minimum, equal 35% of the subsequent fiscal year’s expenditures.

The FY 2016/2017 includes planned spend downs of fund balance in selected funds including \$244 thousand in the 911 Fund, \$100 thousand in the Impact Fee Fund, \$2.0 million in the Capital Fund, and \$323 thousand in the Utility Operating Fund.

FY 2016/2017 expenditures are aimed at working towards and accomplishing goals identified during the 2015 Strategic Plan update. This includes \$5.4 million for transportation system improvements, including increased funding for sidewalk and pedestrian improvements. The budget also includes technology purchases to replace aging software and improve emergency communication systems, equipment purchases to improve public safety services and counter an aging fleet, drainage improvements to reduce the potential of localized flooding, improvements to the potable water system, and repairs to the sanitary sewer system.

Despite the purposeful spend down in reserves, the Village's fund balances are strong. The 911 Fund is projected to have a fund balance of \$608 thousand, Motor Fuel Tax fund is projected to be \$320 thousand, while the Capital Fund balance is projected at \$1.45 million at the end of the 2016/2017 fiscal year. A more detailed discussion of fund balance projections can be found at the end of this section.

## REVENUE SUMMARY

The budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The following table presents total revenues by fund for FY 2013/2014 and FY 2014/2015 actual, FY 2015/2016 budget and year end forecasts and FY 2016/2017 budget.

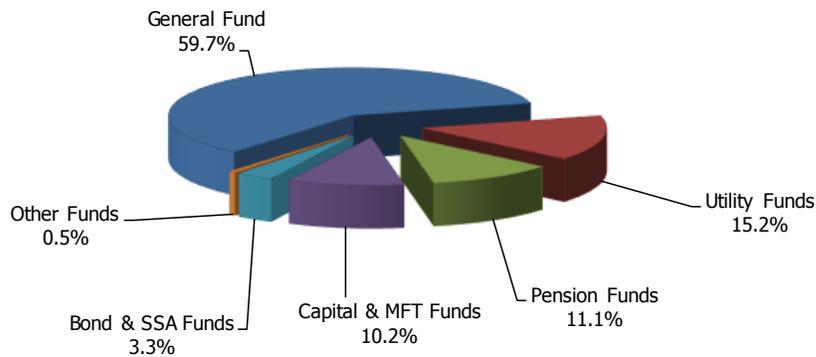
Total Revenues by Fund								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
General Fund	\$ 36,872,069	\$ 38,284,510	\$ 37,406,512	\$ 38,867,069	\$ 38,312,028	\$ 905,516	102.4%	
911 Fund	343,916	341,664	330,800	351,250	351,400	20,600	106.2%	
Motor Fuel Tax	935,288	1,050,908	920,980	921,925	930,250	9,270	101.0%	
Impact Fee	1,706	16,404	12,400	2,100	500	(11,900)	4.0%	
Asset Forfeiture	24,109	4,073	40	40	40	-	100.0%	
2000 Capital	-	-	-	-	-	-	N/A	
Police Station	-	-	-	-	-	-	N/A	
Capital	4,553,800	2,787,345	5,141,689	5,776,187	5,590,500	448,811	108.7%	
Mall Redevelopment	169	-	-	-	-	-	N/A	
Bond	2,458,093	2,471,900	2,465,875	2,465,875	2,048,075	(417,800)	83.1%	
Special Service Area #2	41,440	41,134	41,694	41,674	41,124	(570)	98.6%	
Golf Course	19	50,018	50,020	50,050	-	(50,020)	0.0%	
Utility Operating	7,836,066	7,883,238	8,155,800	8,090,467	8,170,000	14,200	100.2%	
Utility Capital	6,000	756	50	322,260	1,602,500	1,602,450	3205000.0%	
Police Pension	5,075,714	2,787,855	4,520,485	3,665,485	3,925,216	(595,269)	86.8%	
Fire Pension	3,122,575	762,574	3,631,445	2,936,445	3,170,217	(461,228)	87.3%	
<b>Grand Total</b>	<b>\$ 61,270,962</b>	<b>\$ 56,482,378</b>	<b>\$ 62,677,790</b>	<b>\$ 63,490,827</b>	<b>\$ 64,141,850</b>	<b>\$ 1,464,060</b>	<b>102.3%</b>	

FY 2015/2016 revenues are forecasted to outperform budget. The FY 2015/2016 revenue forecast is \$63.5 million, which is \$800 thousand over the FY 2015/2016 budget of \$62.7 million. Most of the overage is in the General, Capital and Utility Funds. The largest overage is in the General Fund. The General Fund is forecasted to be \$1.5 million over the FY 2015/2016 budget. This is mainly a result of the following categories exceeding budgeted amounts: Taxes (+\$505 thousand), Intergovernmental (+\$305 thousand) and Charges for Services (+\$211 thousand). As it relates to the Capital Fund overage, Village practice results in General Fund surpluses funding subsequent year infrastructure improvements in the Capital Fund. Based on the year end forecast, staff recommends transferring an additional \$500 thousand to the Capital Fund. The money will provide additional financial resources to address capital

needs in FY 2016/2017. Similar to the Capital Fund, the Utility Capital Fund will benefit from a transfer from the General Fund of \$300 thousand. Funding previously used for the Series 2012 will be dedicated to underground infrastructure now that the debt has been paid off.

For the FY 2016/2017, the Village is projecting \$64.1 million in revenues. This includes inter-fund transfers. As the Village of Gurnee abates property tax levies for debt service and pension obligations, money is transferred from the General Fund to the Bond Fund and the Police and Fire Pension Funds to meet annual obligations. The General, Capital and the Utility Operating Funds are the Village’s three largest funds and account for 81% of all projected revenues. Of these funds, the Utility Capital Fund has the greatest increase over the prior year. This is a result of surplus transfers from the Utility Operating Fund. These transfers will fund underground infrastructure improvements in FY 2016/2017.

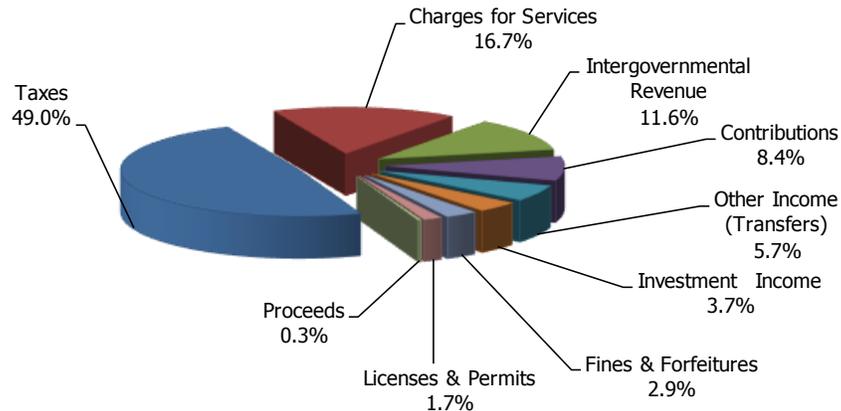
**Revenues by Fund Type**



Similar to other units of local government, the Village funds operations by imposing taxes, fees and fines, requiring licenses, and investing income.

Total Revenues by Category - All Funds								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Taxes	\$ 25,541,969	\$ 27,713,421	\$ 31,041,674	\$ 31,646,878	\$ 31,399,724	\$ 358,050	101.2%	
Licenses & Permits	844,877	1,055,643	879,400	1,064,980	1,078,600	199,200	122.7%	
Intergovernmental Revenue	7,897,522	7,703,967	7,355,552	7,660,804	7,431,778	76,226	101.0%	
Charges for Services	10,344,025	10,333,365	10,621,490	10,683,494	10,737,685	116,195	101.1%	
Fines & Forfeitures	1,902,807	1,918,005	1,662,250	2,018,000	1,876,500	214,250	112.9%	
Investment Income	4,637,309	2,199,534	3,993,930	2,465,615	2,400,090	(1,593,840)	60.1%	
Contributions	3,622,219	1,469,275	4,511,119	4,519,988	5,362,398	851,279	118.9%	
Proceeds	72,513	17,494	47,000	65,693	210,000	163,000	446.8%	
Other Income (Transfers)	6,407,553	4,071,675	2,565,375	3,365,375	3,645,075	1,079,700	142.1%	
<b>Grand Total</b>	<b>\$ 61,270,793</b>	<b>\$ 56,482,378</b>	<b>\$ 62,677,790</b>	<b>\$ 63,490,827</b>	<b>\$ 64,141,850</b>	<b>\$ 1,464,060</b>	<b>102.3%</b>	

## Revenues by Category



**Taxes:** Taxes make up the largest portion of the Village’s revenue sources, estimated at 49.0% of the total for FY 2016/2017. Sales taxes are the largest component of the Taxes category. Items (except food, drugs and titled property) are subject to an 8.00% sales tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. General merchandise, pharmaceutical and misc. retail, and auto sales account for the greatest percentage of sales tax receipts.

The Village of Gurnee is highly dependent upon sales taxes since it eliminated its property tax levy in 2000 in exchange for a 0.50% Home Rule Sales Tax. The elimination of a relatively inelastic revenue source for an elastic revenue source has supported Village operations while reducing the tax burden on residents for the past fourteen years. The downside of this arrangement is that during times of economic downturn revenue decreases, yet demand for services does not. Effective January 1, 2015 the Village’s Home Rule Sales Tax rate increased by 0.50% to 1.00% total. The additional 0.50% has been dedicated, by ordinance, to Village infrastructure improvements and capital assets and is shown as revenue in the Capital Fund.

**Licenses and Permits:** The three major components of licenses and permits are liquor licenses, business licenses, and general building permits. Liquor licenses are renewed in late-spring, while business licenses are renewed during the winter months. Most building permit activity occurs during the spring and summer months. Building permit activity coincides with economic trends. The construction of two assisted living facilities and ten single family homes is expected to occur in FY 2016/2017. FY 2016/2017 budgeted building permit revenue is \$455 thousand, which is \$55 thousand more than FY 2015/2016 budget.

**Intergovernmental Revenue:** Intergovernmental Revenue includes payments received from the State of Illinois, such as the Village’s share of state income tax and corporate personal property replacement tax. Effective January 1, 2015 the Illinois individual income tax rate decreased from 5% to 3.75% and the corporate income tax rate decreased from 7% to 5.25%. Municipalities currently receive 6% of net collections of all income tax received from individuals, trusts, and estates, and 6.86% of the net collections of all income tax received from corporations. One of the Governor’s solutions to balancing the State of Illinois budget is to reduce the share of income tax distributed to municipalities. Management is

closely monitoring the situation. To date, attempts to change the formula have met immediate resistance from local government groups. The Village budgeted receipts based on no changes in the distribution formula.

Warren-Waukegan Fire Protection District's payments for fire and emergency medical services are also included in this category; these payments are based upon a contractual agreement. Intergovernmental Revenue is projected to end FY 2015/2016 ahead of budget largely due to greater than anticipated income tax receipts. The Intergovernmental category is projected to increase by 1.0%, or \$76 thousand, in FY 2016/2017. The increase is mainly result of increases in income tax, contractual increases with Warren-Waukegan Fire Protection District, and an anticipated fire safety grant.

**Charges for Services:** Total Village-wide "Charges for Services" category is expected to increase 1.1%, or \$116 thousand, in FY 2016/2017. This is a result of Ambulance Transport Fees due to two factors: 1) The number of Fire Department transports has steadily increased; and 2) Operational improvements related to billing frequency have been implemented. In the Utility Fund, "Charges for Services" primarily consist of water and sewer sales. On January 11, 2016 the Village approved a five-year water and sewer rate plan that includes modest increases, while capturing future rate reductions from the Village's water supplier and dedicating this funding the infrastructure improvements. The revised rate structure will go into effect May 1, 2016 and includes annual increases every May 1<sup>st</sup>. Despite the rate increase, Water Sales revenue is expected to decrease by \$25 thousand in FY 2016/2017 as a result of reduced demand as new construction has slowed, users are more water-conscious, and fixtures/appliances are more efficient. Sewer Sales revenue is expected to increase \$30 thousand in FY 2016/2017.

**Fines and Forfeitures:** Fines and Forfeiture revenues are generated through items such as parking fines, traffic tickets, alarm fines, liquor license violations, and red light camera violations. The FY 2016/2017 budget is increasing 12.9%, or \$214 thousand, compared to the FY 2015/2016 budget. This is primarily a result of an increase in Red Light Enforcement revenue. During FY 2015/2016 multiple red light camera enforced approaches were shut off due to road construction. These approaches are expected to be fully operational throughout FY 2016/2017.

**Investment Income:** Investment Income is mainly located in the Police and Fire Pension Funds, of which the Village serves as a fiduciary for the funds. Outside of these funds, Investment Income is generated from investing the Village's idle cash balances in securities that allow for the highest return possible without sacrificing safety. Please see *Section 11: Appendix* for a copy of the Village's *Investment Policy*. In FY 2015/2016 the Village approved an investment advisory agreement and began utilizing an outside investment advisor for idle General Fund and Utility Fund cash reserves. The use of an outside advisor provides investment expertise and constant monitoring of the Village's investment portfolio within the Village's investment policy. Variations to FY 2016/2017 budgeted revenue relate mainly to the Fire Pension Fund.

**Contributions:** Contributions, for the most part, are the revenue to the Police and Fire Pension Funds generated from the Village's annual payment to those funds for the employer portion of the liability. Contributions are also donations received. FY 2016/2017 reflects an 18.9%, or \$851 thousand, increase compared to the FY 2015/2016 budget. This is due to the Police and Fire Pension Fund employee and employer contributions, as well as an expected donation from the Warren Waukegan Fire Protection District. The main reason for the increased pension contributions is the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. This adjustment resulted in a greater employer contribution. In

addition, the Warren Waukegan Fire Protection District has agreed to contribute 50%, or up to \$550 thousand, for replacement of the Fire Department's ladder truck.

**Proceeds:** Proceeds consist of insurance settlements, the sale of miscellaneous assets and may also include bond proceeds in a year capital financing is accomplished through debt issuance. FY 2016/2017 is increasing 346.8%, or \$163 thousand. This increase is mainly a result of the sale of miscellaneous assets in the Capital Fund including the Fire Department ladder truck for \$90 thousand. In FY 2016/2017 the Village plans on selling property on Emerald Avenue to the Gurnee Park District. The payments to the Village will be made in four installments on an annual basis.

**Transfers:** Transfers are the method by which the Village is able to move monies between funds for appropriate expenditures such as debt service. FY 2015/2016 is forecasted to end the year \$800 thousand over budget due to a transfer from the General Fund to the Capital Fund and General Fund to the Utility Capital Fund. These transfers will support capital improvement projects in FY 2016/2017. This category is increasing in FY 2016/2017 by 42.1% or \$1.0 million as the Village has budgeted a transfer of surplus from the Utility Fund to the Utility Capital Fund. Historically the Village has not transferred Utility surplus, however, this funding is necessary to support infrastructure needs. As is outlined by the Multi-Year Capital Plan, the combination of Utility Operating surplus and the use of available reserves will be used as a funding mechanism going forward.

## EXPENDITURE SUMMARY

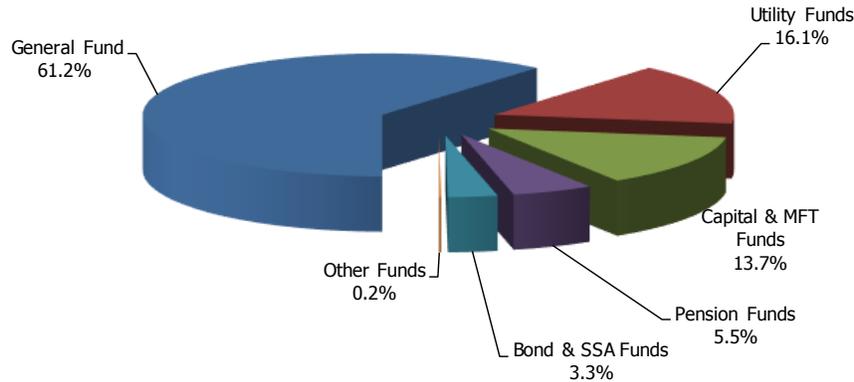
As mentioned in the *Revenue Summary*, the budget is prepared on a fund basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Total Expenditures by Fund								
Fund	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
General Fund	\$ 37,748,969	\$ 36,772,970	\$ 38,062,541	\$ 37,474,968	\$ 38,301,526	\$ 238,985	100.6%	
911 Fund	274,759	392,646	885,085	608,010	595,350	(289,735)	67.3%	
Motor Fuel Tax	973,081	968,656	1,700,000	1,450,000	925,000	(775,000)	54.4%	
Impact Fee	550,000	-	100,000	100,000	100,000	-	100.0%	
Asset Forfeiture	-	-	-	-	-	-	#DIV/0!	
2000 Capital	-	-	-	-	-	-	#DIV/0!	
Police Station	-	-	-	-	-	-	#DIV/0!	
Capital	2,967,217	3,996,881	6,669,900	7,031,838	7,573,500	903,600	113.5%	
Mall Redevelopment	-	-	-	-	-	-	#DIV/0!	
Bond	2,450,974	2,472,175	2,465,875	2,465,425	2,047,575	(418,300)	83.0%	
Special Service Area #2	41,789	41,545	42,124	42,124	41,349	(775)	98.2%	
Golf Course	19,818	19,250	100,000	-	100,000	-	100.0%	
Utility Operating	8,521,401	8,122,455	7,325,146	7,030,756	8,493,185	1,168,039	115.9%	
Utility Capital	517,531	91,366	1,265,000	1,239,745	1,602,500	337,500	126.7%	
Police Pension	1,338,782	534,686	1,979,000	2,145,980	2,349,500	370,500	118.7%	
Fire Pension	850,541	398,061	1,088,800	974,150	1,081,400	(7,400)	99.3%	
<b>Grand Total</b>	<b>\$ 56,254,862</b>	<b>\$ 53,810,691</b>	<b>\$ 61,683,471</b>	<b>\$ 60,562,996</b>	<b>\$ 63,210,885</b>	<b>\$ 1,527,414</b>	<b>102.5%</b>	

The Village is projecting \$63.2 million in expenditures for FY 2016/2017, including inter-fund transfers. The funds with the highest expenditures are the General and Utility Operating funds. These funds account for the Village's costs of personnel and day-to-day operations. Significant capital expenditures are included in the 911, Motor Fuel Tax, Capital, and Utility Capital funds.

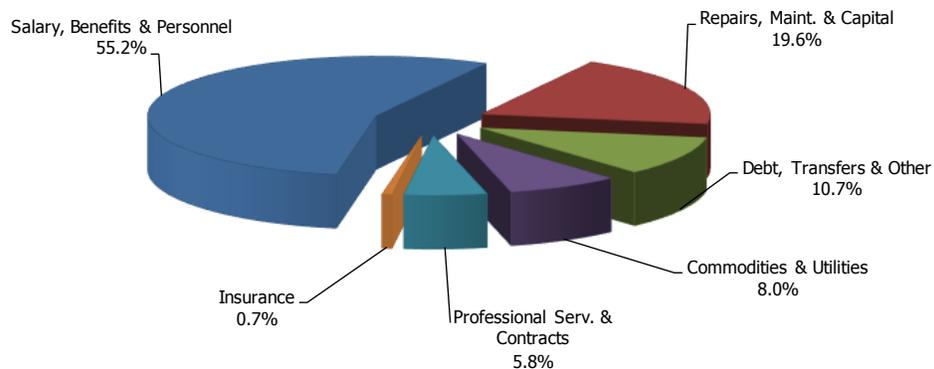
A chart illustrating the allocation of the financial resources across funds is provided below.

### Budget by Funds



Total Expenditures by Category - All Funds							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages	\$ 21,354,138	\$ 20,306,940	\$ 23,268,420	\$ 22,844,123	\$ 24,128,785	\$ 860,365	103.7%
Employee Benefits	8,543,755	9,518,903	9,848,283	9,448,981	10,557,393	709,110	107.2%
Personnel Expense	218,670	175,544	249,011	257,942	213,300	(35,711)	85.7%
Professional Services	1,412,226	1,189,465	1,868,508	1,396,828	1,695,060	(173,448)	90.7%
Contractual	2,005,812	1,839,200	1,914,824	1,910,943	1,996,734	81,910	104.3%
Insurance	382,559	421,087	439,780	438,912	453,840	14,060	103.2%
Commodities	4,802,732	4,420,280	4,783,904	4,453,496	4,628,475	(155,429)	96.8%
Utilities	365,255	381,660	413,244	412,122	402,030	(11,214)	97.3%
Repairs & Maintenance	3,973,131	4,745,545	7,515,852	7,521,285	6,656,494	(859,358)	88.6%
Capital	2,340,919	2,261,302	4,282,946	3,978,790	5,741,825	1,458,879	134.1%
Other / Transfers	9,679,919	7,359,848	7,098,699	7,899,574	6,736,949	(361,750)	94.9%
<b>Grand Total</b>	<b>\$ 55,079,117</b>	<b>\$ 52,619,774</b>	<b>\$ 61,683,471</b>	<b>\$ 60,562,996</b>	<b>\$ 63,210,885</b>	<b>\$ 1,527,414</b>	<b>102.5%</b>

### Total Budget by Category (All Funds)



Costs associated with personnel, including salaries & wages, employee benefits, and personnel expenses account for 55.2% of the overall expenditures in the FY 2016/2017 budget.

**Salaries & Wages:** Seventy-five percent of the Village's personnel are covered by union contracts, which drive the budgeting process related to compensation increases and fringe benefits. The Village of Gurnee has five bargaining units representing employees in each of the departments. The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPS) covering most of the sworn personnel. The International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants in the Fire Department. Finally, maintenance workers in the Public Works Department and select personnel in the Administration, Community Development Departments, and Fire Prevention Bureau are covered by one of two Local 150 Midwest Operating Engineers contracts. The contract with the FOP and ICOPS expires on April 30, 2019; IAFF expires on April 30, 2018; while the contract with Local 150 expires on April 30, 2016. Wage adjustments are tied to the Chicago-Gary-Kenosha Metropolitan Statistical Area Consumer Price Index-All Urban Consumers, All Times. Not Seasonally Adjusted, Base Period 1982-1984=100, as well as a market adjustment, if applicable, based on comparable communities. Union employees are also eligible for step increases. More detail on individual departmental salary and wages assumptions may be found in *Section 6: Budget Summary*.

**Employee Benefits:** This category includes insurance and pension benefits, as well as items such as wellness programs, tuition reimbursement, and auto allowances. The Village has two separate medical insurance programs for its employees. Local 150 employees receive health insurance coverage through their union membership, while the rest of the Village's full-time employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois. Through the end of the FY 2015/2016, Local 150 insurance rates are: \$725 single, \$1,750 family. The current contract expires April 30, 2016. Staff anticipates a 6% increase in premium for both coverages beginning May 2016, based on historical adjustments, but final figures have yet to be determined.

The Village has three separate pension programs for full-time employees: the single-employer Police and Fire Pension Plans (which are accounted for separately as fiduciary funds) and the Illinois Municipal Retirement Pension Plan (IMRF), a multi-employer plan for local government employees. The 2016 IMRF employer contribution rate is 12.54% compared to 11.79% in 2015. Lump sum employer contributions are made to the police and fire pensions based upon an independent actuarial calculation. The calculations are made based upon the most recently audited fiscal year ending April 30, 2015. The funding level decreased from 67.5% to 63.9% for police and from decreased from 71.7% to 69.1% for fire. The lump sum employer contribution for FY 2016/2017 increased from \$1,590,485 last year to \$1,945,216 (\$354,731 or 22%) for police. The lump sum employer contribution for FY 2016/2017 increased from \$1,471,445 last year to \$1,700,217 this year (\$228,772 or 16%) for fire. The main reason for the increased contributions is the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. The rate of return assumption in the pension funds is 7.00%. The Village funds these contributions from alternative revenue sources and fund balance in lieu of a property tax levy.

**Personnel Expense:** Personnel Expense includes costs associated with employment screening and training. Overall, FY 2016/2017 personnel expenses are expected to decrease 14.3% as police and fire eligibility and promotional testing is not required this fiscal year.

**Professional Services:** Professional Services cover costs such as legal services, auditors and engineering consultants. FY 2016/2017 personnel expenses are expected to decrease 9.3%. The main reason for this decrease is the reduction of engineering consultants to assist with the FY 2016/2017

Capital Improvement Program. Engineering consultants supplement full-time staff during the construction season. In FY 2015/2016 four contract engineers were utilized, in FY 2016/2017 this will be reduced to three. In addition, the Labor Attorney line items have been decreased across Departments as majority of contract renegotiations took place during FY 2015/2016. In the Police Department, RedFlex Collection Fees have been reduced based on lower monthly rates that were recently negotiated.

**Contractual:** The Contractual category covers those items for which outside vendors provide services. This category is increasing 4.3% or \$82 thousand. This is mainly a result of the contractual Information Systems Specialist position. In FY 2015/2016 the Village budgeted to transition this position from contractual to full-time. After further evaluation, management has decided to leave this position contractual, and therefore funding has been transitioned from the Salaries & Wages (10) category back to Contractual (32).

**Insurance:** The Village budgets for liability, automobile, and property insurance within the Insurance (35) category. Workers' compensation insurance is budgeted in the Benefits (20) category. Currently, the Village obtains this insurance coverage through the MICA (Municipal Insurance Cooperative Agency) pool. The premium formula for allocation is as follows: 33% exposure and 66% experience. The exposure element is made up of such things as bond rating, revenue streams, etc. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four year period. The four year period used to determine the FY 2016/2017 premium is FY 2011/2012 thru FY 2014/2015. The annual average claims experience over this period is \$1.4 million per year. The premium for FY 2016/2017 is budgeted \$2.09 million, an increase of \$118 thousand or 6.0% over FY 2015/2016. While the annual average has remained nearly flat compared to last year's renewal, changes in market conditions is expected to result in an increase. Workers' compensation accounts for 89.3% of the total insurance premium, followed by auto liability at 9.0%, professional liability at 0.9%, and property at 0.7%.

Property is insured for replacement value. Each department is apportioned their share of insurance cost based on valuation, volume, risk exposure, and claims experience. This cost allocation provides incentives and disincentives to departments based on their risk management and safety performance.

**Commodities:** Commodities are tangible items such as fuel, parts and supplies, ice control materials, and the purchase of water from the Central Lake County Joint Action Water Agency (CLCJAWA). Commodities are expected to decrease 3.2%, or \$155 thousand, from the previous year. This is the result of three items: a decrease in the amount of water the Village expects to purchase from its supplier in FY 2016/2017, a decrease in the amount of ice control supplies needed, and refined fuel projections. Despite CLCJAWA announcing a rate increase effective May 1, 2016, the Village anticipates purchasing less water as development has slowed and water conservation efforts continue to increase. With regards to ice control purchases, as of early-February 2016, the Village used 1,200 tons of salt. Snowfall so far this year has been below average and therefore 1,200 tons is less than what is used during a "typical" winter. With only a month of winter to go, the Village anticipates having ample supplies of salt on hand at the end of the season. As a result, the FY 2016/2017 Ice Control budget was decreased to \$228 thousand, down from \$257 thousand in FY 2015/2016. In addition, staff continues to refine fuel projections based on historical data. For FY 2016/2017 staff used assumptions of \$3.00 per gallon for unleaded and \$3.20 per gallon for diesel fuel. Due to the volatility of this commodity, the Village bids fuel on an annual basis in November. Fuel prices obtained by the Village include all applicable taxes and charges for delivery to Public Works and are based on the terminal average price on the day of delivery, as quoted by the Oil Price Information Service for gasoline and biodiesel fuel.

**Utilities:** Utilities are resources the Village uses for operations including telephone and mobile phone service, natural gas, electricity for street lighting and waste removal services. The category is decreasing 2.7%, or \$11 thousand, compared to the prior year. This is mainly a result of eliminating Leased Phone line costs in the Police Department. This reduction is a result of changing the Radio Voter System from phone line to internet protocol (IP). With IP the Village is able to use the wireless point to point links already in place, and therefore remove the leased lines. This effort is part of the Inter/Intranet Project outlined in the Capital Improvement (304) Fund.

**Repairs & Maintenance:** Repairs & Maintenance include costs associated with extending the useful life of the Village's assets. This category is expected to decreasing 11.4%, or \$859 thousand. This decrease is the result of a reduction in spending in the Motor Fuel Tax related to street resurfacing. In FY 2015/2016 the Village purposefully spent down \$780 thousand in Motor Fuel Tax fund balance to help assist with a backlog of projects. FY 2016/2017 will not include the use of fund balance in the Motor Fuel Tax fund.

**Capital:** Capital expenditures include assets that have a useful life of five years or more, such as vehicles, and land and construction projects. Capital expenses are accounted for in the Motor Fuel Tax, Utility, Capital, Mall Redevelopment, Emergency 911, and General Funds. The Total Expenditure by Category – All Funds chart indicates this category is increasing 34.1%, or \$1.5 million. This is mainly attributed to the Utility Capital Fund. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

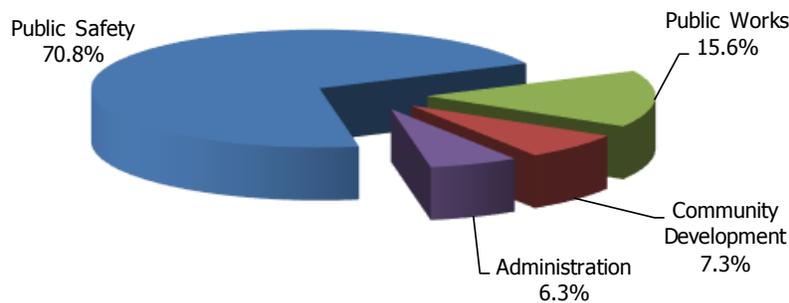
**Other Income/Transfers:** Other Income/Transfers include transfers among funds as well as debt service payments and tax rebate programs. Further detail on these categories is provided on a departmental level in *Section 6: Budget Summary*.

## **PERSONNEL HISTORY**

The FY 2016/2017 headcount level is increasing 0.95 full-time equivalents. This is mainly the result of additions in the Police Department, which include two Police Officer positions which will be assigned to the Visitor Oriented Police Team and one Public Education Specialist position that will focus on providing support to our school districts. Additional changes that impact overall headcount include a part-time Code Enforcement Officer to address seasonal workload which also allows a Fire Inspector position that was sharing this responsibility to transition back the Fire Prevention Bureau. Further, two administrative support positions will be transitioned from full-time to part-time. Operational modifications and continued technological improvements have increased efficiencies in the area of clerical support, thereby allowing this adjustment. Finally, in FY 2015/2016 the Village budgeted to transition an Information Systems position from contractual to full-time. After further evaluation, management has decided to leave this position contractual, and therefore the impact on headcount is a reduction of one.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Administration</b>										
Administration	8.10	8.10	9.20	7.60	1.60	9.20	7.60	1.60	9.20	-
Information Systems	4.75	4.75	4.55	4.75	0.80	5.55	3.75	0.80	4.55	(1.00)
<b>Community Development</b>										
Planning/Building Safety	9.55	9.75	8.65	8.00	0.65	8.65	7.50	1.15	8.65	-
Engineering	6.80	6.80	6.25	6.50	0.75	7.25	6.50	0.75	7.25	-
<b>Public Works</b>										
Administration/Streets	16.20	16.20	16.60	15.60	1.00	16.60	15.20	1.40	16.60	-
Vehicle Maintenance	4.00	4.00	4.00	4.00	-	4.00	4.00	-	4.00	-
Utility	13.65	13.65	13.85	13.85	-	13.85	12.45	0.90	13.35	(0.50)
<b>Police Department</b>										
Administration	78.00	80.00	80.00	79.00	-	79.00	81.00	0.50	81.50	2.50
Communications	13.50	13.00	14.95	13.00	1.95	14.95	14.00	1.00	15.00	0.05
<b>Fire Department</b>										
Administration	52.95	52.70	58.70	57.70	-	57.70	57.00	0.60	57.60	(0.10)
<b>Total Full-Time Equivalents</b>	<b>207.50</b>	<b>208.95</b>	<b>216.75</b>	<b>210.00</b>	<b>6.75</b>	<b>216.75</b>	<b>209.00</b>	<b>8.70</b>	<b>217.70</b>	<b>0.95</b>

### FTE by Function

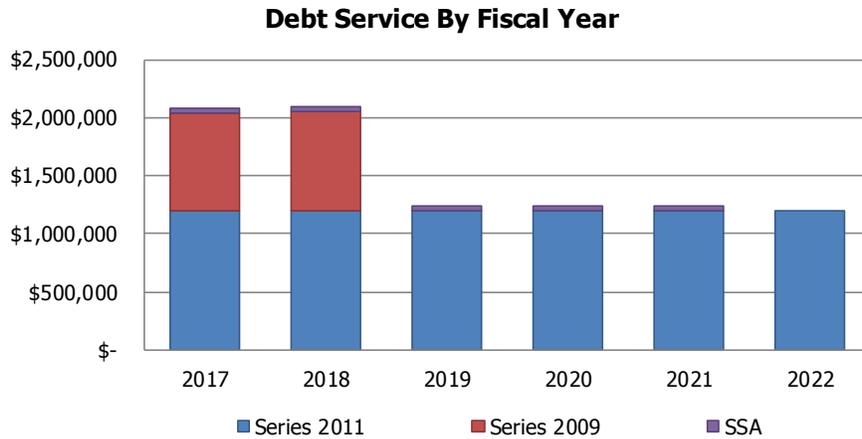


The majority of Village personnel (70.8%) continue to be employed in Public Safety, followed by Public Works (15.6%), Community Development (7.3%), and Administration (6.3%).

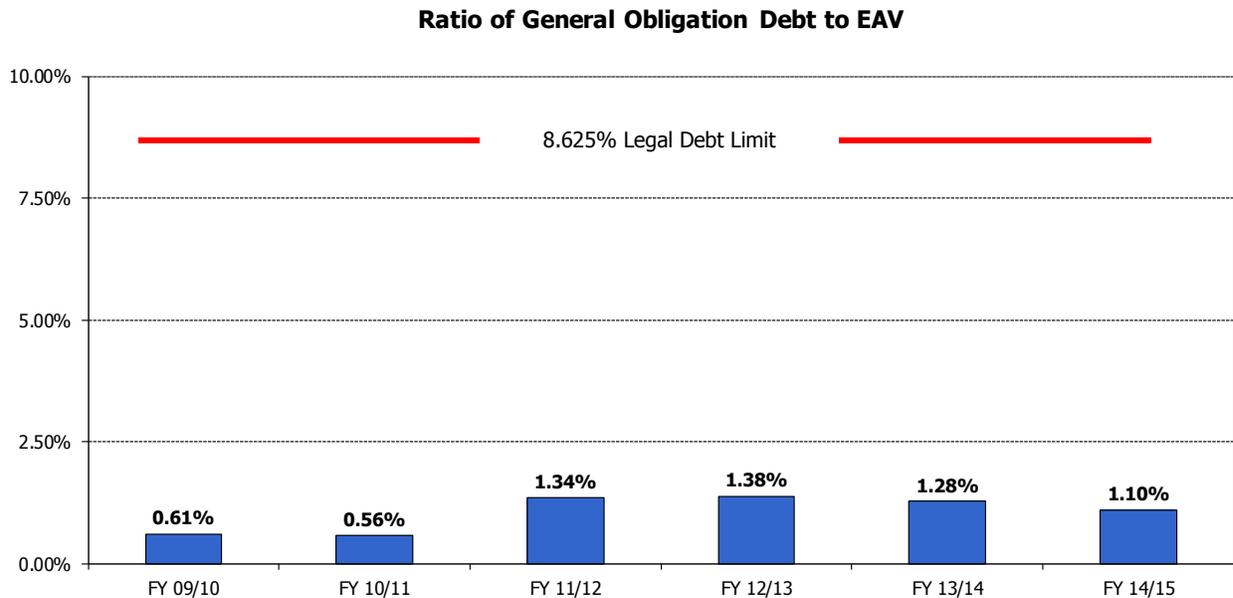
## DEBT POSITION

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Bond Fund, Special Service Area Fund, and the Utility Fund. FY 2016/2017 debt service consists of \$845,825 for Series 2009, \$1,198,850 for Series 2011 and \$41,124, for Special Service Area No. 2. Total debt outstanding as of April 30, 2016 will be \$8.9 million plus \$164 thousand for Special Service Area No. 2.

The following chart depicts future principal and interest payments.



The Village has no plans to issue new debt as part of this year’s budget plan. The Village, as a home-rule community adopted via a *Debt Policy*, the threshold set forth by State Statutes for non-home rule municipal limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate in the corporate boundaries of the Village. As of April 30, 2015, the Village’s ratio of General Obligation Bonded Debt to EAV was 1.10%. This continues the Village’s historical trend of low debt ratios. See *Section 11: Appendix* for a copy of the Village’s *Debt Policy*.



## FUND BALANCE PROJECTION BY FUND

Revenues and expenditures, including inter-fund transfers, for FY 2016/2017 are projected to increase the Village’s cash position by approximately \$931 thousand to \$110.9 million. Excluding police and fire pension funds, the Village’s cash position is projected to be \$36.4 million at April 30, 2017.

These projections are prepared on the budget basis and do not include adjustments required for reporting in the Comprehensive Annual Financial Report (CAFR).

Fund	Projected		Budget		Net Surplus / (Deficit)	Projected	
	Unrestricted Fund Balance May 1, 2016	Budget Revenues FY 16/17	Budget Expenditures FY 16/17	Unrestricted Fund Balance April 30, 2017			
General (101)	\$ 25,044,974	\$ 38,312,028	\$ 38,301,526	\$ 10,502	\$ 25,055,476		
911 (203)	851,952	351,400	595,350	(243,950)	608,002		
Motor Fuel Tax (205)	314,501	930,250	925,000	5,250	319,751		
Impact Fee (214)	1,840,551	500	100,000	(99,500)	1,741,051		
Asset Forfeiture (217)	69,316	40	-	40	69,356		
2000 Capital (312)	-	-	-	-	-		
Police Station Construction (315)	-	-	-	-	-		
Capital (304)	3,428,707	5,590,500	7,573,500	(1,983,000)	1,445,707		
Mall Redevelopment (318)	-	-	-	-	-		
Bond (410)	1,369,520	2,048,075	2,047,575	500	1,370,020		
Special Service Area #2 (423)	8,637	41,124	41,349	(225)	8,412		
Golf Course (511)	150,817	-	100,000	(100,000)	50,817		
Utility Operating (521)	6,047,390	8,170,000	8,493,185	(323,185)	5,724,205		
Utility Capital (523)	-	1,602,500	1,602,500	-	-		
Police Pension (707)	40,932,365	3,925,216	2,349,500	1,575,716	42,508,081		
Fire Pension (708)	29,953,948	3,170,217	1,081,400	2,088,817	32,042,765		
<b>Grand Total</b>	<b>\$ 110,012,678</b>	<b>\$ 64,141,850</b>	<b>\$ 63,210,885</b>	<b>\$ 930,965</b>	<b>\$ 110,943,643</b>		

In accordance with the Village's adopted *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should, at a minimum, equal 35% of the subsequent fiscal year's expenditures. As a result, the Village must maintain an unreserved balance of approximately \$13.4 million; any amount below that requires Village Board notification. Village Management is confident that we will be able to adhere to this policy during the upcoming fiscal year. The projected May 1, 2016 General fund balance of \$25.0 million is 65.4% of FY 2016/2017 expenditures. Please see the *Section 11: Appendix* for a copy of the Village's *General Corporate Fund Balance Policy*.

A purposeful spend-down of unrestricted fund balance is projected in the 911, Impact Fee, Capital, Golf and Utility Capital Funds.

- The spend-down in the Emergency 911 Fund is attributable to the second of three lease payments for equipment purchased through Motorola in FY 2015/2016. Following the final lease payment in FY 2017/2018, the fund will be utilized primarily as a capital fund.
- In FY 2016/2017 a \$100,000 transfer from the Impact Fee Fund to the Capital Improvement Fund has been budgeted to help fund public sidewalk and drainage improvements.
- The Capital Fund shows a FY 2016/2017 projected deficit of \$2.0 million. Capital projects will be funded by \$4.7 million of Home Rule Sales Tax dedicated by ordinance to capital infrastructure, along with a one-time \$500 thousand transfer from the General Fund in FY 2015/2016. FY 2016/2017 will mark another very aggressive capital infrastructure program. The Capital Fund accounts for \$3.9 million in roadway resurfacing, \$340 thousand for contractor engineers, \$200 thousand for floodplain acquisitions and \$200 thousand for sidewalk installation/improvement. Equipment purchases will focus on improving public safety services and combating an aging fleet. Noteworthy is the replacement of the Fire Departments aging ladder truck. This replacement is made possible in cooperation with the Warren-Waukegan Fire Protection District

who has agreed to help fund 50% of the replacement cost. Additional highlights include drainage improvements and continuing development of the Richard A. Welton Village Plaza. Technology improvements include the replacement of the Village's 20 year old financial software. This project will be split between the Capital Improvement Fund and Utility Capital Fund. Further detail on the FY 2016/2017 Capital Improvement Project can be found in *Section 7: Capital Improvement Budget Summary* and *Section 11: Appendix*.

- Per the contractual management agreement, the Village is required to establish a \$100,000 Golf Course Operation Fund which can be used to make repairs to the golf course and to cover other operational expenses should the current operator fail to remain self-supporting. The Village did not have to expend any of these funds in FY 2015/2016 and is hopeful the same will hold true in FY 2016/2017, however, the expenditure must be budgeted.
- In the Utility Operating Fund has a projected deficit of \$323 thousand. This is a planned spend down of available fund balance to help support infrastructure improvements in the Utility Capital Fund. In FY 2016/2017 the Utility Operating Fund will transfer a total of \$1.5 million to the Utility Capital Fund.



Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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# BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2015/2016 year end estimates and FY 2016/2017 projected revenues and expenditures for all Village Funds. The section also includes departmental descriptions and personnel charts for the Village’s major operating Departments. The Budget Summary section is designed to give the reader a comprehensive understanding of the allocation of the Village’s financial resources for FY 2016/2017. The section is organized in numerical order by fund and discusses revenues followed by expenditures for each. The General Fund (101), 911 Fund (203), Motor Fuel Tax Fund, (205), Impact Fee Fund (214), Capital Improvement Fund (304), Bond Fund (410), Special Service Area #2 Fund (423), Golf Course Fund (511), Utility Operating Fund (521), Utility Capital Fund (523), Police Pension Fund (707), and Fire Pension Fund (708) are discussed.

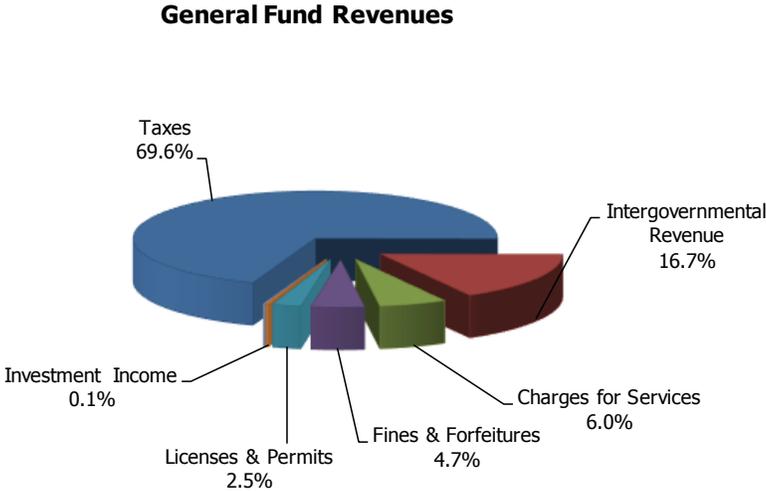
## GENERAL FUND (101)

The General Fund accounts for most of the financial resources of Village government. It is the largest fund within the Village’s budget. General Fund revenues include taxes, licenses and permits, service charges, and other types of revenue. General Fund expenditures support the day-to-day operations of the Village and include services such as administration, community development, public works, and fire and police protection.

### EXPLANATION OF REVENUE CATEGORIES

This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2016/2017 General Fund revenues are projected to be up 2.4%, or \$906 thousand, compared to FY 2015/2016. The majority of this increase is a result of the Taxes category, followed by Fines & Forfeitures, Intergovernmental Revenue and Licenses & Permits.

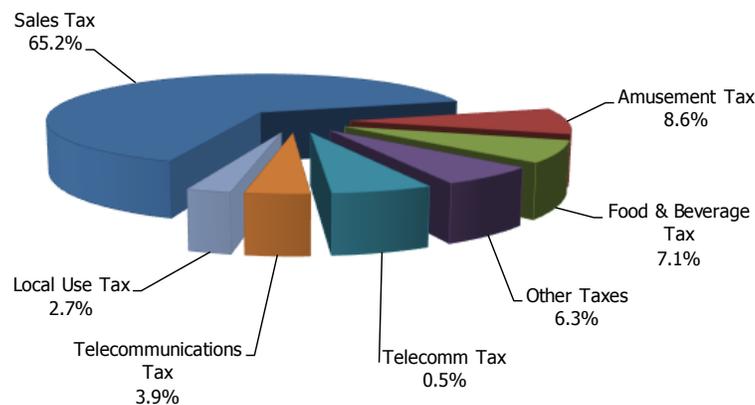
The following chart and table illustrates the majority of the General Fund revenue is comprised of taxes, including Sales Tax, Amusement Tax, Hotel Tax, and Food & Beverage Tax. Additional analysis of these revenues is included in the following pages.



General Fund Revenues 101							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ 25,500,529	\$ 26,715,335	\$ 26,400,000	\$ 26,905,204	\$ 26,658,600	\$ 258,600	101.0%
Licenses & Permits	806,627	914,865	867,350	923,525	973,600	106,250	112.2%
Intergovernmental Revenue	6,359,115	6,419,697	6,262,722	6,567,154	6,416,178	153,456	102.5%
Charges for Services	2,295,449	2,314,336	2,219,690	2,431,122	2,302,685	82,995	103.7%
Fines & Forfeitures	1,820,325	1,837,912	1,582,250	1,948,000	1,796,500	214,250	113.5%
Interest Income	11,330	8,179	24,000	25,000	65,000	41,000	270.8%
Contributions	42,803	56,692	50,500	67,064	99,465	48,965	197.0%
Proceeds	35,889	17,494	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 36,872,069</b>	<b>\$ 38,284,510</b>	<b>\$ 37,406,512</b>	<b>\$ 38,867,069</b>	<b>\$ 38,312,028</b>	<b>\$ 905,516</b>	<b>102.4%</b>

**Taxes:** Taxes, consisting mainly of Sales & Use Taxes, Hotel Tax, Amusement Tax, and Food & Beverage Tax, make up 69.6% of General Fund revenue.

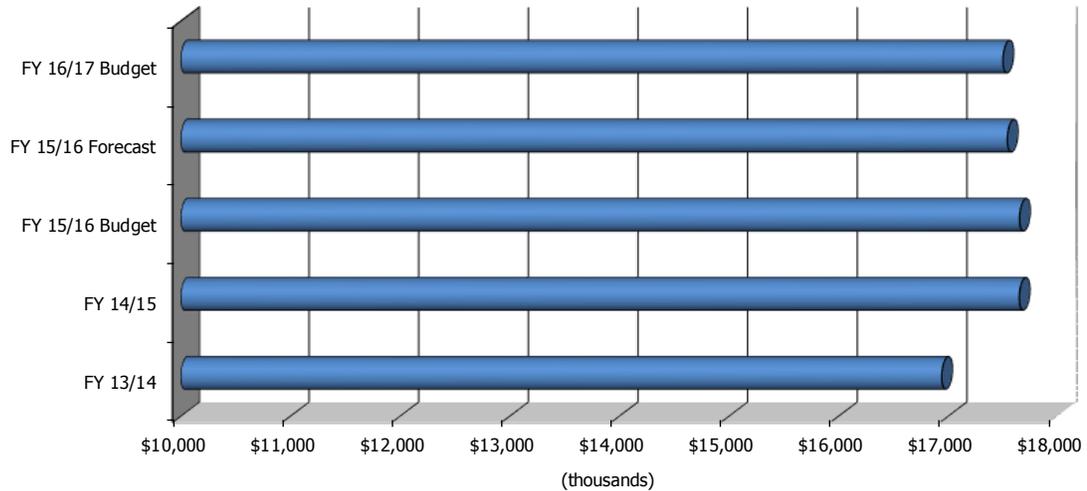
### General Fund Tax Revenues



**Sales Tax** – Items (except food, drugs and titled property) are subject to an 8.00% sales tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Sales taxes represent 65.2% of the General Fund Taxes revenues and 45.4% of all General Fund revenues. The Village's largest sales tax producer is Gurnee Mills. According to information provided by the Illinois Department of Revenue, 43.9% of the retail sales tax allocated to the Village of Gurnee for the four most recent quarters was related to general merchandise, apparel, furniture, lumber and hardware; 13.6% was related to drugs and miscellaneous retail; 12.3% to automobiles and filling stations; 17.1% to food and food establishments; 11.4% to agricultural and all others; and 1.7% to manufacturers.

Forecasted FY 2015/2016 sales taxes are expected to end the year \$106 thousand under FY 2015/2016 budget. Management projects FY 2016/2017 sales taxes at \$17.4 million; this is \$100 thousand less than the FY 2015/2016 forecast. Sales taxes increased an average of 3.5% annually over the last five fiscal years and reached pre-recession levels in FY 2014/2015. Actual receipts for the second half of FY 2015/2016 have shown a flattening of increases. Although the Village continues to aggressively pursue new retailers, online sales continue to have a negative impact on traditional brick-and-mortar sales. The Village expects this trend to continue and remains cautious on the outlook for sales tax.

### Sales Tax

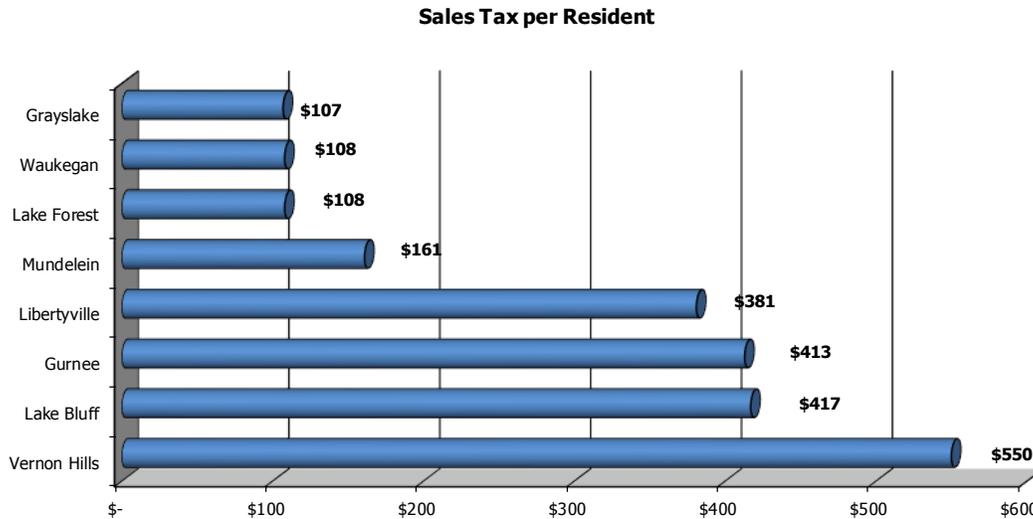


The Sales Tax revenue projection is based on the following assumptions:

- Internet Sales:** The Village of Gurnee is one of the top two retail sales generators in Lake County and has a total of 22 shopping centers with 5,185,000 square feet of floor area. Given the Village’s dependence on brick-and-mortar retailers, the taxation of Internet sales and shoppers’ habits is of critical importance. Illinois taxpayers are required to declare Internet purchases on their tax returns and pay Illinois Use Tax on those purchases. The State of Illinois imposes sales tax on online retailers who utilize Illinois-based affiliates and have at least \$10,000 in sales. Under the Main Street Fairness Act, online retailers must collect and remit sales taxes on purchases made by Illinois residents if the online retailer has a physical presence in the State. The law expands the definition of physical presence to include affiliate companies, such as deal and coupon website operators that earn commissions for directing shopping traffic to an online store. Even though this law exists, consumers rarely report purchases and pay taxes on Internet sales. Effective February 1, 2015, online retail giant Amazon, began collecting and remitting sales tax to the State of Illinois. The Village receives a portion of this through the distribution of Use Tax.
- The Marketplace Fairness Act** was originally passed by the Senate on May 6, 2013. This bill would enable states to tax their residents’ online purchases. The bill exempts small businesses that earn less than \$1,000,000 annually from out-of-state sales. Proponents argue that the bill helps level the playing field for traditional brick-and-mortar stores to online giants. Opponents contend the bill would hinder online commerce. Unfortunately, this bill did not pass the House of Representatives. A similar bill was introduced in 2015, but remains stalled in Congress with staunch opposition.
- Trends:** For the first nine months of FY 2015/2016, Gurnee sales tax receipts increased only \$31 thousand or 0.2% compared to the prior fiscal year.
- Consumer Confidence:** “Consumers’ optimism about the short-term outlook was somewhat mixed in December. Those expecting business conditions to improve over the next six months decreased slightly to 15.2% from 15.7%. However, those expecting business conditions to

worsen increased slightly to 11.0% from 10.6%." The Conference Board; Consumer Confidence Survey; December 29, 2015.

- **Comparative Sales:** Of the seven communities represented below, Gurnee receives the third highest sales tax per resident. The Village has benefited from both its strong sales tax base and its ability to levy a home rule sales tax. Communities over 25,000 are considered to be "home rule" by the State of Illinois and thus have the option of levying such a tax. In order to provide a consistent comparison, the figures do not include home rule sales tax. Historically, high sales tax revenues meant Gurnee was able to fund village services through a large number of non-residents and residents shopping within its borders.



Source: Illinois Department of Revenue – Monthly Disbursements – FY 2015 (May 2015 – April 2015 Collections)  
<http://www.revenue.state.il.us/LocalGovernment/Disbursements/SalesRelated/sales.htm>

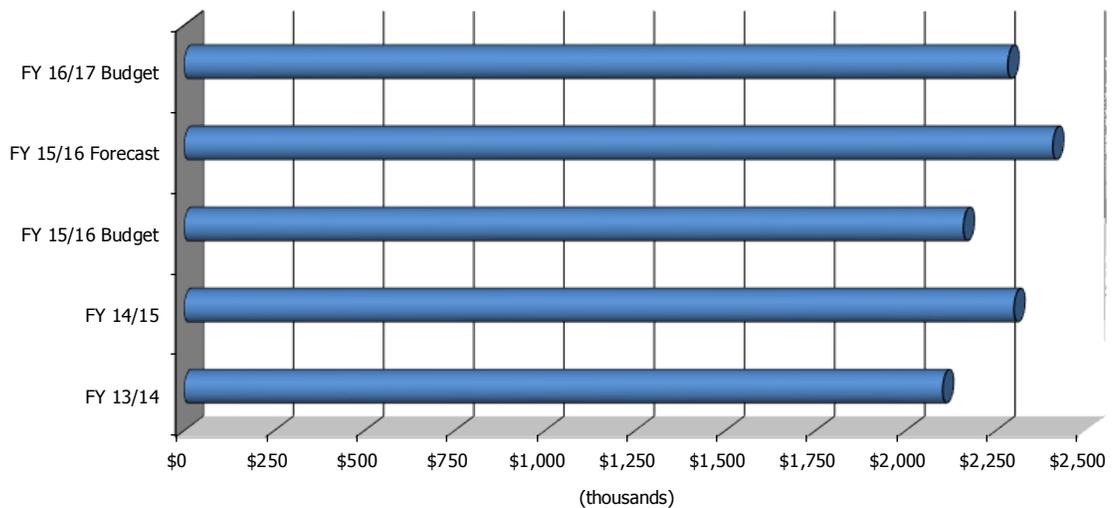
- **Use Tax** - The use tax applies to the privilege of using tangible personal property purchased at retail from a retailer outside the State of Illinois. Use tax rates are 6.25% for general merchandise and titled property and 1% for foods, drugs & medical appliances. Municipalities receive 16% of statewide use tax receipts after certain deductions (20% is distributed to the City of Chicago, 10% to the Regional Transportation Authority, .6% to the Metro-East Transit District, \$3.15 million to Build Illinois). Use taxes are distributed to municipalities based on total population.

Forecasted FY 2015/2016 use taxes exceed FY 2015/2016 budget by \$91 thousand and FY 2014/2015 actual by \$68 thousand. FY 2016/2017 use tax budget is \$720 thousand. This is equal to \$23.01 per capita based on a population of 31,295 (2010 Census). States, including Illinois, are aggressively pursuing revenue through sales and use tax nexus laws, and on-line retailer Amazon began voluntarily collecting and remitting Illinois taxes in February 2015. Both of these factors should lead to strong growth in Use Tax receipts.

**Amusement Tax** - The Village imposes a 3% tax on net amusement receipts within Village boundaries. The largest amusement tax generator is Six Flags Great America. Forecasted FY 2015/2016 amusement taxes exceed FY 2015/2016 budget by \$248 thousand and are more than FY 2014/2015 actual by \$108 thousand. Management projects FY 2016/2017 amusement taxes at \$2.30 million; this is \$105 thousand, or 4.4%, less than the FY 2015/2016 forecast. Last fiscal

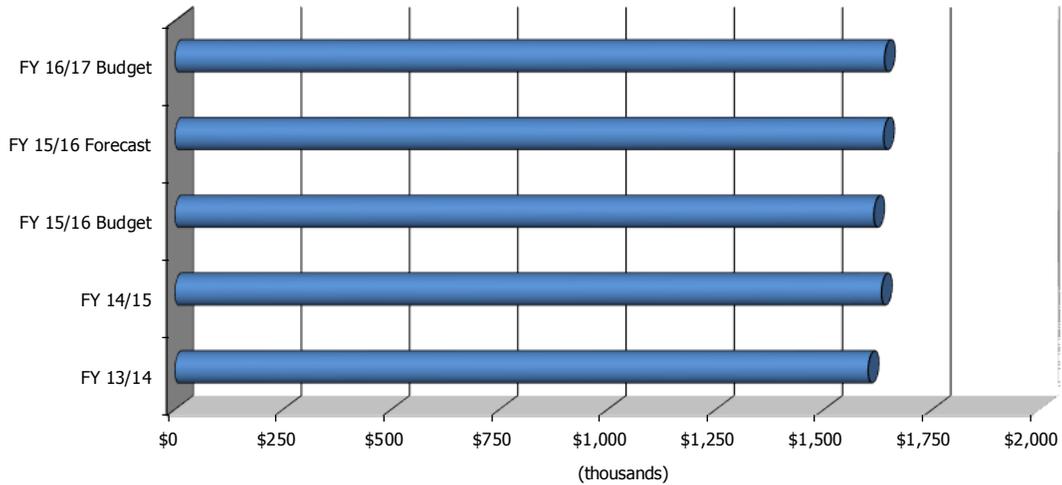
year, Six Flags Great America held special events to celebrate 40 seasons of thrills. The celebration included the Park completely refreshing the Carousel Plaza and Hometown Square section of the Park bringing back a nostalgic and classic feel to these signature territories, restoring three original children’s rides including Tots Livery Surrey Carriage, Red Baron Airplanes, and Lady Bugs, and celebrating each roller coaster with in-park festivities and weekly events. In FY 2016/2017, the Park will unveil an indoor, 4D "dark coaster" ride dubbed "Justice League: Battle for Metropolis." Guests will become members of the Justice League Reserve Team and engage in a full-sensory journey as they battle alongside Batman, Superman, Wonder Woman and Green Lantern against Lex Luthor, The Joker and his henchmen. The "4D" aspect of the ride will involve wind, fire, mist and fog effects, as well as life-like animatronic characters dispersed throughout ten different scenes. Battle for Metropolis is also designed to be a high-volume attraction, with park officials estimating that it can accommodate 900 riders per hour, or double the number that can get on and off the Goliath roller coaster. While new attractions bring enthusiasts from across the country, overall attendance is still affected by local weather conditions and, unfortunately, weather is difficult to predict.

**Amusement Tax**



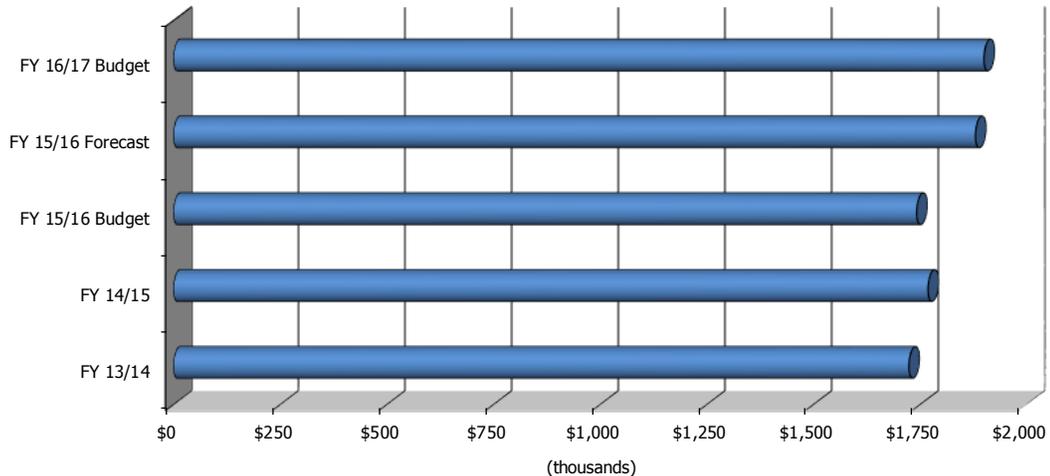
Hotel & Resort Tax - The Village imposes a 5% hotel and 2% resort tax. KeyLime Cove Hotel & Indoor Waterpark is the sole payer of the resort tax and, per an economic incentive agreement, receives a tax rebate from the Village. Forecasted FY 2015/2016 hotel & resort taxes are more than FY 2015/2016 budget by \$23 thousand and FY 2014/2015 actual by \$5 thousand. Management projects FY 2016/2017 hotel & resort taxes at \$1.64 million (\$1.4 million hotel and \$240 thousand resort); this is flat compared to the FY 2015/2016 forecast. Hotel occupancies correlate to attendance at tourism facilities.

### Hotel/Resort Tax



Food and Beverage Tax - This is a 1% tax on the sale of food and alcoholic beverages prepared for immediate consumption, as well as packaged liquor. The tax is paid by customers and submitted to the Village by owners on a monthly basis. There are currently 137 establishments in the Village that pay food and beverage tax. Forecasted FY 2015/2016 Food & Beverage taxes are expected to exceed FY 2015/2016 budget by \$138 thousand and exceed FY 2014/2015 actuals by \$111 thousand. Management projects FY 2016/2017 Food & Beverage taxes at \$1.9 million; this is a \$20 thousand increase compared to the FY 2015/2016 forecast.

### Food & Beverage Tax



Telecommunications Tax - The Village imposes a 6% Telecommunications Tax. Both land-based and wireless service providers remit taxes on gross sales. Telecommunications tax receipts from landlines are trending downward because many consumers are eliminating land lines in favor of cell phones and internet providers. Forecasted FY 2015/2016 Telecommunications taxes are flat compared to budget, but \$55 thousand less than FY 2014/2015 actuals. Management projects FY 2016/2017 Telecommunications taxes at \$1.05 million; this is \$65 thousand, or 6%, less than the FY 2015/2016 forecast. Telecommunications tax continues to decline due to consumers switching to modes of communication (internet and text) not subject to the tax.

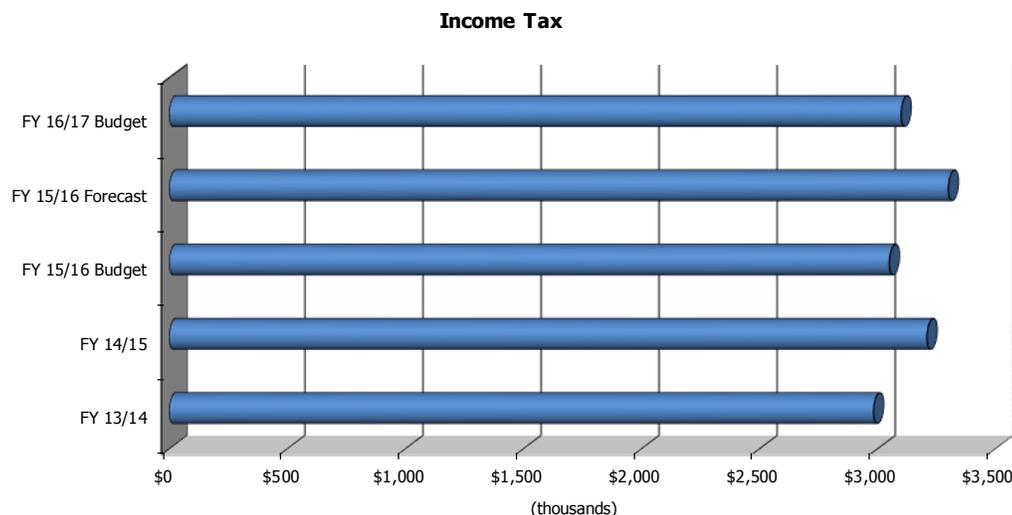
Other Taxes – Other Taxes include road & bridge tax, cable tax, alarm tax, and foreign fire insurance tax. These taxes account for 3.0% of total taxes.

**Licenses and Permits:** Licenses and permits include building permits and other licenses such as business, liquor, and vehicle licenses. Building permits are budgeted at \$455 thousand in FY 2016/2017. This is \$55 thousand more than the FY 2015/2016 budget and \$45 thousand less than the FY 2015/2016 forecasted revenue. In 2016/2017 staff anticipates the building of a 120 unit supportive living facility for physically disabled adults (Stonebridge), as well as a 60-unit assisted Living facility (Bickford) and approximately 10 new single family homes associated with Wentworth's Age Targeted Subdivision.

Based on historical trends, business licenses typically generate \$275 thousand per year and liquor licenses earn \$100 thousand. There are currently 1,192 licensed businesses and 61 liquor licenses in the Village. FY 2016/2017 total licenses and permits revenue is projected at \$974 thousand.

**Intergovernmental Revenues:** Intergovernmental Revenues are comprised primarily of the Village's share of income taxes, the Warren-Waukegan Fire Protection District's contract payments for fire/rescue services, and personal property replacement taxes. To estimate the FY 2016/2017 budget for income tax receipts, there are three key elements that need to be examined:

- Population: Income tax receipts are distributed based on the Village's population. According to 2010 Census figures, the Village's population is 31,295.
- Municipality's share of income tax receipts: Effective January 1, 2015 the Illinois individual income tax rate decreased from 5% to 3.75% and the corporate income tax rate decreased from 7% to 5.25%. Municipalities currently receive 6% of net collections of all income tax received from individuals, trusts, and estates, and 6.86% of the net collections of all income tax received from corporations.
- Statewide growth in income tax receipts: FY 2015/2016 forecast is \$3.3 million and is based on an estimate of \$105.44 per capita. The Illinois Municipal League (IML) is projecting \$105.00 per capita. Projected FY 2016/2017 revenue is \$3.1 million. This equates to \$99.06 per capita and is 6.1% less than FY 2015/2016 forecast. The Illinois Municipal League estimates FY 2016/2017 revenue to be \$102.00 per capita. Management believes the IML projection is very optimistic and therefore relied on historic data specific to Gurnee.



Payments from the Warren-Waukegan Fire Protection District (WWFPD) are included in the Intergovernmental Revenue category. The Village's multi-year contract with WWFPD for fire/paramedic and dispatch services expires on April 30, 2017. FY 2016/2017 projected revenue is contractually set at \$3.06 million.

Management projects FY 2016/2017 Replacement Taxes (CPPRT or PPRT) revenues at \$137 thousand. Replacement taxes replace money that was lost by local governments when their powers to impose personal property taxes were taken away. To qualify for a CPPRT distribution, the government must have been in existence prior to July 1, 1976 and received revenue from the personal property tax. This tax is collected eight times per year. Illinois Department of Revenue administrative expenses, County Officials' stipends, Property Tax Appeal Board expenses, Illinois Education Labor Relation Board expenses, State Board of Education expenses, and State Board of Elections expenses are distributed from CPPRT receipts prior to distribution to taxing districts. 51.65% of statewide collections are distributed to Cook County taxing districts and 48.35% are distributed to non-Cook County districts. Gurnee is a non-Cook County municipality. Management conservatively budgeted FY 2016/2017 3.5% lower than FY 2015/2016 forecast.

**Charges for Services:** This category represents revenues received from services provided by the Village. This includes charges for the parkway tree program, cell tower leases, resident/non-resident ambulance rescue fees, and elevator inspections. Revenue in FY 2016/2017 is expected to equal \$2.3 million; this is \$79 thousand higher than the FY 2015/2016 budget and \$133 thousand less than the FY 2015/2016 year end estimate. Revenue related to Off Duty Police, School Resource Officers, and Non-Resident and Resident Rescue are forecasted to increase.

**Fines and Forfeitures:** Fines and Forfeitures include liquor license violations, DUI impoundment fees, and red light camera violations. Total budget for this category is \$1.79 million; this is a 14% increase from last year's budget. This is a result of FY 2016/2017 red light camera violations being budgeted at \$900 thousand, which is \$200 thousand higher than the FY 2015/2016 budget. During FY 2015/2016 multiple red light camera enforced approaches were shut off due to road construction. These approaches are expected to be fully operational throughout FY 2016/2017. In addition, Red Light Collections has been increased by \$50 thousand. These are unpaid violations that are collected and submitted to the Village via the Illinois Comptroller's Debt Recovery Program.

**Interest Income:** The Village earns interest income on idle cash balances. In FY 2015/2016 the Village participated in a joint request for proposal for investment advisor services with 4 other municipalities. The purpose was to establish a relationship with an advisor to actively manage the Village's investment portfolio within the confines of state statute and the Village's investment policy. Based on this relationship the Village anticipates greater investment income in FY 2016/2017.

**Contributions and Proceeds:** Contributions and Proceeds include donations. FY 2016/2017 is \$99 thousand. This is a result of expected donations from KeyLime Cove's annual Community Days event, donations to the Gurnee Police Explorer Program and reimbursement of funds spent on a the second annual Gurnee Legions of Craft Beer festival. Annually KeyLime holds Community Days, which allows an opportunity for the public to purchase day passes to the water park. Proceeds from the event are donated to various agencies, including the Gurnee Police and Fire Departments. The Gurnee Police Explorers Program is designed for young adults ages 15-20 to introduce students to the law enforcement career while developing leadership skills, confidence, respect for others, teamwork, conflict-resolution, problem-solving, and law enforcement protocols. Working alongside Gurnee police officers, Explorers

receive formal leadership training, assist with police in-service training as role players, work with other police agencies, and participate in drill competitions. Finally, the second annual Gurnee Legions of Craft Beer Festival will be held September 17, 2016 in conjunction with Gurnee Mills and Timothy O'Tooles Pub. Proceeds from the festival benefit the Gurnee American Legion and Lake County Honor Flight.

## **EXPLANATION OF EXPENSE CATEGORIES**

A brief summary highlighting expenditure changes from the prior fiscal year for the major categorical components of the General Fund follows. Detailed information on Departmental operations and budgets can be found following this section. For budgeting purposes, the Village of Gurnee uses assumptions that are applicable to all Departments. This includes assumptions for salary increases, employee benefits, and insurance coverage to name a few. The General Fund is up 0.6%, or approximately \$239 thousand, compared to FY 2015/2016. The increase is mainly a result of the Salaries & Wages (10) and Employee Benefits (20) categories.

While discussed in greater detail on the following pages, the increase in Salaries & Wages (10) is due to budgetary assumptions related to cost of living adjustments. The change in the Employee Benefits (20) category can be attributed to increased contributions for Police and Fire pensions as the implementation of GASB statements 67 & 68 has required the use of more conservative actuarial assumptions when determining the annual required contribution.

General Fund 101							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 18,389,624	\$ 18,492,558	\$ 19,339,885	\$ 18,931,690	\$ 19,953,445	\$ 613,560	103.2%
Employee Benefits (20)	7,896,138	8,823,657	9,095,625	8,740,902	9,833,403	737,778	108.1%
Personnel Expense (25)	186,761	160,353	200,905	188,651	169,570	(31,335)	84.4%
Professional Services (30)	1,018,600	823,553	1,010,695	728,329	1,015,785	5,090	100.5%
Contractual (32)	1,268,164	1,353,205	1,374,100	1,426,668	1,510,849	136,749	110.0%
Insurance (35)	328,115	359,517	368,611	369,725	379,220	10,609	102.9%
Commodities (40)	1,144,578	888,296	1,110,317	846,019	1,018,350	(91,967)	91.7%
Utilities (45)	244,793	256,852	270,209	271,532	258,430	(11,779)	95.6%
Repairs & Maintenance (50)	1,226,512	1,297,210	1,229,654	1,133,385	1,195,864	(33,790)	97.3%
Capital (70)	240,322	263,674	375,260	349,462	538,285	163,025	143.4%
Inter/Intra Fund (95)	(329,834)	(326,359)	(312,675)	(246,350)	(270,250)	42,425	86.4%
Transfer to Other Funds (98)	6,135,197	4,380,454	3,999,955	4,734,955	2,698,575	(1,301,380)	67.5%
<b>Grand Total</b>	<b>\$ 37,748,969</b>	<b>\$ 36,772,970</b>	<b>\$ 38,062,541</b>	<b>\$ 37,474,968</b>	<b>\$ 38,301,526</b>	<b>\$ 238,985</b>	<b>100.6%</b>

**Salaries & Wages (10):** The Village of Gurnee has five bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPS) which cover most of the sworn personnel. Within the Fire Department, the International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants. Personnel in the Administration, Community Development Departments, Fire Prevention Bureau and Public Works Department are covered by one of two Local 150 Midwest Operating Engineers contracts. The Fraternal Order of Police and Illinois Council of Police contracts will expire on April 30, 2019. The International Association of Firefighters contract will expire on April 30, 2018. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2016.

In FY 2012/2013 the Village modified its approach to developing Cost of Living Adjustments (COLA). The approach involves a two-component calculation that looks at the Consumer Price Index (CPI) and market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the top [third] quartile among comparable communities. This approach is incorporated into union agreements for IAFF, FOP, and ICOPS.

The first component looks at the Chicago-Gary-Kenosha Metropolitan Statistical Area Consumer Price Index – All Urban Consumers, All Items, Not Seasonally Adjusted (Base Period 1982-1984=100). Salaries are adjusted by the annual percentage change for the period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. For public safety personnel the CPI adjustment is limited to a minimum of 2.25% and a maximum of 3%. By linking the first component of any salary adjustments to the CPI, salaries are modified by the change in the price level of consumer goods and services purchased by households. The annual percentage change for the period ending December 31, 2015 was -0.29%. As a result, the minimum CPI adjustment of 2.25% will be used.

The second component looks at market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the top [third] quartile among comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. For Local 150 in FY 2016/2017 the base CPI agreed upon by other bargaining units is used. During upcoming contract negotiations management will be discussing the continuance of two-component COLA adjustments.

As a result, for FY 2016/2017, the following COLA and market adjustments will be provided to each of the respective groups:

<u>Group</u>	<u>COLA</u>	<u>Market</u>	<u>Total</u>
International Association of Firefighters*	2.25%	-----	-----
Fraternal Order of Police*	2.25%	-----	-----
Illinois Council of Police*	2.25%	-----	-----
Local 150 – Administrative Unit*	2.25%	-----	-----
Local 150 – Public Works Unit*	2.25%	-----	-----
Non-union: Communications Personnel	2.25%	0.88%	3.13%
Non-union: All other employees	2.25%	-----	2.25%

\*Market/equity adjustments not yet determined as contract negotiations have not been completed or comparables are not yet available.

In addition, Local 150 employees not at the top of the pay range receive a 4% step increase, while sworn employees receive a 5% step increase on their anniversary date. For budgeting purposes, non-bargained employees are assumed to receive a step and/or merit increase of 5%, which takes place on the date of hire and/or promotion of the employee.

In the General Fund, the Salaries & Wages category is increasing 3.2%, or \$613 thousand, over the prior year budget. This is a result of the aforementioned assumptions and the following personnel changes. These changes are discussed in more detail in each respective Division’s Employee Count summary below.

- The Police Department is proposing two additional Police Officer positions and one Public Education Specialist position in FY 2016/2017.
- Part-time Telecommunicator positions that were previously accounted for in the 911 Fund (203) have been transferred to the General Fund (101). Going forward, the 911 Fund (203) will serve largely as a capital fund.
- A part-time Code Enforcement position was included in the Community Development – Planning/Building Safety division to address seasonal fluctuations in enforcement.
- The Administrative Secretary position in the Fire Department and General Office Secretary position in the Public Works Department are being converted from full-time to part-time.

**Employee Benefits (20):** Much of Employee Benefits (20) are controlled through collective bargaining agreements. Non-bargained employees receive comparable benefits to keep them on par with their bargained-for counterparts. The Village has two separate medical insurance programs for its employees. Local 150 bargaining unit employees receive health insurance coverage through their union membership. The remaining full-time bargained and non-bargained employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois. Through the end of the FY 2015/2016, Local 150 insurance rates are: \$725 single, \$1,750 family. The current contract expires April 30, 2016. Staff anticipates a 6% increase in premium for both coverages beginning May 2016, based on historical adjustments, but final figures have yet to be determined.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2016 IMRF employer contribution rate is 12.54% compared to 11.79% in 2015. The Village funds these contributions from general operating revenue sources and fund balance in lieu of a property tax levy.

Employer contributions for the Police and Fire Pension Funds are also included in the Employee Benefits (20) category. Sworn Police and Fire employees participate in separate pension funds. Each group has a separate pension board that has the power and authority to perform duties provided under the Illinois Compiled Statutes. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,590,485 last year to \$1,945,216 (+\$354,731 or 22%) for Police. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,471,445 last year to \$1,700,217 this year (+\$228,772 or 16%) for Fire. The main reason for the increased contributions is the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. The rate of return assumption in the Police and Fire pension funds is 7.00%.

Costs related to Workers' Compensation Insurance are also included in this category. Workers' compensation accounts for 89.3% of the total insurance premium, followed by auto liability at 9.0%, professional liability at 0.9%, and property at 0.7%. Costs related to liability, property, and auto coverage are included in the Insurance (35) category.

The Employee Benefits (20) category is increasing 8.1%, or \$738 thousand, from the previous fiscal year. The majority of this increase is a result of the increase in pension contributions.

**Personnel Expense (25):** Personnel Expense (25) includes items such as training, meetings and conventions, and testing. These expenses vary across Departments based on operational needs. The Personnel (25) category is decreasing 15.6%, or \$31 thousand, compared to the FY 2015/2016 budget primarily because eligibility and promotional testing for the Police and Fire Departments were completed in FY 2015/2016 and therefore not necessary FY 2016/2017.

**Professional Services (30):** Similar to the Personnel (25) category, Professional Services expenditures vary by Department. In general, the Professional Services (30) category includes costs for legal services, external consultants, and fees related to the red light camera enforcement program and paramedic ambulance billing services. Professional Services (30) is increasing 0.5%, or \$5 thousand, compared to the prior fiscal year. The Labor Attorney line items have been decreased across Departments as majority of contract renegotiations took place during FY 2015/2016. In the Police Department, RedFlex Collection Fees have been reduced based on lower monthly rates that were recently negotiated. Consulting services in Information Systems has increased in anticipation of a change in financial software.

**Contractual Expenses (32):** The Contractual (32) category covers those items for which outside vendors provide services. The category is increasing 10%, or \$137 thousand, compared to FY 2015/2016. This is mainly a result of the contractual Information Systems Specialist position. In FY 2015/2016 the Village budgeted to transition this position from contractual to full-time. After further evaluation, management has decided to leave this position contractual, and therefore funding has been transitioned from the Salaries & Wages (10) category back to Contractual (32).

**Insurance (35):** The Village budgets for liability, automobile, and property insurance within the Insurance (35) category. Overall, the Insurance (35) category is increasing 2.9%, or \$11 thousand, compared to FY 2015/2016. This is a result of a reallocation of professional liability, auto, and property claim costs as they account for more claims experience for the FY 2016/2017 insurance renewal when compared to the FY 2015/2016 renewal. Workers' compensation insurance is budgeted in the Benefits (20) category. Currently, the Village obtains this insurance coverage through the MICA (Municipal Insurance Cooperative Agency) pool. The premium formula for allocation is as follows: 33% exposure and 66% experience. The exposure element is made up of such things as bond rating, revenue streams, etc. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four year period. The four year period used to determine the FY 2016/2017 premium is FY 2011/2012 thru FY 2014/2015. The annual average claims experience over this period is \$1.4 million per year. The premium for FY 2016/2017 is budgeted \$2.09 million, an increase of \$118 thousand or 6.0% over FY 2015/2016. While the annual average has remained nearly flat compared to last year's renewal, changes in market conditions are expected to result in an increase. Workers' compensation accounts for 89.3% of the total insurance premium, followed by auto liability at 9.0%, professional liability at 0.9%, and property at 0.7%.

Further, the insurance is spread across Departments based upon the following: property based upon insurable value (i.e. replacement cost of a water pumping station), auto by number/value of cars, liability by headcount and exposure risk (i.e. likelihood of lawsuit), and workers' compensation based upon gross workers' compensation paid during the four year period to calculate the premium. Using this allocation method rewards the Departments who have performed well in the areas of risk management and safety, while at the same time giving those who have had poor claims experience an incentive towards which to work.

**Commodities (40):** Commodities are tangible items such as parts and supplies, fuel, and ice control materials. The category is decreasing 8.3% or \$92 thousand. As of early-February 2016, the Village used 1,200 tons of salt. Snowfall so far this year has been below average and therefore 1,200 tons is less than what is used during a "typical" winter. With only a month of winter to go, the Village anticipates having ample supplies of salt on hand at the end of the season. As a result, the FY 2016/2017 Ice Control budget was decreased to \$228 thousand, down from \$257 thousand in FY 2015/2016. In addition, staff continues to refine fuel projections based on historical data. For FY 2016/2017 staff used assumptions of \$3.00 per gallon for unleaded and \$3.20 per gallon for diesel fuel. Due to the volatility of this commodity, the Village bids fuel on an annual basis in November. Fuel prices obtained by the Village include all applicable taxes and charges for delivery to Public Works and are based on the terminal average price on the day of delivery, as quoted by the Oil Price Information Service for gasoline and biodiesel fuel, including the supplier's mark-up or discount per gallon.

**Utilities (45):** The Utility (45) category accounts for expenses related to telephone service, leased phone lines, natural gas, and sewage fees. Overall, the category is decreasing 4.4%, or \$12 thousand,

from FY 2015/2016. This is mainly a result of the Police Department decreasing the Leased Phone Line line item. This reduction was possible due to changing the Radio Voter System from phone line to internet protocol (IP). With IP the Village is able to use the wireless point to point links already in place, and therefore remove the leased lines. This effort is part of the Inter/Intranet Project outlined in the Capital Improvement Fund (304).

**Repairs & Maintenance (50):** Repairs and Maintenance include costs associated with extending the useful life of the Village's assets. This category is decreasing 2.7%, or \$34 thousand, compared to FY 2015/2016. This is mainly the result of the Auto & Truck Maintenance line item across multiple Departments. The Vehicle Maintenance Division's preventative maintenance program continues to improve vehicle reliability, thereby reducing repair costs.

**Capital (70):** Capital expenditures include investments in assets that have useful lives of five years or more, such as vehicles, and may also include land acquisition and construction projects. The Capital (70) category is increasing 43.4%, or \$163 thousand, compared to FY 2015/2016. This is primarily a result of the Police Department budget including funding for e-citations and body cameras.

**Inter/Intra Fund (95):** The Inter/Intra Fund (95) category is used by the Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. This category is decreasing by 13.6% or \$42 thousand.

**Other Financing Uses (98):** Other Financing Uses (98) expenditures include intra-fund transfers and tax rebate programs. The Other Financing Uses (98) category is decreasing 32.5%, or \$1.3 million, compared to FY 2015/2016. The decrease is because the Village reduced the Gurnee Mills Recapture line item as the majority of the expenses related to site improvements for the construction of a Portillo's restaurant have been paid. Staff budgeted \$450 thousand for the KeyLime Cove recapture agreement and \$25 thousand for the Akhan Semiconductor recapture agreement. Payment is performance-based and therefore dependent upon each organization's sales. Other expenses in this category include transfers to the Bond Fund to cover debt service payments.

## **DEPARTMENTAL SUMMARIES**

### **ADMINISTRATION (101-1010-411)**

The Administration Department provides a direct link between Gurnee residents, the Board of Trustees and Village staff. The Department organizes and prepares information for the Village Board, responds to citizen requests, and works with Gurnee's other taxing bodies. Administration provides centralized Finance, Human Resources, Information Systems, and Public Information services. The Department is led by the Village Administrator, the chief executive officer of the Village, who is responsible to the Village President and Board of Trustees for the proper administration of all affairs, departments, and offices of the Village.

The Finance Division's activities include accounting, accounts payables, accounts receivables, auditing, budgeting, business licensing, debt management, financial reporting, payroll, purchasing, revenue collection, risk management and treasury operations. The Division coordinates the preparation of the Annual Budget and Comprehensive Annual Financial Report (CAFR) while also overseeing financial reporting and debt and investment management. Division employees also manage water billing,

collection of local taxes, and other accounts receivables such as intergovernmental revenue, fines, and payroll.

The Human Resources Division serves as a support function to the Administration Department and other Village Departments. Responsibilities of the Division include compensation and benefits administration; recruitment, selection, and orientation of new employees; employee training and development; labor relations and management of collective bargaining agreements; assisting with policy administration and interpretation; and providing general assistance to employees and management staff.

A summary of the Administration cost center's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 are provided below.

Administration 101-1010-411								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Salaries & Wages (10)	\$ 772,883	\$ 823,884	\$ 888,600	\$ 919,988	\$ 960,800	\$ 72,200	108.1%	
Employee Benefits (20)	290,054	313,149	305,263	297,573	328,450	23,187	107.6%	
Personnel Expense (25)	13,881	25,397	8,950	11,407	10,950	2,000	122.3%	
Professional Services (30)	92,371	107,678	138,200	145,148	141,750	3,550	102.6%	
Contractual (32)	35,557	21,210	22,360	15,966	15,500	(6,860)	69.3%	
Insurance (35)	27,287	28,620	23,012	22,911	21,130	(1,882)	91.8%	
Commodities (40)	14,365	11,467	13,050	14,300	13,450	400	103.1%	
Utilities (45)	3,638	3,047	3,660	3,100	1,500	(2,160)	41.0%	
Repairs & Maintenance (50)	35,131	39,361	48,200	47,510	14,580	(33,620)	30.2%	
Capital (70)	6,113	7,122	6,310	6,215	27,705	21,395	439.1%	
<b>Grand Total</b>	<b>\$ 1,291,279</b>	<b>\$ 1,380,935</b>	<b>\$ 1,457,605</b>	<b>\$ 1,484,118</b>	<b>\$ 1,535,815</b>	<b>\$ 78,210</b>	<b>105.4%</b>	

#### FY 2015/2016 Review

Overall, the Administration cost center is expected to come in 1.7%, or \$26 thousand, over the FY 2015/2016 budget. This is a mainly a result of the part-time salaries line item. Part-time personnel were used more throughout the year than anticipated to provide support during absences and in the planning of special events, such as the inaugural Gurnee Legions of Craft Beer festival. The Professional Services (30) category was also slightly over budget as a result of legal and audit fees. All other categories finished at or near budget.

#### FY 2016/2017 Summary

The Administration Department's FY 2016/2017 budget request is 5.4% higher, or \$78 thousand, than the FY 2015/2016 budget. The Salaries & Wages (10) and Employee Benefits (20) categories account for the majority of this increase and are directly attributable budgetary assumptions and adjusting the part-time salary line item based on prior year experience. Management under-budgeted hours associated with the Communications/Online Media Specialist in FY 2015/2016 and has corrected this error for FY 2016/2017. Contractual (32) has decreased due to staff working to reduce banking fees. Finally, Repairs & Maintenance (50) decreased related to software subscription and support fees as funding has been included in the FY 2016/2017 budget to replace the Village's 20 year old financial software.

## Employee Count

Full-Time Equivalents will remain flat.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Administration</b>										
Village Administrator	1.00	1.00	1.00	1.00	-	1.00	1.00	-	1.00	-
Assistant Administrator	-	-	-	-	-	-	-	-	-	-
Assistant to Administrator	-	-	0.60	0.60	-	0.60	0.60	-	0.60	-
Economic Dev Director	-	-	1.00	1.00	-	1.00	1.00	-	1.00	-
Finance Director	1.00	1.00	1.00	1.00	-	1.00	1.00	-	1.00	-
Human Resources Director	1.00	1.00	1.00	1.00	-	1.00	1.00	-	1.00	-
Assistant to the Finance Director	-	-	-	-	-	-	1.00	-	1.00	1.00
Management Analyst / PIO	0.60	0.60	-	-	-	-	-	-	-	-
General Office Secretary	1.00	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-	1.00	1.00	-	1.00	-
Finance Assistant I	-	-	-	-	-	-	-	-	-	-
Finance Assistant II	2.00	2.00	2.00	2.00	-	2.00	1.00	-	1.00	(1.00)
Comm./Online Media Splcist.	-	-	0.10	-	0.35	0.35	-	0.35	0.35	-
Intern	0.50	0.50	0.50	-	0.25	0.25	-	0.25	0.25	-
<b>Total Administration</b>	<b>8.10</b>	<b>8.10</b>	<b>9.20</b>	<b>7.60</b>	<b>1.60</b>	<b>9.20</b>	<b>7.60</b>	<b>1.60</b>	<b>9.20</b>	<b>-</b>

## INFORMATION SYSTEMS (101-1020-411)

The Information Systems (IS) staff works closely with all of the Village departments. Activities are designed to provide both managers and users with reliable, efficient, consistent and intuitive systems to assist departmental operations and strengthen services provided to the public. The Information Systems Division is responsible for overseeing all of the Village's computer servers, personal computers, phone and voicemail systems, cellular voice and data services, e-mail system, wired and wireless networks, computer security, website, and other Internet services.

Information Systems staff regularly assists departments with various communications methods, budgeting, specifications for software and hardware, procurement, implementation, training, and maintenance of IT systems. Information Systems strongly promotes careful resource planning and reallocation of assets, including outsourced services. The Division includes comprehensive Geographic Information Systems (GIS) services. This Division is also largely responsible for maintenance of software and equipment in five facilities with a number of Local Area Networks (LANs) connected via a Metropolitan Area Network (MAN). The MAN network now includes a cost-efficient and diverse mix of carrier services, Internet Service Providers (ISPs), wireless point-to-point links, and Village-owned fiber cable.

The Information Systems budget provides for staff and services resources, including technology subject matter expertise. While a limited amount of equipment, services, and software is included in support of Division personnel, personnel costs are the majority of budgeted expenditures. Cross department systems are also procured and maintained with funds from the IS Division budget. Funding for Department specific software and equipment is included in specific line items within each Department's operating and capital budgets.

The number and scope of supported systems continues to steadily expand. Additions include the continued rollout of the LAMA system in Community Development and the CityWorks system in Public Works. The continued implementation of both systems leverages prior investments in both GIS and server virtualization technologies. The number of deployed tablet, smartphone, and mobile devices is rapidly growing, along with associated configuration, training, replacement, security, and support needs. The number of wired and wireless network devices also continues to increase as automation has reached into areas such as water tanker metering, door access control, and IP video surveillance at our facilities.

Administration - Information Systems 101-1020-411							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 419,428	\$ 428,674	\$ 502,250	\$ 446,993	\$ 460,550	\$ (41,700)	91.7%
Employee Benefits (20)	146,455	149,634	181,717	163,259	179,090	(2,627)	98.6%
Personnel Expense (25)	5,311	4,761	6,275	5,278	6,275	-	100.0%
Professional Services (30)	36,838	64	10,000	62	50,075	40,075	500.8%
Contractual (32)	18,801	95,495	2,050	90,985	96,450	94,400	4704.9%
Insurance (35)	1,457	1,300	1,209	1,397	1,210	1	100.1%
Commodities (40)	860	739	950	896	950	-	100.0%
Utilities (45)	2,273	2,607	3,500	3,129	3,330	(170)	95.1%
Repairs & Maintenance (50)	12,028	11,008	18,025	14,512	17,205	(820)	95.5%
Capital (70)	9,885	8,044	6,700	5,727	6,265	(435)	93.5%
<b>Grand Total</b>	<b>\$ 653,336</b>	<b>\$ 702,324</b>	<b>\$ 732,676</b>	<b>\$ 732,238</b>	<b>\$ 821,400</b>	<b>\$ 88,724</b>	<b>112.1%</b>

### FY 2015/2016 Review

Overall, the Information Systems cost center is projected to come in at budget for FY 2015/2016. The Salaries & Wages (10) and Employee Benefits (20) categories are expected to be under budget as a result of not converting a contractual employee to full-time. Interrelated, the Contractual (32) category will be over as the contractual employee remained as such. All other categories are expected to end the year near budget.

### FY 2016/2017 Summary

The Information Systems cost center FY 2016/2017 budget request is increasing 12.1%, or \$89 thousand compared to the prior year's budget. This is mainly a result of continuing with a contractual Information Systems Specialist, and additional consulting services to assist in the implementation of new financial software.

### Employee Count

Full Time Equivalents will decrease by 1.00 from 5.55 to 4.55 because of the continuing with a contractual Information Systems Specialist position rather than converting it to full-time.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Information Systems</b>										
Info Systems Director	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Info Systems Network Admin.	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Info Systems Technician	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Info Systems Specialist	-	-	-	1.00		1.00	-		-	(1.00)
GIS Coordinator	0.75	0.75	0.75	0.75		0.75	0.75		0.75	-
Comm./Online Media Spclst.	0.50	0.50	0.30		0.30	0.30		0.30	0.30	-
Intern	0.50	0.50	0.50		0.50	0.50		0.50	0.50	-
<b>Total Information Systems</b>	<b>4.75</b>	<b>4.75</b>	<b>4.55</b>	<b>4.75</b>	<b>0.80</b>	<b>5.55</b>	<b>3.75</b>	<b>0.80</b>	<b>4.55</b>	<b>(1.00)</b>

## **PUBLIC INFORMATION (101-1210-413)**

The Public Information Division is responsible for communication of Village information to residents and members of the press through regular publications and press releases. Duties include acting as an ombudsman for residents and individuals seeking services from the Village of Gurnee. This cost center includes expenses associated with recording public meetings, as well as the Village's public information efforts and outsourced elements of website administration. The Public Information FY 2016/2017 budget includes items related to maintaining the video and audio production system in the Village Board chambers and conference room at the Village Hall and overseeing the recording of all public meetings of the Village Board and Planning and Zoning Board. The budget also includes public relations items such as the Village newsletter, Community Feedback Survey, e-mail listservs and social media accounts.

A summary of the Public Information cost center's expenditures is shown below.

Administration - Public Information 101-1210-413							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	-	-	50,000	25,800	36,450	(13,550)	72.9%
Contractual (32)	36,438	36,356	44,960	43,250	43,560	(1,400)	96.9%
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	77	-	50	-	-	(50)	0.0%
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	500	400	-	(500)	0.0%
Capital (70)	1,467	2,616	2,500	2,500	2,500	-	100.0%
<b>Grand Total</b>	<b>\$ 37,982</b>	<b>\$ 38,973</b>	<b>\$ 98,010</b>	<b>\$ 71,950</b>	<b>\$ 82,510</b>	<b>\$ (15,500)</b>	<b>84.2%</b>

### FY 2015/2016 Review

The Public Information cost center is expected to come in 26.5%, or \$26 thousand, under budget. The savings is due to the Professional Services (30) category as the website update and upgrade project was only partially completed during FY 2015/2016.

### FY 2016/2017 Summary

Overall, the Public Information budget is 15.8%, or \$16 thousand, lower than the FY 2015/2016. This is the result of the Professional Services (30) category. In FY 2015/2016 the Village began the process to upgrade its website content management system (CMS) and add a mobile responsive template. This project involves working with a website vendor to install an entirely new CMS and launch a new website. The project is being split between FY 2015/2016 and FY 2016/2017. As a result, staff was able to lower the FY 2016/2017 budget.

## **PLANNING/BUILDING SAFETY (101-1510-419)**

The Community Development Department is concerned with physical planning, infrastructure construction, and the safety of structures and grounds in the Village. The Department is divided into three Divisions: Building Safety; Planning & Zoning; and Engineering. The Building Safety Division oversees building construction and inspection and code enforcement. The Planning & Zoning Division manages the overall use and development of private property in the Village. The Engineering Division is responsible for the construction and management of public infrastructure such as streets, drainage facilities, water lines, and sewer lines.

The Building Safety Division helps to ensure safe and quality new construction in the Village. The Division does this by inspecting new and existing structures. The Division reviews proposed plans for conformance with codes, issues building and other permits, performs construction inspections, and maintains permanent records. The staff inspects projects varying from large industrial and commercial buildings to residential decks and fences. The Division also enforces the Village's building and related codes. The Code Enforcement program enforces the municipal ordinances that are not otherwise handled by the Police Department. These include tall grass, the removal of illegal signs, property maintenance, and nuisance regulations.

The primary responsibilities of the Planning & Zoning Division are to facilitate development of an appropriate mix of uses, protect and enhance the physical environment, shape the built character of the

Village of Gurnee via the Village's Comprehensive Land Use Plan, and implement this plan through the enforcement of the Zoning Ordinance. The Planning & Zoning Division works with the Planning and Zoning Board to review annexations, proposed development plans, special use permits, variances, map amendments, text amendments, and other zoning requests. In addition, the Division reviews commercial and residential building plans for conformance with the Zoning Ordinance and issues fence, sign, temporary use and structure permits.

A summary of the Planning/Building Safety cost center's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 are provided below.

Community Development - Planning/Building Safety 101-1510-419							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 754,471	\$ 744,743	\$ 766,675	\$ 733,350	\$ 756,375	\$ (10,300)	98.7%
Employee Benefits (20)	285,110	297,787	305,946	286,313	310,200	4,254	101.4%
Personnel Expense (25)	3,729	6,829	6,700	5,360	5,750	(950)	85.8%
Professional Services (30)	67,643	44,096	47,500	25,300	82,000	34,500	172.6%
Contractual (32)	8,138	8,038	7,330	7,069	7,755	425	105.8%
Insurance (35)	8,455	9,060	8,428	8,478	8,360	(68)	99.2%
Commodities (40)	13,145	11,218	12,950	9,200	11,650	(1,300)	90.0%
Utilities (45)	3,891	4,111	4,600	4,700	4,600	-	100.0%
Repairs & Maintenance (50)	30,797	41,533	39,775	30,225	38,920	(855)	97.9%
Capital (70)	10,381	9,138	11,050	7,825	16,115	5,065	145.8%
<b>Grand Total</b>	<b>\$ 1,185,762</b>	<b>\$ 1,176,553</b>	<b>\$ 1,210,954</b>	<b>\$ 1,117,820</b>	<b>\$ 1,241,725</b>	<b>\$ 30,771</b>	<b>102.5%</b>

#### FY 2015/2016 Review

FY 2015/2016 Planning/Building Safety forecasted expenses are expected to be under budget by 7.7%, or \$93 thousand. The Salaries & Wages (10) and Employee Benefits (20) category accounts for the majority of the savings as the Associate Planner position was vacated in October. Professional Services (30) is expected to end the year under budget as the Planning Consultant line item was not fully expended. These funds are for assistance updating to the Village Comprehensive Land Use Plan. This process got started later in the fiscal year than initially anticipated.

#### FY 2016/2017 Summary

The Planning/Building Safety FY 2016/2017 budget request is 2.5%, or \$31 thousand, higher than the prior year budget. The Professional Services (25) category is increasing by \$35 thousand as funding related to a Planning Consultant's assistance with the Comprehensive Land Use Plan has been increased. The Plan was last updated in 1997. In addition, funding has been included to convert documents to electronic format. This will be a multi-year effort based on the volume. The Capital (70) category is increasing by \$5 thousand related to Computer Hardware. In FY 2016/2017 the Division will continue to implement mobile technology to provide better timely information to the inspectors in the field.

#### Employee Count

Full Time Equivalents will remain flat, however, there will be a reallocation of some positions. The Associate Planner position is being replaced by a Senior Planner position in order to attract a candidate with greater experience. In addition, a Fire Inspector providing Code Enforcement services will be shifted back to the Fire Department and a part-time Code Enforcement Officer is proposed. Finally, summer help has been increased slightly to help address seasonal workloads.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Planning/Building Safety</b>										
Comm. Dev. Director	0.50	0.50	0.50	0.50		0.50	0.50		0.50	-
Planning Manager	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Senior Planner	-	-	-	-		-	1.00		1.00	1.00
Associate Planner	2.00	2.00	1.00	1.00		1.00			-	(1.00)
Permit Coordinator	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Chief Inspector	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Building Inspector	2.75	2.75	2.75	2.50	0.25	2.75	2.00	0.10	2.10	(0.65)
Code Enforcement Officer	1.00	1.00	1.00	1.00		1.00	1.00	0.45	1.45	0.45
General Office Secretary	0.30	0.30	-	-		-	-		-	-
Summer Helper	-	0.20	0.40	-	0.40	0.40	-	0.60	0.60	0.20
<b>Total Planning/Building Safety</b>	<b>9.55</b>	<b>9.75</b>	<b>8.65</b>	<b>8.00</b>	<b>0.65</b>	<b>8.65</b>	<b>7.50</b>	<b>1.15</b>	<b>8.65</b>	<b>-</b>

## ENGINEERING (101-2010-433)

The Engineering Division oversees the construction of the Village's public infrastructure, reviews new development, maintains records, financial guarantees and maps, administers grants, and annually updates and implements the Village's Capital Improvement Program. Engineering also inspects all public and many private infrastructure improvements including drainage, streets, water, and sewers.

The Engineering Division also prepares, plans for, and manages the construction of Village-funded capital improvements. Engineering capital improvements are large-scale and high-cost physical assets such as streets, drainage facilities, and water and sewer lines. Each year, the Engineering Division prepares a Capital Improvement budget which can be found in *Section 7: Capital Budget Summary*. In addition, the Division develops solutions to past problems such as localized flooding or transportation congestion.

A summary of the Engineering cost center's expenditures are provided below.

Community Development - Engineering 101-2010-433								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Salaries & Wages (10)	\$ 552,392	\$ 549,905	\$ 600,950	\$ 606,550	\$ 665,050	\$ 64,100	110.7%	
Employee Benefits (20)	224,319	229,907	244,873	234,688	264,175	19,302	107.9%	
Personnel Expense (25)	3,254	2,709	2,950	4,100	3,900	950	132.2%	
Professional Services (30)	1,639	157	1,600	426	29,150	27,550	1821.9%	
Contractual (32)	7,067	5,896	5,400	5,325	5,500	100	101.9%	
Insurance (35)	9,241	10,245	8,428	8,428	8,360	(68)	99.2%	
Commodities (40)	12,633	11,948	15,100	12,350	12,200	(2,900)	80.8%	
Utilities (45)	4,918	3,912	4,245	3,750	4,500	255	106.0%	
Repairs & Maintenance (50)	16,704	23,120	23,675	23,400	25,195	1,520	106.4%	
Capital (70)	6,027	5,601	11,450	10,090	23,430	11,980	204.6%	
<b>Grand Total</b>	<b>\$ 838,193</b>	<b>\$ 843,399</b>	<b>\$ 918,671</b>	<b>\$ 909,107</b>	<b>\$ 1,041,460</b>	<b>\$ 122,789</b>	<b>113.4%</b>	

### FY 2015/2016 Review

The Engineering cost center is projected to come in 1.1%, or \$10 thousand, under budget as savings were realized in the Employee Benefits (20) category related to Medical Insurance.

### FY 2016/2017 Summary

The Engineering cost center FY 2016/2017 budget request is 13.4%, or \$123 thousand, higher than the prior year budget. This is mainly the result of the Civil Engineer position that was approved in FY 2015/2016 being filled for the entire year. The position was filled in January of 2016. This position is eliminating one contract employee that was budgeted in the Capital Improvement Fund (304). Professional Services (25) category is increasing by \$20 thousand related to converting documents to electronic format. This will be a multi-year effort based on the volume.

### Employee Count

Full-Time Equivalents remain flat.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Engineering</b>										
Comm. Dev. Director	0.50	0.50	0.50	0.50		0.50	0.50		0.50	-
Village Engineer	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Civil Engineer	1.00	1.00	1.00	2.00		2.00	2.00		2.00	-
Engineering Tech I	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Engineering Assistant	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Administrative Secretary	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
General Office Secretary	0.30	0.30	-	-		-	-		-	-
Intern	1.00	1.00	0.75		0.75	0.75		0.75	0.75	-
<b>Total Engineering</b>	<b>6.80</b>	<b>6.80</b>	<b>6.25</b>	<b>6.50</b>	<b>0.75</b>	<b>7.25</b>	<b>6.50</b>	<b>0.75</b>	<b>7.25</b>	<b>-</b>

## **PUBLIC WORKS DEPARTMENT (101-2510-432)**

The Public Works Department manages, maintains, operates, and repairs the Village's infrastructure, facilities and related assets, which include public streets, sidewalks, street lighting, traffic control signs, storm sewer and drainage systems, water distribution and pumping facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, parkway trees, and municipal fleet. The Public Works Department is headed by the Director of Public Works who oversees three operating Divisions: Streets, Utility, and Vehicle Maintenance. Working in conjunction with the Director are the Fleet Administrator and Street and Utility Supervisors who oversee each respective Division.

The Public Works Department's Street Division is responsible for streets, right-of-way maintenance, building maintenance, forestry and landscape maintenance, traffic control signs, street lighting, and storm sewer and detention systems. During the winter season, the Street Division is responsible for snow and ice control operations for over 243 lane miles of roads including 328 cul-de-sacs and dead-end streets. The Street Division assists the Engineering Division during projects involving Motor Fuel Tax (MFT) funds by repairing, installing or relocating catch basins, storm sewer, drain tiles, parkway trees, sidewalks and culverts.

A summary of the Public Works Department cost center's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and funding request for FY 2016/2017 are provided below.

Public Works - Administration 101-2510-432							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 1,222,474	\$ 1,187,925	\$ 1,277,850	\$ 1,289,106	\$ 1,332,960	\$ 55,110	104.3%
Employee Benefits (20)	735,655	779,018	808,837	778,275	816,100	7,263	100.9%
Personnel Expense (25)	12,245	7,718	15,230	11,417	11,700	(3,530)	76.8%
Professional Services (30)	9,899	16,488	6,000	2,190	3,720	(2,280)	62.0%
Contractual (32)	324,073	314,864	325,297	321,702	370,597	45,300	113.9%
Insurance (35)	36,575	45,212	59,639	59,635	63,390	3,751	106.3%
Commodities (40)	422,914	248,853	351,850	277,262	333,600	(18,250)	94.8%
Utilities (45)	141,099	153,202	153,000	151,530	158,800	5,800	103.8%
Repairs & Maintenance (50)	531,480	563,937	431,520	415,596	431,475	(45)	100.0%
Capital (70)	33,851	26,718	30,730	13,550	8,290	(22,440)	27.0%
<b>Grand Total</b>	<b>\$ 3,470,264</b>	<b>\$ 3,343,935</b>	<b>\$ 3,459,953</b>	<b>\$ 3,320,263</b>	<b>\$ 3,530,632</b>	<b>\$ 70,679</b>	<b>102.0%</b>

### FY 2015/2016 Review

The FY 2015/2016 year end forecast is projected to end under budget. This is largely due to the Commodities (40) category as Fuel and Ice Control are expected to end the year significantly under budget. Favorable fuel prices and a mild winter have contributed to these savings.

FY 2016/2017 Summary

The FY 2016/2017 budget request is up 2.0%, or \$71 thousand, compared to the previous year. This is mainly a result of the Salaries & Wages (10), Employee Benefits (20) and Contractual (32) categories. The increase in Salaries & Wages (10) and Employee Benefits (20) are the result of general budget assumptions, as well as the addition of two summer helpers to assist with seasonal workloads. The Contractual (32) category is increasing as a result of increases in urban forestry-related line items. The Village's effort to combat the emerald ash borer will continue with tree removal and replacement, as well as biannual insecticide treatments. Since October 2008, the Village has reduced its percentage of ash trees in the parkway by 9%. The Village currently maintains 11,336 parkway trees.

Employee Count

Full Time Equivalents will remain at 16.60. The Department will be reallocating resources by decreasing the General Office Secretary position, while adding two additional Summer Helpers.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Administration/Streets</b>										
Public Works Director	0.60	0.60	0.60	0.60		0.60	0.60		0.60	-
Supervisor	-	-	-	-		-	-		-	-
Lead Maintenance Worker	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Forester	-	3.00	3.00	3.00		3.00	3.00		3.00	-
Management Analyst	1.00	-	-	-		-	-		-	-
Assistant to the Administrator	0.20	0.20	-	-		-	-		-	-
Maintenance Worker I	-	-	0.20	0.20		0.20	0.20		0.20	-
Maintenance Worker II	2.00	2.00	3.00	3.00		3.00	1.00		1.00	(2.00)
Administrative Secretary	10.00	8.00	7.00	7.00		7.00	9.00		9.00	2.00
General Office Secretary	0.40	0.40	0.40	0.40		0.40	0.40		0.40	-
Summer Helpers	-	-	0.40	0.40		0.40		0.20	0.20	(0.20)
Summer Helpers	1.00	1.00	1.00		1.00	1.00		1.20	1.20	0.20
<b>Total Administration/Streets</b>	<b>16.20</b>	<b>16.20</b>	<b>16.60</b>	<b>15.60</b>	<b>1.00</b>	<b>16.60</b>	<b>15.20</b>	<b>1.40</b>	<b>16.60</b>	<b>-</b>

**VEHICLE MAINTENANCE (101-2520-512)**

The Vehicle Maintenance Division is responsible for the maintenance of all Village vehicles and equipment, with the exception of the Fire Department's vehicles. Under the direction of the Fleet Administrator, three mechanics perform preventative maintenance and repairs to ensure the consistent operation of the Village fleet, which includes 161 Village vehicles from Public Works, Building, Engineering, and Police, as well as a SWALCO truck on contract.

A summary of the Vehicle Maintenance expenditures follows.

Public Works - Vehicle Maintenance 101-2520-512							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 298,009	\$ 310,944	\$ 321,350	\$ 305,112	\$ 320,500	\$ (850)	99.7%
Employee Benefits (20)	137,370	157,573	149,415	158,056	159,280	9,865	106.6%
Personnel Expense (25)	7,608	3,583	5,900	4,644	4,745	(1,155)	80.4%
Professional Services (30)	103	64	155	135	150	(5)	96.8%
Contractual (32)	6,831	6,570	6,865	6,821	6,970	105	101.5%
Insurance (35)	8,347	8,455	7,796	9,944	8,000	204	102.6%
Commodities (40)	257,958	188,713	273,910	171,847	207,350	(66,560)	75.7%
Utilities (45)	1,226	1,267	1,000	1,450	1,450	450	145.0%
Repairs & Maintenance (50)	27,593	27,262	23,145	19,923	28,430	5,285	122.8%
Capital (70)	4,039	4,293	4,025	3,255	13,460	9,435	334.4%
Inter/Intra Fund (95)	(329,834)	(326,359)	(312,675)	(246,350)	(270,250)	42,425	86.4%
<b>Grand Total</b>	<b>\$ 419,249</b>	<b>\$ 382,365</b>	<b>\$ 480,886</b>	<b>\$ 434,837</b>	<b>\$ 480,085</b>	<b>\$ (801)</b>	<b>99.8%</b>

FY 2015/2016 Review

The Division expects to come in 9.6%, or \$46 thousand, under the FY 2015/2016 budget. The main reason for this is the Commodities (40) category is expected to end the year substantially under budget as the Chassis Parts line item will not be fully expended. Improvements in the Village’s preventative maintenance program and the systematic replacement of older/problem vehicles and equipment has helped reduced breakdowns and, as a result, expenses.

FY 2016/2017 Summary

The FY 2016/2017 budget request is flat compared to the previous year.

Employee Count

The employee count in Public Works – Vehicle Maintenance will remain unchanged at 4.00 FTE.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Vehicle Maintenance</b>										
Fleet Manager	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Mechanics	3.00	3.00	3.00	3.00		3.00	3.00		3.00	-
<b>Total Vehicle Maintenance</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>

**MUNICIPAL BUILDING MAINTENANCE (101-3530-418)**

The Municipal Building & Grounds budget includes the activities related to maintenance of the Village Hall and related property and the Mother Rudd House. Expenditures in this budget cover the costs for maintenance of the Village Hall landscaping, pond, parking lot, HVAC system, insurance, and related housekeeping and contractual costs. Engineering Division staff oversees implementation of the Municipal Building & Grounds budget, and Public Works Department staff provides support for general maintenance functions and maintenance of Village Hall landscaping.

A summary of the cost center 101-3530-418 expenditures follows.

Municipal Building Maintenance 101-3530-418							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Contractual (32)	41,767	40,368	38,344	44,000	39,000	656	101.7%
Insurance (35)	7,260	6,690	6,223	6,223	6,980	757	112.2%
Commodities (40)	3,276	4,723	6,557	6,982	6,100	(457)	93.0%
Utilities (45)	234	143	104	200	200	96	192.3%
Repairs & Maintenance (50)	20,245	20,071	27,755	24,340	20,260	(7,495)	73.0%
Capital (70)	22,038	27,369	25,240	28,309	33,260	8,020	131.8%
<b>Grand Total</b>	<b>\$ 94,821</b>	<b>\$ 99,362</b>	<b>\$ 104,223</b>	<b>\$ 110,054</b>	<b>\$ 105,800</b>	<b>\$ 1,577</b>	<b>101.5%</b>

FY 2015/2016 Review

The Municipal Building Maintenance cost center is expected to come in \$6 thousand over budget.

FY 2016/2017 Summary

The Municipal Building Maintenance budget is up 1.5%, or \$2 thousand, compared to the prior year. This is a result of an increase in the Capital (70) category related to Building Improvement. Built in 1992, the Village Hall requires capital investments to combat normal wear and tear.

## POLICE DEPARTMENT (101-4010-421)

The Gurnee Police Department provides services to the community 24 hours per day based on a philosophy of community-oriented policing and problem-solving. The Department emphasizes proactive interaction with citizens, businesses, and other agencies. The Police Department is active in the community in areas such as traffic and DUI enforcement, crime prevention, D.A.R.E., neighborhood watch, gang prevention, and youth assistance programs. Also included is the Police Records Division, the repository of all official Department-generated reports and statistics. Its primary focus is to ensure the integrity of the Department's reporting system and to maintain reports in a variety of informational systems to be retrieved as needed. The Department is led by the Chief of Police and two Deputy Chiefs.

A summary of the Police cost center's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 are provided below.

Police - Administration 101-4010-421							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 7,395,346	\$ 7,634,366	\$ 7,912,400	\$ 7,597,400	\$ 8,038,600	\$ 126,200	101.6%
Employee Benefits (20)	3,120,115	3,493,249	3,566,270	3,420,630	3,962,671	396,401	111.1%
Personnel Expense (25)	70,083	57,940	82,600	78,681	66,200	(16,400)	80.1%
Professional Services (30)	624,354	542,818	643,300	448,300	562,350	(80,950)	87.4%
Contractual (32)	134,012	162,647	190,954	162,669	193,432	2,478	101.3%
Insurance (35)	184,487	198,290	184,851	184,837	186,310	1,459	100.8%
Commodities (40)	260,802	248,060	274,350	203,471	273,900	(450)	99.8%
Utilities (45)	54,184	54,524	62,200	60,110	45,150	(17,050)	72.6%
Repairs & Maintenance (50)	366,027	383,659	378,984	336,170	368,274	(10,710)	97.2%
Capital (70)	67,634	112,266	170,090	171,655	310,900	140,810	182.8%
<b>Grand Total</b>	<b>\$ 12,277,044</b>	<b>\$ 12,887,819</b>	<b>\$ 13,465,999</b>	<b>\$ 12,663,923</b>	<b>\$ 14,007,787</b>	<b>\$ 541,788</b>	<b>104.0%</b>

### FY 2015/2016 Review

The Department expects to come 6.0%, or \$800 thousand, under budget for the fiscal year. This is most notably due to savings in the Salaries & Wages (10) and Employee Benefits (20) categories due to Departmental vacancies. Professional Services (30) should finish approximately \$195 thousand under budget due to savings realized in Labor Attorney and the RedFlex Collection Fee (red light camera program expenses) line items. RedFlex Collection Fees are less than budgeted as cameras at Route 132 and Route 21 remained off from July 2014 through October 2015 due to roadway construction. In addition, the approaches at Delany Road and US Route 41 were turned off in July 2015 due to intersection rehabilitation. During deactivation, the Village is not responsible for monthly charges for those camera approaches. Commodities (45) should come in \$71 thousand under budget due to favorable fuel costs. Finally, Repairs & Maintenance (50) is projected to end the year under budget as Building Maintenance and Auto & Truck Maintenance were not fully expended.

### FY 2016/2017 Summary

The FY 2016/2017 budget request is 4.0%, or \$542 thousand higher than the previous year. The Salaries & Wages (10) category is increasing due to the addition of two Police Officers and one Public Education Specialists. The Employee Benefits (20) category is increasing 11.1% as a result of increased pension and insurance costs. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,590,485 last year to \$1,945,216 (\$354,731 or 22%) for Police. This is a result of as a result of the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. The Professional Services (30) category is decreasing 12.6% as a result of the Labor Attorney and RedFlex Collection Fee line items. As the collective bargaining contracts with organized personnel were just renegotiated, the Department was able

to reduce labor attorney fees. RedFlex Collection Fees were adjusted based on renegotiated rates that are lower than previously charged. Capital (70) is increasing 82.8% due to including funding for electronic citations and body cameras. Annually the Police department issues approximately 14,000 citations. Those citations need to be physically transferred to various locations for processing and entry into local and county computer systems. In 2015, the State's Conference of Chief Circuit Judges approved guidelines for the use of electronic citations in Illinois. Participation in a county-wide e-citation program can reduce hazardous roadside time, eliminate duplicate data entry and provide electronic transmission of citations from the point of issuance to the police station and court system. The Department has also included funding related to body cameras. The topic will be discussed at the Village Board level in the fall before any expenditures are made.

Employee Count

The employee count in the Police – Administration will increase by 2.50 due to the addition of two Police Officers and one Public Education Specialist position. The Village has made a positive impact on its commercial, hotel and entertainment community with the implementation of a Visitor Oriented Police Team. Although the team has been successful, it has suffered from low staffing as a result ongoing police officer vacancies and the need to prioritize assigning officers to patrol. By hiring and assigning two additional police officers, along with the officer reassigned from D.A.R.E., to the Visitor Oriented Policing Team we will be able to provide a more proactive and visible police presence in areas where they are most needed. The additional staffing will also result in a significant reduction in patrol shift overtime as these officers will provide coverage when needed. The savings in shift coverage overtime is anticipated to be \$50 thousand in FY 2016/2017, with greater savings in future years.

As it relates to the proposed Public Education Specialist position, the Village has had a long history of providing a positive educational message to 4<sup>th</sup> and 5<sup>th</sup> grade students in partnership with Gurnee District 56 and Woodland District 50 through police officers assigned to the D.A.R.E. program. In 2015, due to a police officer staffing shortage caused by a combination of illness, injury and retirements, the Department was forced to reassign the D.A.R.E. officer to patrol duties, thereby suspending the D.A.R.E. program. During that time alternatives to a full-time police officer assigned to D.A.R.E. were explored and it was determined that an individual with relevant experience could be employed to provide an appropriate public education program in our schools. This non-sworn position would provide all of the benefits and allow the sworn police officer to remain on the street.

The increase in headcount is slightly offset by the transition of a full-time secretary to part-time. This took place during FY 2015/2016.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Police Department - Administration</b>										
Police Chief	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Deputy Police Chief	2.00	2.00	2.00	2.00		2.00	2.00		2.00	-
Police Commander	5.00	4.00	4.00	3.00		3.00	3.00		3.00	-
Police Sergeant	4.00	7.00	7.00	7.00		7.00	7.00		7.00	-
Police Officer	49.00	49.00	49.00	49.00		49.00	51.00		51.00	2.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Administrative Secretary	2.00	2.00	2.00	2.00		2.00	1.00	0.50	1.50	(0.50)
Public Education Specialist	-	-	-	-		-	1.00		1.00	1.00
Secretary	-	-	-	-		-	-		-	-
Traffic Safety Coordinator	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Community Service Officer	6.00	6.00	6.00	6.00		6.00	6.00		6.00	-
Records Supervisor	-	1.00	1.00	1.00		1.00	1.00		1.00	-
Records Assistant	5.00	4.00	4.00	4.00		4.00	4.00		4.00	-
Custodian	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Crossing Guard	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
<b>Total Police Dept - Administration</b>	<b>78.00</b>	<b>80.00</b>	<b>80.00</b>	<b>79.00</b>	<b>-</b>	<b>79.00</b>	<b>81.00</b>	<b>0.50</b>	<b>81.50</b>	<b>2.50</b>

## COMMUNICATIONS (101-4020-423)

The Communications Center is staffed around the clock and provides Enhanced 9-1-1 service to residents along with radio dispatching, emergency medical dispatching (EMD), alarm monitoring, and other critical communications functions.

A summary of the Communications' expenditures are provided below.

Police - Communications 101-4020-423							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 970,866	\$ 987,014	\$ 1,091,800	\$ 1,097,461	\$ 1,342,000	\$ 250,200	122.9%
Employee Benefits (20)	384,900	422,455	414,062	377,387	475,370	61,308	114.8%
Personnel Expense (25)	6,665	8,313	12,150	8,400	14,650	2,500	120.6%
Professional Services (30)	186	29,286	30,240	19,200	30,240	-	100.0%
Contractual (32)	2,835	3,599	3,500	3,165	3,500	-	100.0%
Insurance (35)	12,887	12,950	12,047	12,046	11,160	(887)	92.6%
Commodities (40)	1,393	873	1,500	1,236	1,600	100	106.7%
Utilities (45)	-	-	2,400	1,200	2,400	-	100.0%
Repairs & Maintenance (50)	4,972	6,238	9,800	6,825	8,675	(1,125)	88.5%
Capital (70)	4,633	2,358	17,975	13,580	-	(17,975)	0.0%
<b>Grand Total</b>	<b>\$ 1,389,338</b>	<b>\$ 1,473,085</b>	<b>\$ 1,595,474</b>	<b>\$ 1,540,500</b>	<b>\$ 1,889,595</b>	<b>\$ 294,121</b>	<b>118.4%</b>

### FY 2015/2016 Review

The Division expects to finish approximately 3.5%, or \$55 thousand, under budget for FY 2015/2016. This is most notably due to savings in the Salaries & Wages (10) and Employee Benefits (20) categories. The savings are mainly a result of vacancies that existed during the fiscal year. All other categories are expected to end near or under budget.

### FY 2016/2017 Summary

The FY 2016/2017 budget request is 18.4%, or \$294 thousand, higher compared to the previous year. This can be attributed to the Salaries & Wages (10) and Employee Benefits (20) categories. 1.95 FTE's were moved from the 911 Fund (203) to the General Fund (101). This is simply a change in what fund the employees are charged to. One part-time Communications Operator was made full-time with a corresponding reduction of part-time FTE's resulting in a net increase of 0.05 FTE's. This change will be effective with the 2016/2017 fiscal year. Going forward, the 911 Fund (203) will serve largely as a capital fund related to 911 equipment.

### Employee Count

Full Time Equivalents will remain slightly increase as a part-time position was converted to full-time in FY 2015/2016 in exchange for eliminating a part-time call taker position and two part-time employees were moved from the 911 Fund (203) to the General Fund (101). This change will be effective with the 2016/2017 fiscal year. Going forward, the 911 Fund (203) will serve largely as a capital fund related to 911 equipment.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Communications</b>										
Communications Supervisor	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Communications Shift Leader	2.00	2.00	2.00	2.00		2.00	2.00		2.00	-
Communications Operator	10.50	10.00	11.95	10.00	1.95	11.95	11.00	1.00	12.00	0.05
<b>Total Communications</b>	<b>13.50</b>	<b>13.00</b>	<b>14.95</b>	<b>13.00</b>	<b>1.95</b>	<b>14.95</b>	<b>14.00</b>	<b>1.00</b>	<b>15.00</b>	<b>0.05</b>

## FIRE DEPARTMENT (101-5010-422)

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of two stations, the Department provides 24-hour fire, rescue, and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2015, the Gurnee Fire Department responded to a total of 6,166 emergency calls. The Department is led by the Fire Chief and Deputy Chief. Within the GFD are five operating divisions, including Operations, Administration, Fire Prevention, Public Education, and Training.

A summary of the Fire Department's expenditures is provided below.

Fire - Administration 101-5010-422							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 6,003,756	\$ 5,825,104	\$ 5,978,010	\$ 5,935,730	\$ 6,076,610	\$ 98,600	101.6%
Employee Benefits (20)	2,572,161	2,980,885	3,119,242	3,024,721	3,338,067	218,825	107.0%
Personnel Expense (25)	57,986	42,909	60,150	59,364	45,400	(14,750)	75.5%
Professional Services (30)	117,683	82,902	83,700	61,768	79,900	(3,800)	95.5%
Contractual (32)	71,225	64,375	64,600	64,276	35,675	(28,925)	55.2%
Insurance (35)	32,119	38,590	56,978	55,826	64,320	7,342	112.9%
Commodities (40)	150,140	147,961	160,050	148,362	157,550	(2,500)	98.4%
Utilities (45)	33,329	34,041	35,500	42,363	36,500	1,000	102.8%
Repairs & Maintenance (50)	152,078	152,286	175,275	161,597	177,850	2,575	101.5%
Capital (70)	74,254	58,150	89,190	86,756	96,360	7,170	108.0%
<b>Grand Total</b>	<b>\$ 9,264,731</b>	<b>\$ 9,427,203</b>	<b>\$ 9,822,695</b>	<b>\$ 9,640,763</b>	<b>\$ 10,108,232</b>	<b>\$ 285,537</b>	<b>102.9%</b>

### FY 2015/2016 Review

The Department expects to come in 1.9%, or \$182 thousand, below its total budget for FY 2015/2016. The Salaries & Wages (10) and Employee Benefits (20) categories are expected to end the year under budget due to Departmental vacancies that existed throughout the year. Savings in the Professional Services (30) category relate to savings in the General Legal Service and Labor Attorney line items. Management was able to renegotiate the collective bargaining agreement without the use of attorneys, which resulted in a savings. In addition, general legal service was not needed during FY 2015/2016.

### FY 2016/2017 Summary

The FY 2016/2017 budget request is 2.9%, or \$286 thousand, higher than the previous year. The Salaries & Wages (10) and Employee Benefits (20) categories account for this increase. As mentioned earlier in this section, the change in the Employee Benefits (20) category can be attributed to increased pension contributions. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,471,445 last year to \$1,700,217 this year (\$228,772 or 16%) for Fire. This is a result of as a result of the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. The remainder of the increase in the Employee Benefits (20) category is a result of the Workers' Compensation line item. As mentioned earlier in Section 5, insurance is allocated to Departments based on actual claims experience. The Contractual (32) category is decreasing 44.8%, or \$29 thousand, as Hydrant Charges has been removed from the Fire Department budget. Historically this expense related to the Fire Department's usage of fire hydrants. Starting in FY 2016/2017 the expense has been included in the Administration Fees that are charged to the Utility Operating Fund (521). It will remain this way going forward.

### Employee Count

Full Time Equivalents will decrease by 0.10 as Administrative Secretary position is being reduced from full-time to part-time and one Fire Inspector, previously utilized part-time by Community Development for code enforcement, is being shifted back to the Fire Department full-time. The slight reduction in General Office Secretary is related to reducing this position from full-time to part-time. While assigned to Public Works, the position provided limited support to the Fire Department.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Fire Department</b>										
Fire Chief	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Deputy Fire Chief	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Battalion Chief	3.00	3.00	3.00	3.00		3.00	3.00		3.00	-
Lieutenant	10.00	9.00	9.00	9.00		9.00	9.00		9.00	-
Firefighter/Paramedic	33.00	34.00	40.00	40.00		40.00	40.00		40.00	-
Administrative Secretary	1.00	1.00	1.00	1.00		1.00		0.50	0.50	(0.50)
General Office Secretary	0.20	0.20	0.20	0.20		0.20		0.10	0.10	(0.10)
Fire Marshal	1.00	1.00	1.00	-		-	-	-	-	-
Fire Inspector	2.50	2.50	2.50	2.50		2.50	3.00		3.00	0.50
Paid-on-Call/Intern	0.25	-	-	-		-	-		-	-
<b>Total Fire Department</b>	<b>52.95</b>	<b>52.70</b>	<b>58.70</b>	<b>57.70</b>	<b>-</b>	<b>57.70</b>	<b>57.00</b>	<b>0.60</b>	<b>57.60</b>	<b>(0.10)</b>

### **FOREIGN FIRE INSURANCE (101-5050-422)**

The Foreign Fire Insurance Board consists of members elected by the Gurnee Fire Department. The Foreign Fire Insurance Board manages and administers the money in the Foreign Fire Insurance Fund. Pursuant to state law, the Foreign Fire Insurance Fund receives its monies from a state tax imposed on fire insurance policies written by insurance companies domiciled outside of the State of Illinois. Typically, the Foreign Fire Insurance Board uses these funds to purchase firefighting equipment not funded through the departmental budget request.

A summary of the Foreign Fire Insurance expenditures is shown below. Expenditures are limited to current year receipts and the amount held in fund balance. FY 2016/2017 Foreign Fire budgeted revenues are \$65 thousand.

Fire - Foreign Fire Insurance 101-5050-422							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Personnel Expense (25)	5,999	194	-	-	-	-	N/A
Contractual (32)	40	-	-	-	-	-	N/A
Insurance (35)	-	105	-	-	-	-	N/A
Commodities (40)	7,015	13,742	-	113	-	-	N/A
Repairs & Maintenance (50)	29,456	28,735	53,000	52,887	65,000	12,000	122.6%
Capital (70)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 42,511</b>	<b>\$ 42,776</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 65,000</b>	<b>\$ 12,000</b>	<b>122.6%</b>

### **CONTRACTUAL OBLIGATIONS (101-6050-411)**

The Contractual Obligations cost center 101-6050-411 is established for those items that do not otherwise fit well into a departmental budget, such as intra-fund transfers, tax rebate programs, special event expenditures, emergency-related expenditures, or other large one-time expenses. A summary of the Contractual Obligations cost center's expenditures is provided on the following page.

Contractual Obligations 101-6050-411							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
<i>Contractual</i>							
Community Events	-	-	20,000	20,000	25,000	5,000	125.0%
Gurnee Days	15,000	15,000	15,000	16,000	16,000	1,000	106.7%
Convention Bur Contrib	141,256	147,694	142,000	155,000	175,000	33,000	123.2%
Quasi Govt Dues	13,950	38,038	23,950	23,950	25,000	1,050	104.4%
Dept Contingency	17,413	3,447	20,000	20,000	15,000	(5,000)	75.0%
Park Aquatic Center Agrmt	383,353	385,350	386,490	386,490	386,910	420	100.1%
Marketing Expense	5,273	4,260	55,000	40,000	50,000	(5,000)	90.9%
July 4th Festival	-	-	-	-	-	-	N/A
Sub-Total Contractual	576,245	593,788	662,440	661,440	692,910	30,470	104.6%
<i>Other Financing Uses</i>							
Gurnee Mills Recapture	-	-	1,200,000	1,200,000	176,000	(1,024,000)	14.7%
KeyLime Cove Recapture	450,363	447,338	475,000	435,000	450,000	(25,000)	94.7%
Akhan Recapture	-	-	25,000	-	25,000	-	100.0%
Trans to Capital Fund	3,400,000	1,600,000	-	500,000	-	-	N/A
Trans to W/S Capital	-	-	-	300,000	-	-	N/A
Trans to Bond Fund	2,284,834	2,333,116	2,299,955	2,599,955	2,047,575	(252,380)	89.0%
Sub-Total Other Financing Uses	6,135,197	4,380,454	3,999,955	5,034,955	2,698,575	(1,301,380)	67.5%
<b>Total Contingency Expenditures</b>	<b>\$ 6,711,441</b>	<b>\$ 4,974,242</b>	<b>\$ 4,662,395</b>	<b>\$ 5,696,395</b>	<b>\$ 3,391,485</b>	<b>\$ (1,270,910)</b>	<b>72.7%</b>

### FY 2015/2016 Review

FY 2015/2016 expenditures are expected to be 22.2%, or \$1.04 million, over budget mainly as a result of two transfers of General Fund surplus: one to the Capital Fund in the amount of \$500 thousand and a second to the Utility Capital Fund in the amount of \$300 thousand. These transfers were not budgeted in FY 2015/2016, and rather made at the end of the fiscal year if surplus is available. The transfers will be used to finance infrastructure work schedule for FY 2016/2017.

### FY 2016/2017 Summary

The FY 2016/2017 Village-wide Contractual Obligations budget is 27.3%, or \$1.3 million, less than the prior year budget. The decrease is two-fold: 1) The Village reduced the Gurnee Mills Recapture line item as the majority of the expenses related to site improvements for the construction of a Portillo's restaurant have been paid, and 2) the amount transferred to the Debt Service Fund has been reduced by \$250 thousand as the Series 2012 debt issuance was paid off in FY 2015/2016. The contribution to Visit Lake County (formerly called Convention and Visitors Bureau), which is directly tied to Hotel Tax revenue, is budgeted at \$150 thousand. Per a contractual agreement, Visit Lake County receives 20% of the Village's hotel tax revenue, less revenue generated from KeyLime Cove Resort and Indoor Waterpark. The contingency budget was reduced from \$20 thousand to \$15 thousand. The KeyLime Cove recapture amount was adjusted based on prior year actual and current economic conditions impacting consumer spending. The budget includes \$25 thousand for Akhan Recapture agreement. This is a performance-based sales tax sharing agreement where the Village rebates 50% of state-shared sales after \$100 thousand in state sales tax revenue is generated. In FY 2016/2017 \$2.0 million will be transferred from the General Fund to the Debt Service Fund to service Series 2009 and Series 2011 bonded debt.

# **SPECIAL REVENUE, CAPITAL, DEBT SERVICE, ENTERPRISE, AND FIDUCIARY FUNDS**

## **911 FUND (203)**

The Illinois Emergency Telephone System Act establishes the number "9-1-1" as the primary emergency telephone number for use in this State. The Act encourages units of local government to develop and improve emergency communication procedures and facilities in such a manner as to be able to quickly respond to any person calling the telephone number "9-1-1" seeking police, fire, medical, rescue, and other emergency services.

In addition, the Act authorizes municipalities to impose a monthly surcharge on billed telephone subscribers for both landline and wireless (cellular) telephone services. In Gurnee, Village Ordinance 89-164 established a surcharge after a referendum was passed in November 1989. The referendum allowed for a surcharge of up to \$0.75 per network connection. All monies collected are deposited into a separate, interest-bearing Emergency Telephone System Fund (911 Fund).

Ordinance 89-164 also established the Gurnee Emergency Telephone System Board (ETSB) as allowed under the Illinois Emergency Telephone System Act. The Gurnee ETSB consists of nine members appointed to staggered four year terms, including one Village Board member and at least three representatives of Gurnee's public safety agencies. Members of the board serve without compensation.

The ETSB is responsible for coordinating and supervising the implementation and operation of the 911 system and for directing the expenditure of surcharge monies which are held in the 911 Fund. Expenditures may be made to pay for the costs associated with the following:

- The design of the Emergency Telephone System;
- The creation of a Master Street Address Guide data base, as well as updates and maintenance;
- The repayment of any monies borrowed for the implementation of the system;
- The purchase and maintenance of Automatic Number Identification and Automatic Location Identification equipment;
- Computer aided dispatch (CAD) system, including mobile data computers (MDCs) equipped with automatic vehicle locators (AVL);
- Maintenance, replacement, and updated to increase operational efficiency and improve provision of emergency services;
- The non-recurring charges related to installation of the Emergency Telephone System and the ongoing network charges;
- Other products and services necessary for the implementation, upgrade, and maintenance of the system and any other purpose related to the operation of the system, including costs attributable directly to the construction or maintenance of buildings or facilities or costs of personnel attributable directly to the operation of the system.

A summary of the 911 Fund's last two years of actual revenues, FY 2015/2016 budget and year end estimates, and FY 2016/2017 projections are provided on the following page.

911 Fund Revenues 203								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Licenses & Permits	-	-	-	-	-	-	N/A	
Intergovernmental Revenue	-	-	-	-	-	-	N/A	
Charges for Services	343,024	341,241	330,000	351,000	351,000	21,000	106.4%	
Fines & Forfeitures	-	-	-	-	-	-	N/A	
Interest Income	892	423	800	250	400	(400)	50.0%	
Contributions	-	-	-	-	-	-	N/A	
Proceeds	-	-	-	-	-	-	N/A	
Other Income (Transfers)	-	-	-	-	-	-	N/A	
<b>Grand Total</b>	<b>\$ 343,916</b>	<b>\$ 341,664</b>	<b>\$ 330,800</b>	<b>\$ 351,250</b>	<b>\$ 351,400</b>	<b>\$ 20,600</b>	<b>106.2%</b>	

FY 2016/2017 revenues are projected to be flat compared to the FY 2015/2016 year end forecast. Wireless 911 surcharge revenue is projected to be increase \$7 thousand compared to the FY 2015/2016 budget, but like landline revenue, is budgeted flat compared to year end estimates. The move to Voice over IP (VoIP) services and a shifting political landscape continue to raise questions regarding the long-term revenue outlook for this fund.

A summary of the 911 Fund's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 are provided below.

911 Fund 203								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Salaries & Wages (10)	\$ 28,183	\$ 39,802	\$ 89,400	\$ 81,500	\$ -	\$ (89,400)	0.0%	
Employee Benefits (20)	3,259	7,705	17,735	16,265	-	(17,735)	0.0%	
Personnel Expense (25)	6,872	6,668	16,650	7,740	-	(16,650)	0.0%	
Professional Services (30)	-	-	11,200	430	10,500	(700)	93.8%	
Contractual (32)	50,302	51,546	80,750	46,120	42,750	(38,000)	52.9%	
Insurance (35)	-	-	-	-	-	-	N/A	
Commodities (40)	1,168	2,645	4,000	1,460	2,450	(1,550)	61.3%	
Utilities (45)	18,175	17,525	19,200	19,340	19,500	300	101.6%	
Repairs & Maintenance (50)	129,948	126,924	182,200	118,460	201,600	19,400	110.6%	
Capital (70)	36,853	139,832	463,950	316,695	318,550	(145,400)	68.7%	
<b>Grand Total</b>	<b>\$ 274,759</b>	<b>\$ 392,646</b>	<b>\$ 885,085</b>	<b>\$ 608,010</b>	<b>\$ 595,350</b>	<b>\$ (289,735)</b>	<b>67.3%</b>	

### FY 2015/2016 Review

The 911 Fund is expected to end FY 2015/2016 \$277 thousand under budget. This is mainly a result of the Repairs & Maintenance (50) and Capital (70) categories. Repairs & Maintenance (50) is finishing the year under budget due to utilizing a 3-year lease purchase agreement for equipment rather than a one-time expense. The lease purchase agreement allowed the Village to bundle equipment purchases to achieve a volume discount. The initial payment of the maintenance agreement on the equipment was reduced as a result of the lease agreement. The Capital (70) category is expected to finish under budget due to lease agreement as well. The anticipated expense in this category will be spread over three years.

### FY 2016/2017 Summary

All costs related to personnel have been transferred to the General Fund (101) – Communications Division (4020). As a result, the Salaries & Wages (10), Employee Benefits (20) and Personnel (25) categories have been reduced to zero. Going forward, the 911 (203) Fund will serve as largely as a capital fund. The Professional Services (30) category includes funding for Consulting Services related to consolidation planning. The Maintenance (50) category includes funds for Computer Hardware Maintenance, Computer Software Maintenance, Telecom Maintenance, and Equipment / Building Maintenance. In particular the costs of maintaining the Computer Aided Dispatch (CAD), Automatic Vehicle Location (AVL) software, 911 Answering Equipment, Dispatch Furniture, Radio Consoles,

Uninterruptible Power Supply (UPS), and Heating Ventilation and Air Conditioning (HVAC) system make up the bulk of expenditures in this category. The Maintenance (50) category is increasing \$19 thousand as a result of radio maintenance. The Capital (70) category is decreasing \$145 thousand compared to FY 2015/2016. This is primarily a result of a 3-year lease-purchase agreement with Motorola approved by the Village Board for upgrades of the 911 center equipment. Originally the Village planned to replace the communications over a number of years, however by bundling the communications and 911 equipment purchase the Village was able to achieve an overall savings.

Employee Count

All employee related costs have been moved to the General Fund (101) – Communications Division (4020). Going forward the 911 (203) Fund will serve largely to support capital needs.

## MOTOR FUEL TAX FUND (205)

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State. It is based on the consumption of motor fuel. Illinois motor fuel taxes are 19.0 cents per gallon on non-diesel fuel and 21.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. The FY 2016/2017 budget includes \$25,000 in “High Growth Cities” and \$135 thousand of state-shared capital revenue. Monthly MFT receipts are projected at \$24.60 per capita; based on a population of 31,295 this equates to \$770 thousand. The Illinois Municipal League (IML) is projecting \$25.90 per capita for FY 2016/2017 Motor Fuel Tax revenue; the Village is budgeting more conservatively at \$24.60, which is 95% of the IML projection. Total FY 2016/2017 projected receipts are in the Motor Fuel Tax Fund are \$930 thousand.

Motor Fuel Tax Fund Revenues 205								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Licenses & Permits	-	-	-	-	-	-	N/A	
Intergovernmental Revenue	935,169	1,050,780	920,830	921,650	930,100	9,270	101.0%	
Charges for Services	-	-	-	-	-	-	N/A	
Fines & Forfeitures	-	-	-	-	-	-	N/A	
Interest Income	118	128	150	275	150	-	100.0%	
Contributions	-	-	-	-	-	-	N/A	
Proceeds	-	-	-	-	-	-	N/A	
Other Income (Transfers)	-	-	-	-	-	-	N/A	
<b>Grand Total</b>	<b>\$ 935,288</b>	<b>\$ 1,050,908</b>	<b>\$ 920,980</b>	<b>\$ 921,925</b>	<b>\$ 930,250</b>	<b>\$ 9,270</b>	<b>101.0%</b>	

A summary of the MFT Fund’s last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 are provided on the following page.

Motor Fuel Tax Fund Expenditures 205							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	-	-	-	-	-	-	N/A
Contractual (32)	-	-	-	-	-	-	N/A
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	973,081	968,656	1,700,000	1,450,000	925,000	(775,000)	54.4%
Capital (70)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 973,081</b>	<b>\$ 968,656</b>	<b>\$ 1,700,000</b>	<b>\$ 1,450,000</b>	<b>\$ 925,000</b>	<b>\$ (775,000)</b>	<b>54.4%</b>

Expenditures of MFT funds require the supervision and approval of the Illinois Department of Transportation (IDOT). The corporate authorities of the municipality must adopt an ordinance or resolution appropriating the MFT funds and stating how the funds will be used. The Village of Gurnee concentrates its efforts on street maintenance and selected capital projects.

#### FY 2015/2016 Review

FY 2015/2016 is anticipated to end \$250 thousand under budget as the Street Resurfacing line item was not fully expended. Rather than amend a Motor Fuel Tax (MFT) funding resolution that was sent to the Illinois Department of Transportation (IDOT) in March 2015, the Capital Improvement (304) Fund provided the financial resources needed to complete planned street maintenance.

#### FY 2016/2017 Summary

FY 2016/2017 expenditures are \$925 thousand for street resurfacing.

## IMPACT FEE FUND (214)

As a condition of development, the Village has imposed impact fees from time-to-time to defray future costs associated with additional traffic, sidewalk, police/fire/public works' needs, and storm water management. The developer pays the Village an agreed-upon fee so the Village may make necessary improvements at a later date when the increased population in the area makes an impact on the Village's resources.

Impact Fee Fund Revenues 214							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	1,100	16,059	12,000	2,100	-	(12,000)	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	606	345	400	-	500	100	125.0%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 1,706</b>	<b>\$ 16,404</b>	<b>\$ 12,400</b>	<b>\$ 2,100</b>	<b>\$ 500</b>	<b>\$ (11,900)</b>	<b>4.0%</b>

From time to time, the Village transfers the collected impact fees to the Capital Fund when the improvements, such as installation of a sidewalk, are to be made. The Village is expecting minimal revenue related interest in FY 2016/2017.

A summary of the Impact Fee Fund's expenditures is provided below.

Impact Fee Fund Expenditures 214							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	-	-	-	-	-	-	N/A
Contractual (32)	-	-	-	-	-	-	N/A
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
Transfer to Other Funds (98)	550,000	-	100,000	100,000	100,000	-	100%
<b>Grand Total</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>100.0%</b>

### FY 2015/2016 Review

In FY 2015/2016 \$100 thousand was transferred to the Capital Improvement Fund (304) allowing for sidewalk and detention improvements.

### FY 2016/2017 Summary

Fiscal Year 2016/2017 includes a \$100 thousand transfer to the Capital Improvement Fund (304) to allow sidewalk and drainage improvements.

## **ASSET FORFEITURE FUND (217)**

The Asset Forfeiture Fund was established to account for monies acquired through the outcome of drug-related criminal cases. Federal and State law requires that these monies be expended locally in law enforcement efforts. The projected revenues are as follows.

Asset Forfeiture Fund Revenues 217							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	24,054	4,021	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	55	52	40	40	40	-	100.0%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 24,109</b>	<b>\$ 4,073</b>	<b>\$ 40</b>	<b>\$ 40</b>	<b>\$ 40</b>	<b>\$ -</b>	<b>100.0%</b>

A summary of the Asset Forfeiture Fund's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 is provided on the following page.

Asset Forfeiture Fund Expenditures 217							
	FY 13/14	FY 14/15	FY 15/16	-	FY 16/17	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	-	-	-	-	-	-	N/A
Contractual (32)	-	-	-	-	-	-	N/A
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

### FY 2015/2016 Review

There were no budgeted expenditures or purchases made from the Asset Forfeiture Fund in FY 2015/2016.

### FY 2016/2017 Summary

There are no budgeted expenditures planned for FY 2016/2017.

## **CAPITAL IMPROVEMENT FUND (304)**

The Capital Improvement Fund (304) accounts for the acquisition and maintenance of major capital assets, other than those in the Utility Capital Fund (523). Capital is defined as items that have both a single acquisition cost of \$25,000 or more and a useful life of more than one year. Included in the Village's Capital Improvement Fund are expenses related to project engineering, land acquisition, roadway rehabilitation, detention and drainage improvements, vehicle and equipment replacement, and facility improvements.

Capital Improvement Fund Revenues 304							
	FY 13/14	FY 14/15	FY 15/16	-	FY 16/17	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Taxes	\$ -	\$ 956,990	\$ 4,600,000	\$ 4,700,000	\$ 4,700,000	\$ 100,000	102.2%
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	579,183	229,469	172,000	172,000	85,500	(86,500)	49.7%
Charges for Services	12,751	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	2,366	765	1,000	2,500	2,500	1,500	250.0%
Contributions	-	121	223,689	235,994	492,500	268,811	220.2%
Proceeds	9,500	-	45,000	65,693	210,000	165,000	466.7%
Other Income (Transfers)	3,950,000	1,600,000	100,000	600,000	100,000	-	100.0%
<b>Grand Total</b>	<b>\$ 4,553,800</b>	<b>\$ 2,787,345</b>	<b>\$ 5,141,689</b>	<b>\$ 5,776,187</b>	<b>\$ 5,590,500</b>	<b>\$ 448,811</b>	<b>108.7%</b>

The Village of Gurnee dedicates, by ordinance, 50% of its Home Rule Sales Tax strictly for capital and infrastructure improvements. In FY 2016/2017 the Village projects \$4.7 million from Home Rule Sales Tax. Intergovernmental Revenue accounts for grants. The Fire Department will be submitting grant applications for fire-fighting equipment. In FY 2016/2017 the Village anticipates a \$550 thousand donation from the Warren Waukegan Fire Protection District (WWFPD) to pay for half of a new ladder truck. The Contributions category includes this donation. The Village provides fire and emergency medical response services to the WWFPD on a contractual basis. In recent years, the Village has been a very fortunate recipient of both equipment and monetary donations from the District above and beyond contractual provisions.

A summary of the Capital Improvement Fund's expenditures is provided below.

Capital Improvement Fund Expenditures 304							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	148,123	229,811	494,863	450,000	340,000	(154,863)	68.7%
Contractual (32)	1,356	922	8,332	8,332	8,500	168	102.0%
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	1,298,258	2,020,235	4,020,000	4,528,000	3,960,000	(60,000)	98.5%
Capital (70)	1,031,649	1,516,762	1,645,400	1,578,866	2,229,500	584,100	135.5%
Capital (75)	168,187	192,849	418,000	370,035	660,500	242,500	158.0%
Capital (76)	319,644	36,302	83,305	96,605	375,000	291,695	450.2%
Principal (90)	-	-	-	-	-	-	N/A
Interest (92)	-	-	-	-	-	-	N/A
Fees (94)	-	-	-	-	-	-	N/A
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Transfer to Other Funds (98)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 2,967,217</b>	<b>\$ 3,996,881</b>	<b>\$ 6,669,900</b>	<b>\$ 7,031,838</b>	<b>\$ 7,573,500</b>	<b>\$ 903,600</b>	<b>113.5%</b>

#### FY 2015/2016 Review

The Capital Improvement Fund is expected to end FY 2015/2016 approximately 5.4% or \$362 thousand over budget. The overage in the Repairs & Maintenance (50) category is due to the Motor Fuel Tax (MFT) funding resolution that was sent to the Illinois Department of Transportation (IDOT) in March 2015. After this time the Village approved additional MFT expenditures to support roadway rehabilitation. To avoid changing the resolution with IDOT, these expenditures were paid by Capital Improvement funds. While this category in the Capital Fund is over budget, the corresponding category in the Motor Fuel Tax Fund will end the year under budget. The other major overage item this year was the Greenleaf Street Rehabilitation project which was awarded at approximately \$130 thousand over budget in order to complete this needed project. In addition, the design engineering of the IL Route 21 sidewalk and the demolition of the structure at 4093 Old Grand were unanticipated budget expenditures that were incorporated into this fund.

Remaining line items related to departmental building improvements, equipment, and vehicle purchases are expected to finish FY 2015/2016 near budgeted amounts.

Significant accomplishments this year include execution of the all projects in accordance with the Capital Plan including technology improvements, roadway rehabilitation, sidewalk maintenance, flood plain house removal, and site improvements at the Welton Plaza. Unexpended funds will be carried forward to the FY 2016/2017 Capital Fund.

#### FY 2016/2017 Summary

FY 2016/2017 Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

## BOND FUND (410)

There are currently two funds that account for the Village's repayment of long-term debt: the Bond Fund (Fund 410) and the Special Service Area #2 (Fund 423). The Village has two outstanding general obligation bond issues: Series 2009 and Series 2011.

As the Village Board abates the taxes related to the repayment of the outstanding bonds, revenues in the Bond Fund are limited to transfers in from other funds and investment income.

Bond Fund Revenues 410							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	540	225	500	500	500	-	100.0%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	2,457,553	2,471,675	2,465,375	2,465,375	2,047,575	(417,800)	83.1%
<b>Grand Total</b>	<b>\$ 2,458,093</b>	<b>\$ 2,471,900</b>	<b>\$ 2,465,875</b>	<b>\$ 2,465,875</b>	<b>\$ 2,048,075</b>	<b>\$ (417,800)</b>	<b>83.1%</b>

Series 2009 was issued to finance the construction of the Police facility. Series 2011 provided for the development of a Macy's store at Gurnee Mills shopping center. This Series is Midwest Disaster Area Bonds; authorized by the Federal government, these bonds are an incentive for certain commercial or retail and public utility projects that help restore jobs and repair damage related to the 2008 flood.

Expenditures planned for the Bond Fund are outlined below and include repayment of principal, interest payments, and bond trustee fees.

Bond Fund Expenditures 410							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	-	-	2,000	2,000	2,000	-	100.0%
Contractual (32)	-	-	-	-	-	-	N/A
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
Principal (90)	1,935,000	2,035,000	2,110,000	2,110,000	1,770,000	(340,000)	83.9%
Interest (92)	514,924	435,825	352,525	352,525	274,675	(77,850)	77.9%
Fees (94)	1,050	1,350	1,350	900	900	(450)	66.7%
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Transfer to Other Funds (98)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 2,450,974</b>	<b>\$ 2,472,175</b>	<b>\$ 2,465,875</b>	<b>\$ 2,465,425</b>	<b>\$ 2,047,575</b>	<b>\$ (418,300)</b>	<b>83.0%</b>

### FY 2015/2016 Review

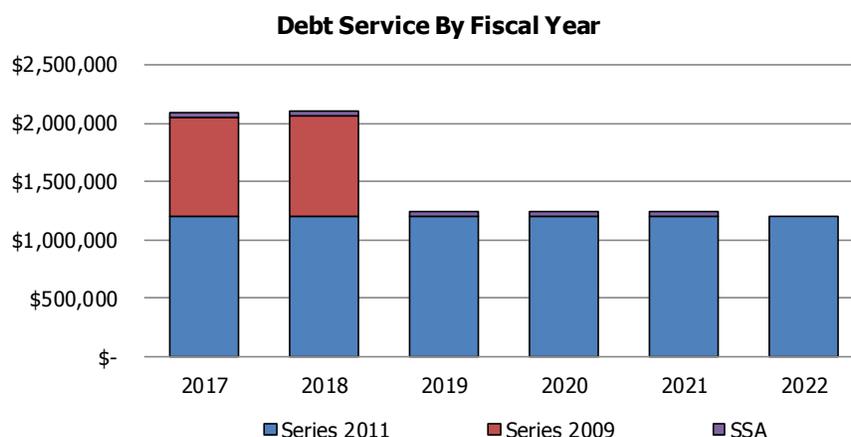
FY 2015/2016 expenditures were made per the set repayment schedules.

FY 2016/2017 Summary

The outstanding principal as of April 30, 2016 and FY 2016/2017 payments for each of these bonds are:

	Principal Balance as of 4/30/16	FY 2016/2017 Payment
Series 2009	\$1,625,000	\$845,825
Series 2011	\$7,365,000	\$1,198,850
Total	\$8,990,000	\$2,044,675

Below is a chart showing the overall debt service payments by fiscal year for the Village of Gurnee. A more detailed discussion of the Village’s debt position is provided in *Section 5: Executive Overview*. In addition, further information on the Village’s use of debt may be found in the *Debt Policy* in *Section 11: Appendix*.



## SPECIAL SERVICE AREA #2 (423)

The Special Service Area #2 Fund is used to account for payments made by property owners on related special assessments and special service area debt. The service area covers the Hickory Haven subdivision and was established to allow the installation of municipal water and sewer. This fund is administered by the Village, but the debt is not a general obligation of the Village. The Special Service Area receives tax revenues restricted to the covered area. The Village collects the payments and pays the related debt.

Special Service Area #2 Fund Revenues 423								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Taxes	\$ 41,439	\$ 41,096	\$ 41,674	\$ 41,674	\$ 41,124	\$ (550)	98.7%	
Licenses & Permits	-	-	-	-	-	-	N/A	
Intergovernmental Revenue	-	-	-	-	-	-	N/A	
Charges for Services	-	-	-	-	-	-	N/A	
Fines & Forfeitures	-	-	-	-	-	-	N/A	
Interest Income	0	38	20	-	-	(20)	0.0%	
Contributions	-	-	-	-	-	-	N/A	
Proceeds	-	-	-	-	-	-	N/A	
Other Income (Transfers)	-	-	-	-	-	-	N/A	
<b>Grand Total</b>	<b>\$ 41,440</b>	<b>\$ 41,134</b>	<b>\$ 41,694</b>	<b>\$ 41,674</b>	<b>\$ 41,124</b>	<b>\$ (570)</b>	<b>98.6%</b>	

Expenditures planned for the Special Service Area #2 Fund are outlined below and include repayment of principal, interest payments, and bond trustee fees.

FY 2015/2016 Review

FY 2015/2016 expenditures were made per the set repayment schedule.

FY 2016/2017 Summary

FY 2016/2017 expenditures were set per the repayment schedule.

Special Service Area #2 Expenditures 423							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	-	-	-	-	-	-	N/A
Contractual (32)	-	-	-	-	-	-	N/A
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
Principal (90)	28,000	29,000	31,000	31,000	32,000	1,000	103.2%
Interest (92)	13,439	12,095	10,674	10,674	9,124	(1,550)	85.5%
Fees (94)	350	450	450	450	225	(225)	50.0%
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Transfer to Other Funds (98)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 41,789</b>	<b>\$ 41,545</b>	<b>\$ 42,124</b>	<b>\$ 42,124</b>	<b>\$ 41,349</b>	<b>\$ (775)</b>	<b>98.2%</b>

## GOLF COURSE FUND (511)

The Golf Course Fund was established in 1992 when property was purchased with a combination of donations of cash and acreage in the Village. The Village originally leased the property to a golf course builder who was to operate the course for a 23-year period and then turn the golf course over to the Village. The golf course opened in the summer of 1996 and, in 2001, the operators renegotiated the lease with the Village to extend the lease term until 2031.

In April 2011, the Village entered into an agreement that:

- (1) Enabled the Village to Purchase the Existing Leasehold Interest for the Bittersweet Golf Course;
- (2) Enabled a contractor to manage the Golf Course on behalf of the Village; and
- (3) Enabled the Village to buy-out the remaining twenty-one (21) years of the existing leasehold agreement for the golf course.

In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc., to manage the course on behalf of the Village. Contract highlights include:

- All facets of golf course management performed by GolfVisions. Operational, marketing, financial, and staffing plans will be presented to and approved by the Village Administrator prior to execution.
- Five year term at a cost of \$33,000 annually for years 1 and 2, and \$36,000 annually for years 3 through 5.

- Incentive fee of 10% of gross revenue in excess of \$900,000 for years 1 and 2 and 15% of gross revenues exceeding \$1,000,000 in years 3 through 5. The incentive fee will be paid only if net revenue is positive.
- Monthly financial and operational reporting, in addition to quarterly review meetings.
- Development of an all-encompassing Annual Plan that includes revenues, expenditures, equipment, repairs, marketing, and capital improvements plans.
- Language directing management company to develop customized programs for Village residents and to increase resident involvement in programs at the course.

Revenue received in FY 2015/2016 was limited to interest income and repayment of the remaining 50% of a \$100,000 advance given in FY 2012/2013.

Golf Course Fund Revenues 511								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual		Budget	Year End Forecast	Budget			
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Licenses & Permits	-	-	-	-	-	-	N/A	
Intergovernmental Revenue	-	-	-	-	-	-	N/A	
Charges for Services	-	-	-	-	-	-	N/A	
Fines & Forfeitures	-	-	-	-	-	-	N/A	
Interest Income	19	18	20	50	-	(20)	0.0%	
Contributions	-	50,000	50,000	50,000	-	(50,000)	0.0%	
Proceeds	-	-	-	-	-	-	N/A	
Other Income (Transfers)	-	-	-	-	-	-	N/A	
<b>Grand Total</b>	<b>\$ 19</b>	<b>\$ 50,018</b>	<b>\$ 50,020</b>	<b>\$ 50,050</b>	<b>\$ -</b>	<b>\$ (50,020)</b>	<b>0.0%</b>	

A summary of the Golf Course Fund's expenditures is provided below.

Golf Course Fund Expenditures 511								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Employee Benefits (20)	-	-	-	-	-	-	N/A	
Personnel Expense (25)	-	-	-	-	-	-	N/A	
Professional Services (30)	-	-	100,000	-	100,000	-	100.0%	
Contractual (32)	-	-	-	-	-	-	N/A	
Insurance (35)	-	-	-	-	-	-	N/A	
Commodities (40)	568	-	-	-	-	-	N/A	
Utilities (45)	-	-	-	-	-	-	N/A	
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A	
Amortization (60)	19,250	19,250	-	-	-	-	N/A	
Capital (70)	-	-	-	-	-	-	N/A	
<b>Grand Total</b>	<b>\$ 19,818</b>	<b>\$ 19,250</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>100.0%</b>	

#### FY 2015/2016 Review

No funds were expended in FY 2015/2016 as the course was self-sustaining and did not require financial assistance.

#### FY 2016/2017 Summary

Per the contractual agreement with GolfVisions, Inc., the Village is required to establish a \$100,000 Golf Course Operation Fund which can be used to make repairs to the golf course and to cover other non-employee-type incurred expenses. The FY 2016/2017 budget includes this contractually required \$100,000.

## UTILITY OPERATING FUND (521)

The Utility Operating Fund is used to operate and maintain the Village’s water distribution system, sanitary sewer conveyance system, and sanitary sewer pumping system. These services are performed by the Public Works Utility Division and include the Joint Utility Locating Information for Excavators (JULIE) Program, water meter installation, maintenance and reading, and water main maintenance, among other functions. The water distribution system includes 180 miles of water main, four elevated storage tanks, one ground level reservoir, three pumping stations, two backup wells, and an emergency connection with the City of Waukegan. The Utility Division staff is responsible for maintaining 2,534 fire hydrants, 2,282 valves and 9,703 water meters. The sanitary sewer conveyance system includes 138 miles of sewer main and eight pump stations. Sanitary sewage treatment is provided by North Shore Water Reclamation District at its Gurnee treatment facility.

The Village purchases water from the Central Lake County Joint Action Water Agency (CLCJAWA) and monitors water quality at the point of delivery at the Cemetery Road pump station and throughout the system. The water purchased is routed through the Cemetery Road pump station before it is transferred to the adjacent 3,000,000 gallon ground storage tank or one of the four elevated water towers detailed below.

Tower 1 (Fire Station 1) – 200,000 gallons      Tower 2 (HeatherRidge) – 500,000 gallons  
 Tower 3 (Pembroke) – 500,000 gallons      Tower 4 (Northwestern) – 2,000,000 gallons

On January 11, 2016 the Village approved a five-year water and sewer rate plan that includes modest increases, while capturing future rate reductions from the Village’s water supplier and dedicating this funding the infrastructure improvements. The revised rate structure will go into effect May 1, 2016 and includes annual increases every May 1<sup>st</sup>.

The Village’s water rate includes the rate charged by the water supplier, the Central Lake County Joint Action Water Agency (CLCJAWA). In FY 2015/2016, this rate was \$2.68 per 1,000 gallons. In FY 2016/2017 it will increase to \$2.73 per 1,000 gallons.

Utility Operating Fund Revenues 521							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	31,150	123,963	-	117,095	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	7,692,800	7,677,787	8,071,800	7,901,372	8,084,000	12,200	100.2%
Fines & Forfeitures	82,482	80,093	80,000	70,000	80,000	-	100.0%
Interest Income	2,510	1,395	2,000	2,000	6,000	4,000	300.0%
Contributions	-	-	-	-	-	-	N/A
Proceeds	27,124	-	2,000	-	-	(2,000)	0.0%
Other Income (Transfers)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 7,836,066</b>	<b>\$ 7,883,238</b>	<b>\$ 8,155,800</b>	<b>\$ 8,090,467</b>	<b>\$ 8,170,000</b>	<b>\$ 14,200</b>	<b>100.2%</b>

The main revenue source in this Utility Operating Fund is water and sewer sales. The Village expects to end FY 2015/2016 approximately 1.0%, or \$65 thousand, under budget. This is mainly a result of Customer Sales – Water & Sewer line items not meeting budget estimates. Water sales are highly dependent on weather and the summer of 2015 was not a hot and dry summer. Additionally, development has slowed and consumers are becoming more environmentally conscious.

For FY 2016/2017 the Village anticipates combined water and sewer sales revenue to remain flat compared to the FY 2015/2016 budget. A planned water rate increase will be offset by the continued trend of decreased demand. The Fine and Forfeitures category is also expected to remain flat compared to FY 2015/2016. Revenue from the Sales of Miscellaneous Assets, which is accounted from the Proceeds category, has been moved to the Utility Capital (523) Fund as these are one time revenues. A summary of the Utility Operating cost center's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 is provided below.

Utility Operating Fund Expenditures 521							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 1,022,808	\$ 981,799	\$ 1,059,135	\$ 1,004,433	\$ 1,019,840	\$ (39,295)	96.3%
Employee Benefits (20)	644,358	687,542	734,923	691,814	723,990	(10,933)	98.5%
Personnel Expense (25)	10,709	5,789	13,956	7,746	19,830	5,874	142.1%
Professional Services (30)	27,332	15,069	24,750	17,069	19,775	(4,975)	79.9%
Contractual (32)	642,689	417,330	406,342	388,998	390,135	(16,207)	96.0%
Insurance (35)	54,445	61,570	71,169	69,187	74,620	3,451	104.8%
Commodities (40)	3,656,418	3,529,338	3,669,587	3,606,017	3,607,675	(61,912)	98.3%
Utilities (45)	102,287	107,282	123,835	121,250	124,100	265	100.2%
Repairs & Maintenance (50)	345,332	332,521	383,998	291,440	374,030	(9,968)	97.4%
Capital (70)	26,735	20,517	32,031	27,382	17,490	(14,541)	54.6%
Principal (90)	156,000	160,000	162,000	162,000	-	(162,000)	0.0%
Interest (92)	9,640	6,440	3,240	3,240	-	(3,240)	0.0%
Fees (94)	-	-	180	180	-	-	0.0%
Inter/Intra Fund (95)	666,154	625,593	640,000	640,000	2,121,700	1,481,700	331.5%
Transfer to Other Funds (98)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 7,364,905</b>	<b>\$ 6,950,788</b>	<b>\$ 7,325,146</b>	<b>\$ 7,030,756</b>	<b>\$ 8,493,185</b>	<b>\$ 1,168,219</b>	<b>115.9%</b>

#### FY 2015/2016 Review

The Division expects to come in 4.1%, or \$295 thousand, under budget for FY 2015/2016. This is a combination of multiple factors including the Salaries & Wages (10), Employee Benefits (20), Commodities (40) and Repairs and Maintenance (50) categories. The Utility Division had an unexpected vacancy throughout the fiscal year that resulted in savings in Salaries-Regular line item. This vacancy also resulted in savings in the Employee Benefits (20) category. The Water Purchase line item in the Commodities (40) category end the year approximately \$45 thousand under budget as the Village purchased less water than expected. Less water purchased by the Village translates to less water sold by the Village, which negatively impacts revenues. The Repair and Maintenance (50) category was under as Auto & Truck Maintenance is expected to end the year sustainably under budget. The Vehicle Maintenance Division has made great progress in improving its preventative maintenance programs and right-sizing equipment. The efforts are reflected in this budget savings.

#### FY 2016/2017 Summary

FY 2016/2017 expenditures are expected to be 15.9%, or \$1.2 million, more than the previous fiscal year. This is a result of the Inter/Intra Fund (95) category. Management has budgeted a \$1.5 million transfer to the Utility Capital (523) Fund to support capital improvements. Historically the Village has not transferred surplus, however, this funding is needed to support infrastructure needs. As is outlined by the Multi-Year Capital Plan, the combination of Utility Operating surplus and the use of available reserves will be used as a funding mechanism going forward. Of the remaining categories eight decreased, with four increasing slightly.

#### Employee Count

Full-Time Equivalents will decrease by 0.50. This is the result of transitioning the General Office Secretary position from full-time to part-time, as well as the previous transition of a Finance Assistant I

position that handles utility billing from full-time to part-time. The Finance Assistant I transition was made during FY 2015/2016.

Full-Time Equivalents	FY 12/13	FY 13/14	FY 14/15	FY 15/16			FY 16/17			Change
				FT	PT	Total	FT	PT	Total	
<b>Utility</b>										
Public Works Director	0.40	0.40	0.40	0.40		0.40	0.40		0.40	-
Supervisor	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Waterworks Operator	1.00	1.00	1.00	1.00		1.00	1.00		1.00	-
Lead Maintenance Worker	-	1.00	1.00	1.00		1.00	1.00		1.00	-
Management Analyst	0.20	0.20	-	-		-	-		-	-
Assistant to the Administrator	-	-	0.20	0.20		0.20	0.20		0.20	-
GIS Coordinator	0.25	0.25	0.25	0.25		0.25	0.25		0.25	-
Finance Assistant I	1.00	1.00	1.00	1.00		1.00		0.70	0.70	(0.30)
Maintenance Worker I	1.00	1.00	3.00	3.00		3.00	5.00		5.00	2.00
Maintenance Worker II	8.00	7.00	5.00	5.00		5.00	3.00		3.00	(2.00)
Administrative Secretary	0.60	0.60	0.60	0.60		0.60	0.60		0.60	-
General Office Secretary	0.20	0.20	0.40	0.40		0.40		0.20	0.20	(0.20)
<b>Total Utility</b>	<b>13.65</b>	<b>13.65</b>	<b>13.85</b>	<b>13.85</b>	<b>-</b>	<b>13.85</b>	<b>12.45</b>	<b>0.90</b>	<b>13.35</b>	<b>(0.50)</b>

## UTILITY CAPITAL FUND (523)

The Utility Capital Fund is used to support construction projects, as well as equipment purchases, that are used specifically for sustaining water and sewer infrastructure. Historically, developer fees have funded the Utility Capital (523) Fund. With new development opportunities becoming scarcer, the Village Board approved a long-term rate strategy that included a funding model for infrastructure over the next five fiscal years.

FY 2016/2017 revenue will consist mainly of \$1.5 million transfer from the Utility Operating (521) fund. Historically the Village has not transferred Utility Operating surplus, however, this funding is necessary to support infrastructure needs. As is outlined by the Multi-Year Capital Plan, the combination of Utility Operating surplus and the use of available reserves will be used as a funding mechanism going forward.

Utility Capital Fund Revenues 523								
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Licenses & Permits	6,000	756	50	22,260	105,000	104,950	210000.0%	
Intergovernmental Revenue	-	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	-	N/A
Contributions	-	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	300,000	1,497,500	1,497,500		N/A
<b>Grand Total</b>	<b>\$ 6,000</b>	<b>\$ 756</b>	<b>\$ 50</b>	<b>\$ 322,260</b>	<b>\$ 1,602,500</b>	<b>\$ 1,602,450</b>		<b>N/A</b>

A summary of the Utility Capital Fund's expenditures is provided below.

Utility Capital Fund Expenditures 523							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital (70)	-	(1,750)	320,000	302,245	382,500	62,500	119.5%
Capital (75)	490,754	51,446	795,000	787,500	1,095,000	300,000	137.7%
Capital (76)	26,776	41,670	150,000	150,000	125,000	(25,000)	83.3%
<b>Grand Total</b>	<b>\$ 517,531</b>	<b>\$ 91,366</b>	<b>\$ 1,265,000</b>	<b>\$ 1,239,745</b>	<b>\$ 1,602,500</b>	<b>\$ 337,500</b>	<b>126.7%</b>

Proposed equipment purchases are limited to a new hydro-excavator to replacing an aging Vactor unit. This expense is funded 50% by the Utility Capital (523) Fund and 50% by the Capital Improvement (304) Fund. Hydro-excavators use pressurized water and an industrial strength vacuum to simultaneously excavate and evacuate soil. This process eliminates the need for traditional methods such as digging, and therefore reduces the risk of damaging underground utilities located in congested right-of-ways. Funding is also included for replacing the Village's 20-year old financial software system. Similar to the hydro-excavator, this expense is split 50/50 between the Utility Capital (523) and Capital Improvement (304) funds. The software supports functions such as utility billing, payroll, accounts payable, accounts receivable, and budgeting to name a few.

In addition to equipment and technology improvements, the Village has included \$800 thousand for utility improvements. This is a dramatic increase in underground infrastructure spending compared to prior years. With a comprehensive roadway rehabilitation program in place, staff is able to shift its focus to underground needs. Funding for these improvements is made possible by an operating surplus transfer, dedicating funding previously used for the Series 2012 debt service, which was paid back in FY 2015/2016, to utility infrastructure and utilizing available fund balance. Projects in FY 2016/2017 include main replacement under the Des Plaines River at Grand Avenue, at Fuller Road and Grand Avenue, and along Pine Grove Avenue.

FY 2016/2017 also includes funding for miscellaneous utility system improvements. This includes the rehabilitation of Well #1 located at 4580 Old Grand Avenue and \$100 thousand for engineering services related to Knowles Road water tower. The Village is in the planning stages for a two million gallon water tower on the west side of the Village. Consultant engineering will help the Village to better determine overall costs, which will then be used to apply of an Illinois Environmental Protection Agency low interest loan. Staff currently anticipates construction to start during FY 2017/2018. The Village is also budgeting for security improvements at water tower and pumping station facilities. This will include security fencing and cameras. In addition, sanitary sewer repairs, which were identified through the sewer televising program, have been included in FY 2016/2017. Finally, funding in the amount of \$125 thousand is also included to continue improvements to the Utility Division's SCADA (Supervisor Control and Data Acquisition) system. The Village's first SCADA system was started in 1989. A major revision was undertaken starting in 2000, moving to full computer control and wireless radio connections. In conjunction with aging radio equipment that was no longer supported by manufacturers, the Village worked to develop a SCADA Master Plan. This plan was completed in FY 2015/2016 and outlines a multi-year effort to upgrade and enhance the system. Plans for FY 2016/2017 include the continued replacement of Programmable Logic Controllers, redesigning the SCADA interface screen, wireless equipment replacement, and integrating a weather station into the control system.

## POLICE PENSION FUND (707)

The Police Pension Fund accounts for the resources necessary to provide retirement and disability pension benefits to sworn personnel of the Village's Police Department. Financing is provided by Village contributions, employee payroll withholdings, and investment income. The pension fund has its own board which contracts for professional investment management, approves expenditures, and reviews requests for retirements and/or disability.

The Village's employer contributions constitute the majority of fund revenues. When the Village eliminated the property tax levy in 2000, the employer contributions were transferred into the Pension Fund from General Fund revenues. The lump sum employer contributions are made based upon an independent actuarial calculation which is taken from the most recent audited fiscal year which ended April 30, 2015. The funding level decreased from 67.5% to 63.9% for police. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,590,485 last year to \$1,945,216 (\$354,731 or 22%) for Police. The main reason for the increased contributions is the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. The rate of return assumption in the pension funds is 7.00%.

Police Pension Fund Revenues 707							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Investment Income	2,938,539	1,909,076	2,315,000	1,485,000	1,375,000	(940,000)	59.4%
Contributions	2,137,174	878,779	2,205,485	2,180,485	2,550,216	344,731	115.6%
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 5,075,714</b>	<b>\$ 2,787,855</b>	<b>\$ 4,520,485</b>	<b>\$ 3,665,485</b>	<b>\$ 3,925,216</b>	<b>\$ (595,269)</b>	<b>86.8%</b>

A summary of the Police Pension Fund's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 are provided below.

Police Pension Fund Expenditures 707							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 1,189,889	\$ 465,053	\$ 1,834,500	\$ 1,941,500	\$ 2,169,500	\$ 335,000	118.3%
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	10,900	-	11,000	43,855	13,500	2,500	122.7%
Professional Services (30)	117,353	61,131	110,000	137,000	140,000	30,000	127.3%
Contractual (32)	20,640	8,502	23,500	23,625	26,500	3,000	112.8%
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 1,338,782</b>	<b>\$ 534,686</b>	<b>\$ 1,979,000</b>	<b>\$ 2,145,980</b>	<b>\$ 2,349,500</b>	<b>\$ 370,500</b>	<b>118.7%</b>

## FIRE PENSION FUND (708)

The Fire Pension Fund accounts for the resources necessary to provide retirement and disability pension benefits to sworn personnel of the Village's Fire Department. Financing is provided by Village contributions, employee payroll withholdings, and investment income. The pension fund has its own board which contracts for professional investment management, approves expenditures, and reviews requests for retirements and/or disability.

The Village's employer contributions constitute the majority of fund revenues. When the Village eliminated the property tax levy in 2000, the employer contributions were transferred into the Pension Fund from General Fund revenues. The lump sum employer contributions are made based upon an independent actuarial calculation which is taken from the most recent audited fiscal year which ended April 30, 2014. The funding level decreased from 71.7% to 69.1% for fire. The lump sum employer contribution for FY 2016/2017 is increasing from \$1,471,445 last year to \$1,700,217 this year (\$228,772 or 16%) for Fire. The main reason for the increased contributions is the implementation of GASB statements 67 & 68 which require the use of more conservative actuarial assumptions when determining the annual required contribution. The rate of return assumption in the pension funds is 7.00%.

Fire Pension Fund Revenues 708							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Investment Income	1,680,333	278,891	1,650,000	950,000	950,000	(700,000)	57.6%
Contributions	1,442,242	483,683	1,981,445	1,986,445	2,220,217	238,772	112.1%
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 3,122,575</b>	<b>\$ 762,574</b>	<b>\$ 3,631,445</b>	<b>\$ 2,936,445</b>	<b>\$ 3,170,217</b>	<b>\$ (461,228)</b>	<b>87.3%</b>

A summary of the Fire Pension Fund's last two years of actual expenditures, FY 2015/2016 budget and year end estimates, and the funding request for FY 2016/2017 are provided below.

Fire Pension Fund Expenditures 708							
Category	FY 13/14	FY 14/15	FY 15/16		FY 16/17	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 723,634	\$ 327,729	\$ 945,500	\$ 885,000	\$ 986,000	\$ 40,500	104.3%
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	3,427	2,735	6,500	9,950	10,400	3,900	160.0%
Professional Services (30)	100,818	59,901	115,000	62,000	67,000	(48,000)	58.3%
Contractual (32)	22,662	7,697	21,800	17,200	18,000	(3,800)	82.6%
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
<b>Grand Total</b>	<b>\$ 850,541</b>	<b>\$ 398,061</b>	<b>\$ 1,088,800</b>	<b>\$ 974,150</b>	<b>\$ 1,081,400</b>	<b>\$ (7,400)</b>	<b>99.3%</b>

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Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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# CAPITAL IMPROVEMENT SUMMARY

FY 2016/2017 funded capital and infrastructure totals \$10.4 million. Historically the Village has funded infrastructure improvements through one time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities, and the need for long-term infrastructure funding, the Village increased the Home Rule Sales Tax from 0.50% to 1.00% effective January 1, 2015. The additional revenue is dedicated to capital and infrastructure by ordinance, and is anticipated to be approximately \$4.7 million in FY 2016/2017. Home Rule Sales Tax is the main funding source for the Village's Multi-Year Capital Improvement Plan (CIP) accounting for approximately 45% of the overall Fiscal Year 2016/2017 funding. This section includes elements of the CIP with a focus on FY 2016/2017 spending and the potential operating impacts.

Capital Expenditures are defined in the Village's Fixed Asset Policy, included in *Section 11: Appendix*, as tangible property with a useful life greater than one fiscal period that exceeds prescribed cost thresholds. Examples include land & land improvements, building & building improvements, vehicles, machinery and equipment, and infrastructure. Assets should be charged to a Capital account in the Fund that paid for the asset. Generally, capital assets activity will be contained within the 911 Fund (203), Motor Fuel Tax Fund (205), Capital Improvement Fund (304), and Utility Surplus Fund (523).

Highlights of FY 2016/2017 capital spending includes;

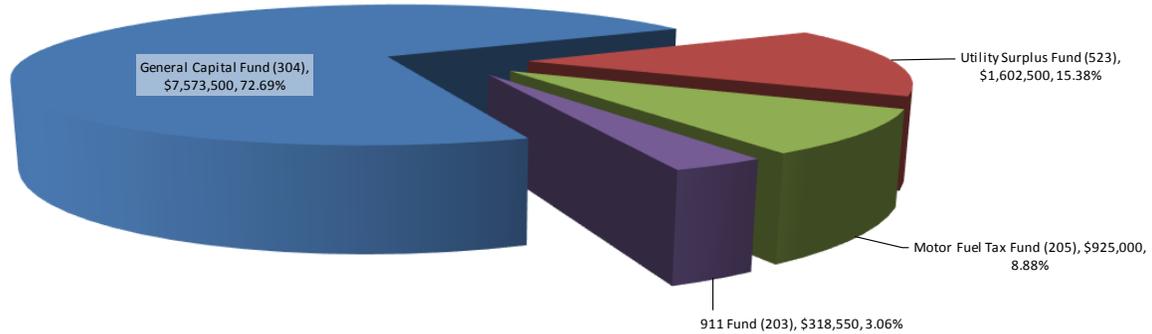
- \$5.4 million on transportation system infrastructure including;
  - \$4.9 million on roadway reconstruction/resurfacing
  - \$340 thousand on professional engineering services
  - \$200 thousand on sidewalk maintenance/improvements
- \$3.3 million on vehicles and equipment including;
  - \$1.2 million on Fire Department vehicles and equipment
  - \$795 thousand on technology software and hardware
  - \$764 thousand on Public Works vehicles and equipment
  - \$319 thousand on 911 center equipment
  - \$213 thousand on Police vehicles
- \$1.1 million on water & sewer infrastructure including;
  - \$540 thousand on water main replacement
  - \$260 thousand for rehabilitation of Well#1
  - \$150 thousand on sewer lining and spot repairs
  - \$100 thousand for preliminary engineering on the Knowles Rd. water tower project
- \$411 thousand on Stormwater management including;
  - \$211 thousand on floodplain acquisition costs
  - \$200 thousand on various drainage improvements
- \$180 thousand on buildings and building improvements including;
  - \$80 thousand to outfit Fire Station #1 and #2 with women's facilities
  - \$75 thousand for the completion of Welton Plaza
  - \$25 thousand on office space reconfiguration at the Public Works facility

The following charts illustrate the uses of funds related to the CIP.

## CAPITAL BUDGET BY FUND

Fund	FY2016 Budget	FY2016 Estimate	FY2017 Budget	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	Total FY2017 - FY2021
General Capital Fund (304)	\$6,669,900	\$7,031,836	\$7,573,500	\$5,927,850	\$6,929,500	\$6,649,000	\$6,739,000	\$33,818,850
Utility Surplus Fund (523)	\$1,265,000	\$1,239,745	\$1,602,500	\$7,717,500	\$1,818,339	\$2,026,684	\$2,487,648	\$15,652,672
Motor Fuel Tax Fund (205)	\$1,700,000	\$1,450,000	\$925,000	\$925,000	\$925,000	\$925,000	\$925,000	\$4,625,000
911 Fund (203)	\$463,950	\$316,695	\$318,550	\$210,000	\$35,000	\$10,000	\$10,000	\$583,550
	<b>\$10,098,850</b>	<b>\$10,038,276</b>	<b>\$10,419,550</b>	<b>\$14,780,350</b>	<b>\$9,707,839</b>	<b>\$9,610,684</b>	<b>\$10,161,648</b>	<b>\$54,680,072</b>

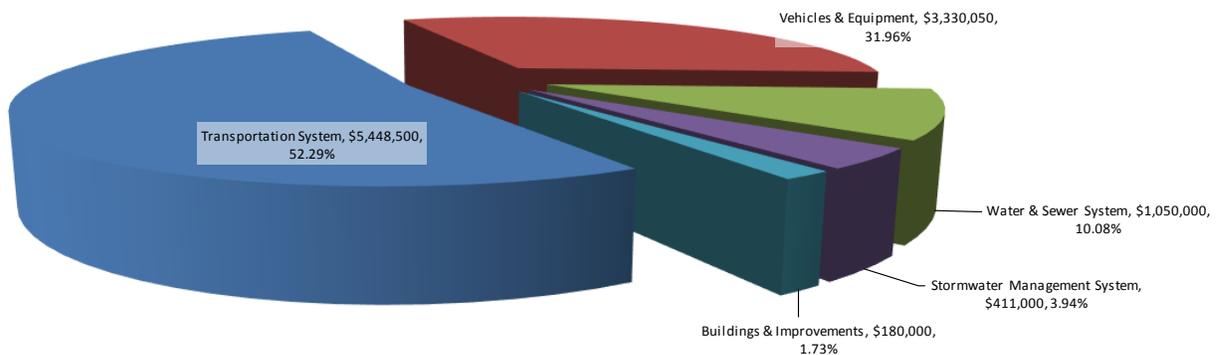
### FY2017 Budgeted CIP by Fund - \$10.42m



## CAPITAL BUDGET BY SYSTEM

System	FY2016 Budget	FY2016 Estimate	FY2017 Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected	Total FY2017 - FY2021
Transportation System	\$6,241,800	\$6,442,937	\$5,448,500	\$5,013,500	\$5,518,500	\$5,658,500	\$5,658,500	\$27,297,500
Vehicles & Equipment	\$2,333,350	\$2,121,725	\$3,330,050	\$2,266,850	\$2,499,339	\$1,827,184	\$2,003,148	\$11,926,572
Water & Sewer System	\$795,000	\$787,500	\$1,050,000	\$7,200,000	\$1,350,000	\$1,750,000	\$2,300,000	\$13,650,000
Stormwater Management System	\$317,700	\$297,000	\$411,000	\$200,000	\$300,000	\$300,000	\$100,000	\$1,311,000
Buildings & Improvements	\$411,000	\$389,114	\$180,000	\$100,000	\$40,000	\$75,000	\$100,000	\$495,000
	<b>\$10,098,850</b>	<b>\$10,038,276</b>	<b>\$10,419,550</b>	<b>\$14,780,350</b>	<b>\$9,707,839</b>	<b>\$9,610,684</b>	<b>\$10,161,648</b>	<b>\$54,680,072</b>

### FY2017 Budgeted CIP by System - \$10.42m



# TRANSPORTATION SYSTEM OVERVIEW

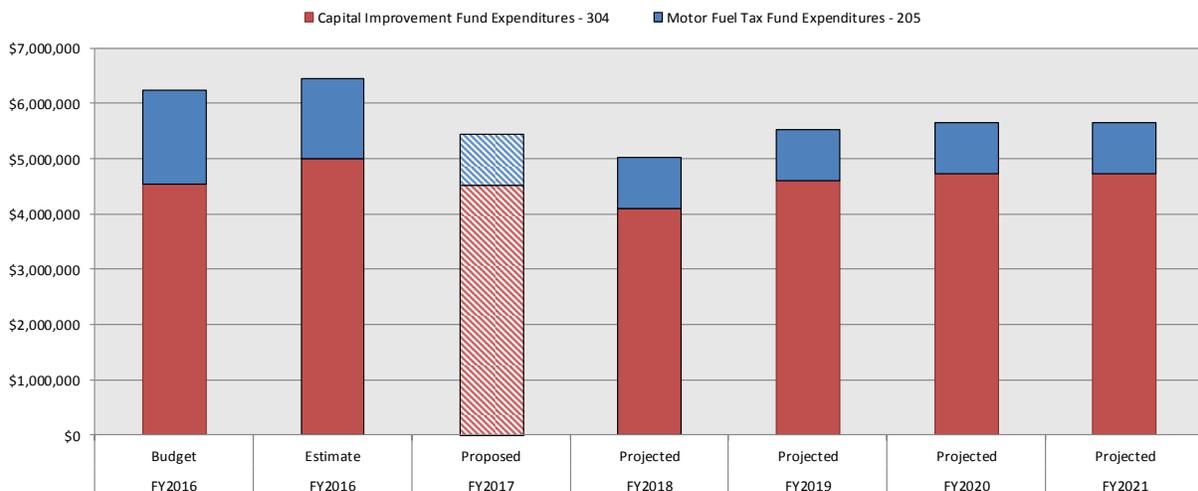
The Village’s transportation system consists of both pedestrian and vehicular facilities. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges, and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete sidewalk on local, county, and state roadways.

The Village’s roadway network consists of paved local roadways and bridges that interconnect to Township, County, and State roadways. The Village maintains the equivalent of about 121 centerline miles of roadway pavement in the community consisting of about 25% rural cross section (with roadside ditches) and 75% urban cross section (with curb and gutter).

The following charts illustrate the uses of funds related to the Transportation System in FY 2016/2017.

Transportation System by Fund		FY2016 Budget	FY2016 Estimate	FY2017 Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<b>Motor Fuel Tax Fund Expenditures - 205</b>								
Crack Sealing	205-0000-432.50-13	\$75,000	\$75,000	\$0	\$75,000	\$75,000	\$75,000	\$75,000
2014 Construction Season Program	205-0000-432.50-12							
2014 Carryover - Final Inspections	205-0000-432.50-12	\$325,000	\$325,000					
2015 Construction Season Program	205-0000-432.50-12	\$1,300,000	\$1,050,000					
2016 Construction Season Program	205-0000-432.50-12			\$925,000				
2017 Construction Season Program	205-0000-432.50-12				\$850,000			
2018-2021 Construction Seasons Program	205-0000-432.50-12					\$850,000	\$850,000	\$850,000
<b>Total Motor Fuel Tax Fund Expenditures - 205</b>		<b>\$1,700,000</b>	<b>\$1,450,000</b>	<b>\$925,000</b>	<b>\$925,000</b>	<b>\$925,000</b>	<b>\$925,000</b>	<b>\$925,000</b>
<b>Capital Improvement Fund Expenditures - 304</b>								
Engineering Consultant	304-0000-514.30-07	\$466,863	\$450,000	\$340,000	\$325,000	\$325,000	\$325,000	\$325,000
Property Taxes	304-0000-514.32-51	\$8,332	\$8,332	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Sidewalk Repair	304-0000-514.50-14	\$50,000	\$50,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Sidewalk Improvements	304-0000-514.76-99	\$6,605	\$6,605	\$175,000	\$100,000	\$100,000	\$100,000	\$100,000
IDOT 41/UPPR	304-0000-514.75-50	\$40,000	\$0	\$40,000	\$0	\$10,000	\$0	\$0
2014 Construction Season Program	304-0000-514.50-12							
2015 Construction Season Program	304-0000-514.50-12	\$3,970,000	\$4,478,000					
2016 Construction Season Program	304-0000-514.50-12			\$3,935,000				
2017 Construction Season Program	304-0000-514.50-12				\$3,630,000			
2018-2021 Construction Seasons Program	304-0000-514.50-12					\$4,125,000	\$4,275,000	\$4,275,000
<b>Total Capital Improvement Fund Expenditures - 304</b>		<b>\$4,541,800</b>	<b>\$4,992,937</b>	<b>\$4,523,500</b>	<b>\$4,088,500</b>	<b>\$4,593,500</b>	<b>\$4,733,500</b>	<b>\$4,733,500</b>
<b>Total Transportation System - All Funds</b>		<b>\$6,241,800</b>	<b>\$6,442,937</b>	<b>\$5,448,500</b>	<b>\$5,013,500</b>	<b>\$5,518,500</b>	<b>\$5,658,500</b>	<b>\$5,658,500</b>

Transportation System Spending FY2017 \$5.45m



## **TRANSPORTATION SYSTEM DETAIL**

### **MOTOR FUEL TAX FUND – 205**

The FY 2016/2017 Motor Fuel Tax expenditures will be leveraged with the roadway rehabilitation project in the Capital Improvement Fund.



#### **205-0000-432-50-12**

2016 Construction Season Program \$925 thousand: The FY 2016/2017 Motor Fuel Tax expenditures will be leveraged with the roadway rehabilitation project in the Capital Improvement Fund (304). The annual crack sealing program is suspended for one year.

### **CAPITAL IMPROVEMENT FUND – 304**



#### **304-0000-514.30-07**

Engineering Consultant \$340 thousand: Contractual engineers will provide assistance to supplement full-time staff during the construction season. This assistance will include design and construction oversight services.



#### **304-0000-514.32-51**

Property Taxes \$8.5 thousand: Included in the Capital Fund budget is the payment of property taxes on parcels held by the Village primarily for flood mitigation.

#### **304-0000-514.50-14**

Sidewalk Repair \$25 thousand: Sidewalk repair will include targeted sidewalk mud jacking. Mud jacking (or concrete lifting) is an alternative to replacing sunken or uneven concrete.



#### **304-0000-514.76-99**

Sidewalk Improvements \$175 thousand: As a result of feedback from the strategic planning process to improve pedestrian movement throughout the community, the FY 2016/2017 budget includes funding for the construction of a new sidewalk along IL Route 21 fronting Six Flags. Other areas will be targeted and sidewalk installed or replaced as needed.



**304-0000-514.75-50**

IDOT 41/UPPR \$40 thousand: IDOT is planning to let the Union Pacific Railroad bridge replacement project this spring. The Village will be responsible for reimbursing IDOT for construction above and beyond 'standard'. For this project staff expects this budget item to cover the costs of replacement brick paver crosswalks at Waveland and Magnolia that will be removed with the roadway widening.

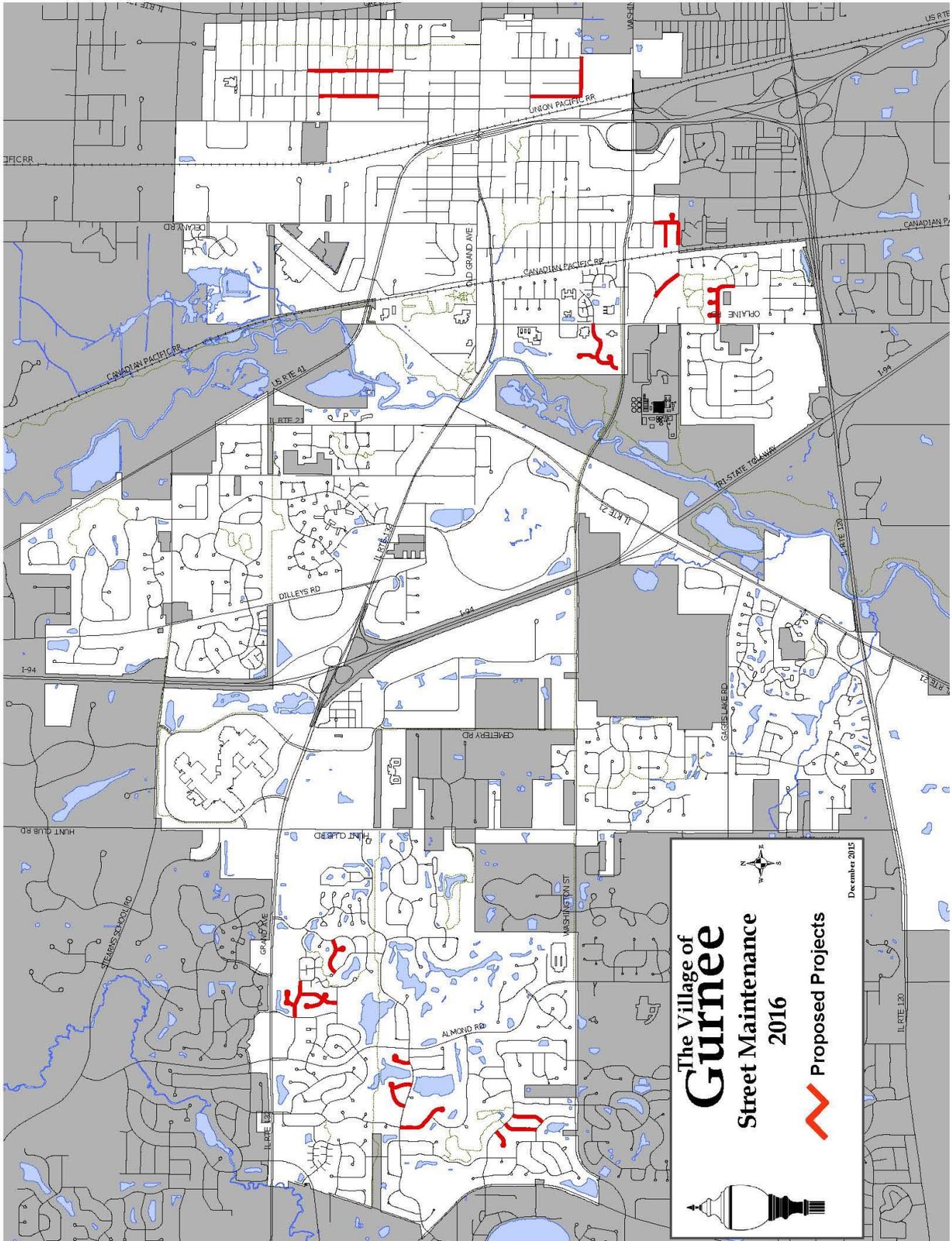


**304-0000-514.50-12**

2016 Construction Season Program \$3.9 million: The roadway program for FY 2016/2017 continues with an aggressive program to rehabilitate roadways throughout the community. Similar to last year the roadway projects will be let as two separate contracts. The first contract will be roadway reconstructions and will include portions of Belle Plaine Avenue and Magnolia Avenue. The second contract will be limited to roadway resurfacing and patching.



The map on the following page depicts the proposed program locations for the 2016 (FY 2016/2017) construction season.



# STORMWATER MANAGEMENT SYSTEM OVERVIEW

The Village of Gurnee is responsible for many aspects of Stormwater Management including stormwater conveyance and storage, water quality, and regulating development to minimize the risk of flooding.

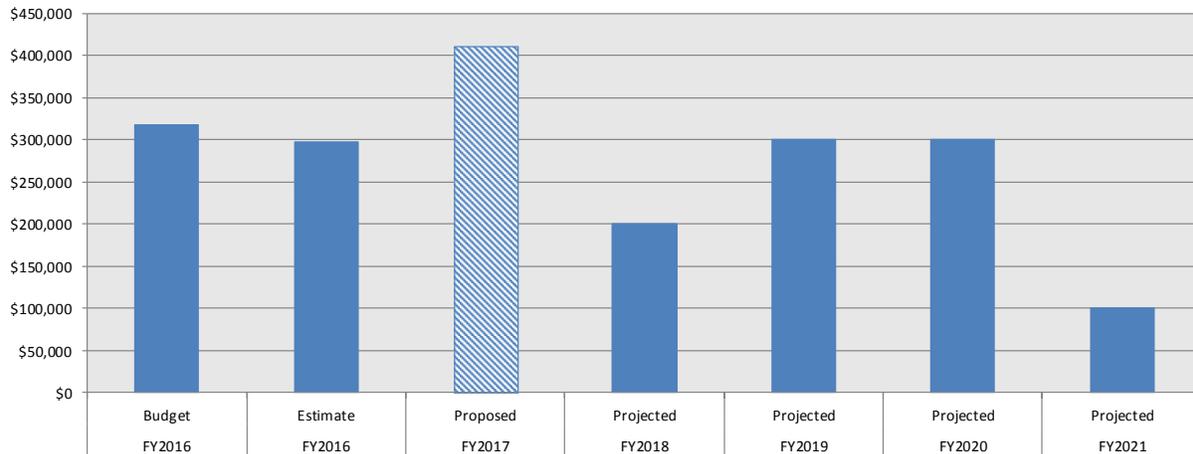
The Village maintains an extensive conveyance and storage system throughout the community to handle rain and snow melt. Stormwater is introduced into the storm sewer system via inlet manholes and the water is then piped to neighborhood detention basins and ponds where the runoff is detained for a period of time. Each detention basin has a specific outlet control structure which regulates excess stormwater flows to minimize the potential for flooding downstream. After stormwater is released from the neighborhood detention basins the majority of the Village drains to the Des Plaines River.

The Village is responsible for maintaining over 134 miles of storm sewer pipe and 25 detention basins. The remaining detention basins and ponds are maintained by their respective Homeowner Associations. Village staff regularly inspects these facilities to ensure that they will operate properly when needed.

The following charts illustrate the uses of funds related to the Stormwater Management System in FY 2016/2017.

Stormwater Management System		FY2016 Budget	FY2016 Estimate	FY2017 Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<b>Capital Improvement Fund Expenditures - 304</b>								
Floodplain Acquisition	304-0000-514.75-01/19/45	\$241,000	\$207,000	\$211,000	\$50,000	\$50,000	\$50,000	\$50,000
Lift Stations	304-0000-514.76-94				\$100,000	\$200,000	\$200,000	\$200,000
Drainage Improvements	304-0000-514.76-94	\$76,700	\$90,000	\$200,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Stormwater Management System</b>		<b>\$317,700</b>	<b>\$297,000</b>	<b>\$411,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$100,000</b>

Stormwater Management System Spending FY2017 - \$411k



## **STORMWATER MANAGEMENT SYSTEM DETAIL**

### **CAPITAL IMPROVEMENT FUND – 304**



#### **304-0000-514.75-01**

Floodplain Acquisition \$211 thousand: The Village of Gurnee and Lake County Stormwater Management Commission (LCSMC) have a great history of partnering to apply for state and federal grant funding for the purpose of removing flood prone structures from the Des Plaines River floodway. The 2013 grant program was approved last year and LCSMC is working to acquire two homes on Kilbourne Road. Demolition of these structures is expected to be completed by the end of the year and the Village of Gurnee will be responsible for reimbursing LCSMC for the local agency share of the costs. The FY 2016/2017 floodplain acquisition line item reflects the anticipated local share of the acquisition and demolition costs.



#### **304-0000-514.76-94**

Drainage Improvements \$200 thousand: The Drainage Improvements line item is used to perform larger scale ditching, storm sewer, or detention projects that are beyond our ability to perform in-house. Expected project locations include IL Route 132, Providence Village, and Fuller Road.

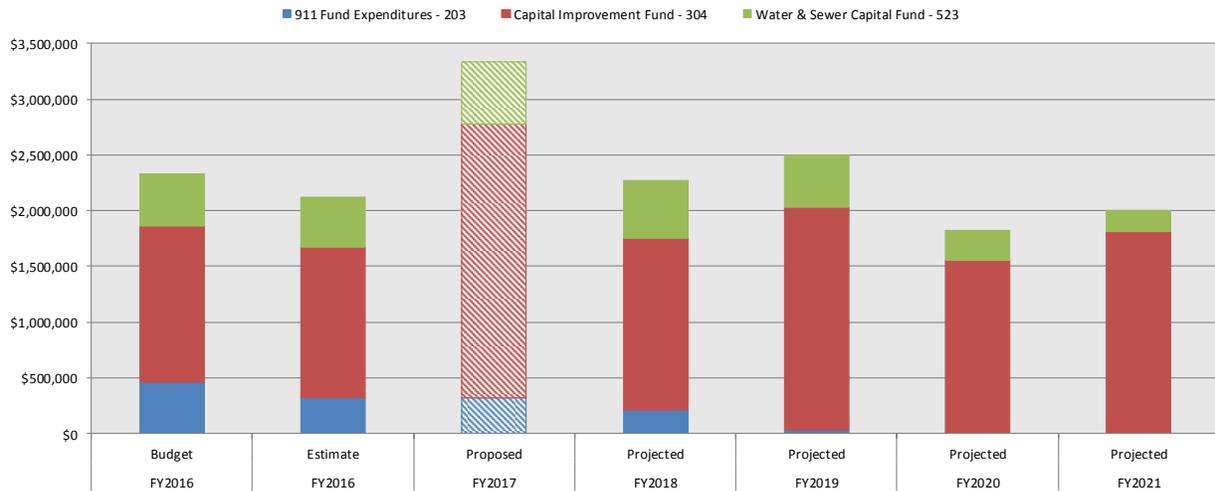
# VEHICLES & EQUIPMENT OVERVIEW

Items included in this section fall under the Machinery and Equipment category of fixed assets as defined in the Village's Fixed Assets Policy. These items include vehicles, heavy equipment, and technology system equipment. The Village of Gurnee recognizes the importance of maintaining, replacing, and purchasing equipment and vehicles to guarantee public safety and the efficient delivery of services. Vehicles include squad cars, fire apparatus, ambulances, and snowplows among others.

The following charts illustrate the uses of funds related to Vehicles & Equipment FY 2016/2017.

Vehicles & Equipment by Fund		FY2016 Budget	FY2016 Estimate	FY2017 Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<b>911 Fund Expenditures - 203</b>								
Telecom Equipment	203-0000-423.70-03	\$226,000	\$75,000	\$70,200	\$10,000	\$35,000	\$10,000	\$10,000
Office Furniture	203-0000-423.70-05			\$6,000				
Computer Hardware	203-0000-423.70-06	\$30,450	\$22,585	\$14,100				
Computer Software	203-0000-423.70-07	\$5,000	\$5,110	\$24,250				
Communications Equipment	203-0000-423.70-17	\$200,000	\$212,000	\$189,500	\$200,000			
Mobile Data Equipment	203-0000-423.70-27	\$2,500	\$2,000	\$14,500				
<b>Total 911 Fund Expenditures - 203</b>		<b>\$463,950</b>	<b>\$316,695</b>	<b>\$318,550</b>	<b>\$210,000</b>	<b>\$35,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Capital Improvement Fund - 304</b>								
LAN/MAN Network Improvements	304-0000-514.75-26	\$90,000	\$88,035	\$122,000	\$55,000	\$87,500	\$50,000	\$40,000
Police Station Core Switch Upgrade / Replacement	70-20 / 70-06			\$12,500				
Security Video Surveillance - PD	304-4010-514.70-20			\$15,000				
SAN Storage & Backup Solution	304-0000-514.75-14				\$35,000	\$35,000		
EOC Outfitting / Radio, Data, Voice Comms Continuity	TBD				\$15,000	\$15,000		
Comprehensive Imaging & Document Management Option 61 -> Call Manager Transition (Police)	304-0000-514.75-14			\$37,500	\$37,500			
Financial System / SunGard PS Replacement	304-4010-514.70-20			\$7,850				
VH Computer Room Cabinet / Cooling Retrofit	304 / 523-****-***.75-14			\$175,000				
Police Access Control System (Gatekeeper / Stanley)	101-3530-418.70-10				\$27,500			
Warning Sirens	304-4010-514.70-20			\$10,000				
Fire Pre-Emption System	304-5010-514.70-33			\$25,000				
EMS Software Upgrade	304-5010-514.70-18	\$5,000	\$5,261	\$5,000				
Fire Matching Grant Program	304-5010-514.70-37			\$60,000				
Police Department Vehicles	304-5010-514.70-32	\$193,000	\$155,395	\$95,000	\$250,000	\$250,000	\$250,000	\$250,000
Fire Department Vehicles	304-4010-514.70-02	\$260,000	\$263,165	\$213,000	\$291,000	\$298,300	\$305,700	\$337,700
PW Streets Vehicles	304-5010-514.70-02	\$286,000	\$285,562	\$1,075,000	\$296,500	\$609,400	\$274,700	\$535,400
PW Streets Equipment	304-2510-514.70-02	\$505,000	\$495,000	\$279,000	\$409,000	\$627,200	\$552,400	\$565,100
PW Streets Equipment	304-2510-514.70-03	\$60,400	\$60,367	\$347,500	\$102,500	\$73,600	\$107,700	\$77,300
<b>Total Capital Improvement Fund - 304</b>		<b>\$1,399,400</b>	<b>\$1,352,785</b>	<b>\$2,459,000</b>	<b>\$1,539,350</b>	<b>\$1,996,000</b>	<b>\$1,540,500</b>	<b>\$1,805,500</b>
<b>Water &amp; Sewer Capital Fund - 523</b>								
PW Security Upgrades	523-7555-461.75-30	\$0	\$0	\$45,000	\$35,000	\$25,000	\$15,000	\$0
PW SCADA Control System Improvements	523-7555-461.76-06	\$150,000	\$150,000	\$125,000	\$125,000	\$125,000		
Financial System / SunGard PS Replacement	523-7555-461.70-20			\$175,000				
PW Utility Vehicles	523-7555-461.70-01	\$302,245	\$302,245	\$0	\$132,000	\$297,327	\$51,691	\$38,633
PW Utility Equipment	523-7555-461.70-10	\$17,755	\$0	\$207,500	\$225,500	\$21,013	\$209,994	\$149,015
<b>Total Water &amp; Sewer Capital Fund - 523</b>		<b>\$470,000</b>	<b>\$452,245</b>	<b>\$552,500</b>	<b>\$517,500</b>	<b>\$468,339</b>	<b>\$276,684</b>	<b>\$187,648</b>
<b>Total Vehicles &amp; Equipment - All Funds</b>		<b>\$2,333,350</b>	<b>\$2,121,725</b>	<b>\$3,330,050</b>	<b>\$2,266,850</b>	<b>\$2,499,339</b>	<b>\$1,827,184</b>	<b>\$2,003,148</b>

## Vehicles & Equipment Spending - FY2017 - \$3.33m



## **VEHICLES AND EQUIPMENT DETAIL**

### **911 FUND – 203**



#### **203-0000-423.70-03**

Telecom Equipment \$70.2 thousand: In FY 2015/2016 the Village Board approved a lease purchase agreement with Motorola to replace the telecommunications equipment in the 911 center. The majority of this expenditure is the 2<sup>nd</sup> lease payment along with the purchase of a logging recorder and display unit. The Positron Lifeline Controller based system was installed in 2002/2003 as part of the construction of the Police Station. Parts are no longer being manufactured for our current system. The move from TDM style telephony and circuit cards and circuit switching to Voice over IP (VoIP) is well underway, and will be required to support NG-9-1-1 including new capabilities such as Text-to-9-1-1. Options to coordinate this equipment purchase with our peer dispatch agencies in Lake County are also being explored. This project also requires coordination with the replacement of the administrative telephone system for the Police Station. The lease was for a period of three years.



#### **203-0000-423.70-05**

Office Furniture \$6 thousand: Chairs for the dispatch stations are in need of replacement. Included in the budget is the replacement of 4 chairs.

#### **203-0000-423.70-06**

Computer Hardware \$14.1 thousand: The 911 center routinely replaces workstations and monitors to ensure continuous operation. Included in the budget is the replacement of various monitors and workstations.



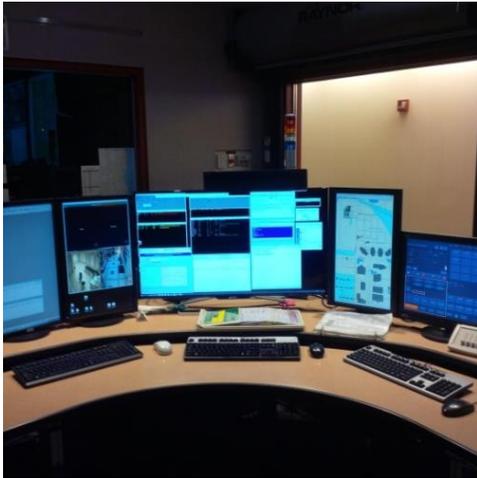
#### **203-0000-423.70-07**

Computer Software \$24.3 thousand: In anticipation of bringing potential partners to the 911 center, funds have been included for licensing and software enhancements to the CAD system.

#### **203-0000-423.70-17**

Communications Equipment \$190 thousand: In FY 2015/2016 the Village Board approved a lease purchase agreement with Motorola to replace the telecommunications equipment in the 911 center. The current radio dispatch consoles and back end equipment is nearing the end of its supported life. The Motorola Centracom Gold Elite system was installed in 2002/2003 as part of the construction of the Police Station. Lake County has entered into a purchase agreement with Motorola to move to the STARCOM21 state-wide radio network and purchase radio, console, and back end equipment. The

purchase of new console equipment in FY 2015/2016 offers the following benefits: opportunity to use the Lake County purchase agreement pricing; replace our equipment in time to avoid the end of support; a high level of interoperability with the STARCOM21 radio network; eliminate lease line costs with IP connections/site voting; an easy transition for 9-1-1 operators with only minor changes in the user displays; transition to an IP based radio system offering remote workstation capabilities; greater integration options with our telephone and CAD systems; and encrypted radio transmission capabilities for law enforcement channels.



**203-0000-423.70-27**

Mobile Data Equipment \$14.5 thousand: Additional items related to Mobile Data Computers purchased in FY 2014/2015 are proposed for purchase. These may include mounting hardware, cables, and other ancillary items.

**GENERAL CAPITAL IMPROVEMENT FUND – 304**

**304-0000-514.75-26**

LAN/MAN Network Improvements \$122 thousand: The Village is continuing the project to bring point-to-point connectivity between Village facilities in FY 2016/2017. Firewall and switching equipment are also included in the FY 2016/2017 budget.



**304-4010-514.70-20**

Security Video Surveillance – PD \$15 thousand: Additional surveillance equipment installed at the Police Station facility.

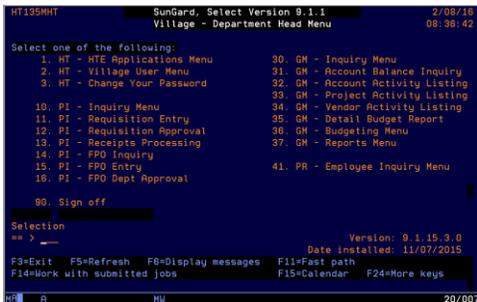
**304-0000-514.75-14**

Comprehensive Imaging and Document Management \$37.5 thousand: The Village will be exploring options for a document management system in conjunction with the upgrade of the financial software. A document management system allows for the retrieval and access of documents from the desktop. The system will also reduce the need for storage space and reduce staff time needed to fulfill FOIA requests.



**304-0000-514.75-14**

Financial System Replacement \$175 thousand: The Village's financial software was originally installed in the mid-1990's and lacks much of the modern technology to provide online customer service and streamlined processing. An updated system will allow for streamlining of transaction processing thus reducing staff time needed for operations such as payroll processing and vendor checks. The cost of the upgrade is split





between the General Capital Fund (304) and the Water & Sewer Capital Fund (523).

**304-4010-514.70-20**

Police Access Control \$10 thousand: The Police Station's access control system is due for portions to be replaced and/or upgraded. Goals for the project include: a resilient and supportable server; support for proximity cards for access control in the Police Station; better vendor support capabilities; and integration with new Video over IP cameras being installed across multiple Village facilities.



**304-5010-514.70-33**

Warning Sirens \$25 thousand: The Village has a warning siren system to alert residents of potential disasters. The system is in need of upgrading and maintenance.

**304-5010-514.70-18**

Pre-Emption System \$5 thousand: This expense is for the maintenance and upgrades for the Village's Preemption equipment on traffic signals.



**304-5010-514.70-37**

EMS Software Upgrade \$60 thousand: The Fire Department is currently utilizing multiple reporting and record keeping systems. The Department is required to report to the National Fire Incident Reporting System (NFIRS) and the National Emergency Medical Services Information System (NEMSIS). The Department is currently hand writing all EMS reports and manually entering data from the EMS report into its current NFIRS reporting software. An updated electronic EMS reporting system would allow for data to be forwarded electronically reducing staff time and vendor cost.



**304-5010-514.70-32**

Fire Matching Grant Program \$95 thousand: This is the expense side of grant programs. FY 2016/2017 will include applications to computerize the fire prevention bureau inspection program.



**304-4010-514.70-02**

Police Department Vehicles \$213 thousand: The Police Department continues the systematic replacement of patrol vehicles. Included in the FY 2016/2017 budget is the replacement of 4 patrol vehicles and 1 detective vehicle. The Tahoe's offer greater reliability, increased interior space for equipment and radios, and increased ground clearance for emergency maneuvers. The new patrol vehicles will have all wheel drive. All the patrol vehicles will be redeployed to other functions in the Police Department or the Community Development Department. The detective vehicle is being replaced with a used car.



**304-5010-514.70-02**

Fire Department Vehicles \$1.1 million: This expense is for the replacement of a fire ladder truck. The \$1.1 million is being offset by a donation from the Warren-Waukegan Fire Protection District up to \$550 thousand.



**304-2510-514.70-02**

PW Streets Vehicles \$279 thousand: Med Dump Truck – Unit 297 has extensive corrosion and requires extensive repairs to the cab, frame, chassis, dump box, salt spreader, and hydraulic system. The new unit will be single axle, 36,000 GVW, designed and up-fitted with a hook lift technology, front and side wing plow, and an interchangeable 10' dump bed and a 10' V-Body mounted on skids. This unit is consistent with the units specified and purchased for the last five years in Public Works. The replacement chassis will be outfitted with Stellar hook lifts. The "V" body and 10' dump bed will be outfitted with hook lift skids. These skids will be interchangeable with previous units purchased over the last 3 fiscal years. When this truck is placed into service it will be utilized for snow and ice control operations.



Pick-up Truck with service body Unit 240 has been in service since 2002 and has extensive corrosion and requires extensive repairs. This unit will be used for transporting crews and equipment to various job sites.



**304-2510-514.70-03**

PW Streets Equipment \$277.5 thousand: The current vacuum truck-654 was purchased in 2002. It was brought in as a combination jet-rodder and vacuum unit designed for cleaning sewers and occasional valve vault cleaning. Since its purchase the need for hydro-excavation has increased substantially. While the current unit has performed that task, it was not designed for it and has seen repairs and increased replacement of worn items as a result. The replacement unit will be a true hydro-excavator designed to withstand the rigors of the job. The new truck will come in as a combination unit so we will be able to utilize it for sewer cleaning/maintenance. The cost of the hydro-excavator is split between the General Capital Fund (304) and the Water & sewer Capital Fund (523). Also included is the replacement of a mini excavator.

**WATER & SEWER CAPITAL FUND – 523**

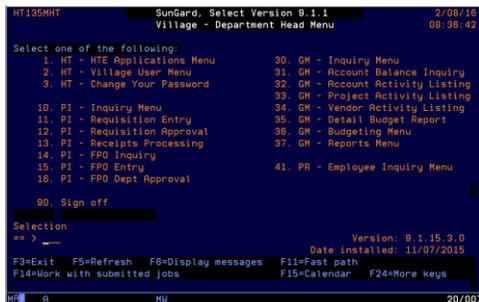
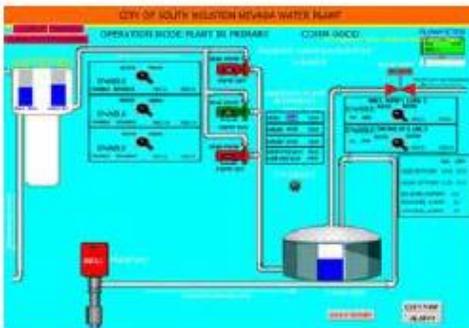


**523-7555-461.75-30**

PW Security Upgrades \$45 thousand: The Public Works facility needs access control installed at several exterior doors to enhance security and entrance/exit tracking.

**523-7555-461.70-06**

SCADA System \$125 thousand; The Supervisory Control and Data Acquisition (SCADA) system operates the mechanical aspects of the water and sewer systems. The Village's first SCADA system was started in 1989 and utilized panel board controls, limited computer controls, and telephone line connections. A major revision was undertaken starting in 2000, moving to full computer control and wireless radio connections. At this time the radio equipment is no longer manufactured or supported. A comprehensive SCADA Master Plan which maps out a multi-year upgrade and enhancement program is currently being finalized. Work planned for FY 2016/2017 includes replacing Programmable Logic Controllers at key locations, transitioning low speed serial links to high speed redundant IP links at key locations, improving historical data collection, and completion of a communications tower at the Cemetery Road Pump Station.



**523-7555-461.70-20**

Financial System Replacement \$175 thousand: The Village's financial software was originally installed in the mid-1990's and lacks much of the modern technology to provide online customer service and streamlined processing. An updated system will allow for streamlining of transaction processing

thus reducing staff time needed for operations such as payroll processing and vendor checks. The cost of the upgrade is split between the General Capital Fund (304) and the Water & Sewer Capital Fund (523).



**523-7555-461.70-10**

PW Utility Equipment \$207.5 thousand: The current vacuum truck (654) was purchased in 2002. It was brought in as a combination jet-rodder and vacuum unit designed for cleaning sewers and occasional valve vault cleaning. Since its purchase the need for hydro-excavation has increased substantially. While the current unit has performed that task, it was not designed for it and has seen repairs and increased replacement of worn items as a result. The replacement unit will be a true hydro-excavator designed to withstand the rigors of the job. The new truck will come in as a combination unit so we will be able to utilize it for sewer cleaning/maintenance. The cost of the hydro-excavator is split between the General Capital Fund (304) and the Water & sewer Capital Fund (523). Also included is the replacement of a mini excavator.

# **BUILDINGS & IMPROVEMENTS OVERVIEW**

The Village is responsible for numerous municipal facilities within its corporate boundaries. Village buildings and grounds must be maintained and periodically upgraded to remain functional and ensure efficient operations.

The Village's main facilities include:

- Village Hall - 325 N. O'Plaine Road
- Fire Station #1 - 4580 Old Grand Avenue
- Fire Station #2 - 6581 Dada Drive
- Police Department - 100 N. O'Plaine Road
- Public Works Facility -1151 Kilbourne Road

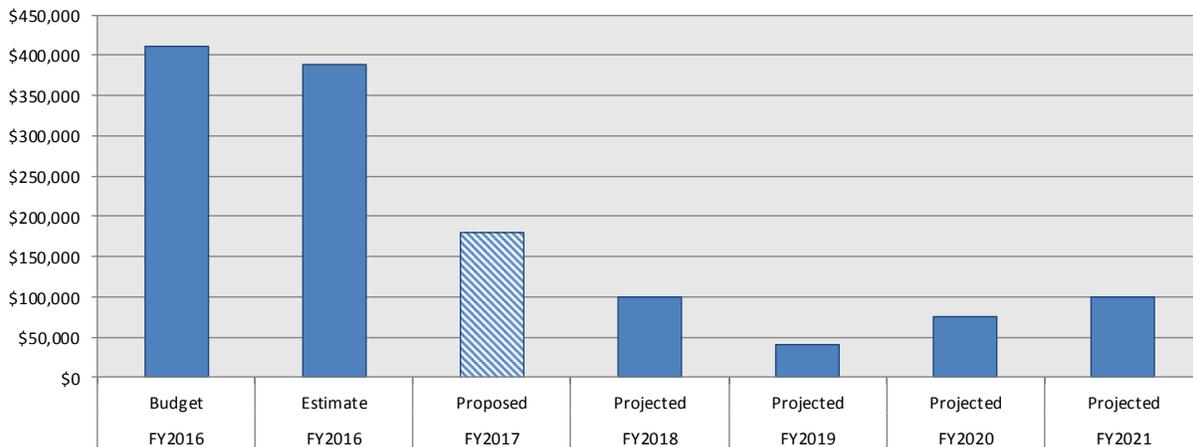
The Village also maintains water and sewer pumping stations and the Mother Rudd House, a historical landmark in Gurnee which is currently occupied by the Warren Township Historical Society.

Capital improvements for the main facilities are broken down by MEP (Mechanicals, Electrical, and Plumbing), Exterior and Grounds.

The following charts illustrate the uses of funds related to Buildings & Building Improvements FY 2016/2017.

Buildings & Improvements by Fund	FY2016 Budget	FY2016 Estimate	FY2017 Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<b>Capital Improvement Fund - 304</b>							
<b>Village Hall</b>							
MEP					\$40,000		
Exterior				\$50,000			
<b>Police Department</b>							
MEP						\$75,000	
Exterior							\$100,000
Grounds	\$258,000	\$243,740					
<b>Fire Station #1</b>							
MEP			\$15,000				
Interior			\$15,000				
Exterior			\$10,000				
<b>Fire Station #2</b>							
MEP			\$15,000				
Interior			\$25,000				
Grounds	\$40,000	\$38,761					
<b>PW Facility</b>							
MEP			\$25,000	\$50,000			
Grounds	\$38,000	\$31,613					
<b>Other</b>							
Welton Plaza			\$75,000				
<b>Total Capital Improvement Fund - 304</b>	<b>\$411,000</b>	<b>\$389,114</b>	<b>\$180,000</b>	<b>\$100,000</b>	<b>\$40,000</b>	<b>\$75,000</b>	<b>\$100,000</b>
<b>Total Buildings &amp; Improvements - All Funds</b>	<b>\$411,000</b>	<b>\$389,114</b>	<b>\$180,000</b>	<b>\$100,000</b>	<b>\$40,000</b>	<b>\$75,000</b>	<b>\$100,000</b>

### Buildings & Improvements Spending - FY2017 - \$180k



## **BUILDINGS & IMPROVEMENTS DETAIL**

### **CAPITAL IMPROVEMENT FUND – 304**



#### **304-5010-514.70-35**

Fire Station #1 & #2 \$80 thousand: Both Fire station #1 and #2 are in need of outfitting for women's facilities. The cost is estimated at \$40 thousand per station.

#### **304-2510-514.70-35**

PW Facility \$25 thousand: The office space at the Public Works facility is in need of an upgrade to add additional desk space. Expansion is proposed by installing cubicles and reconfiguring office space.



#### **304-0000-514.75-51**

Village Park \$75 thousand: The Welton Plaza public park development on Old Grand Avenue is funded in the FY 2016/2017 budget under the Village Park line item. Permitting and some infrastructure items were completed in 2015 and above grade work is expected to continue in 2016.



## **WATER & SEWER SYSTEM OVERVIEW**

The Village of Gurnee's original water system was put into operation in 1960. From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. The Village's water source was changed in 1992 and is now provided by the Central Lake County Joint Action Water Agency (CLCJAWA), which pipes Lake Michigan water to the Village from the Lake Bluff shoreline pumping station.

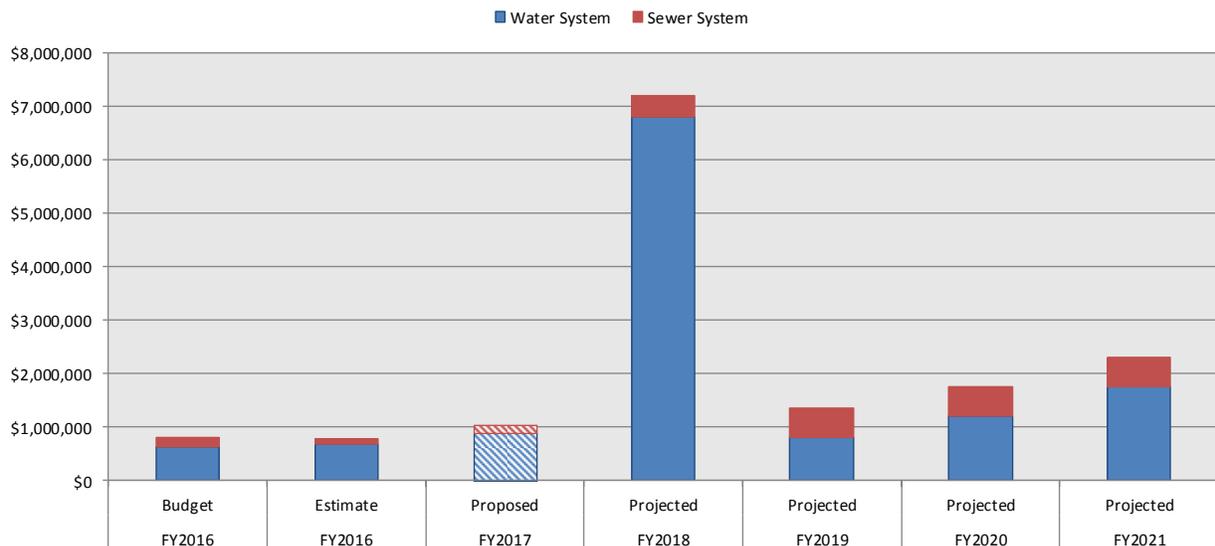
As portions of the water system approach 60 years of age significant portions of the original water system are deteriorating resulting in a lower level of service to the community in the form of water shutdowns to repair pipe breaks and perform maintenance of pumps, tanks, valves, and hydrants. Capital investment for the future is expected to be focused on maintaining and rehabilitating the existing system.

The Village of Gurnee's sanitary sewer system was originally constructed in the mid-1960's in conjunction with the water system. The system totaled 88,680 lineal feet (16.8 miles). Today, the sanitary sewer system is a combination of gravity lines, force mains, and lift stations. There are 81 miles of sanitary sewer (gravity) and 2.8 miles of sanitary sewer force main. Currently, there are eight sanitary sewer lift stations in operation. The lift stations along with the force mains are able to service parts of the community that would otherwise be unable to obtain sanitary service by gravity due to the topography of the land and depth of the sanitary sewer system. All municipal wastewater is conveyed through Village-owned and maintained sanitary sewer mains. The wastewater is then routed to either the Lake County Public Works (LCPW) transmission main on the west side of Interstate 94 or to the North Shore Water Reclamation District (NSWRD) transmission main on the east side of the Interstate 94.

The following charts illustrate the uses of funds related to the Water & Sewer Systems in FY 2016/2017.

Water & Sewer System		FY2016 Budget	FY2016 Estimate	FY2017 Proposed	FY2018 Projected	FY2019 Projected	FY2020 Projected	FY2021 Projected
<b>Water System</b>								
<b>Production &amp; Pumpage</b>								
Well #1	523-7555-461.75-51			\$260,000				
Well #2	523-7555-461.75-51							\$50,000
Pump Station - Rt. 21	523-7555-461.75-51							
Pump Station - Fuller	523-7555-461.75-51							
Pump Station - Cemetery Rd.	523-7555-461.75-51						\$200,000	
<b>Distribution</b>								
Professional Services	523-7555-461.75-52	\$15,000	\$15,000					
Watermain - Grand Ave. @ US41	523-7555-461.75-50	\$425,000	\$655,000					
Watermain - Grand Ave. @ River	523-7555-461.75-51			\$240,000				
Watermain - Grand Ave. @ Fuller	523-7555-461.75-51			\$50,000				
Watermain - Waveland	523-7555-461.75-51				\$250,000			
Watermain - Pine Grove	523-7555-461.75-51			\$250,000				
Watermain	523-7555-461.75-51	\$200,000	\$6,000		\$400,000	\$800,000	\$1,000,000	\$1,700,000
<b>Storage</b>								
Professional Services	523-7555-461.75-52			\$100,000	\$100,000			
Tower #1 - Old Grand	523-7555-461.70-01				\$50,000			
Tower #2 - Heatherridge	523-7555-461.70-01							
Tower #3 - Pembroke	523-7555-461.70-01							
Tower #4 - Northwestern	523-7555-461.70-01							
Tower #5 - Knowles	TBD				\$6,000,000			
<b>Total Water System</b>		<b>\$640,000</b>	<b>\$676,000</b>	<b>\$900,000</b>	<b>\$6,800,000</b>	<b>\$800,000</b>	<b>\$1,200,000</b>	<b>\$1,750,000</b>
<b>Sewer System</b>								
Spot Repairs	523-7555-461.75-64	\$150,000	\$111,500	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Lining	523-7555-461.75-64			\$75,000	\$75,000	\$75,000		
Televising	523-7555-461.75-53						\$75,000	\$75,000
Lift Stations	523-7555-461.75-60	\$5,000	\$0		\$200,000	\$200,000	\$200,000	\$200,000
Generators	TBD				\$50,000	\$50,000	\$50,000	\$50,000
Professional Services	TBD							
Main Extensions	TBD					\$150,000	\$150,000	\$150,000
<b>Total Sewer System</b>		<b>\$155,000</b>	<b>\$111,500</b>	<b>\$150,000</b>	<b>\$400,000</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>\$550,000</b>
<b>Total Water &amp; Sewer Systems</b>		<b>\$795,000</b>	<b>\$787,500</b>	<b>\$1,050,000</b>	<b>\$7,200,000</b>	<b>\$1,350,000</b>	<b>\$1,750,000</b>	<b>\$2,300,000</b>

### Water & Sewer System Spending - FY2017 - \$1.05m



## **WATER & SEWER SYSTEM DETAIL**

### **WATER & SEWER CAPITAL FUND – 523**



#### **523-7555-461.75-51**

Well #1 \$260 thousand: During routine testing in 2013 the Village identified an electrical problem with the backup Well #1 located on Old Grand Avenue. The well was taken out of service at that time pending further inspection. The pump, cabling, and piping were removed for inspection in January 2016. Problems were found with the motor, pump, and cabling that were consistent with the age of the unit. Repairs to this well will be performed this summer to put it back in service.



Watermain – Grand Ave. @ River \$240 thousand: The Village experienced several water main breaks on the section of water main along IL Route 132 under the Des Plaines River. This section of main was shut down and isolated from the system after the flooding conditions that persisted through fall of 2015 prevented repair. Staff has evaluated the condition and age of the main and the recommendation is to replace the entire pipe under the river to provide a worry-free and long-lasting repair.



Watermain – Grand Ave. @ Fuller \$50 thousand: The Village experienced a water main break under IL Route 132 at the intersection of Fuller Road several years ago. The roadway pavement consists of concrete overlaid by asphalt and the exact location of the break was unknown. Repair would have required shutting down the highway for an unknown length of time to find the break and perform the repair. The decision was made to isolate this section of main from the system rather than repair. Subsequent loss of the water main under the Des Plaines River resulted in low water pressure to the Prairie Oaks subdivision and it became clear that the Fuller Road connection needed to be restored.



Watermain – Pine Grove \$250 thousand: The Village completed relocation of watermain on IL Route 132 east of US Highway 41 in spring 2016. As a continuation of that the Village will be creating a new watermain loop south of IL Route 132 on Pine Grove Avenue to provide redundancy to the east side of the Village.

#### **523-7555-461.75-52**

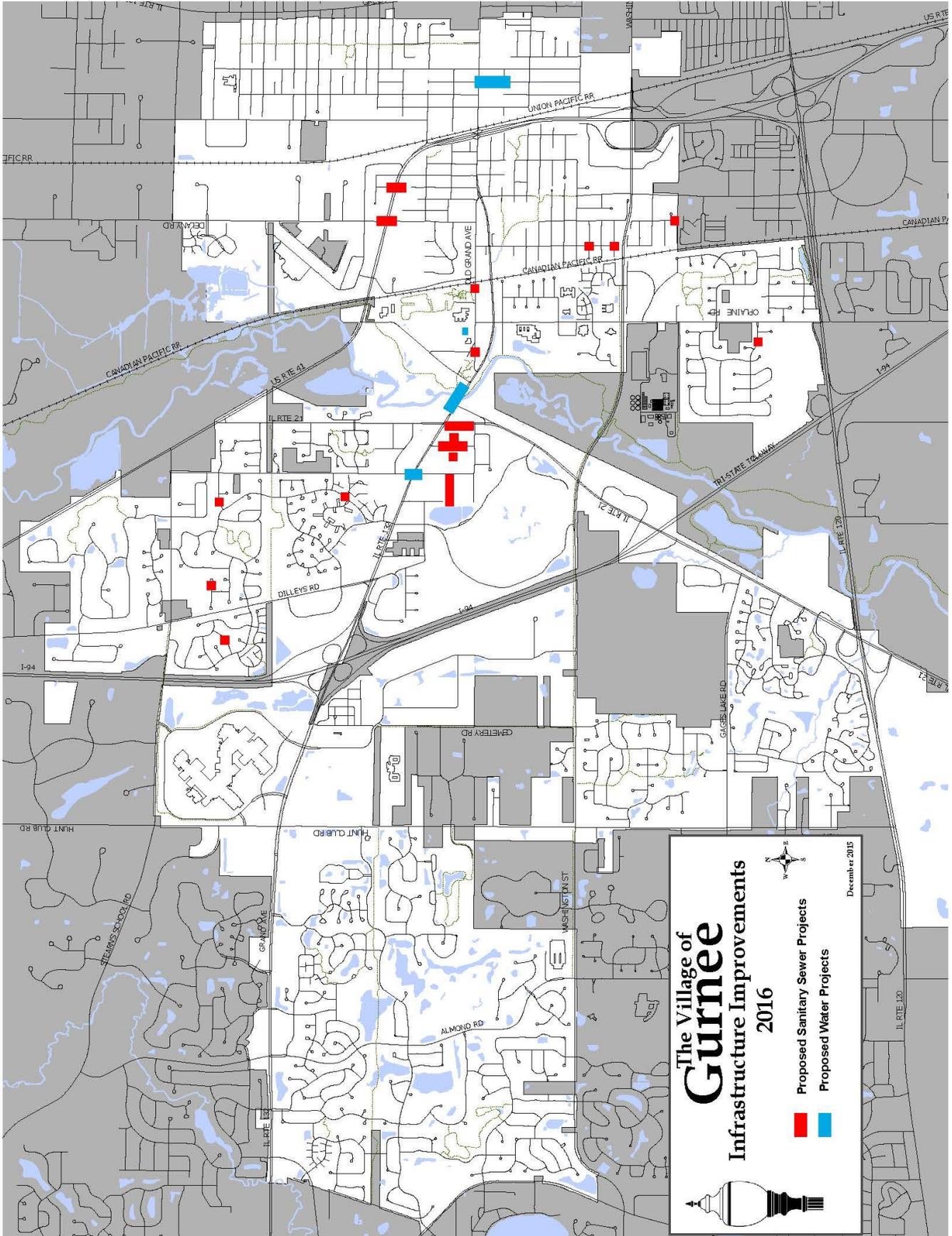
Professional Services \$100 thousand: This line item is for design services to prepare plans and documents for funding of the Knowles Rd. Water Tower.



**523-7555-461.75-64**

Sanitary Sewer Repairs & Lining \$150 thousand: The Village of Gurnee is about halfway through a multi-year program to clean and televise all sanitary sewer mains throughout the Village. Using robotic technology staff is able to verify the internal condition of pipes and program repairs as needed. The remediation program is expected to consist of point repairs and re-lining segments of deteriorated pipe with a new structural liner.

The following map depicts the proposed water and sewer projects.



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Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
101-0000-311.10-06	ROAD & BRIDGE	659,847-	791,121-	785,000-	917,372-	917,371-	900,000-	115,000
*	CURRENT YEARS TAXES	659,847-	791,121-	785,000-	917,372-	917,371-	900,000-	115,000
101-0000-313.01-01	SALES TAX	16,941,664-	17,648,918-	17,671,500-	17,491,154-	17,475,000-	17,375,000-	296,500-
101-0000-313.01-03	LOCAL USE TAX	547,996-	632,300-	609,000-	720,202-	700,000-	720,000-	111,000
*	SALES TAX	17,489,660-	18,281,218-	18,280,500-	18,211,356-	18,175,000-	18,095,000-	185,500-
101-0000-316.10-01	AMUSEMENT PARK	1,838,707-	2,033,077-	1,900,000-	2,128,257-	2,128,257-	2,030,000-	130,000
101-0000-316.10-02	GOLF PARK	28,090-	32,292-	29,000-	34,149-	32,000-	32,000-	3,000
101-0000-316.10-03	MISC AMUSEMENT TAXES	39,356-	34,042-	32,000-	35,658-	33,000-	32,000-	0
101-0000-316.10-04	THEATRE AMUSEMENT TAX	187,758-	191,267-	190,000-	193,950-	205,000-	200,000-	10,000
101-0000-316.10-05	ICE RINK AMUSEMENT TAX	4,078-	4,170-	4,000-	3,855-	3,900-	3,900-	100-
101-0000-316.10-06	WATER PARK AMUSEMENT TAX	4,886-	5,692-	5,500-	5,274-	5,900-	5,700-	200
*	AMUSEMENT TAXES	2,102,875-	2,300,540-	2,160,500-	2,401,143-	2,408,057-	2,303,600-	143,100
101-0000-316.20-00	HOTEL TAX	1,344,824-	1,377,287-	1,350,000-	1,405,978-	1,400,000-	1,400,000-	50,000
101-0000-316.20-10	RESORT TAX	257,351-	255,768-	265,500-	245,540-	238,000-	240,000-	25,500-
*	HOTEL TAX	1,602,175-	1,633,055-	1,615,500-	1,651,518-	1,638,000-	1,640,000-	24,500
101-0000-316.30-10	FOOD & BEVERAGE TAX	1,724,068-	1,768,844-	1,742,250-	1,913,075-	1,880,000-	1,900,000-	157,750
*	FOOD & BEVERAGE TAX	1,724,068-	1,768,844-	1,742,250-	1,913,075-	1,880,000-	1,900,000-	157,750
101-0000-318.10-01	TELECOM MAINTENANCE FEE	1,236,717-	1,170,582-	1,116,250-	1,110,500-	1,115,000-	1,050,000-	66,250-
101-0000-318.10-02	CABLE FRANCHISE	518,877-	593,937-	535,000-	624,464-	590,000-	590,000-	55,000
101-0000-318.10-03	ALARM FRANCHISE	112,425-	113,491-	112,000-	117,540-	116,000-	115,000-	3,000
*	FRANCHISE TAX	1,868,019-	1,878,010-	1,763,250-	1,852,504-	1,821,000-	1,755,000-	8,250-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
101-0000-318.20-00	FOREIGN FIRE INSURANCE	53,885-	62,548-	53,000-	65,776-	65,776-	65,000-	12,000
*	FOREIGN FIRE INSURANCE	53,885-	62,548-	53,000-	65,776-	65,776-	65,000-	12,000
**	TAXES	25,500,529-	26,715,336-	26,400,000-	27,012,744-	26,905,204-	26,658,600-	258,600
101-0000-321.01-00	LIQUOR LICENSE	100,125-	101,175-	100,000-	115,525-	106,000-	104,000-	4,000
*	LIQUOR LICENSE	100,125-	101,175-	100,000-	115,525-	106,000-	104,000-	4,000
101-0000-321.02-00	BUSINESS LICENSES	275,582-	276,524-	275,000-	288,802-	278,000-	275,000-	0
*	BUSINESS LICENSES	275,582-	276,524-	275,000-	288,802-	278,000-	275,000-	0
101-0000-322.01-01	GENERAL BUILDING PERMITS	405,010-	495,728-	400,000-	534,735-	500,000-	455,000-	55,000
101-0000-322.01-02	RIGHT OF WAY PERMITS	2,100-	1,793-	3,500-	3,409-	4,500-	4,500-	1,000
101-0000-322.01-03	BURNING PERMITS	200-	300-	200-	400-	200-	200-	0
101-0000-322.01-04	SURCHARGE	18,295-	19,070-	14,400-	12,782-	14,400-	14,400-	0
*	BUILDING PERMITS & FEES	425,605-	516,891-	418,100-	551,326-	519,100-	474,100-	56,000
101-0000-322.02-00	VEHICLE LICENSES	3,790-	3,600-	4,200-	3,020-	4,000-	4,000-	200-
*	VEHICLE LICENSES	3,790-	3,600-	4,200-	3,020-	4,000-	4,000-	200-
101-0000-322.03-06	FIRE IMPACT	225-	14,625-	35,000-	14,776-	14,475-	45,000-	10,000
101-0000-322.03-07	POLICE & PUBLIC WORKS	1,300-	2,050-	2,050-	2,250-	1,950-	6,500-	4,450
101-0000-322.03-08	TRAFFIC	0	10	33,000-	0	0	65,000-	32,000
*	IMPACT FEES-VILLAGE	1,525-	16,675-	70,050-	17,026-	16,425-	116,500-	46,450
**	LICENSES & PERMITS	806,627-	914,865-	867,350-	975,699-	923,525-	973,600-	106,250
101-0000-334.10-01	TRAINING REIMBURSEMENT	1,000-	405-	0	409-	409-	0	0
101-0000-334.10-04	POLICE VEST GRANT	0	0	2,500-	1,958-	2,500-	12,350-	9,850

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
101-0000-334.10-06	TOBACCO GRANT	2,141-	2,860-	3,000-	0	3,000-	3,000-	0
101-0000-334.10-08	TRAFFIC & SEAT BELT	27,872-	25,163-	27,300-	0	27,200-	24,000-	3,300-
101-0000-334.10-10	K-9 PROGRAM GRANT	45,480-	24,500-	14,500-	0	11,000-	14,500-	0
*	PUBLIC SAFETY-POLICE	76,493-	52,928-	47,300-	2,367-	44,109-	53,850-	6,550
101-0000-334.40-01	FLOOD REIMBURSEMENT	148,348-	0	0	0	0	0	0
101-0000-334.40-07	COMM&ECON ENERGY EFFICIEN	104,071-	46,805-	0	0	0	0	0
*	ILLINOIS GRANT	252,419-	46,805-	0	0	0	0	0
101-0000-335.10-01	STATE INCOME TAX	2,983,395-	3,209,624-	3,050,000-	3,341,623-	3,341,623-	3,125,000-	75,000
101-0000-335.10-02	REPLACEMENT TAX	123,769-	133,239-	123,400-	124,668-	142,000-	137,000-	13,600
*	STATE GOVERNMENT	3,107,164-	3,342,863-	3,173,400-	3,466,291-	3,483,623-	3,262,000-	88,600
101-0000-335.20-01	WARREN FIRE DISTRICT	2,881,282-	2,939,581-	3,000,322-	2,999,200-	3,000,322-	3,060,328-	60,006
101-0000-335.20-02	NEWPORT FIRE PHONE	37,911-	34,901-	39,100-	39,471-	39,100-	40,000-	900
101-0000-335.20-03	NSSD INFORMATION	3,846-	2,620-	2,600-	2,621-	0	0	2,600-
*	LOCAL GOVERNMENT	2,923,039-	2,977,102-	3,042,022-	3,041,292-	3,039,422-	3,100,328-	58,306
**	INTERGOVERNMENTAL REVENUE	6,359,115-	6,419,698-	6,262,722-	6,509,950-	6,567,154-	6,416,178-	153,456
101-0000-341.01-00	FIRE PLAN REVIEW	30,457-	24,471-	25,000-	24,852-	24,000-	25,000-	0
*	FIRE PLAN REVIEW	30,457-	24,471-	25,000-	24,852-	24,000-	25,000-	0
101-0000-341.02-00	ENGINEERING FEES	1,500-	15,857-	5,000-	18,470-	15,000-	25,000-	20,000
*	ENGINEERING FEES	1,500-	15,857-	5,000-	18,470-	15,000-	25,000-	20,000
101-0000-341.03-00	ENGINEERING INSPECTION	1,100-	2,150-	2,000-	5,075-	2,000-	10,000-	8,000
*	ENGINEERING INSPECTION	1,100-	2,150-	2,000-	5,075-	2,000-	10,000-	8,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
101-0000-341.04-00	ZONING & SUBDIVISION FEES	26,380-	30,300-	15,000-	25,154-	22,000-	22,000-	7,000
*	ZONING & SUBDIVISION FEES	26,380-	30,300-	15,000-	25,154-	22,000-	22,000-	7,000
101-0000-341.05-00	OFF DUTY POLICE	212,225-	223,449-	235,000-	255,122-	235,000-	238,250-	3,250
*	OFF DUTY POLICE	212,225-	223,449-	235,000-	255,122-	235,000-	238,250-	3,250
101-0000-341.06-00	FIRE DEPT CHARGES	12,915-	10,345-	11,000-	16,960-	17,400-	12,000-	1,000
*	FIRE DEPT CHARGES	12,915-	10,345-	11,000-	16,960-	17,400-	12,000-	1,000
101-0000-341.09-00	NON RESIDENT	368,323-	336,110-	315,000-	390,670-	395,000-	350,000-	35,000
101-0000-341.09-10	RESIDENT RESCUE	481,048-	456,928-	420,000-	546,028-	525,000-	475,000-	55,000
*	NON RESIDENT	849,371-	793,038-	735,000-	936,698-	920,000-	825,000-	90,000
101-0000-341.12-00	MISCELLANEOUS SERVICES	20-	0	0	3,673-	2,128-	0	0
*	MISCELLANEOUS SERVICES	20-	0	0	3,673-	2,128-	0	0
101-0000-341.16-00	RECYCLING REVENUE	31,136-	30,406-	25,000-	2,784-	2,700-	2,000-	23,000-
*	RECYCLING REVENUE	31,136-	30,406-	25,000-	2,784-	2,700-	2,000-	23,000-
101-0000-341.18-00	PLAT FILING FEE	925-	1,225-	500-	800-	500-	500-	0
*	PLAT FILING FEE	925-	1,225-	500-	800-	500-	500-	0
101-0000-341.19-00	SCHOOL RESOURCE OFFICER	271,707-	283,982-	284,000-	293,942-	284,000-	291,100-	7,100
*	SCHOOL RESOURCE OFFICER	271,707-	283,982-	284,000-	293,942-	284,000-	291,100-	7,100
101-0000-341.20-00	ELEVATOR INSPECTION	14,060-	13,500-	12,500-	14,680-	14,000-	12,500-	0
*	ELEVATOR INSPECTION	14,060-	13,500-	12,500-	14,680-	14,000-	12,500-	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
101-0000-343.02-00	MAPS	45-	83-	40-	91-	75-	50-	10
*		45-	83-	40-	91-	75-	50-	10
101-0000-343.03-00	ORDINANCES	2,268-	1,668-	1,200-	1,246-	1,200-	1,200-	0
*		2,268-	1,668-	1,200-	1,246-	1,200-	1,200-	0
101-0000-343.04-00	INSURANCE PROCEEDS	12,945-	27,022-	15,000-	29,451-	25,000-	15,000-	0
101-0000-343.04-01	DAMAGE TO VLG PROPERTY	9,474-	28,769-	5,000-	6,500-	5,000-	5,000-	0
*		22,419-	55,791-	20,000-	35,951-	30,000-	20,000-	0
101-0000-343.05-00	MISC. OTHER CHARGES	5,729	2,633-	2,000-	4,787-	4,200-	2,000-	0
101-0000-343.05-01	PUBLIC WORKS CHARGES	1,217	165-	0	1,269-	1,269-	0	0
101-0000-343.05-02	POLICE CHARGES	11,996-	18,740-	12,500-	13,540-	12,500-	12,500-	0
101-0000-343.05-03	FIRE CHARGES	3,894-	2,730-	3,000-	3,525-	3,200-	3,000-	0
*		8,944-	24,268-	17,500-	23,121-	21,169-	17,500-	0
101-0000-343.06-00	TOWER/ANTENNAE LEASE	190,356-	160,740-	187,950-	214,151-	187,950-	160,785-	27,165-
*		190,356-	160,740-	187,950-	214,151-	187,950-	160,785-	27,165-
101-0000-343.08-00	PARKWAY TREE PROGRAM	2,640-	3,135-	2,000-	4,725-	2,000-	2,000-	0
*		2,640-	3,135-	2,000-	4,725-	2,000-	2,000-	0
101-0000-343.09-00	REIMBURSEABLE CHARGES	1,482-	14,336-	1,000-	9,773-	10,000-	10,000-	9,000
*		1,482-	14,336-	1,000-	9,773-	10,000-	10,000-	9,000
101-0000-343.10-00	ADMINISTRATIVE FEES W/S	615,500-	625,593-	640,000-	640,000-	640,000-	624,200-	15,800-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
101-0000-343.11-00	PACE AD REV SHARE	0	0	0	2,344	0	3,600	3,600
*	PACE AD REV SHARE	0	0	0	2,344	0	3,600	3,600
**	CHARGES FOR SERVICES	2,295,450	2,314,337	2,219,690	2,529,612	2,431,122	2,302,685	82,995
101-0000-351.01-00	COURT FINES	465,769	395,682	380,000	383,360	360,000	360,000	20,000
101-0000-351.01-01	DUI FINES	31,610	36,356	30,000	40,877	30,000	30,000	0
101-0000-351.01-02	PRISON REVIEW AGENCY	45,322	39,231	38,000	37,483	37,500	38,000	0
*	COURT FINES	542,701	471,269	448,000	461,720	427,500	428,000	20,000
101-0000-351.02-00	PARKING FINES	70,259	96,274	110,000	47,370	53,500	55,000	55,000
101-0000-351.02-11	COLLECTION REVENUE	9,107	20,458	10,000	23,677	25,000	20,000	10,000
*	PARKING FINES	79,366	116,732	120,000	71,047	78,500	75,000	45,000
101-0000-351.04-00	ALARM FINES	8,820	6,475	6,000	3,870	6,000	5,000	1,000
*	ALARM FINES	8,820	6,475	6,000	3,870	6,000	5,000	1,000
101-0000-351.07-00	LIQUOR LICENSE VIOLATIONS	750	1,250	1,000	500	500	500	500
*	LIQUOR LICENSE VIOLATIONS	750	1,250	1,000	500	500	500	500
101-0000-351.08-00	IMPOUNDMENT FINE	200,500	200,000	190,000	268,000	240,000	215,000	25,000
*	IMPOUNDMENT FINE	200,500	200,000	190,000	268,000	240,000	215,000	25,000
101-0000-351.09-00	RED LIGHT ENFORCEMENT	969,791	887,377	701,250	877,027	910,000	900,000	198,750
101-0000-351.09-11	COLLECTIONS	0	86,872	50,000	210,080	210,000	100,000	50,000
*	RED LIGHT ENFORCEMENT	969,791	974,249	751,250	1,087,107	1,120,000	1,000,000	248,750
101-0000-351.10-00	ORDINANCE VIOLATION	18,397	67,937	66,000	83,061	74,000	72,000	6,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
* ORDINANCE VIOLATION		18,397-	67,937-	66,000-	83,061-	74,000-	72,000-	6,000
101-0000-351.20-00	CODE ENFORCEMNT VIOLATION	0	0	0	1,000-	1,500-	1,000-	1,000
* CODE ENFORCEMNT VIOLATION		0	0	0	1,000-	1,500-	1,000-	1,000
** FINES & FORFEITURES		1,820,325-	1,837,912-	1,582,250-	1,976,305-	1,948,000-	1,796,500-	214,250
101-0000-361.01-00	INTEREST INCOME	11,330-	8,179-	24,000-	10,480-	25,000-	5,000-	19,000-
101-0000-361.01-01	INTEREST ON INVESTMENTS	0	0	0	14,975-	0	60,000-	60,000
101-0000-361.01-02	UNREALIZED GAIN/LOSS	0	0	0	18,410-	0	0	0
* INTEREST INCOME		11,330-	8,179-	24,000-	43,865-	25,000-	65,000-	41,000
** INTEREST INCOME		11,330-	8,179-	24,000-	43,865-	25,000-	65,000-	41,000
101-0000-375.30-00	DARE CONTRIBUTIONS	2,675-	100-	6,500-	210-	6,500-	2,100-	4,400-
* DARE CONTRIBUTIONS		2,675-	100-	6,500-	210-	6,500-	2,100-	4,400-
101-0000-375.31-00	FIRE DEPT DONATIONS	18,491-	29,521-	14,000-	26,930-	21,930-	20,000-	6,000
* FIRE DEPT DONATIONS		18,491-	29,521-	14,000-	26,930-	21,930-	20,000-	6,000
101-0000-375.33-00	CITIZENS POLICE ACADEMY	2,000-	0	0	0	0	0	0
* CITIZENS POLICE ACADEMY		2,000-	0	0	0	0	0	0
101-0000-375.36-00	POLICE MISC. CONTRIBUTION	19,636-	27,071-	15,000-	29,520-	23,634-	20,000-	5,000
* POLICE MISC. CONTRIBUTION		19,636-	27,071-	15,000-	29,520-	23,634-	20,000-	5,000
101-0000-375.37-10	POLICE EXPLORERS	0	0	0	0	0	32,365-	32,365
* MATCHING CONTRIBUTION		0	0	0	0	0	32,365-	32,365
101-0000-375.40-00	MARKETING CAMPAIGN	0	0	15,000-	15,000-	15,000-	25,000-	10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
* MARKETING CAMPAIGN		0	0	15,000-	15,000-	15,000-	25,000-	10,000
** CONTRIBUTIONS		42,802-	56,692-	50,500-	71,660-	67,064-	99,465-	48,965
101-0000-382.10-00 SALE OF MISC ASSETS		35,889-	17,494-	0	902-	0	0	0
* SALE OF MISC ASSETS		35,889-	17,494-	0	902-	0	0	0
** PROCEEDS		35,889-	17,494-	0	902-	0	0	0
*** GENERAL OPERATING FUND		36,872,067-	38,284,513-	37,406,512-	39,120,737-	38,867,069-	38,312,028-	905,516
**** GENERAL OPERATING FUND		36,872,067-	38,284,513-	37,406,512-	39,120,737-	38,867,069-	38,312,028-	905,516
***** REVENUE		36,872,067-	38,284,513-	37,406,512-	39,120,737-	38,867,069-	38,312,028-	905,516

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
ADMINISTRATION								
ADMINISTRATION								
101-1010-411.10-01	SALARIES-REGULAR	698,856	715,451	767,000	782,447	771,500	821,000	54,000-
101-1010-411.10-02	SALARIES-PART TIME	22,379	59,188	69,500	56,970	93,700	85,100	15,600-
101-1010-411.10-04	SALARIES ELECTED	37,387	37,200	37,200	37,061	37,200	37,200	0
101-1010-411.10-05	SALARIES-SICK LV BUYBACK	8,764	9,487	9,900	10,087	10,088	11,000	1,100-
101-1010-411.10-09	LONGEVITY	1,800	1,300	1,500	1,500	1,500	2,000	500-
101-1010-411.10-10	OVERTIME	848	409	500	3,727	4,000	2,000	1,500-
101-1010-411.10-22	BOARD & COMMISSIONS	2,848	850	3,000	1,995	2,000	2,500	500
* SALARIES & WAGES								
101-1010-411.20-01	IL MUNIC RETIREMENT FUND	772,882	823,885	888,600	893,787	919,988	960,800	72,200-
101-1010-411.20-02	SOCIAL SECURITY	42,616	44,984	51,000	50,540	51,900	54,000	3,000-
101-1010-411.20-03	MEDICARE	11,023	11,720	13,100	12,760	13,250	14,150	1,050-
101-1010-411.20-04	MEDICAL INSURANCE	120,536	136,893	114,000	125,785	100,000	115,000	1,000-
101-1010-411.20-05	DENTAL INSURANCE	4,323	4,897	5,190	6,344	6,400	6,800	1,610-
101-1010-411.20-06	LIFE INSURANCE	1,217	1,038	800	1,057	1,100	1,140	340-
101-1010-411.20-07	WORKERS COMP INSURANCE	9,990	10,280	9,563	9,562	9,563	9,300	263
101-1010-411.20-08	UNEMPLOYMENT INSURANCE	0	5,435	0	0	0	0	0
101-1010-411.20-09	WELLNESS PROGRAM	261	272	350	126	200	300	50
101-1010-411.20-10	TUITION REIMBURSEMENT	7,525	0	0	0	0	0	0
101-1010-411.20-11	EMPLOYEE AWARDS	240	403	300	0	300	300	0
101-1010-411.20-12	EMPLOYEE ASSISTANCE	164	159	160	183	160	160	0
101-1010-411.20-20	AUTO ALLOWANCE	6,007	7,246	10,800	10,800	10,800	10,800	0
* EMPLOYEE BENEFITS								
		290,054	313,149	305,263	313,107	297,573	328,450	23,187-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
ADMINISTRATION								
ADMINISTRATION								
101-1010-411.25-01	TRAINING & SCHOOLS	1,645	421	500	1,600	1,300	2,000	1,500-
101-1010-411.25-02	MEETING AND CONVENTION	2,473	3,634	2,500	2,532	3,000	3,200	700-
101-1010-411.25-03	DUES & SUBSCRIPTIONS	4,373	2,945	4,500	5,390	5,400	4,500	0
101-1010-411.25-04	CAR EXPENSE/MILEAGE REIMB	883	725	750	650	750	750	0
101-1010-411.25-08	PERSONNEL TESTING	0	16,489	0	457	457	0	0
101-1010-411.25-09	INFO SYSTEMS TRAINING	4,507	1,183	700	1,028	500	500	200
*	PERSONNEL EXPENSE	13,881	25,397	8,950	11,657	11,407	10,950	2,000-
101-1010-411.30-01	GENERAL LEGAL SERVICE	72,000	83,755	96,000	96,000	96,000	96,000	0
101-1010-411.30-02	OTHER LEGAL SERVICE	2,666	1,985	0	0	0	0	0
101-1010-411.30-03	LABOR ATTORNEY	869	1,628	1,500	4,171	4,500	3,000	1,500-
101-1010-411.30-04	AUDIT FEES	16,650	20,100	20,450	27,698	24,398	22,500	2,050-
101-1010-411.30-10	CONSULTING SERVICES	186	210	20,250	19,764	20,250	20,250	0
*	PROFESSIONAL SERVICES	92,371	107,678	138,200	147,633	145,148	141,750	3,550-
101-1010-411.32-01	CIVIL SERVICE COMMISSION	61	0	0	58	0	0	0
101-1010-411.32-04	CITIZENS COMMITTEES	13-	0	0	0	0	0	0
101-1010-411.32-05	PUBLIC RELATIONS	1,093	373	750	397	500	750	0
101-1010-411.32-06	PRINTING & PUBLISHING	1,546	2,340	1,400	171	1,400	1,400	0
101-1010-411.32-07	MISC SERVICES	73	162	400	160	200	400	0
101-1010-411.32-19	RECORDING FEES	549	569	650	540	650	650	0
101-1010-411.32-32	QUASI GOVERNMENT DUES	8,686	0	0	0	0	0	0
101-1010-411.32-38	OFFICE MACHINE RENTAL	4,648	4,198	3,800	4,612	5,200	4,200	400-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
ADMINISTRATION								
ADMINISTRATION								
101-1010-411.32-46	POSTAGE METER	864	787	850	759	800	850	0
101-1010-411.32-53	BANK FEES	11,817	9,578	11,760	4,534	4,000	3,500	8,260
101-1010-411.32-63	NETWORK SERVICES	574	731	300	266	266	800	500-
101-1010-411.32-64	CODIFICATION SERVICE	4,729	1,966	1,500	2,448	2,000	2,000	500-
101-1010-411.32-65	ANNUAL REPORT	930	505	950	930-	950	950	0
* CONTRACTUAL								
101-1010-411.35-01	LIABILITY INSURANCE	35,557	21,209	22,360	13,015	15,966	15,500	6,860
101-1010-411.35-04	OFFICIAL BONDS	25,587	22,910	21,312	21,310	21,311	19,530	1,782
101-1010-411.35-04	OFFICIAL BONDS	1,700	5,710	1,700	1,600	1,600	1,600	100
* INSURANCE								
101-1010-411.40-01	OFFICE SUPPLIES	27,287	28,620	23,012	22,910	22,911	21,130	1,882
101-1010-411.40-02	COPIER/FAX SUPPLIES	4,992	3,971	4,000	3,562	4,000	4,000	0
101-1010-411.40-03	COMPUTER SUPPLIES	984	116	1,000	205	500	1,000	0
101-1010-411.40-04	PRINTING & PUBLISHING	1,277	1,054	1,650	929	1,300	1,650	0
101-1010-411.40-05	POSTAGE	996	1,693	1,100	4,338	3,000	1,500	400-
101-1010-411.40-06	FUEL	5,782	4,632	5,300	5,978	5,500	5,300	0
101-1010-411.40-59	KITCHEN SUPPLIES	8	0	0	0	0	0	0
101-1010-411.40-59	KITCHEN SUPPLIES	325	0	0	0	0	0	0
* COMMODITIES								
101-1010-411.45-01	TELEPHONE SERVICE	14,364	11,466	13,050	15,012	14,300	13,450	400-
101-1010-411.45-02	MOBILE PHONE	2,259	1,347	1,500	1,512	1,500	1,500	0
101-1010-411.45-02	MOBILE PHONE	1,379	1,700	2,160	2,094	1,600	0	2,160
* UTILITIES								
101-1010-411.50-02	COMPUTER HDWR MAINTENANCE	3,638	3,047	3,660	3,606	3,100	1,500	2,160
101-1010-411.50-02	COMPUTER HDWR MAINTENANCE	1,995	3,626	7,875	7,486	7,500	6,895	980

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
101-1010-411.50-03	COMPUTER SOFTWARE MAINT	31,766	34,889	39,400	36,907	39,200	6,775	32,625
101-1010-411.50-04	TELECOM MAINTENANCE	1,370	846	925	929	810	910	15
*	REPAIRS & MAINTENANCE	35,131	39,361	48,200	45,322	47,510	14,580	33,620
101-1010-411.70-03	TELECOM EQUIPMENT	0	188	0	0	0	0	0
101-1010-411.70-05	OFFICE FURNITURE	0	2,073	0	0	0	0	0
101-1010-411.70-06	COMPUTER HARDWARE	3,027	2,839	4,400	4,137	4,350	26,025	21,625
101-1010-411.70-07	COMPUTER SOFTWARE	3,085	2,021	1,910	1,793	1,865	1,680	230
*	CAPITAL	6,112	7,121	6,310	5,930	6,215	27,705	21,395
**	GENERAL GOVERNMENT	1,291,277	1,380,933	1,457,605	1,471,979	1,484,118	1,535,815	78,210
***	ADMINISTRATION	1,291,277	1,380,933	1,457,605	1,471,979	1,484,118	1,535,815	78,210

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
ADMINISTRATION								
INFO SYSTEMS								
101-1020-411.10-01	SALARIES-REGULAR	347,188	358,029	432,750	367,853	366,100	386,050	46,700
101-1020-411.10-02	SALARIES-PART TIME	43,301	39,468	39,000	42,813	42,675	40,000	1,000-
101-1020-411.10-05	SALARIES-SICK LV BUYBACK	5,868	7,221	7,300	7,018	7,018	7,300	0
101-1020-411.10-09	LONGEVITY	1,850	2,200	2,200	2,200	2,200	2,200	0
101-1020-411.10-10	OVERTIME	21,221	21,756	21,000	27,473	29,000	25,000	4,000-
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*	SALARIES & WAGES	419,428	428,674	502,250	447,357	446,993	460,550	41,700
101-1020-411.20-01	IL MUNIC RETIREMENT FUND	50,020	49,216	57,150	51,719	51,422	56,000	1,150
101-1020-411.20-02	SOCIAL SECURITY	24,671	24,842	29,350	26,375	26,222	27,000	2,350
101-1020-411.20-03	MEDICARE	6,037	6,134	7,150	6,403	6,448	6,650	500
101-1020-411.20-04	MEDICAL INSURANCE	54,495	58,346	77,525	85,538	68,500	79,000	1,475-
101-1020-411.20-05	DENTAL INSURANCE	1,759	1,965	1,850	1,961	1,963	2,100	250-
101-1020-411.20-06	LIFE INSURANCE	627	510	500	585	585	650	150-
101-1020-411.20-07	WORKERS COMP INSURANCE	8,000	8,000	7,442	7,441	7,442	6,980	462
101-1020-411.20-09	WELLNESS PROGRAM	101	97	125	149	150	150	25-
101-1020-411.20-11	EMPLOYEE AWARDS	240	0	75	0	0	0	75
101-1020-411.20-12	EMPLOYEE ASSISTANCE	107	98	125	101	102	110	15
101-1020-411.20-13	CLOTHING ALLOWANCE	225	225	225	225	225	225	0
101-1020-411.20-20	AUTO ALLOWANCE	173	199	200	200	200	225	25-
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*	EMPLOYEE BENEFITS	146,455	149,632	181,717	180,697	163,259	179,090	2,627
101-1020-411.25-02	MEETING AND CONVENTION	812	300	1,100	643	750	1,100	0
101-1020-411.25-03	DUES & SUBSCRIPTIONS	150	265	225	305	305	325	100-
101-1020-411.25-04	CAR EXPENSE/MILEAGE REIMB	323	0	50	60	75	75	25-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
ADMINISTRATION								
INFO SYSTEMS								
101-1020-411.25-08	PERSONNEL TESTING	0	0	0	196	0	0	0
101-1020-411.25-09	INFO SYSTEMS TRAINING	4,027	4,196	4,900	1,352	4,148	4,775	125
*	PERSONNEL EXPENSE	5,312	4,761	6,275	2,556	5,278	6,275	0
101-1020-411.30-10	CONSULTING SERVICES	36,838	64	10,000	62	62	50,075	40,075-
*	PROFESSIONAL SERVICES	36,838	64	10,000	62	62	50,075	40,075-
101-1020-411.32-06	PRINTING & PUBLISHING	75	61	100	0	75	100	0
101-1020-411.32-47	TEMPORARY EMPLOYMENT	16,609	92,631	0	88,413	89,000	94,000	94,000-
101-1020-411.32-63	NETWORK SERVICES	2,118	2,802	1,950	1,870	1,910	2,350	400-
*	CONTRACTUAL	18,802	95,494	2,050	90,283	90,985	96,450	94,400-
101-1020-411.35-01	LIABILITY INSURANCE	1,457	1,300	1,209	1,397	1,397	1,210	1-
*	INSURANCE	1,457	1,300	1,209	1,397	1,397	1,210	1-
101-1020-411.40-01	OFFICE SUPPLIES	12	80	75	20	25	50	25
101-1020-411.40-03	COMPUTER SUPPLIES	738	433	650	311	625	650	0
101-1020-411.40-14	SMALL TOOLS	111	225	225	246	246	250	25-
*	COMMODITIES	861	738	950	577	896	950	0
101-1020-411.45-02	MOBILE PHONE	2,273	2,607	2,700	2,625	2,787	2,850	150-
101-1020-411.45-07	MOBILE DATA SERVICE	0	0	800	360	342	480	320
*	UTILITIES	2,273	2,607	3,500	2,985	3,129	3,330	170
101-1020-411.50-02	COMPUTER HDWR MAINTENANCE	3,941	5,488	8,100	5,044	4,196	4,785	3,315

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
ADMINISTRATION								
INFO SYSTEMS								
101-1020-411.50-03	COMPUTER SOFTWARE MAINT	7,243	5,277	8,825	7,965	9,513	11,530	2,705-
101-1020-411.50-04	TELECOM MAINTENANCE	844	244	1,100	1,084	803	890	210
*	REPAIRS & MAINTENANCE	12,028	11,009	18,025	14,093	14,512	17,205	820
101-1020-411.70-03	TELECOM EQUIPMENT	0	1,195	300	214	0	300	0
101-1020-411.70-06	COMPUTER HARDWARE	5,824	5,594	3,750	3,141	3,192	2,850	900
101-1020-411.70-07	COMPUTER SOFTWARE	4,061	1,255	2,650	2,298	2,535	3,115	465-
*	CAPITAL	9,885	8,044	6,700	5,653	5,727	6,265	435
**	GENERAL GOVERNMENT	653,339	702,323	732,676	745,660	732,238	821,400	88,724-
***	INFO SYSTEMS	653,339	702,323	732,676	745,660	732,238	821,400	88,724-
****	ADMINISTRATION	1,944,616	2,083,256	2,190,281	2,217,639	2,216,356	2,357,215	166,934-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
ADMINISTRATION								
PUBLIC INFORMATION								
101-1210-413.30-10	MISC CONSULTING SERVICES	0	0	50,000	23,799	25,800	36,450	13,550
*	PROFESSIONAL SERVICES	0	0	50,000	23,799	25,800	36,450	13,550
101-1210-413.32-05	PUBLIC RELATIONS	26,380	25,109	25,000	32,098	29,490	29,500	4,500-
101-1210-413.32-07	MISC SERVICES	7,573	6,169	7,000	6,975	7,000	7,000	0
101-1210-413.32-28	SERVICE CHARGE	2,260	2,260	2,260	2,260	2,260	2,260	0
101-1210-413.32-63	NETWORK SERVICES	225	2,818	10,700	2,824	4,500	4,750	5,950
101-1210-413.32-65	ANNUAL REPORT	0	0	0	0	0	50	50-
*	CONTRACTUAL	36,438	36,356	44,960	44,157	43,250	43,560	1,400
101-1210-413.40-12	SPECIALTY SUPPLIES	77	0	50	0	0	0	50
*	COMMODITIES	77	0	50	0	0	0	50
101-1210-413.50-05	EQUIPMENT MAINTENANCE	0	0	500	398	400	0	500
*	REPAIRS & MAINTENANCE	0	0	500	398	400	0	500
101-1210-413.70-17	COMMUNICATIONS EQUIPMENT	1,467	2,616	2,500	2,299	2,500	2,500	0
*	CAPITAL	1,467	2,616	2,500	2,299	2,500	2,500	0
**	GENERAL GOVERNMENT	37,982	38,972	98,010	70,653	71,950	82,510	15,500
***	PUBLIC INFORMATION	37,982	38,972	98,010	70,653	71,950	82,510	15,500
****	ADMINISTRATION	37,982	38,972	98,010	70,653	71,950	82,510	15,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
101-1510-419.10-01	SALARIES-REGULAR	719,056	711,949	736,500	683,723	705,500	707,300	29,200
101-1510-419.10-02	SALARIES-PART TIME	11,959	9,212	11,700	10,772	10,000	33,000	21,300-
101-1510-419.10-05	SALARIES-SICK LV BUYBACK	4,670	2,234	2,500	6,246	6,250	2,500	0
101-1510-419.10-09	LONGEVITY	5,710	5,350	5,500	5,400	5,400	5,400	100
101-1510-419.10-10	OVERTIME	11,519	13,198	7,500	3,471	4,000	5,200	2,300
101-1510-419.10-22	BOARDS & COMMISSIONS	1,558	2,800	2,975	2,800	2,200	2,975	0
* SALARIES & WAGES								
101-1510-419.20-01	IL MUNIC RETIREMENT FUND	754,472	744,743	766,675	712,412	733,350	756,375	10,300
101-1510-419.20-02	SOCIAL SECURITY	44,760	43,950	46,600	42,101	44,800	46,250	350
101-1510-419.20-03	MEDICARE	10,836	10,752	11,150	10,225	11,000	11,100	50
101-1510-419.20-04	MEDICAL INSURANCE	117,041	133,830	138,500	152,815	122,000	140,000	1,500-
101-1510-419.20-05	DENTAL INSURANCE	1,125	1,195	1,400	1,407	1,450	1,500	100-
101-1510-419.20-06	LIFE INSURANCE	1,285	1,103	850	999	1,100	1,150	300-
101-1510-419.20-07	WORKERS COMP INSURANCE	14,845	15,280	14,214	14,213	14,213	13,950	264
101-1510-419.20-09	WELLNESS PROGRAM	174	128	200	126	200	200	0
101-1510-419.20-11	EMPLOYEE AWARDS	455	21	300	0	300	300	0
101-1510-419.20-12	EMPLOYEE ASSISTANCE	185	176	182	171	200	200	18-
101-1510-419.20-13	CLOTHING ALLOWANCE	2,100	1,800	1,800	1,650	1,650	1,650	150
101-1510-419.20-20	AUTO ALLOWANCE	2,400	2,308	2,400	2,400	2,400	2,400	0
* EMPLOYEE BENEFITS								
101-1510-419.25-01	TRAINING & SCHOOLS	560	3,405	2,200	858	1,000	2,000	200
101-1510-419.25-02	MEETING & CONVENTION	1,609	1,315	1,500	554	800	1,500	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
101-1510-419.25-03	DUES & SUBSCRIPTIONS	1,244	1,155	1,300	976	1,300	1,300	0
101-1510-419.25-04	CAR EXPENSE/MILEAGE REIMB	94	48	100	225	250	100	0
101-1510-419.25-08	PERSONNEL TESTING	0	93	100	560	510	100	0
101-1510-419.25-09	INFO SYS TRAINING	222	815	1,500	417	1,500	750	750
*	PERSONNEL EXPENSE	3,729	6,831	6,700	3,590	5,360	5,750	950
101-1510-419.30-01	GENERAL LEGAL SERVICES	0	2,328	1,000	687	0	1,000	0
101-1510-419.30-03	LABOR ATTORNEY	0	0	500	0	0	0	500
101-1510-419.30-06	PLANNING CONSULTANT	29,627	6,418	30,000	832	5,000	45,000	15,000-
101-1510-419.30-08	INSPECTION SERVICES	11,647	12,150	12,000	16,377	16,000	12,000	0
101-1510-419.30-10	CONSULTING SERVICES	26,370	23,201	4,000	3,797	4,300	24,000	20,000-
*	PROFESSIONAL SERVICES	67,644	44,097	47,500	21,693	25,300	82,000	34,500-
101-1510-419.32-06	PRINTING & PUBLISHING	779	1,192	1,000	941	1,000	1,000	0
101-1510-419.32-07	MISC SERVICES	160	153	200	160	200	200	0
101-1510-419.32-28	SERVICE CHARGE	904	904	905	904	904	905	0
101-1510-419.32-38	OFFICE MACHINE RENTAL	3,558	3,180	3,000	2,993	2,800	3,000	0
101-1510-419.32-41	CONTRACT MOWING	1,096	845	1,000	1,110	1,200	1,250	250-
101-1510-419.32-46	POSTAGE METER	864	757	900	759	700	900	0
101-1510-419.32-63	NETWORK SERVICES	675	1,008	325	266	265	500	175-
101-1510-419.32-67	COLLECTION FEES	103	0	0	0	0	0	0
*	CONTRACTUAL	8,139	8,039	7,330	7,133	7,069	7,755	425-
101-1510-419.35-01	LIABILITY INSURANCE	6,725	6,480	6,028	6,027	6,028	6,030	2-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
101-1510-419.35-02	AUTO INSURANCE	1,730	2,580	2,400	2,400	2,400	2,330	70
101-1510-419.35-05	INSURANCE DEDUCTIBLES	0	0	0	46	50	0	0
*	INSURANCE	8,455	9,060	8,428	8,473	8,478	8,360	68
101-1510-419.40-01	OFFICE SUPPLIES	2,500	1,708	2,200	1,932	2,000	2,200	0
101-1510-419.40-02	COPIER/FAX SUPPLIES	490	0	250	21	150	250	0
101-1510-419.40-03	COMPUTER SUPPLIES	435	524	450	395	400	450	0
101-1510-419.40-04	PRINTED FORMS	652	1,113	500	811	500	500	0
101-1510-419.40-05	POSTAGE	1,963	2,499	2,800	2,460	2,500	2,600	200
101-1510-419.40-06	FUEL	5,485	4,625	5,600	2,713	3,000	4,500	1,100
101-1510-419.40-08	REFERENCE MATERIALS	996	710	750	363	400	750	0
101-1510-419.40-10	FIELD SUPPLIES	285	39	250	182	250	250	0
101-1510-419.40-16	SAFETY SUPPLIES	0	0	150	0	0	150	0
101-1510-419.40-59	KITCHEN SUPPLIES	339	0	0	0	0	0	0
*	COMMODITIES	13,145	11,218	12,950	8,877	9,200	11,650	1,300
101-1510-419.45-01	TELEPHONE SERVICE	1,510	727	800	837	700	800	0
101-1510-419.45-02	MOBILE PHONE	2,381	2,920	3,200	2,319	2,000	2,800	400
101-1510-419.45-07	MOBILE DATA SERVICE	0	464	600	1,825	2,000	1,000	400-
*	UTILITIES	3,891	4,111	4,600	4,981	4,700	4,600	0
101-1510-419.50-01	OFFICE EQUIPMENT MAINT	0	0	400	0	0	400	0
101-1510-419.50-02	COMPUTER HARDWARE MAINT	2,137	2,711	4,550	2,898	3,400	6,120	1,570-
101-1510-419.50-03	COMPUTER SOFTWARE MAINT	19,446	21,555	23,475	22,221	22,250	23,550	75-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
101-1510-419.50-04	TELECOM MAINTENANCE	1,500	709	1,350	1,237	1,075	1,350	0
101-1510-419.50-09	AUTO & TRUCK MAINT	7,714	16,557	10,000	2,183	3,500	7,500	2,500
*	REPAIRS & MAINTENANCE	30,797	41,532	39,775	28,539	30,225	38,920	855
101-1510-419.70-03	TELECOM EQUIPMENT	0	0	0	0	0	250	250-
101-1510-419.70-04	OFFICE EQUIPMENT	0	0	5,250	5,025	5,025	0	5,250
101-1510-419.70-05	OFFICE FURNITURE	0	0	0	0	0	500	500-
101-1510-419.70-06	COMPUTER HARDWARE	7,485	5,637	5,000	2,424	1,950	13,910	8,910-
101-1510-419.70-07	COMPUTER SOFTWARE	2,897	3,501	800	775	850	1,455	655-
*	CAPITAL	10,382	9,138	11,050	8,224	7,825	16,115	5,065-
**	GENERAL GOVERNMENT	1,185,764	1,176,555	1,210,954	1,111,931	1,117,820	1,241,725	30,771-
***	PLANNING/BUILDING SAFETY	1,185,764	1,176,555	1,210,954	1,111,931	1,117,820	1,241,725	30,771-
****	COMMUNITY DEVELOPMENT	1,185,764	1,176,555	1,210,954	1,111,931	1,117,820	1,241,725	30,771-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
ENGINEERING								
101-2010-433.10-01	SALARIES-REGULAR	516,739	517,628	568,500	555,907	560,000	627,000	58,500-
101-2010-433.10-02	SALARIES-PART TIME	18,452	13,436	15,000	31,791	30,000	20,000	5,000-
101-2010-433.10-05	SALARIES-SICK LV BUYBACK	2,893	3,604	3,750	2,840	2,850	3,750	0
101-2010-433.10-09	LONGEVITY	3,860	4,500	4,700	4,700	4,700	5,300	600-
101-2010-433.10-10	OVERTIME	10,448	10,737	9,000	7,949	9,000	9,000	0
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*	SALARIES & WAGES	552,392	549,905	600,950	603,187	606,550	665,050	64,100-
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101-2010-433.20-01	IL MUNIC RETIREMENT FUND	64,506	63,664	68,750	69,208	70,000	81,250	12,500-
101-2010-433.20-02	SOCIAL SECURITY	32,774	31,842	35,925	35,447	37,000	40,350	4,425-
101-2010-433.20-03	MEDICARE	7,908	7,906	8,725	8,675	9,000	9,750	1,025-
101-2010-433.20-04	MEDICAL INSURANCE	97,504	104,760	111,300	122,803	98,000	112,000	700-
101-2010-433.20-05	DENTAL INSURANCE	2,017	2,176	1,400	1,701	1,750	1,800	400-
101-2010-433.20-06	LIFE INSURANCE	930	805	685	836	850	900	215-
101-2010-433.20-07	WORKERS COMP INSURANCE	14,845	15,280	14,214	14,213	14,214	13,950	264
101-2010-433.20-09	WELLNESS PROGRAM	156	148	200	126	200	200	0
101-2010-433.20-11	EMPLOYEE AWARDS	253	0	250	0	250	250	0
101-2010-433.20-12	EMPLOYEE ASSISTANCE	127	120	124	130	124	125	1-
101-2010-433.20-13	CLOTHING ALLOWANCE	900	900	900	900	900	1,200	300-
101-2010-433.20-20	AUTO ALLOWANCE	2,400	2,308	2,400	2,400	2,400	2,400	0
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*	EMPLOYEE BENEFITS	224,320	229,909	244,873	256,439	234,688	264,175	19,302-
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101-2010-433.25-01	TRAINING & SCHOOLS	405	1,013	500	1,672	1,500	1,000	500-
101-2010-433.25-02	MEETING & CONVENTION	1,022	421	750	392	500	1,000	250-
101-2010-433.25-03	DUES & SUBSCRIPTIONS	946	689	1,000	914	1,000	1,200	200-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
ENGINEERING								
101-2010-433.25-04	CAR EXPENSE/MILEAGE REIMB	221	69	100	47	100	100	0
101-2010-433.25-08	PERSONNEL TESTING	0	0	100	757	500	100	0
101-2010-433.25-09	INFO SYS TRAINING	660	515	500	141	500	500	0
*	PERSONNEL EXPENSE	3,254	2,707	2,950	3,923	4,100	3,900	950-
101-2010-433.30-01	GENERAL LEGAL SERVICE	0	0	1,000	0	0	1,000	0
101-2010-433.30-03	LABOR ATTORNEY	0	0	500	276	276	0	500
101-2010-433.30-07	ENGINEERING CONSULTANT	485	0	0	0	0	0	0
101-2010-433.30-10	MISC CONSULTING SERVICES	1,155	157	100	156	150	28,150	28,050-
*	PROFESSIONAL SERVICES	1,640	157	1,600	432	426	29,150	27,550-
101-2010-433.32-06	PRINTING & PUBLISHING	0	138	0	5	50	0	0
101-2010-433.32-07	MISC SERVICES	94-	166	200	160	200	200	0
101-2010-433.32-09	PAGER RENTAL	13	13-	0	0	0	0	0
101-2010-433.32-38	OFFICE MACHINE RENTAL	3,393	2,723	2,500	2,480	2,300	2,500	0
101-2010-433.32-46	POSTAGE METER	864	757	650	759	650	750	100-
101-2010-433.32-49	REIMBURSED CHARGES	664	217-	100	288	200	100	0
101-2010-433.32-63	NETWORK SERVICES	2,225	2,343	1,950	1,916	1,925	1,950	0
*	CONTRACTUAL	7,065	5,897	5,400	5,608	5,325	5,500	100-
101-2010-433.35-01	LIABILITY INSURANCE	6,725	6,480	6,028	6,027	6,028	6,030	2-
101-2010-433.35-02	AUTO INSURANCE	1,730	2,580	2,400	2,400	2,400	2,330	70
101-2010-433.35-05	INSURANCE DEDUCTIBLES	786	1,185	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
ENGINEERING								
INSURANCE								
* 101-2010-433.40-01	OFFICE SUPPLIES	9,241	10,245	8,428	8,427	8,428	8,360	68
101-2010-433.40-02	COPIER/FAX SUPPLIES	2,499	1,501	2,000	1,638	2,000	2,000	0
101-2010-433.40-03	COMPUTER SUPPLIES	490	0	250	21	150	250	0
101-2010-433.40-04	PRINTING & PUBLISHING	411	539	500	395	400	500	0
101-2010-433.40-05	POSTAGE	226	573	350	134	250	250	100
101-2010-433.40-06	FUEL	335	795	750	925	950	900	150-
101-2010-433.40-10	FIELD SUPPLIES	6,900	6,466	8,000	4,650	5,850	6,000	2,000
101-2010-433.40-16	SAFETY SUPPLIES	1,432	1,745	3,000	1,830	2,500	2,000	1,000
101-2010-433.40-59	KITCHEN SUPPLIES	5	331	250	107	250	300	50-
* 101-2010-433.40-59	KITCHEN SUPPLIES	335	0	0	0	0	0	0
* COMMODITIES								
101-2010-433.45-01	TELEPHONE SERVICE	12,633	11,950	15,100	9,700	12,350	12,200	2,900
101-2010-433.45-02	MOBILE PHONE	1,510	727	800	837	700	1,000	200-
101-2010-433.45-07	MOBILE DATA SERVICE	3,407	3,097	2,600	3,507	2,600	3,000	400-
* 101-2010-433.45-07	MOBILE DATA SERVICE	0	87	845	379	450	500	345
* UTILITIES								
101-2010-433.50-01	OFFICE EQUIP MAINTENANCE	4,917	3,911	4,245	4,723	3,750	4,500	255-
101-2010-433.50-02	COMPUTER HARDWARE MAINT	95	0	400	0	0	400	0
101-2010-433.50-03	COMPUTER SOFTWARE MAINT	2,025	2,663	4,400	2,789	3,225	5,970	1,570-
101-2010-433.50-04	TELECOM MAINTENANCE	6,009	6,096	7,350	7,541	7,175	7,525	175-
101-2010-433.50-09	AUTO & TRUCK MAINTENANCE	1,122	1,166	1,525	1,297	1,000	1,300	225
* 101-2010-433.50-09	AUTO & TRUCK MAINTENANCE	7,454	13,194	10,000	12,980	12,000	10,000	0
* REPAIRS & MAINTENANCE								
		16,705	23,119	23,675	24,607	23,400	25,195	1,520-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
ENGINEERING								
101-2010-433.70-03	TELECOM EQUIPMENT	0	558	450	100	250	0	450
101-2010-433.70-04	OFFICE EQUIPMENT	0	0	5,250	5,025	5,025	0	5,250
101-2010-433.70-05	OFFICE FURNITURE	0	0	900	886	800	500	400
101-2010-433.70-06	COMPUTER HARDWARE	3,872	1,873	3,350	3,182	2,825	13,400	10,050-
101-2010-433.70-07	COMPUTER SOFTWARE	2,156	3,170	1,500	1,113	1,190	1,530	30-
101-2010-433.70-09	MACHINERY & EQUIPMENT	0	0	0	0	0	8,000	8,000-
* CAPITAL		6,028	5,601	11,450	10,306	10,090	23,430	11,980-
** INFRASTRUCTURE MANAGEMENT		838,195	843,401	918,671	927,352	909,107	1,041,460	122,789-
*** ENGINEERING		838,195	843,401	918,671	927,352	909,107	1,041,460	122,789-
**** COMMUNITY DEVELOPMENT		838,195	843,401	918,671	927,352	909,107	1,041,460	122,789-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.10-01	SALARIES-REGULAR	993,215	1,049,266	1,110,594	1,033,051	1,107,500	1,122,500	11,906-
101-2510-432.10-02	SALARIES-PART TIME	32,466	18,405	36,790	37,187	38,000	67,100	30,310-
101-2510-432.10-05	SALARIES-SICK LV BUYBACK	9,925	12,823	14,606	14,605	14,606	13,000	1,606
101-2510-432.10-09	LONGEVITY	7,620	7,800	9,000	9,000	9,000	10,360	1,360-
101-2510-432.10-10	OVERTIME	179,247	99,631	106,860	95,135	120,000	120,000	13,140-
* SALARIES & WAGES								
101-2510-432.20-01	IL MUNIC RETIREMENT FUND	1,222,473	1,187,925	1,277,850	1,188,978	1,289,106	1,332,960	55,110-
101-2510-432.20-01	IL MUNIC RETIREMENT FUND	146,856	142,023	149,000	139,875	151,000	161,500	12,500-
101-2510-432.20-02	SOCIAL SECURITY	74,454	71,801	79,700	72,940	80,150	83,500	3,800-
101-2510-432.20-03	MEDICARE	17,606	17,143	18,700	17,353	18,800	19,500	800-
101-2510-432.20-04	MEDICAL INSURANCE	263,329	272,382	273,000	301,215	240,000	275,000	2,000-
101-2510-432.20-05	DENTAL INSURANCE	2,905	3,188	2,050	2,406	2,450	2,550	500-
101-2510-432.20-06	LIFE INSURANCE	1,861	1,615	1,650	1,824	1,850	1,925	275-
101-2510-432.20-07	WORKERS COMP INSURANCE	214,200	249,721	268,472	268,448	268,448	255,800	12,672
101-2510-432.20-08	UNEMPLOYMENT INSURANCE	0	6,754	0	0	0	0	0
101-2510-432.20-09	WELLNESS PROGRAM	402	363	400	356	400	400	0
101-2510-432.20-10	TUITION REIMBURSEMENT	246	0	0	0	0	0	0
101-2510-432.20-11	EMPLOYEE AWARDS	753	180	200	136	137	200	0
101-2510-432.20-12	EMPLOYEE ASSISTANCE	318	289	355	314	355	355	0
101-2510-432.20-13	CLOTHING ALLOWANCE	5,031	5,200	5,950	5,415	5,415	5,950	0
101-2510-432.20-14	CLOTHING ALLOW NONTAX	120	120	240	150	150	240	0
101-2510-432.20-16	UNIFORM SERVICE	4,574	5,191	5,900	5,918	5,900	5,900	0
101-2510-432.20-20	AUTO ALLOWANCE	2,880	2,769	2,880	2,880	2,880	2,880	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.20-24	COMMUTING BENEFIT	120	280	340	340	340	400	60-
*	EMPLOYEE BENEFITS	735,655	779,019	808,837	819,570	778,275	816,100	7,263-
101-2510-432.25-01	TRAINING & SCHOOLS	5,825	3,703	5,900	2,306	3,700	3,600	2,300
101-2510-432.25-02	MEETING & CONVENTION	68	139	1,400	1,049	1,049	1,450	50-
101-2510-432.25-03	DUES & SUBSCRIPTIONS	1,720	1,682	1,950	1,566	1,740	1,855	95
101-2510-432.25-04	CAR EXPENSE/MILEAGE REIMB	27	60	400	28	130	400	0
101-2510-432.25-05	MEDICAL EXPENSE	2,144	916	790	527	527	790	0
101-2510-432.25-06	CDL REIMBURSEMENT	250	164	185	246	271	235	50-
101-2510-432.25-07	CDL SCREENING	1,068	858	1,005	950	950	1,020	15-
101-2510-432.25-08	PERSONNEL TESTING	104	138	250	360	250	250	0
101-2510-432.25-09	INFO SYS TRAINING	1,040	59	3,350	1,358	2,800	2,100	1,250
*	PERSONNEL EXPENSE	12,246	7,719	15,230	8,390	11,417	11,700	3,530
101-2510-432.30-01	GENERAL LEGAL SERVICE	1,678	639	500	0	500	500	0
101-2510-432.30-03	LABOR ATTORNEY	8,072	15,620	5,000	138	1,500	2,500	2,500
101-2510-432.30-10	CONSULTING SERVICES	150	229	500	187	190	720	220-
*	PROFESSIONAL SERVICES	9,900	16,488	6,000	325	2,190	3,720	2,280
101-2510-432.32-06	PRINTING & PUBLISHING	604	304	610	75	280	610	0
101-2510-432.32-08	CUSTODIAL SERVICES	3,502	4,236	4,500	3,893	4,400	4,500	0
101-2510-432.32-15	TREE REMOVAL	9,949	21,925	22,500	21,687	22,300	20,000	2,500
101-2510-432.32-16	TREE PROGRAM	57,317	31,638	39,225	39,175	39,175	64,000	24,775-
101-2510-432.32-18	MOSQUITO CONTROL	103,027	103,077	103,077	103,077	103,077	103,077	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.32-28	SERVICE CHARGE	2,135	2,579	2,610	2,651	2,644	2,660	50-
101-2510-432.32-37	EQUIPMENT RENTAL	3,293	4,853	2,300	2,509	4,500	8,000	5,700-
101-2510-432.32-38	OFFICE MACHINE RENTAL	1,670	1,007	1,600	981	1,596	1,600	0
101-2510-432.32-41	CONTRACT MOWING	77,041	78,721	83,700	77,549	80,702	90,000	6,300-
101-2510-432.32-46	POSTAGE METER	574	601	600	599	600	600	0
101-2510-432.32-63	NETWORK SERVICES	981	1,092	775	646	730	775	0
101-2510-432.32-71	STREET SIGNALS	41,386	40,856	45,000	42,214	42,916	45,000	0
101-2510-432.32-73	EMERALD ASH BORER PROGRAM	22,595	23,976	18,800	18,782	18,782	29,775	10,975-
* CONTRACTUAL								
101-2510-432.35-01	LIABILITY INSURANCE	324,074	314,865	325,297	313,838	321,702	370,597	45,300-
101-2510-432.35-02	AUTO INSURANCE	11,905	16,942	15,760	15,759	15,759	15,810	50-
101-2510-432.35-03	PROPERTY INSURANCE	8,650	12,900	29,441	29,438	29,439	32,560	3,119-
101-2510-432.35-05	INSURANCE DEDUCTIBLES	14,520	13,370	12,438	12,437	12,437	13,020	582-
101-2510-432.35-05	INSURANCE DEDUCTIBLES	1,500	2,000	2,000	2,000	2,000	2,000	0
* INSURANCE								
101-2510-432.40-01	OFFICE SUPPLIES	36,575	45,212	59,639	59,634	59,635	63,390	3,751-
101-2510-432.40-03	COMPUTER SUPPLIES	1,148	1,368	1,400	1,084	800	1,400	0
101-2510-432.40-05	POSTAGE	0	552	450	0	450	300	150
101-2510-432.40-06	FUEL	255	243	300	124	250	300	0
101-2510-432.40-09	MISC OTHER SUPPLIES	73,207	49,266	40,500	31,862	44,617	61,000	20,500-
101-2510-432.40-14	SMALL TOOLS	256	224	500	333	416	500	0
101-2510-432.40-15	HOUSEKEEPING SUPPLIES	428	2,223	3,000	2,110	3,000	3,000	0
101-2510-432.40-16	SAFETY SUPPLIES	795	696	1,000	708	815	1,000	0
101-2510-432.40-16	SAFETY SUPPLIES	6,390	4,641	7,000	6,421	7,000	7,000	0

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GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.40-27	AGG MATERIAL	6,495	5,958	7,000	5,771	5,250	7,000	0
101-2510-432.40-28	SIGNS	17,726	32,285	29,600	27,983	15,600	20,000	9,600
101-2510-432.40-29	ICE CONTROL	312,454	148,151	257,000	194,460	195,464	228,000	29,000
101-2510-432.40-35	MAINTENANCE SUPPLIES	557	510	1,500	952	1,000	1,500	0
101-2510-432.40-62	MAILBOX REPLACEMENT	3,201	2,737	2,600	1,648	2,600	2,600	0
*	COMMODITIES	422,912	248,854	351,850	273,456	277,262	333,600	18,250
101-2510-432.45-01	TELEPHONE SERVICE	2,079	1,276	2,150	1,424	1,500	2,150	0
101-2510-432.45-02	MOBILE PHONE	4,573	4,433	5,600	5,172	5,300	5,600	0
101-2510-432.45-04	LEASED PHONE LINE	38	38-	0	0	0	0	0
101-2510-432.45-06	ELECTRIC STREET LIGHTING	124,429	134,144	130,000	139,273	130,000	135,000	5,000-
101-2510-432.45-07	MOBILE DATA SERVICE	2,102	5,028	5,000	5,569	5,580	5,800	800-
101-2510-432.45-08	ELECTRIC PUMP/LIFT STATN	2,715	3,665	5,000	3,846	4,000	5,000	0
101-2510-432.45-11	WASTE REMOVAL	4,971	4,521	5,000	4,038	5,000	5,000	0
101-2510-432.45-12	NSSD SEWAGE FEE	193	172	250	97	150	250	0
*	UTILITIES	141,100	153,201	153,000	159,419	151,530	158,800	5,800-
101-2510-432.50-02	COMPUTER HARDWARE MAINT	3,504	3,189	4,625	1,684	3,950	4,150	475
101-2510-432.50-03	COMPUTER SOFTWARE MAINT	3,077	15,078	19,625	18,567	18,975	20,300	675-
101-2510-432.50-04	TELECOM MAINTENANCE	1,575	1,403	2,375	1,532	1,565	1,975	400
101-2510-432.50-05	EQUIPMENT MAINTENANCE	3,209	3,544	5,000	4,450	5,000	5,000	0
101-2510-432.50-06	BUILDING MAINTENANCE	13,016	9,620	25,000	24,756	12,000	10,900	14,100
101-2510-432.50-09	AUTO & TRUCK MAINTENANCE	263,995	269,915	159,695	130,225	160,000	176,000	16,305-

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GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.50-12	STREET SURFACING-MAINT	32,832	28,692	35,500	33,121	34,432	40,000	4,500-
101-2510-432.50-16	SIDEWALK MAINTENANCE	7,811	8,167	9,760	9,759	9,759	15,000	5,240-
101-2510-432.50-17	LANDSCAPE MAINTENANCE	2,174	3,280	7,000	5,796	3,500	7,500	500-
101-2510-432.50-18	STREET SWEEPING MAINT	42,483	42,589	48,450	45,465	45,465	48,450	0
101-2510-432.50-21	STREET LIGHTS MAINTENANCE	138,569	159,451	93,750	109,790	103,950	80,700	13,050
101-2510-432.50-22	PUMPING MAINTENANCE	11,080	7,678	10,000	7,548	8,000	10,000	0
101-2510-432.50-26	STORM SEWER MAINTENANCE	5,912	7,699	6,740	5,426	5,000	7,500	760-
101-2510-432.50-31	PEDESTRIAN PATH MAINT	0	761	1,000	204	1,000	1,000	0
101-2510-432.50-36	TREE MAINTENANCE	2,243	2,872	3,000	2,911	3,000	3,000	0
*	REPAIRS & MAINTENANCE	531,480	563,938	431,520	401,234	415,596	431,475	45
101-2510-432.70-03	TELECOM EQUIPMENT	0	0	600	313	600	350	250
101-2510-432.70-06	COMPUTER HARDWARE	11,661	13,958	12,100	6,422	11,275	5,810	6,290
101-2510-432.70-07	COMPUTER SOFTWARE	6,149	4,094	1,725	1,595	1,675	2,130	405-
101-2510-432.70-09	MACHINERY & EQUIPMENT	16,041	8,667	16,305	16,302	0	0	16,305
*	CAPITAL	33,851	26,719	30,730	24,632	13,550	8,290	22,440
**	INFRASTRUCTURE MANAGEMENT	3,470,266	3,343,940	3,459,953	3,249,476	3,320,263	3,530,632	70,679-
***	ADMINISTRATION	3,470,266	3,343,940	3,459,953	3,249,476	3,320,263	3,530,632	70,679-

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GENERAL OPERATING FUND								
PUBLIC WORKS								
VEHICLE MAINTENANCE								
101-2520-512.10-01	SALARIES-REGULAR	257,878	288,290	292,750	264,069	279,000	292,300	450
101-2520-512.10-02	PART TIME	1,143	0	0	0	0	0	0
101-2520-512.10-05	SALARIES-SICK LV BUYBACK	1,593	2,868	3,000	911	912	3,000	0
101-2520-512.10-09	LONGEVITY	1,200	1,400	1,600	1,000	1,200	1,200	400
101-2520-512.10-10	OVERTIME	36,194	18,387	24,000	16,206	24,000	24,000	0
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*	SALARIES & WAGES	298,008	310,945	321,350	282,186	305,112	320,500	850
101-2520-512.20-01	IL MUNIC RETIREMENT FUND	35,524	38,215	38,100	53,952	55,425	40,500	2,400-
101-2520-512.20-02	SOCIAL SECURITY	17,868	19,118	20,050	17,408	19,150	20,000	50
101-2520-512.20-03	MEDICARE	4,179	4,471	4,700	4,071	4,500	4,700	0
101-2520-512.20-04	MEDICAL INSURANCE	61,130	75,892	68,150	75,193	60,500	70,000	1,850-
101-2520-512.20-05	DENTAL INSURANCE	1,325	1,450	925	693	800	850	75
101-2520-512.20-06	LIFE INSURANCE	474	467	425	464	475	500	75-
101-2520-512.20-07	WORKERS COMP INSURANCE	12,980	12,980	12,075	12,074	12,074	17,540	5,465-
101-2520-512.20-08	UNEMPLOYMENT INSURANCE	0	0	0	2,898	0	0	0
101-2520-512.20-09	WELLNESS PROGRAM	74	97	100	103	105	100	0
101-2520-512.20-11	EMPLOYEE AWARDS	150	455	200	136	137	200	0
101-2520-512.20-12	EMPLOYEE ASSISTANCE	77	87	90	89	90	90	0
101-2520-512.20-13	CLOTHING ALLOWANCE	1,125	1,400	1,700	1,700	1,700	1,700	0
101-2520-512.20-16	UNIFORM SERVICE	2,462	2,941	2,900	3,037	3,100	3,100	200-
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*	EMPLOYEE BENEFITS	137,368	157,573	149,415	171,818	158,056	159,280	9,865-
101-2520-512.25-01	TRAINING & SCHOOLS	5,083	1,612	3,340	2,646	3,171	2,840	500
101-2520-512.25-02	MEETING & CONVENTION	0	0	0	0	0	300	300-

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GENERAL OPERATING FUND								
PUBLIC WORKS								
VEHICLE MAINTENANCE								
101-2520-512.25-03	DUES & SUBSCRIPTIONS	187	461	650	178	150	340	310
101-2520-512.25-04	CAR EXPENSE/MILLAGE REIMB	419	765	800	161	162	500	300
101-2520-512.25-05	MEDICAL EXPENSES	633	195	140	140	140	0	140
101-2520-512.25-06	CDL REIMBURSEMENT	198	5	0	0	0	85	85-
101-2520-512.25-07	CDL SCREENING	264	264	345	268	346	280	65
101-2520-512.25-08	PERSONNEL TESTING	24	163	225	363	375	0	225
101-2520-512.25-09	INFO SYS TRAINING	800	118	400	73	300	400	0
*	PERSONNEL EXPENSE	7,608	3,583	5,900	3,829	4,644	4,745	1,155
101-2520-512.30-10	MISC CONSULTING SERVICE	103	64	155	36	135	150	5
*	PROFESSIONAL SERVICES	103	64	155	36	135	150	5
101-2520-512.32-06	PRINTING & PUBLISHING	712	299	385	310	295	385	0
101-2520-512.32-08	CUSTODIAL SERVICES	3,492	4,245	4,395	3,893	4,395	4,500	105-
101-2520-512.32-14	TIRE DISPOSAL	428	174	300	122	200	300	0
101-2520-512.32-38	OFFICE MACHINE RENTAL	1,201	818	860	810	1,031	860	0
101-2520-512.32-46	POSTAGE METER	574	601	600	599	600	600	0
101-2520-512.32-63	NETWORK SERVICES	425	433	325	349	300	325	0
*	CONTRACTUAL	6,832	6,570	6,865	6,083	6,821	6,970	105-
101-2520-512.35-01	LIABILITY INSURANCE	8,347	8,455	7,796	9,943	9,944	8,000	204-
*	INSURANCE	8,347	8,455	7,796	9,943	9,944	8,000	204-
101-2520-512.40-01	OFFICE SUPPLIES	856	733	873	701	767	500	373

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
	GENERAL OPERATING FUND							
	PUBLIC WORKS							
	VEHICLE MAINTENANCE							
101-2520-512.40-05	POSTAGE	90	120	100	117	150	100	0
101-2520-512.40-06	FUEL	848	756	900	561	780	900	0
101-2520-512.40-14	SMALL TOOLS	8,914	12,613	6,700	5,608	6,000	6,000	700
101-2520-512.40-15	HOUSEKEEPING SUPPLIES	264	260	250	210	250	500	250-
101-2520-512.40-16	SAFETY SUPPLIES	2,081	1,184	1,400	1,690	1,400	1,350	50
101-2520-512.40-40	CHASSIS PARTS	241,689	171,100	260,687	87,969	160,000	195,000	65,687
101-2520-512.40-51	WELDING SUPPLIES	3,215	1,949	3,000	1,324	2,500	3,000	0
* COMMODITIES		257,957	188,715	273,910	98,180	171,847	207,350	66,560
101-2520-512.45-02	MOBILE PHONE	1,226	1,267	1,000	1,400	1,450	1,450	450-
* UTILITIES		1,226	1,267	1,000	1,400	1,450	1,450	450-
101-2520-512.50-02	INFO SYS HARDWARE MAINT	1,145	1,754	2,450	1,045	1,425	1,960	490
101-2520-512.50-03	INFO SYS SOFTWARE MAINT	3,908	4,142	4,500	4,079	4,250	5,225	725-
101-2520-512.50-04	TELECOMM MAINTENANCE	264	311	750	560	565	425	325
101-2520-512.50-05	EQUIPMENT MAINTENANCE	4,359	3,729	4,425	4,505	4,150	4,525	100-
101-2520-512.50-06	BUILDING MAINTENANCE	13,517	8,698	8,220	19,622	6,383	8,145	75
101-2520-512.50-09	AUTO & TRUCK MAINTENANCE	628	3,112	900	1,350	1,050	800	100
101-2520-512.50-37	FUEL FACILITY MAINTENANCE	3,771	5,516	1,900	1,222	2,100	7,350	5,450-
* REPAIRS & MAINTENANCE		27,592	27,262	23,145	32,383	19,923	28,430	5,285-
101-2520-512.70-06	COMPUTER HARDWARE	2,710	3,724	3,825	2,502	3,255	725	3,100
101-2520-512.70-07	COMPUTER SOFTWARE	1,329	569	200	0	0	615	415-
101-2520-512.70-09	MACHINERY & EQUIPMENT	0	0	0	0	0	12,120	12,120-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
* CAPITAL		4,039	4,293	4,025	2,502	3,255	13,460	9,435-
101-2520-512.95-03	INTRA FUND-BUILDING	6,788-	12,813-	7,400-	1,165-	1,650-	5,000-	2,400-
101-2520-512.95-04	INTRA FUND-ENGINEERING	6,863-	7,476-	5,500-	10,547-	11,200-	6,500-	1,000
101-2520-512.95-05	INTRA FUND-PUBLIC WORKS	139,724-	142,710-	135,000-	87,807-	115,000-	100,000-	35,000-
101-2520-512.95-06	INTRA FUND-POLICE	104,862-	91,736-	83,750-	63,526-	84,000-	83,750-	0
101-2520-512.95-08	INTER FUND-UTILITY	71,597-	71,624-	81,025-	26,299-	34,500-	75,000-	6,025-
* INTER/INTRA FUND		329,834-	326,359-	312,675-	189,344-	246,350-	270,250-	42,425-
** OTHER ACTIVITY		419,246	382,368	480,886	419,016	434,837	480,085	801
*** VEHICLE MAINTENANCE		419,246	382,368	480,886	419,016	434,837	480,085	801
**** PUBLIC WORKS		3,889,512	3,726,308	3,940,839	3,668,492	3,755,100	4,010,717	69,878-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
MUNICIPAL BUILDING MAINT								
MAINTENANCE								
101-3530-418.32-07	MISC SERVICES	10,395	11,674	10,500	10,479	13,000	11,000	500-
101-3530-418.32-08	CUSTODIAL SERVICE	31,372	28,694	27,844	27,844	31,000	28,000	156-
*	CONTRACTUAL	41,767	40,368	38,344	38,323	44,000	39,000	656-
101-3530-418.35-03	PROPERTY INSURANCE	7,260	6,690	6,223	6,222	6,223	6,980	757-
*	INSURANCE	7,260	6,690	6,223	6,222	6,223	6,980	757-
101-3530-418.40-09	MISC OTHER SUPPLIES	0	0	181	181	182	0	181
101-3530-418.40-15	HOUSEKEEPING SUPPLIES	2,483	3,054	2,316	2,316	2,800	2,800	484-
101-3530-418.40-35	MAINTENANCE SUPPLIES	793	1,263	2,844	2,843	3,000	2,300	544
101-3530-418.40-59	KITCHEN SUPPLIES	0	406	1,216	1,216	1,000	1,000	216
*	COMMODITIES	3,276	4,723	6,557	6,556	6,982	6,100	457
101-3530-418.45-12	NSSD SEWAGE FEE	234	143	104	103	200	200	96-
*	UTILITIES	234	143	104	103	200	200	96-
101-3530-418.50-06	BUILDING MAINTENANCE	13,441	15,570	24,028	23,801	18,770	17,260	6,768
101-3530-418.50-17	LANDSCAPE MAINTENANCE	6,804	4,501	3,727	3,727	5,570	3,000	727
*	REPAIRS & MAINTENANCE	20,245	20,071	27,755	27,528	24,340	20,260	7,495
101-3530-418.70-10	BUILDING IMPROVEMENT	20,092	26,569	21,750	21,750	24,819	33,260	11,510-
101-3530-418.70-13	LANDSCAPE IMPROVEMENTS	1,946	800	3,490	3,490	3,490	0	3,490
*	CAPITAL	22,038	27,369	25,240	25,240	28,309	33,260	8,020-
**	GENERAL GOVERNMENT	94,820	99,364	104,223	103,972	110,054	105,800	1,577-
***	MAINTENANCE	94,820	99,364	104,223	103,972	110,054	105,800	1,577-
****	MUNICIPAL BUILDING MAINT	94,820	99,364	104,223	103,972	110,054	105,800	1,577-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.10-01	SALARIES-REGULAR	6,360,493	6,571,644	6,829,437	6,491,455	6,553,500	6,990,000	160,563-
101-4010-421.10-02	SALARIES-PART TIME	0	0	10,516	10,516	12,500	31,500	20,984-
101-4010-421.10-03	SALARIES-CROSSING GUARDS	21,888	22,631	23,500	21,459	21,000	23,500	0
101-4010-421.10-05	SALARIES-SICK LV BUYBACK	96,601	92,048	93,000	83,764	83,800	93,000	0
101-4010-421.10-06	OFF DUTY SECURITY	195,845	222,066	156,000	139,278	226,000	236,000	80,000-
101-4010-421.10-09	LONGEVITY	40,600	40,500	42,000	36,200	38,000	42,000	0
101-4010-421.10-10	OVERTIME	647,819	657,878	752,647	752,647	640,000	600,000	152,647
101-4010-421.10-22	GRANT FUNDED OVERTIME	32,100	27,600	5,300	0	22,600	22,600	17,300-
* SALARIES & WAGES								
101-4010-421.20-01	IL MUNIC RETIREMENT FUND	119,070	120,315	125,000	117,554	110,000	126,000	1,000-
101-4010-421.20-02	SOCIAL SECURITY	61,536	63,274	66,000	62,972	65,000	65,000	1,000
101-4010-421.20-03	MEDICARE	103,447	106,969	100,750	105,750	100,750	114,000	13,250-
101-4010-421.20-04	MEDICAL INSURANCE	1,105,717	1,199,506	1,083,500	1,195,522	951,000	1,100,000	16,500-
101-4010-421.20-05	DENTAL INSURANCE	76,871	92,147	72,225	83,194	81,350	85,500	13,275-
101-4010-421.20-06	LIFE INSURANCE	11,321	10,219	8,215	9,892	9,750	10,250	2,035-
101-4010-421.20-07	WORKERS COMP INSURANCE	350,510	371,940	397,610	397,574	397,610	395,320	2,290
101-4010-421.20-08	UNEMPLOYMENT INSURANCE	14,612	6,091	0	11,035	1,160	0	0
101-4010-421.20-09	WELLNESS PROGRAM	990	861	1,000	563	1,000	1,000	0
101-4010-421.20-10	TUITION REIMBURSEMENT	8,967	4,626	6,000	5,105	6,100	10,000	4,000-
101-4010-421.20-11	EMPLOYEE AWARDS	12,075	10,808	13,000	5,223	12,000	13,000	0
101-4010-421.20-12	EMPLOYEE ASSISTANCE	1,723	1,696	1,785	1,703	1,625	1,785	0
101-4010-421.20-13	CLOTHING ALLOW TAXABLE	2,131	2,206	4,400	3,405	2,500	4,400	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.20-14	UNIFORM ALLOWANCE	41,469	40,143	42,017	26,590	41,000	45,700	3,683-
101-4010-421.20-15	UNIFORM ISSUE	12,287	12,405	14,683	14,682	11,000	11,000	3,683
101-4010-421.20-17	POLICE VESTS	9,550	1,107	5,200	2,584	4,100	24,700	19,500-
101-4010-421.20-20	POLICE PENSION CONTRIB	1,163,598	1,416,990	1,590,485	1,590,485	1,590,485	1,945,216	354,731-
101-4010-421.20-21	AUTO ALLOWANCE	0	4,431	9,200	9,046	9,200	9,600	400-
101-4010-421.20-23	MEDICAL INSURANCE PSEBA	24,181	27,516	25,000	27,584	25,000	0	25,000
101-4010-421.20-24	COMMUTING BENEFIT	60	0	200	0	0	200	0
* EMPLOYEE BENEFITS								
101-4010-421.25-01	TRAINING & SCHOOLS	37,896	39,354	41,031	41,041	40,000	40,000	1,031
101-4010-421.25-02	MEETING & CONVENTION	1,512	3,532	5,500	4,182	5,700	8,000	2,500-
101-4010-421.25-03	DUES & SUBSCRIPTIONS	4,963	4,446	5,694	5,694	4,700	5,400	294
101-4010-421.25-04	CAR EXPENSE/MILEAGE REIMB	0	58	0	0	181	0	0
101-4010-421.25-05	MEDICAL EXPENSE	5,091	3,291	5,499	5,499	4,900	4,000	1,499
101-4010-421.25-08	PERSONNEL TESTING	19,464	6,545	22,176	20,789	22,000	6,500	15,676
101-4010-421.25-09	INFO SYS TRAINING	1,156	713	2,400	1,373	1,200	2,000	400
101-4010-421.25-10	DRUG & ALCOHOL TESTING	0	0	300	0	0	300	0
* PERSONNEL EXPENSE								
101-4010-421.30-01	GENERAL LEGAL SERVICES	70,082	57,939	82,600	78,578	78,681	66,200	16,400
101-4010-421.30-02	POLICE PROSECUTION	104,590	93,327	90,000	90,000	90,000	90,000	0
101-4010-421.30-03	LABOR ATTORNEY	2,536	14,107	36,000	11,074	20,000	4,250	31,750
101-4010-421.30-10	CONSULTING SERVICES	1,906	2,471	2,800	1,275	1,300	2,800	0
101-4010-421.30-11	REDFLEX COLLECTION FEES	515,322	423,643	512,500	343,954	337,000	463,300	49,200

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GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
* 101-4010-421.32-08	PROFESSIONAL SERVICES	624,354	542,818	643,300	446,611	448,300	562,350	80,950
101-4010-421.32-08	CUSTODIAL SERVICE	630	2,675	2,725	2,725	3,000	3,000	275-
101-4010-421.32-09	PAGER RENTAL	1,136	315	0	0	0	0	0
101-4010-421.32-20	NIPAS	7,706	8,178	9,100	5,667	7,000	7,700	1,400
101-4010-421.32-23	CRIME PREVENTION	9,669	10,808	33,871	30,363	36,000	12,600	21,271
101-4010-421.32-24	CRIME LAB	39,619	40,485	44,309	44,309	44,309	44,722	413-
101-4010-421.32-25	CRIME STOPPERS	1,000	1,156	1,000	1,000	1,000	1,000	0
101-4010-421.32-26	MAJOR INVEST TASK FORCE	1,293	605	2,000	1,790	2,000	2,000	0
101-4010-421.32-28	SERVICE CHARGE	12,512	12,373	16,401	14,141	12,800	14,000	2,401
101-4010-421.32-33	DEPT CONTINGENCY	1,363	0	0	0	0	0	0
101-4010-421.32-38	OFFICE MACHINE RENTAL	15,042	12,021	12,003	12,002	12,500	12,500	497-
101-4010-421.32-42	DARE PROGRAM	5,566	9,159	17,000	5,916	6,000	17,000	0
101-4010-421.32-46	POSTAGE METER	864	757	1,000	759	700	1,000	0
101-4010-421.32-55	K-9 TRAINING FEES	3,000	28,460	10,800	5,700	7,000	10,800	0
101-4010-421.32-63	NETWORK SERVICES	24,551	22,742	24,745	22,261	19,360	19,745	5,000
101-4010-421.32-66	HEARING OFFICER	9,642	12,916	16,000	11,156	11,000	15,000	1,000
101-4010-421.32-67	COLLECTION FEES	418	0	0	0	0	0	0
101-4010-421.32-70	POLICE EXPLORER POST	0	0	0	0	0	32,365	32,365-
* CONTRACTUAL		134,011	162,650	190,954	157,789	162,669	193,432	2,478-
101-4010-421.35-01	LIABILITY INSURANCE	153,139	162,440	151,111	151,097	151,098	148,830	2,281
101-4010-421.35-02	AUTO INSURANCE	14,700	21,940	20,410	20,408	20,409	24,180	3,770-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.35-03	PROPERTY INSURANCE	10,890	10,030	9,330	9,329	9,330	9,300	30
101-4010-421.35-05	INSURANCE DEDUCTIBLES	5,758	3,880	4,000	2,568	4,000	4,000	0
* INSURANCE		184,487	198,290	184,851	183,402	184,837	186,310	1,459-
101-4010-421.40-01	OFFICE SUPPLIES	9,676	8,671	10,000	9,726	9,000	10,000	0
101-4010-421.40-02	COPIER/FAX SUPPLIES	3,967	4,184	6,000	1,858	3,500	5,000	1,000
101-4010-421.40-03	COMPUTER SUPPLIES	8,092	7,255	10,000	6,231	8,000	9,000	1,000
101-4010-421.40-04	PRINTED FORMS	9,619	9,280	9,161	9,160	8,500	9,000	161
101-4010-421.40-05	POSTAGE	5,999	6,342	6,500	5,483	6,000	6,500	0
101-4010-421.40-06	FUEL	169,526	162,469	170,457	102,614	120,000	171,000	543-
101-4010-421.40-09	MISC OTHER SUPPLIES	3,260	1,381	4,400	503	750	4,000	400
101-4010-421.40-15	HOUSEKEEPING SUPPLIES	5,417	4,925	6,100	5,616	5,000	6,100	0
101-4010-421.40-16	SAFETY SUPPLIES	4,090	4,963	6,500	2,173	5,000	5,000	1,500
101-4010-421.40-20	PHOTO MATERIALS	1,993	1,336	0	0	21	0	0
101-4010-421.40-23	AMMUNITION	11,064	10,961	11,382	11,381	11,400	12,800	1,418-
101-4010-421.40-24	PRISONER SUPPLIES	947	1,046	2,000	1,062	1,000	2,000	0
101-4010-421.40-25	EVIDENCE SUPPLIES	5,918	5,819	9,700	9,288	9,700	9,700	0
101-4010-421.40-56	ANIMAL CONTROL-MISC	3,824	3,070	4,000	2,998	4,000	4,000	0
101-4010-421.40-57	MICROFILMING	6,859	7,420	8,000	7,072	6,900	13,100	5,100-
101-4010-421.40-58	FIREARM ACCESSORIES	6,962	4,497	1,750	1,319	2,200	1,400	350
101-4010-421.40-60	CANINE UNIT SUPPLIES	3,588	4,441	8,400	2,948	2,500	5,300	3,100
* COMMODITIES		260,801	248,060	274,350	179,432	203,471	273,900	450
101-4010-421.45-01	TELEPHONE SERVICE	14,940	13,300	14,975	14,600	14,400	15,000	25-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.45-02	MOBILE PHONE	9,813	17,160	16,640	16,640	16,675	19,600	2,960-
101-4010-421.45-04	LEASED PHONE LINES	17,415	19,706	22,752	22,752	23,100	4,200	18,552
101-4010-421.45-07	MOBILE DATA SERVICE	1,897	520	1,208	456	550	750	458
101-4010-421.45-10	NATURAL GAS	9,378	3,541	6,025	6,024	5,085	5,000	1,025
101-4010-421.45-12	NSSD SEWAGE FEE	741	296	600	197	300	600	0
* UTILITIES		54,184	54,523	62,200	60,669	60,110	45,150	17,050
101-4010-421.50-01	OFFICE EQUIP MAINTENANCE	0	0	500	0	500	500	0
101-4010-421.50-02	COMP HARDWARE MAINTENANCE	17,110	14,964	26,445	17,430	21,650	27,600	1,155-
101-4010-421.50-03	COMP SOFTWARE MAINTENANCE	37,784	46,819	62,314	57,042	54,265	61,374	940
101-4010-421.50-04	TELECOM MAINTENANCE	13,087	13,043	14,525	14,060	14,480	7,400	7,125
101-4010-421.50-05	EQUIPMENT MAINTENANCE	3,746	2,965	3,487	3,487	1,550	2,000	1,487
101-4010-421.50-06	BUILDING MAINTENANCE	97,884	125,021	90,000	82,606	70,000	90,000	0
101-4010-421.50-08	OPTICOM MAINTENANCE	3,606	2,974	4,000	3,914	4,000	4,000	0
101-4010-421.50-09	AUTO & TRUCK MAINTENANCE	135,635	128,808	122,606	104,092	118,625	115,000	7,606
101-4010-421.50-11	RADIO MAINTENANCE	45,944	42,276	43,000	38,027	43,000	59,200	16,200-
101-4010-421.50-29	FIREARM MAINTENANCE	1,161	1,194	2,107	2,106	2,100	1,200	907
101-4010-421.50-30	VEHICLE ACCESSORIES	10,071	5,594	10,000	582	6,000	0	10,000
* REPAIRS & MAINTENANCE		366,028	383,658	378,984	323,346	336,170	368,274	10,710
101-4010-421.70-03	TELECOM EQUIPMENT	0	2,069	100	0	100	100	0
101-4010-421.70-05	OFFICE FURNITURE	0	0	0	0	0	3,900	3,900-
101-4010-421.70-06	COMPUTER HARDWARE	40,221	31,406	25,373	25,374	27,475	39,250	13,877-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.70-07	COMPUTER SOFTWARE	13,300	58,906	10,607	10,607	14,280	14,650	4,043-
101-4010-421.70-08	RADIO EQUIPMENT	0	2,021	107,839	107,838	108,000	100,000	7,839
101-4010-421.70-09	MACHINERY & EQUIPMENT	2,800	5,417	13,500	13,128	7,000	150,600	137,100-
101-4010-421.70-10	BUILDING IMPROVEMENT	0	0	3,271	0	5,400	0	3,271
101-4010-421.70-14	FIREARMS	9,015	3,344	9,400	9,295	9,400	2,400	7,000
101-4010-421.70-24	CANINE UNIT	2,299	4,634	0	0	0	0	0
101-4010-421.70-29	DUI EQUIPMENT	0	4,469	0	0	0	0	0
* CAPITAL								
		67,635	112,266	170,090	166,242	171,655	310,900	140,810-
** PUBLIC SAFETY								
*** ADMINISTRATION								
		12,277,043	12,887,821	13,465,999	12,801,851	12,663,923	14,007,787	541,788-
		12,277,043	12,887,821	13,465,999	12,801,851	12,663,923	14,007,787	541,788-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
POLICE								
COMMUNICATIONS								
101-4020-423.10-01	SALARIES-REGULAR	839,309	841,199	962,839	919,157	965,000	1,150,200	187,361-
101-4020-423.10-02	SALARIES-PART TIME	0	0	0	0	0	65,000	65,000-
101-4020-423.10-05	SALARIES-SICK LV BUYBACK	4,585	4,872	7,930	7,929	7,930	6,000	1,930
101-4020-423.10-07	TRAINING OFFICER PAY	4,704	3,022	4,231	4,231	4,231	4,000	231
101-4020-423.10-09	LONGEVITY	6,200	6,400	6,800	6,800	6,800	6,800	0
101-4020-423.10-10	OVERTIME	116,067	131,521	110,000	107,847	113,500	110,000	0
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*	SALARIES & WAGES	970,865	987,014	1,091,800	1,045,964	1,097,461	1,342,000	250,200-
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101-4020-423.20-01	IL MUNIC RETIREMENT FUND	114,149	113,696	118,000	119,538	107,220	157,000	39,000-
101-4020-423.20-02	SOCIAL SECURITY	57,666	58,717	62,050	62,508	57,000	77,600	15,550-
101-4020-423.20-03	MEDICARE	13,486	13,732	14,550	14,619	13,325	18,150	3,600-
101-4020-423.20-04	MEDICAL INSURANCE	162,817	191,666	180,560	199,227	160,000	183,000	2,440-
101-4020-423.20-05	DENTAL INSURANCE	14,016	16,127	12,050	14,139	14,050	14,800	2,750-
101-4020-423.20-06	LIFE INSURANCE	1,552	1,243	1,375	1,606	1,575	1,600	25-
101-4020-423.20-07	WORKERS COMP INSURANCE	12,980	16,280	13,777	13,776	13,776	13,020	757
101-4020-423.20-08	UNEMPLOYMENT INSURANCE	0	3,762	0	0	0	0	0
101-4020-423.20-09	WELLNESS PROGRAM	210	214	300	172	280	300	0
101-4020-423.20-10	TUITION REIMBURSEMENT	3,331	4,139	6,000	4,629	5,000	4,500	1,500
101-4020-423.20-11	EMPLOYEE AWARDS	1,113	210	600	0	600	600	0
101-4020-423.20-12	EMPLOYEE ASSISTANCE	291	270	300	300	300	300	0
101-4020-423.20-13	TAXABLE CLOTHING ALLOW	79	0	0	0	0	0	0
101-4020-423.20-14	UNIFORM ALLOWANCE	3,212	2,260	3,500	2,281	3,500	3,500	0
101-4020-423.20-15	UNIFORM ISSUE	0	140	1,000	901	761	1,000	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE
GENERAL OPERATING FUND								
POLICE								
COMMUNICATIONS								
* 101-4020-423.25-01	EMPLOYEE BENEFITS	384,902	422,456	414,062	433,696	377,387	475,370	61,308-
101-4020-423.25-01	TRAINING & SCHOOLS	4,379	4,427	4,000	3,673	5,000	5,000	1,000-
101-4020-423.25-02	MEETING & CONVENTION	930	1,966	1,177	424	2,100	5,750	4,573-
101-4020-423.25-03	DUES & SUBSCRIPTIONS	885	1,059	1,100	1,059	1,100	1,100	0
101-4020-423.25-05	MEDICAL EXPENSE	152	272	400	156	200	400	0
101-4020-423.25-08	PERSONNEL TESTING	0	0	1,800	0	0	1,800	0
101-4020-423.25-09	INFO SYS TRAINING	320	589	600	29	0	600	0
* 101-4020-423.30-10	PERSONNEL EXPENSE	6,666	8,313	9,077	5,341	8,400	14,650	5,573-
101-4020-423.30-10	CONSULTING SERVICES	186	29,286	30,240	11,101	19,200	30,240	0
* 101-4020-423.32-28	PROFESSIONAL SERVICES	186	29,286	30,240	11,101	19,200	30,240	0
101-4020-423.32-28	SERVICE CHARGE	2,260	2,906	5,973	3,713	2,900	2,900	3,073
101-4020-423.32-63	IP NETWORK SERVICES	575	693	600	266	265	600	0
* 101-4020-423.35-01	CONTRACTUAL	2,835	3,599	6,573	3,979	3,165	3,500	3,073
101-4020-423.35-01	LIABILITY INSURANCE	12,887	12,950	12,047	12,046	12,046	11,160	887
* 101-4020-423.40-01	INSURANCE	12,887	12,950	12,047	12,046	12,046	11,160	887
101-4020-423.40-01	OFFICE SUPPLIES	430	436	554	553	600	600	46-
101-4020-423.40-03	COMPUTER SUPPLIES	964	437	946	715	386	1,000	54-
101-4020-423.40-06	FUEL	0	0	0	0	250	0	0
* 101-4020-423.45-02	COMMODITIES	1,394	873	1,500	1,268	1,236	1,600	100-
101-4020-423.45-02	MOBILE PHONES	0	0	2,400	1,133	1,200	2,400	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
POLICE								
COMMUNICATIONS								
* UTILITIES		0	0	2,400	1,133	1,200	2,400	0
101-4020-423.50-02	COMP HARDWARE MAINTENANCE	1,468	2,355	4,300	1,456	2,200	3,075	1,225
101-4020-423.50-03	COMP SOFTWARE MAINTENANCE	3,466	3,688	4,825	4,381	4,515	4,350	475
101-4020-423.50-04	TELECOM MAINTENANCE	38	8	175	106	110	750	575-
101-4020-423.50-05	EQUIPMENT MAINTENANCE	0	187	500	0	0	500	0
* REPAIRS & MAINTENANCE		4,972	6,238	9,800	5,943	6,825	8,675	1,125
101-4020-423.70-05	OFFICE FURNITURE	0	0	500	370	500	0	500
101-4020-423.70-06	COMPUTER HARDWARE	4,193	2,027	15,175	12,771	10,745	0	15,175
101-4020-423.70-07	COMPUTER SOFTWARE	440	331	2,300	2,208	2,335	0	2,300
* CAPITAL		4,633	2,358	17,975	15,349	13,580	0	17,975
** PUBLIC SAFETY		1,389,340	1,473,087	1,595,474	1,535,820	1,540,500	1,889,595	294,121-
*** COMMUNICATIONS		1,389,340	1,473,087	1,595,474	1,535,820	1,540,500	1,889,595	294,121-
**** POLICE		13,666,383	14,360,908	15,061,473	14,337,671	14,204,423	15,897,382	835,909-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
FIRE ADMINISTRATION								
101-5010-422.10-01	SALARIES-REGULAR	4,692,675	5,120,289	5,455,000	5,291,435	5,320,000	5,502,000	47,000-
101-5010-422.10-02	SALARIES-PART TIME	0	0	0	0	0	40,000	40,000-
101-5010-422.10-05	SALARIES-SICK LV BUYBACK	57,423	53,211	53,500	54,958	54,959	55,500	2,000-
101-5010-422.10-07	OFFICER IN CHARGE	4,128	7,804	10,000	9,066	9,004	10,250	250-
101-5010-422.10-09	LONGEVITY	29,270	32,310	35,160	32,160	32,160	35,460	300-
101-5010-422.10-10	OVERTIME	464,145	164,656	92,800	131,514	134,748	95,600	2,800-
101-5010-422.10-11	FAIR LABOR SALARIES	756,116	287,552	159,900	210,804	224,253	164,700	4,800-
101-5010-422.10-23	NOV HOLIDAY PAY	0	159,282	171,650	160,606	160,606	173,100	1,450-
* SALARIES & WAGES								
101-5010-422.20-01	IL MUNIC RETIREMENT FUND	46,877	44,786	34,000	33,262	33,375	36,000	2,000-
101-5010-422.20-02	SOCIAL SECURITY	23,859	22,890	17,500	17,375	17,350	19,000	1,500-
101-5010-422.20-03	MEDICARE	82,742	79,670	83,500	80,965	84,000	83,750	250-
101-5010-422.20-04	MEDICAL INSURANCE	817,344	916,861	812,750	896,770	713,000	825,000	12,250-
101-5010-422.20-05	DENTAL INSURANCE	54,528	67,543	51,000	59,708	59,025	62,000	11,000-
101-5010-422.20-06	LIFE INSURANCE	8,073	8,040	6,075	7,554	7,600	7,600	1,525-
101-5010-422.20-07	WORKERS COMP INSURANCE	441,390	521,364	540,222	540,173	540,173	525,550	14,672
101-5010-422.20-09	WELLNESS PROGRAM	402	167	700	0	0	700	0
101-5010-422.20-10	TUITION REIMBURSEMENT	19,199	8,158	24,000	21,753	22,700	24,000	0
101-5010-422.20-11	EMPLOYEE AWARDS/RECOG	2,765	551	2,000	1,138	1,950	2,000	0
101-5010-422.20-12	EMPLOYEE ASSISTANCE	1,166	1,216	1,550	1,283	1,439	1,550	0
101-5010-422.20-13	CLOTHING ALLOW TAXABLE	0	0	0	150	150	0	0
101-5010-422.20-14	UNIFORM ALLOWANCE	32,752	31,662	34,100	31,990	34,050	34,100	0

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GENERAL OPERATING FUND								
FIRE								
ADMINISTRATION								
101-5010-422.20-15	UNIFORM ISSUE	7,405	7,930	8,600	6,283	8,350	8,600	0
101-5010-422.20-18	SAFETY PROGRAM	0	76	300	163	250	300	0
101-5010-422.20-19	CLOTHING REPLACEMENT	1,891	2,501	7,500	6,757	7,250	7,500	0
101-5010-422.20-21	FIRE PENSION CONTRIBUTION	1,009,521	1,239,754	1,471,445	1,471,445	1,471,445	1,700,217	228,772-
101-5010-422.20-23	MEDICAL INSURANCE PSEBA	22,205	27,594	23,800	26,260	22,414	0	23,800
101-5010-422.20-24	COMMUTING BENEFIT	40	120	200	100	200	200	0
* EMPLOYEE BENEFITS								
101-5010-422.25-01	TRAINING & SCHOOLS	21,006	23,821	21,200	22,136	20,579	23,000	1,800-
101-5010-422.25-02	MEETING & CONVENTION	3,895	4,194	4,250	3,866	4,350	5,200	950-
101-5010-422.25-03	DUES & SUBSCRIPTIONS	3,623	3,377	3,575	3,263	3,550	3,575	0
101-5010-422.25-04	CAR EXPENSE/MILEAGE REIMB	307	26	475	431	535	475	0
101-5010-422.25-05	MEDICAL EXPENSE	6,645	6,433	7,750	4,853	7,650	7,750	0
101-5010-422.25-08	PERSONNEL TESTING	22,048	4,469	22,500	24,956	22,450	5,000	17,500
101-5010-422.25-09	INFO SYS TRAINING	462	589	400	131	250	400	0
* PERSONNEL EXPENSE								
101-5010-422.30-01	GENERAL LEGAL SERVICE	3,262	14,501	9,500	308	0	6,500	3,000
101-5010-422.30-03	LABOR ATTORNEY	89,675	5,775	11,500	1,357	1,200	8,500	3,000
101-5010-422.30-10	CONSULTING SERVICES	5,101	7,114	6,000	1,805	4,250	6,000	0
101-5010-422.30-11	PBS COLLECT NON RES	6,327	23,528	25,900	29,554	23,576	25,900	0
101-5010-422.30-12	PBS COLLECT RESIDENT	13,317	31,985	30,800	41,232	32,742	33,000	2,200-
* PROFESSIONAL SERVICES								
		117,682	82,903	83,700	74,256	61,768	79,900	3,800

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GENERAL OPERATING FUND								
FIRE ADMINISTRATION								
101-5010-422.32-07 MISC SERVICES		3,000	2,938	2,000	2,000	2,000	4,000	2,000-
101-5010-422.32-09 PAGER RENTAL		2,169	1,440	1,500	1,440	1,500	1,500	0
101-5010-422.32-12 HYDRANT CHARGES		30,800	30,800	30,800	30,800	30,800	0	30,800
101-5010-422.32-28 SERVICE CHARGE		11,024	6,986	8,350	6,019	8,250	8,350	0
101-5010-422.32-32 QUASI GOVERNMENT DUES		5,600	5,825	7,250	7,025	7,150	7,250	0
101-5010-422.32-38 OFFICE MACHINE RENTAL		8,028	4,987	5,000	4,941	4,950	5,000	0
101-5010-422.32-46 POSTAGE METER		864	757	1,000	759	976	1,000	0
101-5010-422.32-63 NETWORK SERVICES		4,761	5,716	3,700	4,449	3,700	3,575	125
101-5010-422.32-66 CPR CLASSES		4,980	4,926	5,000	4,915	4,950	5,000	0
* CONTRACTUAL		71,226	64,375	64,600	62,348	64,276	35,675	28,925
101-5010-422.35-01 LIABILITY INSURANCE		13,449	15,950	24,843	24,841	24,841	25,110	267-
101-5010-422.35-02 AUTO INSURANCE		7,780	11,610	20,805	20,803	20,804	27,910	7,105-
101-5010-422.35-03 PROPERTY INSURANCE		10,890	10,030	9,330	9,329	9,330	9,300	30
101-5010-422.35-05 INSURANCE DEDUCTIBLE		0	1,000	2,000	851	851	2,000	0
* INSURANCE		32,119	38,590	56,978	55,824	55,826	64,320	7,342-
101-5010-422.40-01 OFFICE SUPPLIES		4,319	4,135	3,900	3,635	3,850	3,900	0
101-5010-422.40-02 COPIER/FAX SUPPLIES		1,686	1,400	1,300	1,300	1,250	1,300	0
101-5010-422.40-03 COMPUTER SUPPLIES		1,723	485	1,400	246	1,350	1,400	0
101-5010-422.40-04 PRINTED FORMS		2,034	2,300	2,200	2,019	2,150	2,200	0
101-5010-422.40-05 POSTAGE		1,296	1,493	1,600	1,695	1,786	1,600	0
101-5010-422.40-06 FUEL		62,145	64,224	70,700	42,628	62,050	65,700	5,000
101-5010-422.40-07 CHEMICALS		2,026	1,876	3,000	2,937	2,550	3,000	0

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GENERAL OPERATING FUND								
FIRE								
ADMINISTRATION								
101-5010-422.40-08	REFERENCE MATERIAL	359	1,039	1,000	1,000	989	1,000	0
101-5010-422.40-09	MISC OTHER SUPPLIES	0	86-	0	0	0	0	0
101-5010-422.40-14	SMALL TOOLS	3,309	2,127	2,600	1,719	2,450	2,600	0
101-5010-422.40-15	HOUSEKEEPING SUPPLIES	8,056	7,903	8,200	8,200	8,708	8,200	0
101-5010-422.40-16	SAFETY SUPPLIES	890	1,102	2,100	1,406	1,290	2,100	0
101-5010-422.40-17	MEDICAL SUPPLIES	21,928	23,541	22,500	22,298	22,550	25,000	2,500-
101-5010-422.40-20	PHOTO MATERIALS	0	67	0	0	0	0	0
101-5010-422.40-22	COMMUNICATION SUPPLIES	154	184	400	77	350	400	0
101-5010-422.40-35	MAINTENANCE SUPPLIES	9,201	5,796	9,150	6,802	8,150	9,150	0
101-5010-422.40-37	AUTO & TRUCK MAINT SUPPLY	20,887	20,879	21,000	19,902	19,950	21,000	0
101-5010-422.40-52	PUBLIC ED SUPPLIES	9,630	9,008	8,500	8,234	8,450	8,500	0
101-5010-422.40-59	KITCHEN SUPPLIES	499	489	500	488	489	500	0
*	COMMODITIES	150,142	147,962	160,050	124,586	148,362	157,550	2,500
101-5010-422.45-01	TELEPHONE SERVICE	6,447	4,566	5,000	7,483	5,423	5,500	500-
101-5010-422.45-02	MOBILE PHONE	6,166	5,636	6,000	6,260	6,415	6,500	500-
101-5010-422.45-04	LEASED PHONE LINES	17,920	21,369	21,500	26,438	27,795	21,500	0
101-5010-422.45-07	MOBILE DATA SERVICE	874	851	1,100	1,011	1,102	1,100	0
101-5010-422.45-10	NATURAL GAS	1,083	1,005	1,100	1,007	878	1,100	0
101-5010-422.45-12	NSSD SEWAGE FEE	839	614	800	454	750	800	0
*	UTILITIES	33,329	34,041	35,500	42,653	42,363	36,500	1,000-
101-5010-422.50-01	OFFICE EQUIP MAINTENANCE	961	370	475	0	450	1,000	525-

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GENERAL OPERATING FUND								
FIRE ADMINISTRATION								
101-5010-422.50-02	COMP HARDWARE MAINTENANCE	4,681	5,004	4,650	4,242	4,360	5,175	525-
101-5010-422.50-03	COMP SOFTWARE MAINTENANCE	10,945	12,158	14,300	12,549	13,050	15,650	1,350-
101-5010-422.50-04	TELECOM MAINTENANCE	3,441	3,662	3,975	3,860	3,280	3,025	950
101-5010-422.50-05	EQUIPMENT MAINTENANCE	22,961	21,590	28,725	24,725	27,050	29,100	375-
101-5010-422.50-06	BUILDING MAINTENANCE	23,727	22,540	23,500	21,503	21,150	24,250	750-
101-5010-422.50-08	OPTICOM MAINTENANCE	4,685	4,109	4,000	3,177	3,750	4,000	0
101-5010-422.50-09	AUTO & TRUCK MAINTENANCE	59,610	59,731	70,000	63,000	63,459	70,000	0
101-5010-422.50-11	RADIO MAINTENANCE	8,492	8,107	8,250	7,716	7,648	8,250	0
101-5010-422.50-17	LANDSCAPE MAINTENANCE	4,775	4,766	4,900	5,010	4,850	4,900	0
101-5010-422.50-34	EMERGENCY SIREN MAINT	7,799	10,249	12,500	12,309	12,550	12,500	0
* REPAIRS & MAINTENANCE		152,077	152,286	175,275	158,091	161,597	177,850	2,575-
101-5010-422.70-03	TELECOM EQUIPMENT	0	377	300	0	0	0	300
101-5010-422.70-06	COMPUTER HARDWARE	8,152	10,545	11,250	9,329	10,760	9,400	1,850
101-5010-422.70-07	COMPUTER SOFTWARE	7,525	1,872	4,140	3,949	4,135	3,260	880
101-5010-422.70-08	RADIO EQUIPMENT	6,674	9,460	9,100	7,697	8,750	9,100	0
101-5010-422.70-09	MACHINERY & EQUIPMENT	12,325	16,265	24,400	22,095	22,250	24,400	0
101-5010-422.70-10	BUILDING IMPROVEMENT	14,093	6,578	15,200	13,582	13,950	15,200	0
101-5010-422.70-20	FIRE HOSE	0	1,058	1,300	1,228	1,150	3,000	1,700-
101-5010-422.70-21	MISC OTHER CAPITAL ITEMS	14,660	0	11,500	13,811	13,811	15,000	3,500-
101-5010-422.70-28	FIRE FIGHTING GEAR	10,825	11,993	12,000	11,176	11,950	17,000	5,000-
* CAPITAL		74,254	58,148	89,190	82,867	86,756	96,360	7,170-
** PUBLIC SAFETY		9,264,731	9,427,201	9,822,695	9,753,933	9,640,763	10,108,232	285,537-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
***	GENERAL OPERATING FUND FIRE ADMINISTRATION	9,264,731	9,427,201	9,822,695	9,753,933	9,640,763	10,108,232	285,537 -

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
FIRE								
FOREIGN FIRE INSURANCE								
101-5050-422.25-02	MEETING & CONVENTION	5,999	194	0	0	0	0	0
*	PERSONNEL EXPENSE	5,999	194	0	0	0	0	0
101-5050-422.32-07	MISC SERVICES	40	0	0	0	0	0	0
*	CONTRACTUAL	40	0	0	0	0	0	0
101-5050-422.35-04	OFFICIAL BONDS	0	105	0	0	0	0	0
*	INSURANCE	0	105	0	0	0	0	0
101-5050-422.40-01	OFFICE SUPPLIES	363	339	0	0	0	0	0
101-5050-422.40-03	COMPUTER SUPPLIES	0	0	0	112	113	0	0
101-5050-422.40-16	SAFETY SUPPLIES	1,861	0	0	0	0	0	0
101-5050-422.40-59	KITCHEN SUPPLIES	4,791	13,404	0	0	0	0	0
*	COMMODITIES	7,015	13,743	0	112	113	0	0
101-5050-422.50-05	EQUIPMENT MAINTENANCE	29,456	28,735	53,000	32,667	52,887	65,000	12,000-
*	REPAIRS & MAINTENANCE	29,456	28,735	53,000	32,667	52,887	65,000	12,000-
**	PUBLIC SAFETY	42,510	42,777	53,000	32,779	53,000	65,000	12,000-
***	FOREIGN FIRE INSURANCE	42,510	42,777	53,000	32,779	53,000	65,000	12,000-
****	FIRE	9,307,241	9,469,978	9,875,695	9,786,712	9,693,763	10,173,232	297,537-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
CONTINGENCIES								
CONTINGENCIES								
101-6050-411.30-40	CLASS ACTION LAWSUIT	67,883	0	0	0	0	0	0
*	PROFESSIONAL SERVICES	67,883	0	0	0	0	0	0
101-6050-411.32-28	COMMUNITY EVENTS	0	0	20,000	22,286	20,000	25,000	5,000-
101-6050-411.32-30	GURNEE DAYS	15,000	15,000	15,000	16,000	16,000	16,000	1,000-
101-6050-411.32-31	CONVENTION BUR CONTRIB	141,256	147,694	142,000	156,917	155,000	175,000	33,000-
101-6050-411.32-32	QUASI GOVERNMENT DUES	13,950	38,038	23,950	27,623	23,950	25,000	1,050-
101-6050-411.32-33	DEPT CONTINGENCY	17,413	3,447	20,000	18,342	20,000	15,000	5,000
101-6050-411.32-43	BAD DEBT EXPENSE	5,134	0	0	0	0	0	0
101-6050-411.32-52	PARK AQUATIC CENTER AGRMT	383,353	385,350	386,490	386,490	386,490	386,910	420-
101-6050-411.32-70	MARKETING EXPENSE	5,273	4,260	55,000	54,596	40,000	50,000	5,000
*	CONTRACTUAL	581,379	593,789	662,440	682,254	661,440	692,910	30,470-
101-6050-411.98-03	GURNEE MILLS CONTRIBUTION	0	0	1,200,000	1,319,853	1,200,000	176,000	1,024,000
101-6050-411.98-04	KEY LIME COVE RECAPTURE	450,363	447,338	475,000	429,761	435,000	450,000	25,000
101-6050-411.98-05	AKHAN RECAPTURE	0	0	25,000	0	0	25,000	0
101-6050-411.98-09	TRANSFER TO CAPITAL IMPR	3,400,000	1,600,000	0	500,000	500,000	0	0
101-6050-411.98-11	TRANS 2004 GO REFUNDING	249,009	249,660	247,860	247,860	247,860	0	247,860
101-6050-411.98-12	TRANSFER TO W/S CAPITAL	0	0	0	300,000	300,000	0	0
101-6050-411.98-13	TRANSFER TO DEBT SERV FD	0	850	2,670	2,670	2,670	2,000	670
101-6050-411.98-16	AVAIL	0	27,881	0	0	0	0	0
101-6050-411.98-17	TRANS 2009 GO REFUNDING	838,475	856,875	849,075	849,075	849,075	846,275	2,800
101-6050-411.98-18	TFR TO DS FOR SERIES 2011	1,197,350	1,197,850	1,200,350	1,200,350	1,200,350	1,199,300	1,050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GENERAL OPERATING FUND								
CONTINGENCIES								
OTHER FINANCING USES								
**	GENERAL GOVERNMENT	6,135,197	4,380,454	3,999,955	4,849,569	4,734,955	2,698,575	1,301,380
***	CONTINGENCIES	6,784,459	4,974,243	4,662,395	5,531,823	5,396,395	3,391,485	1,270,910
****	CONTINGENCIES	6,784,459	4,974,243	4,662,395	5,531,823	5,396,395	3,391,485	1,270,910
****	CONTINGENCIES	6,784,459	4,974,243	4,662,395	5,531,823	5,396,395	3,391,485	1,270,910
*****	EXPENDITURE	37,748,972	36,772,985	38,062,541	37,756,245	37,474,968	38,301,526	238,985-
*****	GENERAL OPERATING FUND	876,905	1,511,528-	656,029	1,364,492-	1,392,101-	10,502-	666,531

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
911 FUND								
203-0000-341.14-00 911 SURCHARGE		131,912-	128,399-	115,000-	97,364-	129,000-	129,000-	14,000
*	911 SURCHARGE	131,912-	128,399-	115,000-	97,364-	129,000-	129,000-	14,000
203-0000-341.21-00 WIRELESS 911 SURCHARGE		211,112-	212,842-	215,000-	210,466-	222,000-	222,000-	7,000
*	WIRELESS 911 SURCHARGE	211,112-	212,842-	215,000-	210,466-	222,000-	222,000-	7,000
**	CHARGES FOR SERVICES	343,024-	341,241-	330,000-	307,830-	351,000-	351,000-	21,000
203-0000-361.01-00 INTEREST INCOME		892-	423-	800-	0	250-	400-	400-
*	INTEREST INCOME	892-	423-	800-	0	250-	400-	400-
**	INTEREST INCOME	892-	423-	800-	0	250-	400-	400-
***	911 FUND	343,916-	341,664-	330,800-	307,830-	351,250-	351,400-	20,600
****	911 FUND	343,916-	341,664-	330,800-	307,830-	351,250-	351,400-	20,600
*****	REVENUE	343,916-	341,664-	330,800-	307,830-	351,250-	351,400-	20,600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
911 FUND								
203-0000-423.10-01	SALARIES-REGULAR	298	0	0	93	0	0	0
203-0000-423.10-02	SALARIES-PART TIME	28,034	39,802	88,900	71,002	81,500	0	88,900
203-0000-423.10-10	OVERTIME	446	0	500	0	0	0	500
*	SALARIES & WAGES	28,182	39,802	89,400	71,095	81,500	0	89,400
203-0000-423.20-01	IL MUNIC RETIREMENT FUND	1,043	4,702	10,890	8,510	9,985	0	10,890
203-0000-423.20-02	SOCIAL SECURITY	1,772	2,416	5,512	4,432	5,055	0	5,512
203-0000-423.20-03	MEDICARE	414	565	1,289	1,037	1,185	0	1,289
203-0000-423.20-12	EMPLOYEE ASSISTANCE	30	22	44	23	40	0	44
*	EMPLOYEE BENEFITS	3,259	7,705	17,735	14,002	16,265	0	17,735
203-0000-423.25-01	TRAINING & SCHOOLS	1,980	1,933	4,000	2,348	2,600	0	4,000
203-0000-423.25-02	MEETING & CONVENTION	4,755	4,598	5,000	2,977	5,000	0	5,000
203-0000-423.25-03	DUES & SUBSCRIPTIONS	137	137	150	137	140	0	150
203-0000-423.25-09	INFO SYS TRAINING	0	0	7,500	0	0	0	7,500
*	PERSONNEL EXPENSE	6,872	6,668	16,650	5,462	7,740	0	16,650
203-0000-423.30-01	GENERAL LEGAL SERVICE	0	0	500	0	0	500	0
203-0000-423.30-10	CONSULTING SERVICES	0	0	10,700	430	430	10,000	700
*	PROFESSIONAL SERVICES	0	0	11,200	430	430	10,500	700
203-0000-423.32-05	PUBLIC RELATIONS	1,800	2,010	2,500	1,780	2,000	2,500	0
203-0000-423.32-06	PRINTING & PUBLISHING	0	71	150	0	60	150	0
203-0000-423.32-28	SERVICE CHARGE	9,492	9,492	9,500	9,492	9,495	9,500	0
203-0000-423.32-35	WIRELINE CONNECT FEE	24,519	24,537	26,000	18,417	21,000	0	26,000
203-0000-423.32-36	WIRELESS CONNECT FEE	9,929	10,075	12,000	5,539	7,300	0	12,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
911 FUND								
203-0000-423.32-63	IP NETWORK SERVICES	4,562	5,360	30,600	6,121	6,265	30,600	0
*	CONTRACTUAL	50,302	51,545	80,750	41,349	46,120	42,750	38,000
203-0000-423.40-03	COMPUTER SUPPLIES	156	390	1,000	0	700	750	250
203-0000-423.40-55	EMD SUPPLIES	175	117	500	147	0	0	500
203-0000-423.40-61	COMMUNICATIONS SUPPLIES	837	2,138	2,500	1,475	760	1,700	800
*	COMMODITIES	1,168	2,645	4,000	1,622	1,460	2,450	1,550
203-0000-423.45-01	TELEPHONE SERVICE	905	840	950	986	1,000	1,000	50-
203-0000-423.45-07	MOBILE DATA SERVICE	17,270	16,685	18,250	17,961	18,340	18,500	250-
*	UTILITIES	18,175	17,525	19,200	18,947	19,340	19,500	300-
203-0000-423.50-02	COMP HARDWARE MAINTENANCE	8,683	7,925	15,500	6,867	10,360	10,650	4,850
203-0000-423.50-03	COMP SOFTWARE MAINTENANCE	67,715	71,147	75,900	74,455	71,225	76,000	100-
203-0000-423.50-04	TELECOM MAINTENANCE	24,997	10,630	39,800	4,248	4,475	44,450	4,650-
203-0000-423.50-05	EQUIPMENT MAINTENANCE	5,957	22,072	20,000	17,898	17,900	20,000	0
203-0000-423.50-06	BUILDING MAINTENANCE	22,597	15,150	16,000	5,003	8,500	15,000	1,000
203-0000-423.50-07	RADIO MAINTENANCE	0	0	15,000	3,646	6,000	35,500	20,500-
*	REPAIRS & MAINTENANCE	129,949	126,924	182,200	112,117	118,460	201,600	19,400-
203-0000-423.70-03	TELECOM EQUIPMENT	537	0	205,000	73,251	75,000	70,200	134,800
203-0000-423.70-05	OFFICE FURNITURE	0	0	0	0	0	6,000	6,000-
203-0000-423.70-06	COMPUTER HARDWARE	14,496	40,549	30,230	26,147	22,585	14,100	16,130
203-0000-423.70-07	COMPUTER SOFTWARE	7,332	4,600	5,220	5,108	5,110	24,250	19,030-
203-0000-423.70-17	COMMUNICATIONS EQUIPMENT	0	42,103	216,000	203,557	212,000	189,500	26,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
911 FUND								
203-0000-423.70-27	MOBILE DATA	14,488	52,580	7,500	5,950	2,000	14,500	7,000-
*	CAPITAL	36,853	139,832	463,950	314,013	316,695	318,550	145,400
**	PUBLIC SAFETY	274,760	392,646	885,085	579,037	608,010	595,350	289,735
***	911 FUND	274,760	392,646	885,085	579,037	608,010	595,350	289,735
****	911 FUND	274,760	392,646	885,085	579,037	608,010	595,350	289,735
*****	EXPENDITURE	274,760	392,646	885,085	579,037	608,010	595,350	289,735
*****	911 FUND	69,156-	50,982	554,285	271,207	256,760	243,950	310,335

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
MOTOR FUEL TAX FUND								
205-0000-335.10-03	MOTOR FUEL TAX	909,391-	1,025,007-	895,830-	802,055-	895,830-	905,100-	9,270
205-0000-335.10-05	HIGH GROWTH CITIES PROG	25,778-	25,773-	25,000-	25,820-	25,820-	25,000-	0
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*	STATE GOVERNMENT	935,169-	1,050,780-	920,830-	827,875-	921,650-	930,100-	9,270
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**	INTERGOVERNMENTAL REVENUE	935,169-	1,050,780-	920,830-	827,875-	921,650-	930,100-	9,270
205-0000-361.01-00	INTEREST INCOME	118-	128-	150-	1,138-	275-	150-	0
-----								
*	INTEREST INCOME	118-	128-	150-	1,138-	275-	150-	0
-----								
**	INTEREST INCOME	118-	128-	150-	1,138-	275-	150-	0
***	MOTOR FUEL TAX FUND	935,287-	1,050,908-	920,980-	829,013-	921,925-	930,250-	9,270
****	MOTOR FUEL TAX FUND	935,287-	1,050,908-	920,980-	829,013-	921,925-	930,250-	9,270
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*****	REVENUE	935,287-	1,050,908-	920,980-	829,013-	921,925-	930,250-	9,270

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
MOTOR FUEL TAX FUND								
205-0000-432.50-12	STREET SURFACING-MAINT	1,000,000	913,675	1,625,000	1,375,000	1,375,000	925,000	700,000
205-0000-432.50-13	CRACK SEALING	44,988	54,981	75,000	75,000	75,000	0	75,000
205-0000-432.50-39	CEMETERY RD CONS	71,907-	0	0	0	0	0	0
*	REPAIRS & MAINTENANCE	973,081	968,656	1,700,000	1,450,000	1,450,000	925,000	775,000
**	INFRASTRUCTURE MANAGEMENT	973,081	968,656	1,700,000	1,450,000	1,450,000	925,000	775,000
***	MOTOR FUEL TAX FUND	973,081	968,656	1,700,000	1,450,000	1,450,000	925,000	775,000
****	MOTOR FUEL TAX FUND	973,081	968,656	1,700,000	1,450,000	1,450,000	925,000	775,000
*****	EXPENDITURE	973,081	968,656	1,700,000	1,450,000	1,450,000	925,000	775,000
*****	MOTOR FUEL TAX FUND	37,794	82,252-	779,020	620,987	528,075	5,250-	784,270

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
IMPACT FEE FUND								
214-0000-322.04-02	STONEBROOK ROAD	0	0	0	550-	0	0	0
214-0000-322.04-11	MERIT CLUB ROAD	1,100-	1,000-	2,000-	1,550-	1,100-	0	2,000-
214-0000-322.04-15	MISC SUBDIVISION ROAD	0	15,059-	10,000-	1,000-	1,000-	0	10,000-
*	ROAD IMPACT FEES-VILLAGE	1,100-	16,059-	12,000-	3,100-	2,100-	0	12,000-
**	LICENSES & PERMITS	1,100-	16,059-	12,000-	3,100-	2,100-	0	12,000-
214-0000-361.01-00	INTEREST INCOME	606-	345-	400-	1,528-	0	500-	100
*	INTEREST INCOME	606-	345-	400-	1,528-	0	500-	100
**	INTEREST INCOME	606-	345-	400-	1,528-	0	500-	100
***	IMPACT FEE FUND	1,706-	16,404-	12,400-	4,628-	2,100-	500-	11,900-
****	IMPACT FEE FUND	1,706-	16,404-	12,400-	4,628-	2,100-	500-	11,900-
*****	REVENUE	1,706-	16,404-	12,400-	4,628-	2,100-	500-	11,900-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
214-0000-510.98-04	IMPACT FEE FUND TRANS TO CAPITAL IMPR	550,000	0	100,000	100,000	100,000	100,000	0
*	OTHER FINANCING USES	550,000	0	100,000	100,000	100,000	100,000	0
**	OTHER ACTIVITY	550,000	0	100,000	100,000	100,000	100,000	0
***	IMPACT FEE FUND	550,000	0	100,000	100,000	100,000	100,000	0
****	IMPACT FEE FUND	550,000	0	100,000	100,000	100,000	100,000	0
*****	EXPENDITURE	550,000	0	100,000	100,000	100,000	100,000	0
*****	IMPACT FEE FUND	548,294	16,404-	87,600	95,372	97,900	99,500	11,900-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
ASSET FORFEITURE FUND								
217-0000-334.10-03	DARE FORFEITED FUNDS	24,054-	4,021-	0	4,999-	0	0	0
*	PUBLIC SAFETY-POLICE	24,054-	4,021-	0	4,999-	0	0	0
**	INTERGOVERNMENTAL REVENUE	24,054-	4,021-	0	4,999-	0	0	0
217-0000-361.01-00	INTEREST INCOME	55-	52-	40-	42-	40-	40-	0
*	INTEREST INCOME	55-	52-	40-	42-	40-	40-	0
**	INTEREST INCOME	55-	52-	40-	42-	40-	40-	0
***	ASSET FORFEITURE FUND	24,109-	4,073-	40-	5,041-	40-	40-	0
****	ASSET FORFEITURE FUND	24,109-	4,073-	40-	5,041-	40-	40-	0
*****	REVENUE	24,109-	4,073-	40-	5,041-	40-	40-	0
*****	ASSET FORFEITURE FUND	24,109-	4,073-	40-	5,041-	40-	40-	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
304-0000-316.40-01	HOME RULE SALES TAX	0	956,990-	4,600,000-	4,708,776-	4,700,000-	4,700,000-	100,000
*	HOME RULE SALES TAX	0	956,990-	4,600,000-	4,708,776-	4,700,000-	4,700,000-	100,000
**	TAXES	0	956,990-	4,600,000-	4,708,776-	4,700,000-	4,700,000-	100,000
304-0000-335.10-16	CEMETERY ROAD REIMB- IDOT	253,280-	0	0	0	0	0	0
*	STATE GOVERNMENT	253,280-	0	0	0	0	0	0
304-0000-335.20-10	LAKE CO. GRANT/REIMBURSE	245,716-	0	0	0	0	0	0
304-0000-335.20-30	TOWNSHIP REIMBURSEMENT	20,787-	0	0	0	0	0	0
*	LOCAL GOVERNMENT	266,503-	0	0	0	0	0	0
304-0000-336.10-04	FIRE PREVENTION GRANT	0	0	32,000-	0	32,000-	0	32,000-
304-0000-336.10-05	FIRE GRANT	59,400-	229,469-	140,000-	140,000-	140,000-	85,500-	54,500-
*	DHS	59,400-	229,469-	172,000-	140,000-	172,000-	85,500-	86,500-
**	INTERGOVERNMENTAL REVENUE	579,183-	229,469-	172,000-	140,000-	172,000-	85,500-	86,500-
304-0000-343.01-00	CONTRIBUTIONS	12,751-	0	0	0	0	0	0
*	CONTRIBUTIONS	12,751-	0	0	0	0	0	0
**	CHARGES FOR SERVICES	12,751-	0	0	0	0	0	0
304-0000-361.01-00	INTEREST INCOME	2,366-	765-	1,000-	6,911-	2,500-	2,500-	1,500
*	INTEREST INCOME	2,366-	765-	1,000-	6,911-	2,500-	2,500-	1,500
**	INTEREST INCOME	2,366-	765-	1,000-	6,911-	2,500-	2,500-	1,500
304-0000-375.31-01	WWFPD CAPITAL DONATION	0	0	223,689-	222,634-	222,634-	492,500-	268,811
*	FIRE DEPT DONATIONS	0	0	223,689-	222,634-	222,634-	492,500-	268,811
304-0000-375.38-00	WELTON PLAZA	0	121-	0	13,520-	13,360-	0	0
*	WELTON PLAZA	0	121-	0	13,520-	13,360-	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
**	CONTRIBUTIONS	0	121-	223,689-	236,154-	235,994-	492,500-	268,811
304-0000-382.10-01	SALE OF MISC ASSETS	9,500-	0	45,000-	65,693-	65,693-	210,000-	165,000
*	SALE OF MISC ASSETS	9,500-	0	45,000-	65,693-	65,693-	210,000-	165,000
**	PROCEEDS	9,500-	0	45,000-	65,693-	65,693-	210,000-	165,000
304-0000-391.01-00	TRANSFER FROM GENERAL	3,400,000-	1,600,000-	0	500,000-	500,000-	0	0
*	TRANSFER FROM GENERAL	3,400,000-	1,600,000-	0	500,000-	500,000-	0	0
304-0000-391.14-00	TRANS FROM IMPACT FEE	550,000-	0	100,000-	100,000-	100,000-	100,000-	0
*	TRANS FROM IMPACT FEE	550,000-	0	100,000-	100,000-	100,000-	100,000-	0
**	OTHER INCOME	3,950,000-	1,600,000-	100,000-	600,000-	600,000-	100,000-	0
***	CAPITAL IMPROVEMENT FUND	4,553,800-	2,787,345-	5,141,689-	5,757,534-	5,776,187-	5,590,500-	448,811
****	CAPITAL IMPROVEMENT FUND	4,553,800-	2,787,345-	5,141,689-	5,757,534-	5,776,187-	5,590,500-	448,811
*****	REVENUE	4,553,800-	2,787,345-	5,141,689-	5,757,534-	5,776,187-	5,590,500-	448,811

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
304-0000-514.30-07	ENGINEERING CONSULTANT	21,932	229,811	494,863	495,448	450,000	340,000	154,863
304-0000-514.30-22	GREENLEAF ST. ENGINEERING	6,302	0	0	0	0	0	0
304-0000-514.30-23	CEMETERY ROAD ENGINEERING	119,890	0	0	0	0	0	0
* PROFESSIONAL SERVICES								
304-0000-514.32-51	PROPERTY TAXES	1,356	922	8,332	8,331	8,332	8,500	168-
* CONTRACTUAL								
304-0000-514.50-12	STREET SURFACING-MAINT	1,298,258	1,970,235	3,970,000	4,462,378	4,478,000	3,935,000	35,000
304-0000-514.50-14	PUBLIC SIDEWALK	0	50,000	50,000	50,000	50,000	25,000	25,000
* REPAIRS & MAINTENANCE								
304-0000-514.75-01	FLOOD PLAIN	92,679	79,073	182,000	181,928	182,000	200,000	18,000-
304-0000-514.75-14	DATA PROCESSING SYSTEM	0	0	0	0	0	212,500	212,500-
304-0000-514.75-19	APPRAISAL FEES	0	0	1,000	0	0	1,000	0
304-0000-514.75-21	LAND ACQUISITION	2,570	10,146	0	0	0	0	0
304-0000-514.75-26	INTER/INTRA NETWORK PROJ	63,416	56,863	90,000	74,109	88,035	122,000	32,000-
304-0000-514.75-45	DEMOLITION COSTS	0	0	30,000	27,563	25,000	10,000	20,000
304-0000-514.75-50	RTE 132/41 COST SHARING	0	0	40,000	0	0	40,000	0
304-0000-514.75-51	VILLAGE PARK	0	46,767	75,000	74,216	75,000	75,000	0
* CAPITAL								
304-0000-514.76-89	SECURITY IMPROVEMENTS	12,815	0	0	0	0	0	0
304-0000-514.76-94	DRAINAGE IMPROVEMENTS	28,737	36,302	76,700	70,133	90,000	200,000	123,300-
304-0000-514.76-95	DETENTION IMPROVEMENTS	268,092	0	0	0	0	0	0
304-0000-514.76-96	WASHINGTON STREET 8214	10,000	0	6,605	6,604	6,605	0	6,605

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
304-0000-514.76-99 SIDEWALK IMPROVEMENTS								
*	CAPITAL PROJECTS	0	36,302	83,305	76,737	96,605	175,000	175,000-
**	OTHER ACTIVITY	1,926,047	2,480,119	5,024,500	5,450,710	5,452,972	5,344,000	319,500-
***	CAPITAL IMPROVEMENT FUND	1,926,047	2,480,119	5,024,500	5,450,710	5,452,972	5,344,000	319,500-
****	CAPITAL IMPROVEMENT FUND	1,926,047	2,480,119	5,024,500	5,450,710	5,452,972	5,344,000	319,500-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
304-1510-514.75-14	DATA PROCESSING SYSTEM	9,521	0	0	0	0	0	0
*	CAPITAL	9,521	0	0	0	0	0	0
**	OTHER ACTIVITY	9,521	0	0	0	0	0	0
***	PLANNING/BUILDING SAFETY	9,521	0	0	0	0	0	0
****	COMMUNITY DEVELOPMENT	9,521	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
PUBLIC WORKS								
ADMINISTRATION								
304-2510-514.70-02	VEHICLES	283,356	219,121	505,000	491,856	495,000	279,000	226,000
304-2510-514.70-03	HEAVY EQUIPMENT	83,521	23,462	60,400	60,366	60,367	347,500	287,100-
304-2510-514.70-14	DATA PROCESSING	31,462	0	0	0	0	0	0
304-2510-514.70-35	BUILDING IMPROVEMENTS	34,220	0	38,000	31,613	31,615	25,000	13,000
*	CAPITAL	432,559	242,583	603,400	583,835	586,982	651,500	48,100-
**	OTHER ACTIVITY	432,559	242,583	603,400	583,835	586,982	651,500	48,100-
***	ADMINISTRATION	432,559	242,583	603,400	583,835	586,982	651,500	48,100-
****	PUBLIC WORKS	432,559	242,583	603,400	583,835	586,982	651,500	48,100-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
POLICE								
ADMINISTRATION								
304-4010-514.70-02	VEHICLES	255,696	259,902	260,000	268,228	263,165	213,000	47,000
304-4010-514.70-20	BUILDING IMPROVEMENTS	48,625	190,263	258,000	214,718	243,740	25,000	233,000
* CAPITAL		304,321	450,165	518,000	482,946	506,905	238,000	280,000
** OTHER ACTIVITY		304,321	450,165	518,000	482,946	506,905	238,000	280,000
*** ADMINISTRATION		304,321	450,165	518,000	482,946	506,905	238,000	280,000
**** POLICE		304,321	450,165	518,000	482,946	506,905	238,000	280,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
CAPITAL IMPROVEMENT FUND								
FIRE								
ADMINISTRATION								
304-5010-514.70-02	VEHICLES	229,341	567,301	286,000	285,561	285,562	1,075,000	789,000-
304-5010-514.70-18	PRE-EMPTION SYSTEM	0	449	5,000	5,261	5,261	5,000	0
304-5010-514.70-32	MATCHING GRANT PROGRAM	65,427	256,264	193,000	155,395	155,395	95,000	98,000
304-5010-514.70-33	WARNING SIRENS	0	0	0	0	0	25,000	25,000-
304-5010-514.70-35	BUILDING IMPROVEMENTS	0	0	40,000	27,239	38,761	80,000	40,000-
304-5010-514.70-37	EMS SOFTWARE UPGRADE	0	0	0	0	0	60,000	60,000-
* CAPITAL		294,768	824,014	524,000	473,456	484,979	1,340,000	816,000-
** OTHER ACTIVITY		294,768	824,014	524,000	473,456	484,979	1,340,000	816,000-
*** ADMINISTRATION		294,768	824,014	524,000	473,456	484,979	1,340,000	816,000-
**** FIRE		294,768	824,014	524,000	473,456	484,979	1,340,000	816,000-
***** EXPENDITURE		2,967,216	3,996,881	6,669,900	6,990,947	7,031,838	7,573,500	903,600-
***** CAPITAL IMPROVEMENT FUND		1,586,584-	1,209,536	1,528,211	1,233,413	1,255,651	1,983,000	454,789-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
MALL REDEVELOPMENT PROJ								
318-0000-361.01-00	INTEREST INCOME	169-	0	0	0	0	0	0
*	INTEREST INCOME	169-	0	0	0	0	0	0
**	INTEREST INCOME	169-	0	0	0	0	0	0
***	MALL REDEVELOPMENT PROJ	169-	0	0	0	0	0	0
****	MALL REDEVELOPMENT PROJ	169-	0	0	0	0	0	0
*****	REVENUE	169-	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
318-1510-514.76-97	MALL REDEVELOPMENT PROJ COMMUNITY DEVELOPMENT PLANNING/BUILDING SAFETY GURNEE MILLS	2,775,397	0	0	0	0	0	0
318-1510-514.76-98	TFR TO DEBT SERVICE FUND	7,079	0	0	0	0	0	0
*	CAPITAL PROJECTS	2,782,476	0	0	0	0	0	0
**	OTHER ACTIVITY	2,782,476	0	0	0	0	0	0
***	PLANNING/BUILDING SAFETY	2,782,476	0	0	0	0	0	0
****	COMMUNITY DEVELOPMENT	2,782,476	0	0	0	0	0	0
*****	EXPENDITURE	2,782,476	0	0	0	0	0	0
*****	MALL REDEVELOPMENT PROJ	2,782,307	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
BOND FUND								
410-0000-361.01-00	INTEREST INCOME	540-	225-	500-	0	500-	500-	0
*	INTEREST INCOME	540-	225-	500-	0	500-	500-	0
**	INTEREST INCOME	540-	225-	500-	0	500-	500-	0
410-0000-391.01-00	TRANSFER FROM GENERAL	2,284,834-	2,305,235-	2,299,955-	2,299,955-	2,299,955-	2,047,575-	252,380-
*	TRANSFER FROM GENERAL	2,284,834-	2,305,235-	2,299,955-	2,299,955-	2,299,955-	2,047,575-	252,380-
410-0000-391.06-00	TRANSFER FROM GO BOND FND	7,079-	0	0	0	0	0	0
*	TRANSFER FROM GO BOND FND	7,079-	0	0	0	0	0	0
410-0000-391.21-00	TRANS FROM W/S OPERATING	165,640-	166,440-	165,420-	165,240-	165,420-	0	165,420-
*	TRANS FROM W/S OPERATING	165,640-	166,440-	165,420-	165,240-	165,420-	0	165,420-
**	OTHER INCOME	2,457,553-	2,471,675-	2,465,375-	2,465,195-	2,465,375-	2,047,575-	417,800-
****	BOND FUND	2,458,093-	2,471,900-	2,465,875-	2,465,195-	2,465,875-	2,048,075-	417,800-
****	BOND FUND	2,458,093-	2,471,900-	2,465,875-	2,465,195-	2,465,875-	2,048,075-	417,800-
*****	REVENUE	2,458,093-	2,471,900-	2,465,875-	2,465,195-	2,465,875-	2,048,075-	417,800-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
BOND FUND								
410-0000-471.30-05	FINANCIAL SERVICES	0	0	2,000	1,108	2,000	2,000	0
*	PROFESSIONAL SERVICES	0	0	2,000	1,108	2,000	2,000	0
410-0000-471.90-23	2004 REFUNDING BOND	390,000	400,000	405,000	405,000	405,000	0	405,000
410-0000-471.90-24	2009 REFUNDING BOND	720,000	760,000	775,000	775,000	775,000	795,000	20,000-
410-0000-471.90-25	2011 GO	825,000	875,000	930,000	930,000	930,000	975,000	45,000-
*	DEBT SERVICE-PRINCIPAL	1,935,000	2,035,000	2,110,000	2,110,000	2,110,000	1,770,000	340,000
410-0000-471.92-23	2004 REFUNDING BOND	24,099	16,100	8,100	8,100	8,100	0	8,100
410-0000-471.92-24	2009 REFUNDING BOND	118,475	96,875	74,075	74,075	74,075	50,825	23,250
410-0000-471.92-25	2011 GO BONDS	372,350	322,850	270,350	270,350	270,350	223,850	46,500
*	DEBT SERVICE-INTEREST	514,924	435,825	352,525	352,525	352,525	274,675	77,850
410-0000-471.94-23	2004 REFUNDING BOND	350	450	450	450	0	0	450
410-0000-471.94-24	2009 REFUNDING BOND	350	450	450	450	450	450	0
410-0000-471.94-25	2011 GO BONDS	350	450	450	450	450	450	0
*	DEBT SERVICE-FEES	1,050	1,350	1,350	1,350	900	900	450
**	DEBT SERVICE	2,450,974	2,472,175	2,465,875	2,464,983	2,465,425	2,047,575	418,300
***	BOND FUND	2,450,974	2,472,175	2,465,875	2,464,983	2,465,425	2,047,575	418,300
****	BOND FUND	2,450,974	2,472,175	2,465,875	2,464,983	2,465,425	2,047,575	418,300
*****	EXPENDITURE	2,450,974	2,472,175	2,465,875	2,464,983	2,465,425	2,047,575	418,300
*****	BOND FUND	7,119-	275	0	212-	450-	500-	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
SPECIAL SERVICE AREA #2								
423-0000-311.10-06 ROAD & BRIDGE								
*	CURRENT YEARS TAXES	41,439-	41,096-	41,674-	41,789-	41,674-	41,124-	550-
**	TAXES	41,439-	41,096-	41,674-	41,789-	41,674-	41,124-	550-
**	423-0000-361.01-00 INTEREST INCOME	0	38-	20-	0	0	0	20-
*	INTEREST INCOME	0	38-	20-	0	0	0	20-
**	INTEREST INCOME	0	38-	20-	0	0	0	20-
***	SPECIAL SERVICE AREA #2	41,439-	41,134-	41,694-	41,789-	41,674-	41,124-	570-
****	SPECIAL SERVICE AREA #2	41,439-	41,134-	41,694-	41,789-	41,674-	41,124-	570-
*****	REVENUE	41,439-	41,134-	41,694-	41,789-	41,674-	41,124-	570-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
423-0000-471.90-19 2001 SSA #2 PRINCIPAL		28,000	29,000	31,000	31,000	31,000	32,000	1,000-
*	DEBT SERVICE-PRINCIPAL	28,000	29,000	31,000	31,000	31,000	32,000	1,000-
423-0000-471.92-19 SSA #2 INTEREST		13,439	12,095	10,674	10,674	10,674	9,124	1,550
*	DEBT SERVICE-INTEREST	13,439	12,095	10,674	10,674	10,674	9,124	1,550
423-0000-471.94-19 SSA #2 FEES		350	450	450	450	450	225	225
*	DEBT SERVICE-FEES	350	450	450	450	450	225	225
**	DEBT SERVICE	41,789	41,545	42,124	42,124	42,124	41,349	775
***	SPECIAL SERVICE AREA #2	41,789	41,545	42,124	42,124	42,124	41,349	775
****	SPECIAL SERVICE AREA #2	41,789	41,545	42,124	42,124	42,124	41,349	775
*****	EXPENDITURE	41,789	41,545	42,124	42,124	42,124	41,349	775
*****	SPECIAL SERVICE AREA #2	350	411	430	335	450	225	205

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GOLF COURSE FUND								
511-0000-361.01-00	INTEREST INCOME	19-	18-	20-	35-	50-	0	20-
*	INTEREST INCOME	19-	18-	20-	35-	50-	0	20-
**	INTEREST INCOME	19-	18-	20-	35-	50-	0	20-
511-0000-375.20-00	DEVELOPER DONATIONS	0	50,000-	50,000-	50,000-	50,000-	0	50,000-
*	DEVELOPER DONATIONS	0	50,000-	50,000-	50,000-	50,000-	0	50,000-
**	CONTRIBUTIONS	0	50,000-	50,000-	50,000-	50,000-	0	50,000-
***	GOLF COURSE FUND	19-	50,018-	50,020-	50,035-	50,050-	0	50,020-
****	GOLF COURSE FUND	19-	50,018-	50,020-	50,035-	50,050-	0	50,020-
*****	REVENUE	19-	50,018-	50,020-	50,035-	50,050-	0	50,020-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
GOLF COURSE FUND								
511-0000-451.30-10	CONSULTANT	0	0	100,000	0	0	100,000	0
*	PROFESSIONAL SERVICES	0	0	100,000	0	0	100,000	0
511-0000-451.40-09	MISC OTHER SUPPLIES	568	0	0	0	0	0	0
*	COMMODITIES	568	0	0	0	0	0	0
**	CULTURE & RECREATION	568	0	100,000	0	0	100,000	0
511-0000-461.60-10	AMORTIZATION	19,250	19,250	0	0	0	0	0
*	DEPRECIATION	19,250	19,250	0	0	0	0	0
**	ENTERPRISE OPERATIONS	19,250	19,250	0	0	0	0	0
***	GOLF COURSE FUND	19,818	19,250	100,000	0	0	100,000	0
****	GOLF COURSE FUND	19,818	19,250	100,000	0	0	100,000	0
*****	EXPENDITURE	19,818	19,250	100,000	0	0	100,000	0
*****	GOLF COURSE FUND	19,799	30,768	49,980	50,035	50,050	100,000	50,020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE
521-7555-322.06-02	STONEBROOK CONNECTION	0	0	0	1,600-	0	0	0
521-7555-322.06-15	MISC SUBDIVISION CONNECT	16,050-	47,050-	0	46,550-	50,000-	0	0
521-7555-322.06-16	PROVIDENCE OAKS CONNECT	0	0	0	1,600-	0	0	0
521-7555-322.06-18	GRAND TRI-STATE CONNECT	0	0	0	2,400-	0	0	0
521-7555-322.06-19	GURNEE MILLS CONNECTION	0	22,340-	0	18,340-	18,340-	0	0
*	WATER FRONTAGE FEES	16,050-	69,390-	0	70,490-	68,340-	0	0
521-7555-322.07-02	STONEBROOK CONNECTION	0	0	0	1,200-	0	0	0
521-7555-322.07-15	MISC SUBDIVISION CONN	13,900-	36,618-	0	31,525-	35,000-	0	0
521-7555-322.07-16	PROVIDENCE OAKS CONNECT	0	0	0	1,200-	0	0	0
521-7555-322.07-18	GRAND TRI-STATE CONNECT	0	0	0	1,800-	0	0	0
521-7555-322.07-19	GURNEE MILLS CONNECTION	0	16,755-	0	13,755-	13,755-	0	0
521-7555-322.07-26	ORCHARD VALLEY ESTATES	1,200-	1,200-	0	0	0	0	0
*	SEWER FRONTAGE FEES	15,100-	54,573-	0	49,480-	48,755-	0	0
**	LICENSES & PERMITS	31,150-	123,963-	0	119,970-	117,095-	0	0
521-7555-341.16-00	RECYCLING REVENUE	2,343-	3,431-	3,000-	661-	800-	1,000-	2,000-
*	RECYCLING REVENUE	2,343-	3,431-	3,000-	661-	800-	1,000-	2,000-
521-7555-342.10-00	CUSTOMER SALES-WATER	5,652,529-	5,612,594-	5,965,000-	5,909,167-	5,770,000-	5,940,000-	25,000-
*	CUSTOMER SALES-WATER	5,652,529-	5,612,594-	5,965,000-	5,909,167-	5,770,000-	5,940,000-	25,000-
521-7555-342.15-00	CUSTOMER SALES-SEWER	1,776,414-	1,802,740-	1,820,000-	1,859,621-	1,840,000-	1,850,000-	30,000
*	CUSTOMER SALES-SEWER	1,776,414-	1,802,740-	1,820,000-	1,859,621-	1,840,000-	1,850,000-	30,000
521-7555-342.20-00	METER SALES	10,546-	19,360-	12,000-	17,761-	12,000-	12,000-	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
*	METER SALES	10,546	19,360	12,000	17,761	12,000	12,000	0
521-7555-342.30-00	HYDRANT CHARGES	30,800	30,800	30,800	30,800	30,800	0	30,800
*	HYDRANT CHARGES	30,800	30,800	30,800	30,800	30,800	0	30,800
521-7555-342.50-00	METER RENTAL	825	827	1,000	1,888	1,272	1,000	0
*	METER RENTAL	825	827	1,000	1,888	1,272	1,000	0
521-7555-343.04-01	DAMAGE TO VLG PROPERTY	0	455	0	0	0	0	0
*	INSURANCE PROCEEDS	0	455	0	0	0	0	0
521-7555-343.05-00	MISC. OTHER CHARGES	19,573	21,592	15,000	31,418	21,500	15,000	0
*	MISC. OTHER CHARGES	19,573	21,592	15,000	31,418	21,500	15,000	0
521-7555-343.06-00	TOWER/ANTENNAE LEASE	199,771	185,989	225,000	150,835	225,000	265,000	40,000
*	TOWER/ANTENNAE LEASE	199,771	185,989	225,000	150,835	225,000	265,000	40,000
**	CHARGES FOR SERVICES	7,692,801	7,677,788	8,071,800	8,002,151	7,901,372	8,084,000	12,200
521-7555-351.03-00	WATER PENALTIES	82,482	80,093	80,000	73,218	70,000	80,000	0
*	WATER PENALTIES	82,482	80,093	80,000	73,218	70,000	80,000	0
**	FINES & FORFEITURES	82,482	80,093	80,000	73,218	70,000	80,000	0
521-7555-361.01-00	INTEREST INCOME	2,510	1,395	2,000	56	2,000	1,000	1,000
521-7555-361.01-01	INTEREST ON INVESTMENTS	0	0	0	2,958	0	5,000	5,000
521-7555-361.01-02	UNREALIZED GAIN/LOSS	0	0	0	4,603	0	0	0
*	INTEREST INCOME	2,510	1,395	2,000	7,617	2,000	6,000	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
521-7555-382.40-00	SALE OF FIXED ASSETS	2,510-	1,395-	2,000-	7,617-	2,000-	6,000-	4,000
		27,124-	0	2,000-	0	0	0	2,000-
*	SALE OF FIXED ASSETS	27,124-	0	2,000-	0	0	0	2,000-
**	PROCEEDS	27,124-	0	2,000-	0	0	0	2,000-
***	OPERATION & MAINTENANCE	7,836,067-	7,883,239-	8,155,800-	8,202,956-	8,090,467-	8,170,000-	14,200
****	WATER & SEWER	7,836,067-	7,883,239-	8,155,800-	8,202,956-	8,090,467-	8,170,000-	14,200
*****	REVENUE	7,836,067-	7,883,239-	8,155,800-	8,202,956-	8,090,467-	8,170,000-	14,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
WATER & SEWER OPERATING								
WATER & SEWER OPERATION & MAINTENANCE								
521-7555-461.10-01	SALARIES-REGULAR	826,163	855,065	896,395	763,671	848,000	838,000	58,395
521-7555-461.10-02	SALARIES-PART TIME	0	0	32,500	29,993	28,000	52,000	19,500-
521-7555-461.10-05	SALARIES-SICK LV BUYBACK	5,648	5,771	6,000	4,992	4,993	6,000	0
521-7555-461.10-09	LONGEVITY	4,390	3,640	4,240	3,440	3,440	3,840	400
521-7555-461.10-10	OVERTIME	186,608	117,323	120,000	84,441	120,000	120,000	0
* SALARIES & WAGES								
521-7555-461.20-01	IL MUNIC RETIREMENT FUND	1,022,809	981,799	1,059,135	886,537	1,004,433	1,019,840	39,295
521-7555-461.20-02	SOCIAL SECURITY	62,320	58,724	66,200	53,857	63,500	63,750	2,450
521-7555-461.20-03	MEDICARE	14,703	13,967	15,500	12,792	15,000	15,000	500
521-7555-461.20-04	MEDICAL INSURANCE	206,219	234,024	241,250	266,184	212,000	245,000	3,750-
521-7555-461.20-05	DENTAL INSURANCE	2,916	3,255	2,050	2,406	2,450	2,600	550-
521-7555-461.20-06	LIFE INSURANCE	1,517	1,327	1,460	1,568	1,600	1,600	140-
521-7555-461.20-07	WORKERS COMP INSURANCE	221,160	249,720	269,337	269,312	269,313	255,800	13,537
521-7555-461.20-09	WELLNESS PROGRAM	270	208	275	241	275	275	0
521-7555-461.20-10	TUITION REIMBURSEMENT	164	0	900	412	900	0	900
521-7555-461.20-11	EMPLOYEE AWARDS	551	180	200	136	137	200	0
521-7555-461.20-12	EMPLOYEE ASSISTANCE	294	293	336	287	300	300	36
521-7555-461.20-13	CLOTHING ALLOWANCE	3,638	3,742	4,750	4,608	4,609	4,675	75
521-7555-461.20-14	CLOTHING ALLOW NONTAX	0	0	30	30	30	30	0
521-7555-461.20-16	UNIFORM SERVICE	3,681	4,525	4,875	4,949	4,700	4,700	175
521-7555-461.20-20	AUTO ALLOWANCE	1,920	1,846	1,920	1,920	1,920	1,920	0
521-7555-461.20-24	COMMUTING BENEFIT	80	80	140	40	80	140	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
WATER & SEWER OPERATING WATER & SEWER OPERATION & MAINTENANCE								
* EMPLOYEE BENEFITS		644,358	687,542	734,923	728,442	691,814	723,990	10,933
521-7555-461.25-01 TRAINING & SCHOOLS		2,241	2,393	5,951	2,274	1,470	14,100	8,149
521-7555-461.25-02 MEETING & CONVENTION		995	517	1,455	1,455	762	1,345	110
521-7555-461.25-03 DUES & SUBSCRIPTIONS		1,115	822	920	528	656	750	170
521-7555-461.25-04 CAR EXPENSE/MILEAGE REIMB		27	99	350	100	125	295	55
521-7555-461.25-05 MEDICAL EXPENSE		2,290	793	589	589	589	500	89
521-7555-461.25-06 CDL REIMBURSEMENT		205	66	335	307	308	0	335
521-7555-461.25-07 CDL SCREENING		882	726	804	804	804	740	64
521-7555-461.25-08 PERSONNEL TESTING		985	0	202	202	232	0	202
521-7555-461.25-09 INFO SYS TRAINING		1,970	372	3,350	1,416	2,800	2,100	1,250
* PERSONNEL EXPENSE		10,710	5,788	13,956	7,675	7,746	19,830	5,874
521-7555-461.30-01 GENERAL LEGAL SERVICE		1,678	656	1,500	0	0	1,500	0
521-7555-461.30-03 LABOR ATTORNEY		9,027	575	4,500	0	1,500	2,500	2,000
521-7555-461.30-04 AUDIT FEES		16,400	13,650	16,750	12,707	12,707	13,000	3,750
521-7555-461.30-10 MISC CONSULTING SERVICES		227	188	2,000	1,698	2,862	2,775	775
* PROFESSIONAL SERVICES		27,332	15,069	24,750	14,405	17,069	19,775	4,975
521-7555-461.32-06 PRINTING & PUBLISHING		8,945	10,779	13,000	10,807	10,951	13,000	0
521-7555-461.32-08 CUSTODIAL SERVICE		6,070	4,245	4,400	3,893	4,400	4,500	100
521-7555-461.32-10 JULIE SERVICE		5,201	5,767	9,803	9,834	6,662	7,000	2,803
521-7555-461.32-11 METER TESTING		6,036	9,073	10,127	8,431	8,304	9,500	627
521-7555-461.32-28 SERVICE CHARGE		3,890	3,935	3,950	4,007	4,000	4,000	50

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
WATER & SEWER OPERATING								
WATER & SEWER OPERATION & MAINTENANCE								
521-7555-461.32-37	EQUIPMENT RENTAL	4,076	73	3,500	0	1,150	2,885	615
521-7555-461.32-38	OFFICE MACHINE RENTAL	1,298	998	1,610	981	1,106	1,610	0
521-7555-461.32-46	POSTAGE METER	1,438	1,358	1,600	1,358	1,360	1,600	0
521-7555-461.32-53	BANK FEES	20,179	13,411	17,650	6,692	13,000	13,000	4,650
521-7555-461.32-54	WATER TOWER MAINT.	432,018	262,690	338,377	424,182	337,330	332,265	6,112
521-7555-461.32-60	PROPERTY LIEN FEES	223-	0	1,000	0	0	0	1,000
521-7555-461.32-63	NETWORK SERVICES	981	1,182	775	739	735	775	0
521-7555-461.32-67	COLLECTION FEES	0	0	550	0	0	0	550
521-7555-461.32-68	SEWER TELEVISION	152,780	103,819	0	0	0	0	0
* CONTRACTUAL								
521-7555-461.35-01	LIABILITY INSURANCE	642,689	417,330	406,342	470,924	388,998	390,135	16,207
521-7555-461.35-02	AUTO INSURANCE	15,615	19,942	18,551	18,549	18,550	15,810	2,741
521-7555-461.35-03	PROPERTY INSURANCE	8,650	12,900	24,734	24,732	24,732	32,560	7,826-
521-7555-461.35-05	INSURANCE DEDUCTIBLE	29,030	26,750	24,884	24,882	24,882	23,250	1,634
521-7555-461.35-05	INSURANCE DEDUCTIBLE	1,150	1,978	3,000	3,022	1,023	3,000	0
* INSURANCE								
521-7555-461.40-01	OFFICE SUPPLIES	54,445	61,570	71,169	71,185	69,187	74,620	3,451-
521-7555-461.40-03	COMPUTER SUPPLIES	1,901	2,283	3,373	2,056	1,750	3,000	373
521-7555-461.40-05	POSTAGE	0	605	500	268	450	300	200
521-7555-461.40-06	FUEL	24,558	25,542	27,500	25,413	25,825	27,500	0
521-7555-461.40-07	CHEMICALS	34,337	29,920	24,057	18,214	21,743	29,665	5,608-
521-7555-461.40-08	REFERENCE MATERIAL	1,157	1,024	1,600	1,259	1,294	1,500	100
521-7555-461.40-09	MISC OTHER SUPPLIES	0	0	140	140	60	100	40
521-7555-461.40-09	MISC OTHER SUPPLIES	232	510	505	246	250	305	200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
WATER & SEWER OPERATING WATER & SEWER OPERATION & MAINTENANCE								
521-7555-461.40-13	JULIE SUPPLIES	1,089	1,741	3,010	3,100	3,035	2,600	410
521-7555-461.40-14	SMALL TOOLS	2,242	967	3,277	3,276	3,000	14,000	10,723-
521-7555-461.40-15	HOUSEKEEPING SUPPLIES	699	581	1,000	804	893	1,060	60-
521-7555-461.40-16	SAFETY SUPPLIES	7,984	5,724	6,260	4,323	6,221	7,000	740-
521-7555-461.40-17	WATER METERS	31,303	38,096	3,000	0	0	0	3,000
521-7555-461.40-18	METERS-REPLACEMENT PGRM	0	0	46,175	31,648	31,960	41,525	4,650
521-7555-461.40-19	METER PARTS	785	991	2,000	7,193	7,065	2,000	0
521-7555-461.40-21	WATER SAMPLING	7,847	10,984	12,190	7,586	12,471	12,120	70
521-7555-461.40-27	AGG MATERIAL	18,871	12,322	15,000	11,472	15,000	15,000	0
521-7555-461.40-53	WATER PURCHASE	3,523,413	3,398,047	3,520,000	3,452,690	3,475,000	3,450,000	70,000
* COMMODITIES								
521-7555-461.45-01	PHONE	5,481	3,743	5,800	4,568	4,800	4,800	1,000
521-7555-461.45-02	MOBILE PHONE	3,688	3,439	3,510	3,509	3,500	3,500	10
521-7555-461.45-07	MOBILE DATA SERVICE	1,571	3,628	4,173	4,060	4,250	4,250	77-
521-7555-461.45-08	ELECTRIC PUMP/LIFT STATION	77,229	83,714	95,401	70,741	97,500	97,500	2,099-
521-7555-461.45-10	NATURAL GAS	12,101	10,239	7,701	7,152	4,050	5,800	1,901
521-7555-461.45-11	WASTE REMOVAL	2,025	2,348	7,000	7,300	7,000	8,000	1,000-
521-7555-461.45-12	NORTH SHORE SANITARY DIST	193	172	250	97	150	250	0
* UTILITIES								
		102,288	107,283	123,835	97,427	121,250	124,100	265-
521-7555-461.50-02	COMPUTER HARDWARE MAINT	6,208	6,280	10,150	6,399	9,270	9,925	225
521-7555-461.50-03	COMPUTER SOFTWARE MAINT	38,236	49,068	60,375	57,589	59,450	32,875	27,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
WATER & SEWER OPERATING								
WATER & SEWER OPERATION & MAINTENANCE								
521-7555-461.50-04	TELECOM MAINTENANCE	1,182	873	2,150	1,738	1,690	1,850	300
521-7555-461.50-05	EQUIPMENT MAINTENANCE	16,117	12,574	12,800	9,583	12,800	12,800	0
521-7555-461.50-06	BUILDING MAINTENANCE	13,607	22,287	24,918	20,456	11,278	13,000	11,918
521-7555-461.50-09	MAINT-AUTO & TRUCK	94,552	103,016	115,558	43,524	54,600	100,000	15,558
521-7555-461.50-17	LANDSCAPE MAINTENANCE	530	1,045	1,750	1,733	2,162	2,280	530-
521-7555-461.50-22	PUMPING-MAINTENANCE	23,816	25,128	32,500	25,298	24,730	36,900	4,400-
521-7555-461.50-23	SERVICES-MAINTENANCE	14,483	5,674	5,000	3,897	5,000	7,000	2,000-
521-7555-461.50-24	HYDRANT & VALVE-MAINT	70,636	54,962	80,723	64,540	72,000	115,000	34,277-
521-7555-461.50-25	MANHOLE-MAINTENANCE	898	0	1,674	1,674	1,700	3,000	1,326-
521-7555-461.50-27	MISCELLANEOUS-MAINTENANC	1,321	1,616	2,400	2,073	2,400	2,400	0
521-7555-461.50-28	MAINS - MAINTENANCE	58,130	46,624	30,000	19,675	31,860	33,000	3,000-
521-7555-461.50-38	SCADA MAINTENANCE	5,617	3,374	4,000	3,123	2,500	4,000	0
* REPAIRS & MAINTENANCE								
521-7555-461.60-00	DEPRECIATION	345,333	332,521	383,998	261,302	291,440	374,030	9,968
* DEPRECIATION								
521-7555-461.70-02	VEHICLES-TRUCK	0	59	0	0	0	0	0
521-7555-461.70-03	TELECOM EQUIPMENT	0	0	150	0	0	150	0
521-7555-461.70-06	COMPUTER HARDWARE	9,672	12,005	12,175	6,525	12,100	5,685	6,490
521-7555-461.70-07	COMPUTER SOFTWARE	7,262	3,978	1,725	1,340	1,735	1,655	70
521-7555-461.70-09	MACHINERY & EQUIPMENT	9,800	4,475	17,981	17,981	13,547	10,000	7,981
* CAPITAL								
		26,734	20,517	32,031	25,846	27,382	17,490	14,541

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
521-7555-461.95-01	WATER & SEWER OPERATING WATER & SEWER OPERATION & MAINTENANCE ADMINISTRATION FEES	615,500	625,593	640,000	640,000	640,000	624,200	15,800
521-7555-461.95-09	VEHICLE MAINTENANCE	50,654	0	0	0	0	0	0
521-7555-461.95-12	TRANSFER TO SURPLUS	0	0	0	0	0	1,497,500	1,497,500
*	INTER/INTRA DEPARTMENT	666,154	625,593	640,000	640,000	640,000	2,121,700	1,481,700
**	ENTERPRISE OPERATIONS	8,355,766	7,956,016	7,159,726	6,773,431	6,865,336	8,493,185	1,333,459
521-7555-471.90-23	2004 REFUNDING BOND	156,000	160,000	162,000	148,500	162,000	0	162,000
*	DEBT SERVICE-PRINCIPAL	156,000	160,000	162,000	148,500	162,000	0	162,000
521-7555-471.92-23	2004 REFUNDING BOND	9,640	6,440	3,240	2,970	3,240	0	3,240
*	DEBT SERVICE-INTEREST	9,640	6,440	3,240	2,970	3,240	0	3,240
521-7555-471.94-23	2004 REFUNDING BOND	0	0	180	0	180	0	180
*	DEBT SERVICE-FEES	0	0	180	0	180	0	180
**	DEBT SERVICE	165,640	166,440	165,420	151,470	165,420	0	165,420
***	OPERATION & MAINTENANCE	8,521,406	8,122,456	7,325,146	6,924,901	7,030,756	8,493,185	1,168,039
****	WATER & SEWER	8,521,406	8,122,456	7,325,146	6,924,901	7,030,756	8,493,185	1,168,039
*****	EXPENDITURE	8,521,406	8,122,456	7,325,146	6,924,901	7,030,756	8,493,185	1,168,039
*****	WATER & SEWER OPERATING	685,339	239,217	830,654	1,278,055	1,059,711	323,185	1,153,839

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
523-0000-322.06-01	WATER & SEWER SURPLUS CONNECTION FEES	0	0	0	0	0	55,000-	55,000
523-0000-322.06-50	FRONTAGE CHARGES	6,000-	5,760-	0	5,760-	5,760-	5,000-	5,000
*	WATER FRONTAGE FEES	6,000-	5,760-	0	5,760-	5,760-	60,000-	60,000
523-0000-322.07-01	CONNECTION FEES	0	0	0	0	0	40,000-	40,000
523-0000-322.07-50	FRONTAGE FEES	0	5,004	50-	16,456-	16,500-	5,000-	4,950
*	SEWER FRONTAGE FEES	0	5,004	50-	16,456-	16,500-	45,000-	44,950
**	LICENSES & PERMITS	6,000-	756-	50-	22,216-	22,260-	105,000-	104,950
523-0000-391.21-00	TRANS FROM W/S OPERATING	0	0	0	0	0	1,497,500-	1,497,500
*	TRANS FROM W/S OPERATING	0	0	0	0	0	1,497,500-	1,497,500
523-0000-391.25-00	TRANS OPERATING-RESERVE	0	0	0	300,000-	300,000-	0	0
*	TRANS OPERATING-RESERVE	0	0	0	300,000-	300,000-	0	0
***	OTHER INCOME	0	0	0	300,000-	300,000-	1,497,500-	1,497,500
****	WATER & SEWER SURPLUS	6,000-	756-	50-	322,216-	322,260-	1,602,500-	1,602,450
****	WATER & SEWER SURPLUS	6,000-	756-	50-	322,216-	322,260-	1,602,500-	1,602,450
*****	REVENUE	6,000-	756-	50-	322,216-	322,260-	1,602,500-	1,602,450

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
WATER & SEWER SURPLUS								
WATER & SEWER OPERATION & MAINTENANCE								
523-7555-461.70-02	VEHICLES-TRUCK	0	1,750-	302,245	302,244	302,245	0	302,245
523-7555-461.70-10	HEAVY EQUIPMENT	0	0	17,755	0	0	207,500	189,745-
523-7555-461.70-20	SOFTWARE REPLACEMENT	0	0	0	0	0	175,000	175,000-
*	CAPITAL	0	1,750-	320,000	302,244	302,245	382,500	62,500-
523-7555-461.75-14	DATA PROCESSING SYSTEM	31,467	0	0	0	0	0	0
523-7555-461.75-30	SYSTEM SECURITY IMPROV.	0	0	0	0	0	45,000	45,000-
523-7555-461.75-50	RTE 132/41 COST SHARING	140,000	0	615,000	653,176	655,000	0	615,000
523-7555-461.75-51	UTILITY IMPROVEMENT	272,174	14,905	10,000	8,404	6,000	800,000	790,000-
523-7555-461.75-52	ENGINEERING STUDIES	31,985	36,541	15,000	25,649	15,000	100,000	85,000-
523-7555-461.75-60	EJECTOR PUMP INSTALLATION	0	0	5,000	0	0	0	5,000
523-7555-461.75-64	SANITARY SEWER REPAIR	15,129	0	150,000	111,438	111,500	150,000	0
*	CAPITAL PROJECTS	490,755	51,446	795,000	798,667	787,500	1,095,000	300,000-
523-7555-461.76-06	SCADA UPGRADE	26,776	41,670	150,000	31,926	150,000	125,000	25,000
*	CAPITAL PROJECTS	26,776	41,670	150,000	31,926	150,000	125,000	25,000
**	ENTERPRISE OPERATIONS	517,531	91,366	1,265,000	1,132,837	1,239,745	1,602,500	337,500-
***	OPERATION & MAINTENANCE	517,531	91,366	1,265,000	1,132,837	1,239,745	1,602,500	337,500-
****	WATER & SEWER	517,531	91,366	1,265,000	1,132,837	1,239,745	1,602,500	337,500-
*****	EXPENDITURE	517,531	91,366	1,265,000	1,132,837	1,239,745	1,602,500	337,500-
*****	WATER & SEWER SURPLUS	511,531	90,610	1,264,950	810,621	917,485	0	1,264,950

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
POLICE PENSION FUND								
707-0000-361.01-00	INTEREST INCOME	299,407-	103,322-	315,000-	0	385,000-	375,000-	60,000
*	INTEREST INCOME	299,407-	103,322-	315,000-	0	385,000-	375,000-	60,000
707-0000-362.10-00 GAIN/(LOSS) ON INV								
*	GAIN/(LOSS) ON INV	0	1,805,754-	0	0	0	0	0
707-0000-363.10-00 EQUITY INCOME								
*	EQUITY INCOME	2,639,133-	0	2,000,000-	0	1,100,000-	1,000,000-	1,000,000-
**	INTEREST INCOME	2,938,540-	1,909,076-	2,315,000-	0	1,485,000-	1,375,000-	940,000-
707-0000-371.10-00	EMPLOYEE CONTRIB	973,576-	878,779-	615,000-	552,912-	590,000-	605,000-	10,000-
*	EMPLOYEE CONTRIB	973,576-	878,779-	615,000-	552,912-	590,000-	605,000-	10,000-
707-0000-372.10-01 VILLAGE CONTRIB 41-240-00								
*	EMPLOYER PENSION CONTRIB	1,163,598-	0	1,590,485-	0	1,590,485-	1,945,216-	354,731
**	CONTRIBUTIONS	2,137,174-	878,779-	2,205,485-	552,912-	2,180,485-	2,550,216-	344,731
***	POLICE PENSION FUND	5,075,714-	2,787,855-	4,520,485-	552,912-	3,665,485-	3,925,216-	595,269-
****	POLICE PENSION FUND	5,075,714-	2,787,855-	4,520,485-	552,912-	3,665,485-	3,925,216-	595,269-
*****	REVENUE	5,075,714-	2,787,855-	4,520,485-	552,912-	3,665,485-	3,925,216-	595,269-



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
FIRE PENSION FUND								
708-0000-361.01-00	INTEREST INCOME	273,524-	9,297-	300,000-	0	250,000-	250,000-	50,000-
*	INTEREST INCOME	273,524-	9,297-	300,000-	0	250,000-	250,000-	50,000-
708-0000-361.03-00	EQUITIES	0	0	0	0	700,000-	700,000-	700,000
*	EQUITIES	0	0	0	0	700,000-	700,000-	700,000
708-0000-363.10-00	EQUITY INCOME	1,406,809-	269,594-	1,350,000-	0	0	0	1,350,000-
*	EQUITY INCOME	1,406,809-	269,594-	1,350,000-	0	0	0	1,350,000-
**	INTEREST INCOME	1,680,333-	278,891-	1,650,000-	0	950,000-	950,000-	700,000-
708-0000-371.20-00	FIRE PENSION CONTRIBUTION	432,721-	483,683-	510,000-	497,846-	515,000-	520,000-	10,000
*	FIRE PENSION CONTRIBUTION	432,721-	483,683-	510,000-	497,846-	515,000-	520,000-	10,000
708-0000-372.10-01	VILLAGE CONTRIB 41-240-00	1,009,521-	0	1,471,445-	0	1,471,445-	1,700,217-	228,772
*	EMPLOYER PENSION CONTRIB	1,009,521-	0	1,471,445-	0	1,471,445-	1,700,217-	228,772
**	CONTRIBUTIONS	1,442,242-	483,683-	1,981,445-	497,846-	1,986,445-	2,220,217-	238,772
***	FIRE PENSION FUND	3,122,575-	762,574-	3,631,445-	497,846-	2,936,445-	3,170,217-	461,228-
****	FIRE PENSION FUND	3,122,575-	762,574-	3,631,445-	497,846-	2,936,445-	3,170,217-	461,228-
*****	REVENUE	3,122,575-	762,574-	3,631,445-	497,846-	2,936,445-	3,170,217-	461,228-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
FIRE PENSION FUND								
708-0000-521.10-13	SERVICE PENSIONS 51-020	504,735	214,320	595,500	0	585,000	601,000	5,500-
708-0000-521.10-15	DUTY DISAB PEN 51-040	109,962	68,018	235,000	0	190,000	270,000	35,000-
708-0000-521.10-16	SURV SPOUSE PEN 51-060	108,938	45,391	115,000	0	110,000	115,000	0
* SALARIES & WAGES								
708-0000-521.25-02	MEET & CONV 52-290-25	723,635	327,729	945,500	0	885,000	986,000	40,500-
708-0000-521.25-03	DUES & SUB 52-290-26	1,002	1,235	3,000	0	3,150	3,500	500-
708-0000-521.25-05	MEDICAL EXP 52-170-04	500	1,500	1,500	0	800	900	600
708-0000-521.25-05	MEDICAL EXP 52-170-04	1,925	0	2,000	0	6,000	6,000	4,000-
* PERSONNEL EXPENSE								
708-0000-521.30-01	LEGAL SERVICE 52-170-05	3,427	2,735	6,500	0	9,950	10,400	3,900-
708-0000-521.30-05	FINANCIAL SERV 52-170-01	4,597	0	10,000	0	12,000	12,000	2,000-
708-0000-521.30-05	FINANCIAL SERV 52-170-01	96,221	59,901	105,000	0	50,000	55,000	50,000
* PROFESSIONAL SERVICES								
708-0000-521.32-06	ACCOUNTING SERV 52-170-03	100,818	59,901	115,000	0	62,000	67,000	48,000
708-0000-521.32-07	MISC SERVICES 52-170-06	8,725	2,985	11,500	0	11,000	11,500	0
708-0000-521.32-34	PENSION FILE FEE52-290-34	9,727	0	5,500	0	1,000	1,000	4,500
708-0000-521.32-34	PENSION FILE FEE52-290-34	4,210	4,712	4,800	0	5,200	5,500	700-
* CONTRACTUAL								
** TRUST & AGENCY		22,662	7,697	21,800	0	17,200	18,000	3,800
*** FIRE PENSION FUND		850,542	398,062	1,088,800	0	974,150	1,081,400	7,400
**** FIRE PENSION FUND		850,542	398,062	1,088,800	0	974,150	1,081,400	7,400
***** EXPENDITURE		850,542	398,062	1,088,800	0	974,150	1,081,400	7,400
***** FIRE PENSION FUND		2,272,033-	364,512-	2,542,645-	497,846-	1,962,295-	2,088,817-	453,828-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 ACTUALS	FY 14/15 ACTUALS	FY 15/16 BUDGET	Y-T-D ACTUAL	FY 15/16 ESTIMATE	FY2016-17 VB PROPOSED	\$ CHANGE FY16 BUDGET FY17 BUDGET
	FIRE PENSION FUND	2,233,614-	2,671,674-	994,319-	716,658-	2,927,831-	930,965-	63,354-

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Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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Reference	Category	Description	Amount
<b>I. BUSINESS LICENSE FEES</b>			
G.M.C. 6-52	Liquor License Application Fee		\$275.00
G.M.C. 6-55	Annual Liquor License Fees	Class 1	\$2,000.00
		Class 2	\$2,250.00
		Class 3	\$2,000.00
		Class 4	\$2,000.00
		Class 5	\$700.00
		Class 6	\$700.00
		Class 7	\$1,200.00
		Class 8	\$2,250.00
		Class 9	\$25.00 per day
		Class 10	\$1,500.00
		Class 11	\$3,000.00
		Class 12	\$250.00
		Class 13	\$500.00
		Class 14	\$2,000.00
G.M.C. 6-7	Liquor License Violations		Not less than \$150.00 and not greater than \$750.00 per offense
G.M.C. 50-60	Peddlers & Solicitors	Commercial Solicitation	\$10 for new 30 day permit; \$5 to renew
		Charitable Solicitation	Exempt
		Transient Merchant and Itineran Vendor Surety Bond	Bond supplied in an amount equal to 50% of the wholesale value of the merchandise but no less than \$1,000.00 and no more than \$10,000.00
		Hawker or Peddler	\$100 per cart per year or \$25.00 per cart per month or \$10.00 per cart per day
G.M.C. 10-57	Automatic Amusement Machines	Violations	No less than \$50.00 and no more than \$1,000.00 per offense
		Permitted Accessory Use	\$100 plus \$50 per automatic amusement machine
		Special Accessory Use	\$200 plus \$50 per automatic amusement machine
G.M.C. 22-132	Bath or Massage Establishment		\$1,000 per establishment
G.M.C. 22-72	Auxiliary Massage Establishment		\$200 per establishment
G.M.C. 22-72	Food Delivery Vehicles		\$10.00 per vehicle
Approved by Village Administrator	Juke Box		\$25.00 per machine
G.M.C. 58-37	Junk Yard		\$100 per year
G.M.C. 58-62	Scavenger License		\$1,500.00 per year
G.M.C. 90-33	Public Passenger Vehicle Company License	Company Operating less than 10 Vehicles	\$300.00 per year
		Company Operating more than 10 Vehicles	\$500.00 per year
	Public Passenger Vehicle Chauffeur's License	Application fee (Non-refundable)	\$20.00
		License fee upon issuance	\$20.00
G.M.C. 22-7	General Business License (for businesses starting after July 1st, 50% discount of annual fee)	Public Passenger Vehicle License	\$50.00
		0-9,999 Square Feet	\$150.00 per year
		10,000-19,999 Square Feet	\$300.00 per year
G.M.C. 22-11	Temporary Business License		\$600.00 per year
G.M.C. 22-4	Non-for-Profit License		\$50.00 per month
			Exempt

Reference	Category	Description	Amount
<b>II. UTILITY FEES</b>			
Ord. #2003-28	Meter Set		\$35.00 No-Show Fee/Return Visit
G.M.C. 82-68	Turning off Water for Nonpayment or Violations		\$100.00
G.M.C. 82-66	Hydrant Rental		\$200.00 Deposit for 1" Meter, \$775.00 Deposit for 3" Meter, \$10.00 per week
G.M.C. 82-111	Hydrant Water Charge		Cost plus \$0.09 per 1000 gallons
G.M.C. 82-72	Pool Filling		\$200 plus cost of water
Authorized by Village Engineer	Water Meter Fees	1"	\$449.00
		1.5"	\$574.00
		2"	\$718.00
G.M.C. 82-91	Water Connection	Single-Family Residential	\$1,600.00 per unit
		Two-Family Residential	\$1,600.00 per unit
		Multi-family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3-bedroom
		Motels	\$600.00 per room, but no less than \$2,400.00
		Restaurants	\$100.00 per seat, but no less than \$2,400.00
		Commercial	\$0.24 per square foot, but no less than \$2,400.00
		Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00
		Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour
		Frontage Fee	\$48.00 per front foot
			Water Charge- All Water (May 1, 2016 through April 30, 2017)
G.M.C. 82-112	Water Base Fees (May 1, 2016 through April 30, 2017)	Water Base Fee Per Bill - 1" meter and Below	\$9.92
		Water Base Fee Per Bill - 1.5" meter	\$19.84
		Water Base Fee Per Bill - 2" meter	\$31.93
		Water Base Fee Per Bill - 3" meter	\$63.86
		Water Base Fee Per Bill - 4" meter	\$98.88
		Water Base Fee Per Bill - 6" meter	\$198.79
	Water Charge for Unincorporated Users		50% surcharge
G.M.C. 82-1	Water Services Connection Permit Inspection		\$50.00, \$25.00 per hour for each reinspection
	Sewer Connection Permit Inspection		\$50.00, \$25.00 per hour for each reinspection
G.M.C. 82-173	Sanitary Sewer Connection Fee	Single-family Residential	\$1,200.00/unit
		Two-family Residential	\$1,200.00/unit
		Multi-family Residential: 1-Bedroom	\$450.00/unit
		Multi-family Residential: 2-Bedrooms	\$900.00/unit
		Multi-family Residential: 3-Bedrooms	\$1,200.00/unit
		Motel	\$450.00/room
		Restaurant	\$75.00/seat
		Commercial	\$0.18/square foot
	Industrial	\$300.00/P.E., minimum \$1,800.00	
	Sewer Charge (May 1, 2016 through April 30, 2017)		\$1.43 per 1000 gallons
G.M.C. 82-256	Sewer Base Fees (May 1, 2016 - April 30, 2017)	Sewer Base Fee Per Bill - 1" meter and Below	\$3.31
		Sewer Base Fee Per Bill - 1.5" meter	\$6.61
		Sewer Base Fee Per Bill - 2" meter	\$10.58
		Sewer Base Fee Per Bill - 3" meter	\$21.63
		Sewer Base Fee Per Bill - 4" meter	\$32.96
		Sewer Base Fee Per Bill - 6" meter	\$65.92
G.M.C. 70-378	Sewer Charge for Unincorporated Users		50% surcharge
G.M.C. 82-259	Minimum Charges for Unmetered Residence		Cost for 7,000 gallons of usage per month
G.M.C. 82-257	Rate for Nonmetered Units in Metered Multi-Family Building or Mix-Use Buildings		Relative Portion of Base Fee and Total Cost
	Rate for Nonmetered Units in Nonmetered Building		Cost for 7,000 gallons of usage per unit per month

Reference	Category	Description	Amount
<b>III. ENGINEERING FEES</b>			
Ord. 2011-35	Building Permit Software Maintenance Surcharge Fee	Permit fee less than \$250	\$5.00
		\$250.00 to \$1,000.00	\$10.00
		\$1,000 and up	\$25.00
G.M.C. 70-92	Plat Recording	1 acre or less	\$350.00
		Over 1 acre, but not exceeding 5 acres	\$400.00
		Over 5 acres, but not exceeding 10 acres	\$425.00
		Over 10 acres, but not exceeding 20 acres	\$475.00
		Over 20 acres	\$575.00
		Annexation Plat	\$375.00
G.M.C. 70-378	Public Improvement and Inspection Fees	Minimum Plan/Development Review Fee	\$100 and a fee of 0.5% for public improvements exceeding \$20,000
		Construction Inspection \$1 to \$500,000	3.00% of total cost of public improvements
		Construction Inspection \$500,001 to \$1,000,000	2.50% of total cost of public improvements
		Construction Inspection over \$1,000,000	2.0% of total cost of public improvements
Ord. #2003-38		Driveway or Culvert Inspections	\$25.00
		Work on Right-of-Way Permit Fee	\$25.00
Ord. #1997-73		Water Main Frontage Fee	\$48.00 per linear foot
		Sewer Main Frontage Fee	\$51.00 per linear foot
G.M.C. 70-476	Fee in Lieu of Charges	Fee in Lieu of Detention	\$50,000 per acre foot
Authorized by Village Engineer		Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot
		Fee in Lieu of Sidewalk Installation	\$5.50 per square foot
Ord. #2002-21		Initial Application Fee	\$190.00
		Major Development (w/ Floodplain and Wetlands)	\$5,100.00
		Minor Development - No Detention	\$2,040.00
		Minor Development - Detention	\$3,000.00
		Major Development (No Floodplain or Wetlands)	\$5,240.00
Ord. #2008-27	Watershed Development Permit Fees	Major Development (w/ Floodplain or Wetlands)	\$8,360.00
		Sediment and Erosion Control	\$560.00
		Floodplain/Floodway Accessory Structure Review	\$320.00
		Earth Change Approval	\$1,640.00
		Variiances	\$4,080.00
		Appeals	\$1,600.00
G.M.C. 70-91	Violations and Penalties	Subdivision Ordinance Violation	Not less than \$500.00 and not more than
G.M.C. 86-44	Violations and Penalties	Fertilizer Violation	Not more than \$750.00

Reference	Category	Description	Amount
<b>IV. BUILDING &amp; DEVELOPMENT FEES</b>			
Ord. #2004-53	Building Permits- All Commercial, Industrial, and Residential Projects (Based on Total Valuation of the Project)	\$1.00 to \$2,000.00	\$80.00
		\$2,000.01 to \$25,000.00	\$80.00 for the first \$2,000.00 plus \$15.75 for each additional \$1,000.00 or fraction thereof, up to and including \$25,000.00
		\$25,000.01 to \$50,000.00	\$442.25 for the first \$25,000 plus \$11.50 for each additional \$1,000.00 or fraction thereof, up to and including \$50,000.00
		\$50,000.01 to \$100,000.00	\$729.75 for the first \$50,000 plus \$8.00 for each additional \$1,000.00 or fraction thereof, up to and including \$100,000.00
		\$100,000.01 to \$500,000.00	\$1,129.75 for the first \$100,000.00 plus \$6.50 for each additional \$1,000.00 or fraction thereof, up to and including \$500,000.00
		\$500,000.01 to \$1,000,000.00	\$3,729.75 for the first \$500,000.00 plus \$5.25 for each additional \$1,000.00 or fraction thereof, up to and including \$1,000,000.00
		\$1,000,000.01 to \$10,000,000.00	\$6,354.75 for the first \$1,000,000.00 plus \$4.40 for each additional \$1,000.00 or fraction thereof, up to and including \$10,000,000.00
Ord. #2004-66	Building Permits- Plan Review Fees (Type of Construction)	One and Two-Family Residential	20% of building permit fee
		Tenant Build-outs	10% of building permit fee
		Commercial, Industrial, and Multi-Family	60% of the building permit fee
Ord. #2003-76	Commercial and Industrial Electrical Permits	Low Voltage Wiring	5% cost of construction for work, minimum \$50.00
		First Offense	\$50.00
Ord. #2004-53	Reinspection Fee- All Commercial, Industrial, and Residential Projects	Second Offense	\$75.00
		Third Offense and Up	\$100.00
		Per 1/2 hour where no fee indicated	\$35.00 per 1/2 hour, minimum \$35.00
		Miscellaneous Permits	Decks/Patios
	Reroof		\$30.00 Residential \$10.00 Commercial or Industrial per 1,000 square feet, minimum \$75.00
	Siding, Trim Soffit, Fascia, Window Replacement		\$8.00 per \$1,000.00 estimated cost of construction, minimum \$35.00
	Swimming Pools/Hot Tub		\$30.00 Residential pool/hot tub, \$100.00 Commercial pool/hot tub
	Fences		\$25.00
	Demolition		\$30.00 Principal building, \$10.00 Accessory structure
	Fireplace		\$30.00
	Parking Lot, Re-Striping and/or Expansion		\$40.00
	Occupancy Only		\$85.00
	Residential Electrical Permits		New Construction
		Electric Service for Single-Family	\$30.00 per 100 amps, minimum \$50.00
	Commercial and Industrial Electrical Permits	Remodeling, Alterations, Garages	\$50.00
		New Electric Service	\$100.00 per 100 amps up to 800 amps, over 800 amps \$50.00 per additional 100 amps, minimum \$250.00
		New Commercial or Industrial Remodeling	\$25.00 per 1,500 square feet, minimum \$50.00
	Plumbing Permits	Signs with Electrical Connection	\$30.00 per sign
		Principal Building	\$35.00
		Per Fixture	\$12.00
		Water Heater	\$15.00 Residential \$30.00 Commercial
		Sump Pumps & Ejector Pits	\$20.00 each
		Water Softeners	\$30.00
Backflow Preventer		\$15.00 each	
Plumbing Alteration	\$25.00 Residential \$50.00 Commercial		
Water Service, Sanitary Sewer, and/or Storm Sewer Inspection		\$50.00	
	Heating Permits	New Construction- Residential	\$45.00 each- per living unit
New Construction- Commercial or Industrial		\$25.00 per 1,500 square feet, minimum \$50.00	
Alteration/Replacement- Residential		\$30.00 each	
Air Conditioning Permits	Alteration/Replacement- Commercial	\$30.00 each	
	New Construction- Residential	\$45.00 each- per living unit	
	New Construction- Commercial or Industrial	\$25.00 per 1,500 square feet, minimum \$50.00	
Elevators, Amusement Rides, etc. Permits	Alteration/Replacement- Residential	\$30.00 each	
	Alteration/Replacement- Commercial	\$60.00 each	
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Amusement Rides	\$10.00 per \$1,000.00 of estimated cost of construction, minimum \$200.00
		Elevator, Dumb Waiter, Escalator-New	\$200.00 each, includes plan review & 1 inspection
		New Construction Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator
		Elevator- Semi-Annual Inspection	\$60.00 based on current rate of Thompson
Ord. #2008-81	Miscellaneous Permits	Elevator- Semi-Annual Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator
		Signs	\$40.00 per application plus \$1.00 per square foot of total sign area. If a double-faced sign is proposed, the square footage fee is charged for each sign face.
		Temporary Use Permits	\$35.00

Reference	Category	Description	Amount
<b>V. PLANNING &amp; ZONING FEES</b>			
Ord. #2015-79	Zoning Map Amendment (Zoning District Changes)	Less than 2 acres	\$580
		2 acres up to 10 acres	\$865 + \$30 each additional acre over 2 acres
		10 acres up to 25 acres	\$1,155 + \$30 each additional acre over 10 acres
		25 acres up to 50 acres	\$1,735 + \$30 for each additional acre over 25
		50 acres and above	\$2,890 + \$30 for each additional acre over 50
	Administrative Exemption		\$115
	Text Amendments		\$580 for each petition
	Special Use Permits	R-1, R-2, or R-3 zoned	\$580 for the first request and \$115 for each additional special use
		All other zones	\$865 for the first request and \$580 for each additional special use
		Minor Amendment on R-1, R-2, R-3 zoned	\$115
		Minor Amendment on all other zones	\$290
		Administrative Modification	\$145
		Major Amendment	Same as for Initial Special Use Application
	Planned Unit Developments	Less than 2 acres	\$865
		2 acres up to 5 acres	\$1,155
		5 acres up to 10 acres	\$1,445
		10 acres up to 25 acres	\$1,735 + \$30 each additional acre over 10 acres
		25 acres up to 50 acres	\$2,310 + \$30 each additional acre over 25 acres
		50 acres up to 100 acres	\$2,890 + \$30 each additional acre over 50 acres
		100 acres and above	\$5,775 + \$30 each additional acre over 100 acres
		Administrative Modification	\$290
		Minor Amendment	\$580
		Major Amendment	Same as for Initial PUD Application
	Variations	R-1, R-2, or R-3 zoned	\$230
		All other zones	\$1,155
	Site Plan Review	Site Plan Review	\$150
		Site Plan Review Modification	\$50
	Zoning Plan Review (for non-residential building and occupancy permits)	Certificate of Occupancy	\$25
		Non-New Building Space	\$105 + \$80 per subsequent review
		New Building Space (up to 9,999 sq. ft.)	\$105 + \$80 per subsequent review
New Building Space (10,000 - 49,999 sq. ft.)		\$210 + \$80 per subsequent review	
New Building Space (greater than 50,000 sq. ft.)		\$310 + \$80 per subsequent review	
Zoning Appeal	Public hearing required	\$580	
	No public hearing required	\$290	
Zoning Confirmation/Interpretation Letter		\$105 per letter	
Ord. #2015-3	Annexations	Annexations	\$1,735
		Amendments to Annexations	\$1,155
		Annexation (without agreement)	\$105
Ord. #2006-58	Tree Removal Permit Fee	Less than 2 acres	\$100
		2 acres up to 5 acres	\$200
		5 acres up to 25 acres	\$300
		25 acres up to 50 acres	\$400
		50 acres and above	\$500

Reference	Category	Description	Amount
<b>VI. ADMINISTRATIVE FEES</b>			
Village Administrator Approval 3/13/03	Copies of Village Documents	BOCA Amendments	\$2.00
		CABO Amendments	\$3.00
		Comprehensive Plan	\$10.00
		Cross Connection Ordinance	\$1.50
		Electrical Ordinance	\$5.00
		Fire Prevention Ordinance	\$2.00
		Flood Hazard Ordinance	\$4.00
		Mechanical Ordinance	\$1.50
		Massage Ordinance	\$2.00
		Plumbing Ordinance	\$10.00
		Sign Ordinance	\$4.00
		Subdivision Ordinance	\$10.00
		Watershed Development Ordinance	\$13.00
	Zoning Ordinance with Zoning Map	\$35.00	
	Maps	Comprehensive	\$3.00
		Sanitary Sewer	\$5.00
		Storm Sewer	\$5.00
		Street	\$5.00
		Water Main	\$5.00
		Zoning	\$5.00
Colorized		\$15.00	
5 ILCS 140/6	Freedom of Information Act Copies	Pages	First 50 Copies Free, \$0.15 for add. Page
		Plans & Plats	\$0.05 per sq. ft.
		CDs	\$0.50 per CD
		VHS Tapes	\$1.50 per tape
Section 1-11	General Penalty for Violation of Code	General Fine	Not to exceed \$750 per violation per day
<b>VII. POLICE DEPARTMENT FEES</b>			
625 ILCS 5/11-416	Accident Reports		\$5.00 each
	Accident Report Copy Reconstruction		\$20.00 each
5 ILCS 140/6(a)	Freedom of Information Act Request		Free up to 50 pages. \$0.15 per page afterward. \$.50 for CDs & DVDs
G.M.C. 78-107	Parking Violation paid within 30 days		Not less than \$5.00 and not greater than \$1000.00
	Parking Violation not paid and no court date requested since 30 days has lapsed		Not less than \$15.00 and not greater than \$1000.00
	Parking Violation not paid and no court date requested since 60 days has lapsed		Not less than \$35.00 and not greater than \$1000.00
G.M.C. 78-41	Administrative Seizure Fee	6-303	\$500 plus any applicable towing and storage fees
		DUI	\$750 plus any applicable towing and storage fees
G.M.C. 78-167	Red Light Camera Violation		\$100.00 per citation
G.M.C. 30-44	False Alarms	False Alarm- First and Second	\$0.00
		False Alarm- Third	\$10.00
		False Alarm- Fourth	\$20.00
		False Alarm- Fifth	\$50.00
		False Alarm- Sixth	\$60.00
		False Alarm- Seventh to Ninth	\$75.00
		False Alarm- Ten or More	\$100.00

Reference	Category	Description	Amount
<b>VIII. FIRE DEPARTMENT FEES</b>			
Authorized by Fire Chief	Burn Permits		Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250
	Public Education Programs	Resident CPR	\$25.00
		Resident First Aid	\$25.00
		Non-Resident CPR	\$40.00
		Non-Resident First Aid	\$40.00
		Commercial Adult/Infant/Child CPR	\$175.00 for up to ten students, optional \$6.00 per student for a Micro Shield
		Commercial First Aid	\$175.00 up to ten students optional, \$6.00 per student for supplies
		Commercial Adult CPR & AED	\$325.00 for up to ten students, optional \$6.00 per student for a Micro Shield
		Commercial Adult CPR & First Aid	\$225.00 for up to ten students, optional \$10.00 per student for Micro Shield and supplies
		Commercial Adult/Infant/Child AED	\$175.00 for up to ten students, optional \$6.00 per student for Micro Shield
		Commercial Adult CPR only	\$175.00 for up to ten students, optional \$6.00 per student for Micro Shield
	Commercial Any Re-Certification Class	\$100.00 for up to ten students	
Fire Reports	EMS Report	\$20.00 per report	
	Fire Report	\$5.00 per report	
Ord. #2001-84	Spills		Based on equipment and manpower used per incident
Ord. #2001-85	Specialized Rescue		\$2,000 basic charge plus additional charges of \$125 per hour per vehicle responding; \$35 per team member responding; actual cost of all consumable materials and equipment used
G.M.C. 34-33	Fire Prevention	General Plan Review	\$0.0125 per square foot, minimum of \$37.50
		Commercial and Industrial	\$62.50
	Certificate of Occupancy	Multi-Family (per living unit)	\$31.25
		Tents	\$62.50
		Walls and Partitions	\$62.50
		Sales and Construction Trailers	\$62.50
		Wall Demolition	\$62.50
		Move In (no work)	\$62.50
		Name Change	\$62.50
		Paint Spray Booth	\$62.50
		Automatic Sprinkler System	\$0.0125 per square foot or minimum \$31.25
		Fire Alarm System	\$0.0125 per square foot or minimum \$31.25
		Kitchen Hood, Duct & Extinguisher Systems	\$31.25 per system
		Underground & Above Ground Tank Installation	\$62.50
		Underground & Above Ground Tank	\$62.50
		Special Inspections	\$125.00
		First & Second Inspections	No Charge
		Third Inspection	\$50.00
		Fourth and Subsequent Inspections	\$75.00
		Res. #2009-05	Ambulance & Rescue Fees
ALS Level 2	\$1,259.83		
BLS	\$1,019.86		
Mileage	\$11.99		
Motor Vehicle Accident/Extrication	\$1,130.97		

Reference	Category	Description	Amount
<b>IX. TAXES</b>			
G.M.C. 10-33	Amusement Tax		3.00% of gross receipts
G.M.C. 74-122	Foreign Fire Insurance Companies Tax		2.00% per annum of the gross receipts received from fire insurance upon property that is situated in the village
G.M.C. 74-152	Hotel/Motel Occupancy Tax		5.00% of the rent charged for the privilege and use of renting a hotel or motel room within the village for each 24-hour period; however, tax shall not be levied and imposed on any person who rents a hotel or motel room for more than 30 consecutive days or a person who works and lives in the same hotel or motel
G.M.C. 74-178	Resort Hotel Occupancy Tax		2.00% of the rent charged for the privilege of renting a resort hotel room within the village for each 24-hour period
G.M.C. 74-202	Food and Beverage Tax		1.00% of purchase price of prepared food or alcoholic liquor
G.M.C. 74-31	Home Rule Municipal Retailer's Occupation Tax		1.00% of selling price of all tangible personal property
G.M.C. 74-61	Home Rule Municipal Service Occupation Tax		1.00% of selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service
G.M.C. 74-91	Home Rule Municipal Use Tax		1.00% of the selling price of all tangible personal property with selling price to have the meaning as defined in the Use Tax Act, approved 7/14/55
Ord. #1989-164	911 Surcharge		\$0.75 cents per month per network connection
Ord. #2008-12	Cable Franchise Fee		5% of gross revenue
Ord. #2010-26	Simplified Municipal Telecommunications Tax		6% of gross charges for origination or termination of electronic communications in the Village



Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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## **A**

**ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

**ACCRUED EXPENSES:** Expenses incurred but not due until a later date.

**ACTIVITY:** A specified and distinguishable line of work performed by a Division.

**ADMINISTRATION DEPARTMENT:** The Administration Department provides leadership and support to citizens, Village Departments, the Mayor, and Village Board by assessing needs, providing direction, coordinating activities, and providing information in a manner that is customer-friendly and will most effectively provide guidance for effective decision-making. This Department contains the Finance, Human Resources, Information Systems, and Public Information Divisions. The Department also organizes and prepares materials for the Village Board, reviews and compiles an annual budget proposal, and publishes a bi-monthly newsletter.

**ADOPTED BUDGET:** The budget document that has been approved by the Village of Gurnee's Board of Trustees.

**ALLOCATE:** Distribute according to a plan or set apart for a special purpose.

**AMUSEMENT TAX:** The Village levies a 3.0% home-rule amusement tax on admission fees to amusements within the Village.

**APPROPRIATION:** A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Board appropriates funds annually by Department, agency, or project at the beginning of each fiscal year based upon the adopted Annual Fiscal Plan/Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan/Budget and appropriating the funds for expenditure.

**APPROPRIATION TRANSFER ORDINANCE:** Ordinance which accounts for Village expended funds in areas for which there was no budgeted amount or where overspending occurred.

**ARTERIAL STREET:** Arterial streets are regional in nature and the most heavily traveled. Washington Street is an arterial street.

**ASSESSED VALUATION:** A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Warren Township Tax Assessor's Office.)

**ASSIGNED FUND BALANCE:** Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

**AUDIT:** An examination of an organization's financial statements and the utilization of resources.

## **B**

**BALANCED BUDGET:** A balanced budget occurs when the total sum of money a government collects in a year is greater than or equal to the amount it spends on goods, services, and debt interest.

**BITUMINOUS PATCHING:** Some streets have isolated defects that do not warrant a major resurfacing. These streets can be substantially upgraded by patching the problem areas and then rejuvenating and/or crackfilling.

**BOCA:** Building Officials and Code Administrators International, an organization that writes the guidelines for basic community building codes.

**BOND:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**BOND RATING:** An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issuers are forced to pay higher interest rates to attract investors. Gurnee is rated as an Aa1 community by Moody's Investors Service and AAA by Standard and Poor's.

**BONDED DEBT:** Portion of indebtedness represented by outstanding bonds.

**BUDGET:** A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

**BUDGET ADJUSTMENT:** Legal procedure utilized by the Village staff and the Board to revise a budget appropriation. The Village of Gurnee has a written budget adjustment policy that allows adjustments in accordance with the Village Code.

**BUDGET CALENDAR:** The schedule of key dates or milestones, which the Village Departments follow in the preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT:** Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

**BUDGETARY CONTROL:** The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

## **C**

**CABLE FRANCHISE:** An agreement between the Village and a cable provider which allows the cable provider use of public easement for a fixed fee (5% of gross receipts). The Village currently receives cable franchise revenue from two service providers, AT&T and Comcast.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**CAPITAL IMPROVEMENT PROGRAM BUDGET:** A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

**CAPITAL OUTLAY:** Refers to the purchase of land, buildings, and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of three years or more and belong to the classes of property commonly considered as fixed assets.

**CAPITAL PROJECT:** A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, and large scale remodeling.

**CAPITAL PROJECT FUND:** A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**CASH BASIS:** A basis of accounting under which transactions are recognized only when cash changes hands.

**CASH RESERVES:** Funds to be available for expenses caused by unforeseen emergencies or revenue declines; year-end balances in the General Operating Fund computed on a cash basis.

**COLLECTIVE BARGAINING AGREEMENT (CBA):** A legal contract between the Village and a verified representative of a recognized bargaining unit for specific terms and condition of employment (hours, working conditions, salary, benefits, and matters affecting health and safety of employees).

**COLLECTOR STREET:** Traffic flows from a local street to a collector street to an arterial street. Collector streets have less traffic than arterial streets, but more traffic than local streets. First Street is a collector street.

**COMMITTED FUND BALANCE:** Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**COMMODITIES:** All expenditures for materials, parts, supplies, and commodities, except those incidentally used by outside firms performing contractual services for the Village.

**COMMUNITY DEVELOPMENT DEPARTMENT:** The Community Development Department coordinates the physical planning, infrastructure construction, and the safety of structures and grounds in the Village. The Department contains three Divisions, which include Building Safety, Planning & Zoning, and Engineering.

**COMPARABLE COMMUNITIES:** Other Cities, Villages, and/or Towns which are composed of similar characteristics such as population, economy, or location. The Village of Gurnee has defined its comparable communities as (in alphabetical order): Buffalo Grove; Deerfield; Highland Park; Lake Forest; Libertyville; Mundelein; Northbrook; Vernon Hills; and Wheeling.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**CONTRACTUAL SERVICES:** Expenditures for services which are obtained by an express or implied contract.

**CORPORATE BOUNDARIES:** The setting apart of a certain geographical area and investing the people residing within the limits of this district with a greater or lesser degree of control over their local, political, governmental, and economic conditions.

**COST CENTER:** A logical grouping of one or more related activities and/or organizational units into a common pool for the purpose of identifying the cost of a policy or program.

**COST OF LIVING ADJUSTMENT (COLA):** An annual adjustment made to employee salaries to account for rises in cost due to inflation.

**CRACKSEALING PROGRAM:** Involves the cleaning and sealing of any cracks in the street with asphalt cement reinforced with polypropylene fibers.

## **D**

**DEBT SERVICE:** The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**DEBT SERVICE FUND:** A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

**DEFICIT:** The excess of the liabilities of a fund over its assets; or, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**DEFLATION:** Time period when prices decline.

**DEPARTMENT:** Administrative subsection of the Village that indicates management responsibility for an operation.

**DEPRECIATION:** That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced.

**DEVELOPMENT RELATED FEES:** Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

**DISTINGUISHED BUDGET PRESENTATION AWARD:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well-organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**DIVISION:** Operational grouping within a Department that is responsible for specific tasks.

## **E**

**ENCUMBRANCE:** Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended at a future date.

**ENTERPRISE FUND:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EQUALIZED ASSESSED VALUATION (EAV):** The assessed value of all taxable real estate in a set boundary after the application of multipliers. Property in Illinois is assessed at one-third of its fair market value. The township assessor determines the value, and the State of Illinois uses a multiplier to equalize all property across the state at one-third market value (Equalized Assessed Value or EAV for short).

**ETSB:** The Emergency Telephone Systems Board, appointed by the Village of Gurnee authorities to provide management and operations of the local 9-1-1 system, within the scope of such duties and powers as described by the Emergency Telephone Systems Act (ETSA).

**EXPENDITURES:** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid.

**EXPENSES:** A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

## **F**

**FEMA:** Federal Emergency Management Agency.

**FICA:** Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15.3%, half of which is paid by the employer and half by the employee.

**FIDUCIARY FUND:** Term used when a governmental unit acts in a fiduciary capacity such as a trustee or agent. This government unit is responsible for handling the assets placed under its control.

**FIRE DEPARTMENT:** The Fire Department provides fire prevention and suppression services to the Village and the surrounding Warren-Waukegan Fire Protection District. The Department provides prompt and professional services in the event of fire, medical emergencies, and disasters or any other event which may threaten the public welfare.

**FISCAL YEAR (FY):** The time period designating the beginning and ending period for recording financial transactions. The Village of Gurnee uses May 1 to April 30 as its fiscal year.

**FIXED ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, and equipment.

**FOOD & BEVERAGE TAX:** A municipal tax placed upon the purchase of prepared foods, drinks, and alcoholic liquor sold within the Village corporate limits at a rate of 1% of the purchase price. The Village's Food & Beverage (F&B) Tax became effective July 1, 2006.

**FRANCHISE FEE:** The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchise agreements include electricity, natural gas, and cable television.

**FRATERNAL ORDER OF POLICE (FOP):** Organized labor unit representing sworn officers of the Gurnee Police Department. The Fraternal Order of Police is the world's largest organization of sworn law enforcement officers, with more than 325,000 members in more than 2,100 lodges.

**FULL ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows. Full Accrual Basis also recognizes long-term assets, debt and obligations.

**FULL TIME EQUIVALENTS (FTE):** Positions, both full-time and part-time, converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

**FUND:** An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

**FUND ACCOUNTING:** A governmental accounting system that is organized and operated on a fund basis.

**FUND BALANCE:** The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance." See UNRESERVED FUND BALANCE

**FUND TYPE:** In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

## **G**

**GENERAL FUND:** The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, public works, community development, and general administration.

**GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standard of and guidelines to financial accounting and reporting. GAAP principles govern the form and content of the basic financial statements of an entity and encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. These principles include not only broad guidelines of general application, but also detailed practices and procedures that provide a standard by which to measure financial presentations.

**GENERAL OBLIGATION BONDS:** Bonds that finance public projects such as streets and municipal facilities. These bonds are backed by the full faith and credit of the issuing government.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):** Organization of public financial officials that seek to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

**GOVERNMENTAL FUND TYPE:** One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund, and debt service fund.

**GPS:** Global Positioning System, equipment that has the ability to survey the location of an object.

**GRANT:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

**GURNEE DAYS:** An annual celebration that brings the community together for a safe, fun-filled family event. The festivities are planned and orchestrated by the Gurnee Days Corporation, a not-for-profit, volunteer organization, and the event is funded by contributions from area businesses and civic organizations. Gurnee Days is held the second full weekend in August.

**GURNEE GRADE SCHOOL DISTRICT 56:** A pre-kindergarten through eighth grade school district located in the Village of Gurnee. Gurnee School District 56 is composed of four schools; one school serves pre-kindergarten through second grade, two schools serve third through fifth grade, and the fourth school serves sixth through eighth grade students.

**GURNEE PARK DISTRICT:** Established in 1968, the Gurnee Park District serves as a municipal agency that continues to enhance the quality of life, protects natural resources for the benefit of present and future citizens, and provides diverse programs and an expansive park system to residents and neighboring communities.

## **H**

**HOME RULE:** Communities in Illinois become Home Rule after their population reaches 25,000 or by referendum. As a home rule community, Gurnee has the authority to exercise any power or perform any function pertaining to its government and affairs including, but not limited to, the powers to regulate for the protection of the public health, safety, morals, and welfare, and to license, tax, and incur debt. Home rule communities have far greater authority and latitude to make their own decisions than non-home rule municipalities.

**HOTEL/MOTEL TAX:** A municipal tax of 5% of the rent charged for the privilege and use of renting a hotel or motel room within the Village.

## **I**

**IDOT:** Illinois Department of Transportation.

**IDPH:** Illinois Department of Public Health.

**IEPA:** Illinois Environmental Protection Agency.

**ILLINOIS COUNCIL OF POLICE (ICOPs):** Organized labor unit representing the police sergeants in the Gurnee Police Department.

**IMRF:** Illinois Municipal Retirement Fund, a pension plan for employees of member cities within the State of Illinois.

**INCOME:** A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

**INDUSTRIAL PARK:** A special or exclusive type of planned industrial area designed and equipped to accommodate a variety of industries, providing them with all necessary facilities and services in attractive surroundings among compatible neighbors.

**INFRASTRUCTURE:** The underlying permanent foundation or basic framework.

**INTEREST EARNINGS:** The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

**INTERFUND TRANSFER:** Amounts transferred from one fund to another.

**INTERNAL SERVICE FUND:** Fund used to account for the financing of goods or services provided by one Department to another Department on a cost reimbursement basis.

**INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS (IAFF):** Organized labor unit representing sworn fire fighters/paramedics and lieutenants of the Gurnee Fire Department. The International Association of Fire Fighters, headquartered in Washington, DC, represents more than 292,000 full-time professional fire fighters and paramedics who protect 85 percent of the nation's population. More than 3,100 affiliates and their members protect communities in the United States and in Canada.

**INVESTMENTS:** Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**ISO:** Insurance Services Office. A non-profit organization that grades the Fire Department's ability to provide service to a community, which is reflected in the insurance premium paid by those within the service area. Gurnee's Fire Department has an ISO Rating of 3. The ISO analyzes the relevant data and then assigns a Public Protection Classification from 1 to 10. Class 1 generally represents superior property fire protection, and Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria.

## **L**

**LEVY:** To impose taxes, special assessments, or service charges for the support of Village services.

**LIABILITIES:** Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**LINE ITEM BUDGET:** Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to previous periods. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization.

**LOCAL USE TAX:** Any revenue distributed by the State of Illinois to the Village from the state's use tax, a tax levied on items to be used by the purchaser in Illinois but purchased outside of the state.

**LONG-TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

## **M**

**MUTUAL AID BOX ALARM SYSTEM (MABAS):** This system was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along IL-53 and the Northwest Tollway corridor.

**MAINTENANCE:** All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

**MAYOR:** The Village President (Mayor) is the chief executive officer of the Village and is elected for a four-year term. The Mayor presides at all Village Board meetings and ceremonial occasions. Although the Mayor is not required to vote on every issue, he/she may be required to exercise voting rights under certain circumstances.

**MODIFIED ACCRUAL BASIS:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current financial period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be

considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

**MOODY'S INVESTMENT RATING SERVICE:** An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. The Village possesses a Moody's rating of Aa1.

**MOTOR FUEL TAX (MFT):** This represents revenues for the Village's share of gasoline taxes collected and administered by the State of Illinois, allotted for street improvements.

**MUNICIPAL:** Of or pertaining to the Village or its government.

**MUNICIPAL INSURANCE COOPERATIVE AGENCY (MICA):** An insurance cooperative agency that provides workers compensation, auto and property liability coverage. The Village is a member.

## **N**

**NET PRESENT VALUE (NPV):** Concept used to evaluate the advisability of a capital project; net present value is the present value of future returns, discounted at the marginal cost of capital, minus the present value of the cost of the capital.

**NEW PROGRAMS:** Planned activities or functions previously not provided. Usually, Village Trustees will consider new programs separately from other budget items.

**NONSPENDABLE FUND BALANCE:** Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**NON-UNION EMPLOYEES:** Employed individuals who are not represented by collective bargaining units.

## **O**

**ONGOING ACTIVITY MEASURES:** These measures provide annual workload data on the activities of the Village, which occur on an ongoing basis, year after year.

**OPERATING BUDGET:** A financial plan outlining the estimated revenues and expenditures and other information for a specific period (usually a fiscal year). The "proposed budget" is the financial plan presented by the Village Administrator for consideration by the Village Board, and the "adopted budget" is the financial plan ultimately approved and authorized by the Village Board.

**OPERATING EXPENSES:** Proprietary fund expenses that are directly related to the fund's primary service activities.

**OPERATING INCOME:** The excess of proprietary fund operating revenues over operating expenses.

**OPERATING REVENUES:** Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

## **P**

**PAYBACK PERIOD:** The length of time required for the net revenues of an investment to return the cost of the investment.

**PER CAPITA COSTS:** The cost of service per person. Per capita costs in Gurnee are based on a population of 31,295 as provided by the 2010 Census.

**PLANNING AND ZONING BOARD:** The Planning and Zoning Board reviews development proposals and makes recommendations to the Village Trustees.

**POLICE DEPARTMENT:** The Police Department provides law enforcement services to the community. The Department provides public safety services to the Village on a 24 hour basis and believes in community-oriented policing and problem-solving tactics.

**PROPERTY TAXES:** Used to describe any tax on the personal property of an individual (most commonly, a real estate tax) and may include current taxes, delinquent taxes, penalties and interest on delinquent taxes. The tax is calculated by assessing the market value of the property, standardizing that value with multipliers and then levying the tax on the final equalized assessed value. The Village of Gurnee has not levied a property tax since 2000; however, the Village does receive some property tax revenue from Warren Township.

**PROPOSED BUDGET:** A budget document that has not been approved by the Village of Gurnee's Board of Trustees and is under consideration.

**PROPRIETARY FUNDS:** Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

**PUBLIC HEARING:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

**PUBLIC WORKS DEPARTMENT:** The Public Works Department manages, maintains, operates, and repairs the Village of Gurnee's infrastructure, facilities, and related physical assets. The Department maintains the Streets, Utility, and Vehicle Maintenance Divisions.

## **R**

**RED LIGHT CAMERA ENFORCEMENT PROGRAM:** A program instituted in the Village in 2009 to encourage better traffic safety. Under the program, red-light safety violations at certain intersections with higher rates of crashes are captured by camera. The vendor first reviews each violation and forwards to the Gurnee Police Department for review. A sworn officer reviews each incident and decides on whether to issue a citation. Each citation results in a \$100.00 fine.

**RESERVE:** An account used to indicate that a portion of fund balance is restricted for a specific purpose or to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**RESORT HOTEL TAX:** A tax of 2% of the rent charged for the privilege of renting a resort hotel room, where such rent may or may not include the cost of use of the principal recreational or entertainment amenity.

**RESTRICTED FUND BALANCE:** Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**REPLACEMENT TAX:** Any revenue distributed from the State of Illinois to the Village from the state's replacement tax, a tax levied on corporations, partnerships and public utilities to replace the funding lost when municipalities lost the ability to impose a property tax on businesses.

**REVENUES:** All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**REVENUE BONDS:** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**RISK MANAGEMENT:** The process of planning, organizing, leading, and controlling the activities of an organization in order to minimize the effects of risk on capital and earnings. Risk management includes not just risks associated with accidental losses, but also financial, strategic, operational, and others.

**RETURN ON INVESTMENT (ROI):** Method to assist management decision-making by evaluating the return on various investment alternatives.

## **S**

**SALES TAXES:** A tax levied on the sales of goods and services. The Village receives two types of sales taxes – one from the state sales tax distribution and the other from a home rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 1%.

**SERVICES BILLED OUT:** Includes revenues received for services provided by one Department to another within the same fund.

**SPECIAL CENSUS:** A basic enumeration of population, housing units, and group quarters conducted by the United States Census Bureau at the request of a governmental unit. When local officials believe there has been a significant population change in their community due to growth or annexation, a Special Census may be in order. Gurnee conducted its most recent Special Census in 2006. The results indicated the Village gained 2,336 people since the 2000 decennial Census, for a total Village population of 31,170. The results produced an increase in state revenue sharing which is based upon population.

**STAGFLATION:** Time period when there is inflation and minimal economic growth.

**STRATEGIC PLAN:** An internally utilized, but public, document that:

1. Outlines an organization's overall direction, philosophy, and purpose;
2. Examines its current status in terms of its strengths, weaknesses, opportunities, and threats;
3. Sets long-term objectives; and
4. Formulates short-term tactics to reach them.

**STRATEGIC PLANNING INITIATIVE:** Information on the Village of Gurnee's Strategic Planning Initiative may be found at [http://www.gurnee.il.us/strategic\\_plan](http://www.gurnee.il.us/strategic_plan).

**STREET MAINTENANCE TREATMENTS:** Treatments to improve or maintain street surfaces. The benefits of these treatments include postponement of reconstruction, reduced cost per application, and improved drivability of the roadway.

**SUPPLEMENTAL APPROPRIATION:** Additional budget authority provided for activities or requirements too urgent to be delayed until the next periodic or regular appropriation.

## **T**

**TAX BASE:** The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

**TAX LEVY:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**TAX RATE:** A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**TAXABLE VALUATION:** Estimation of the potential value of an asset or liability for the purposes of measuring the amount of revenues which may be garnered from it.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example sewer service charges.

**TAX INCREMENT FINANCING (TIF):** The act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

**TRAFFIC CONTROL DEVICES:** All signs, signals, and markings placed on, over or adjacent to a street or highway by authority of a public body or official having jurisdiction to regulate, warn or guide traffic are considered traffic control devices.

**TRAFFIC ENGINEERING:** Traffic engineering is the science of measuring traffic and travel, the study of basic laws relating to the traffic flow and generation, and the application of knowledge to the professional practice of planning, designing and operating traffic systems to achieve safe and efficient movement of persons and goods. (W. Blunden)

**TRANSFERS:** The receipt or expenditure of money in the form of cash, check, or credit.

**TRANSFERS IN/OUT:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**TRANSMITTAL LETTER:** The opening section of the budget document which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, as well as the views and recommendations of the Village Administrator.

**TRUST AND AGENCY FUNDS:** Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

**TRUSTEE:** The Village Board is the legislative body of the Village government and determines all matters of Village policy, approves all Village ordinances and resolutions, and adopts the annual Village budget. The Village of Gurnee maintains six trustees who are elected in an at-large election with overlapping four-year terms.

## **U**

**USER CHARGES:** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**UNASSIGNED FUND BALANCE:** Amounts that are available for any purpose; these amounts are reported only in the general fund.

**UNRESERVED FUND BALANCE:** The combination of committed, assigned and unassigned fund balance categories.

## **V**

**VILLAGE ADMINISTRATOR:** The Village Administrator is the chief administrative officer of the Village and is also responsible for the proper administration of all affairs, Departments and offices of the Village. The position is appointed by the Mayor, with the approval of the Village Board.

**VILLAGE ATTORNEY:** Serves as the legal representative for the Village government and is appointed by the Village Board of Trustees.

**VILLAGE CLERK:** The Clerk is elected at-large for a four-year term and is the recording officer of the Village. The Clerk is responsible for attending all meetings of the Board of Trustees and keeping records of the proceedings.

**VILLAGE TREASURER:** Appointed by the Village Board of Trustees to serve as chief fiscal officer of the Village.

## **W**

**WARREN TOWNSHIP:** Formed in 1850 and named after Continental Army Major General Joseph Warren, modern day Warren Township provides a variety of social and recreational services to residents of Gurnee, Grayslake, Waukegan, Wadsworth, Gages Lake, Grandwood Park, Park City and Old Mill Creek. The Township also houses the Township Assessor who assesses the valuation of property within the Township. The Township center is located at 17801 West Washington Street.

**WARREN TOWNSHIP HIGH SCHOOL DISTRICT:** Since its formation in 1915, Warren Township High School District 121 has grown to two campuses located 4.5 miles apart. There are more than 4,000 students divided between two campuses representing one comprehensive high school program for more than 61,000 residents from Gurnee, Grayslake, Waukegan, Wadsworth, Beach Park, Gages Lake, Wildwood, Grandwood Park, Millburn, Park City, and Old Mill Creek.

**WARREN-WAUKEGAN FIRE PROTECTION DISTRICT (WWFPD):** A fire protection district comprised of a 32-square-mile area stretching from Waukegan, Illinois, to Route 45. The WWFPD obtains fire and ambulance coverage by contracting for services with the Gurnee Fire Department.

**WATER DETENTION:** Water that is temporarily stored and allowed to release.

**WATER DISTRIBUTION SYSTEMS:** Transmission lines carry raw water supply to the plant or carry treated water to the system. Distribution lines deliver water through complex pipe networks. System appurtenances include valves, hydrants, pressure regulators, and altitude valves.

**WATER RETENTION:** Water that is impounded and not allowed to release.

**WATER TREATMENT:** Water is treated to remove disease producing bacteria, unpleasant tastes and odors, particulate and colored matter (turbidity), and hardness and to lower the levels of any contaminants when necessary to meet water quality standards.

**WATERWORKS SYSTEM:** A waterworks system is created or expanded to supply a sufficient volume of water at an adequate pressure.

**WOODLAND DISTRICT 50:** Woodland School District 50 is an elementary district located in northern Lake County composed of early childhood through eighth grade. District 50 serves all of Gages Lake and Wildwood, as well as parts of Gurnee, Grayslake, Park City, Third Lake, Old Mill Creek, Wadsworth, Lake Villa, Waukegan, and Libertyville.

## COMMONLY USED ACRONYMS

ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
ALS	Advanced Life Support
ANI/ALI	Automatic Number Identification/Automatic Location Identification
APWA	American Public Works Association
BEAST	Bar-coded Evidence Analysis Statistics and Tracking System
BLS	Basic Life Support
CABS	Computer Aided Booking System
CADS	Computer Aided Dispatch System
CAFR	Comprehensive Annual Financial Report
CARS	Computer Aided Reporting System
CIP	Capital Improvement Program
CD	Community Development
CLC-JAWA	Central Lake County Joint Action Water Agency
Com Ed	Commonwealth Edison
CPI	Consumer Price Index
CSO	Community Service Officer
DARE	Drug Awareness Resistance Education
DCCA	Department of Commerce and Community Affairs
DHS	Department of Homeland Security
DUI	Driving Under the Influence of Drugs or Alcohol
EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
EMS	Emergency Medical Service
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
FAR	Floor Area Ratio
FEMA	Federal Emergency Management Agency
FOP	Fraternal Order of Police
FTE	Full Time Equivalents
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFD	Gurnee Fire Department
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GMC	General Motors Company
GO	General Obligation
GVW	Gross Vehicle Weight
HAZMAT	Hazardous Materials
HMO	Health Maintenance Organization
HR	Home Rule or Human Resources depending upon context
HTML	Hyper-text Markup Language
HVAC	Heating, Ventilation and Air Conditioning

IAFF	International Association of Fire Fighters
ICMA	International City Managers Association
ICOP	Illinois Council of Police
IDOT	Illinois Department of Transportation
ILEAS	Illinois Law Enforcement Alarm System
IMET	Illinois Metropolitan Investment Fund
IMRF	Illinois Municipal Retirement Fund
ISO	Insurance Service Office
ITEP	Illinois Transportation Enhancement Program
IWIN	Illinois Wireless Information Network
JULIE	Joint Underground Locating Information for Excavators
LAN	Local Area (Computer) Network
LEADS	Law Enforcement Agency Data System
LCCC	Lake County Chamber of Commerce
LCMEG	Lake County Metropolitan Enforcement Group
LGDF	Local Government Distributive Fund
LGTF	Local Government Tax Fund
MABAS	Mutual Aid Box Alarm System
MCAT	Major Case Assistance Team
MCU	Major Crash Unit
MEG	Metropolitan Enforcement Group
MFT	Motor Fuel Tax
MICA	Municipal Insurance Cooperative Agency
MYCP	Multi-Year Capital Plan
MYFF	Multi-Year Financial Forecast
NERMT	North East Multi-Regional Training Unit
NIPAS	Northern Illinois Police Alarm System
NIRCL	Northeastern Illinois Regional Crime Laboratory
NPV	Net Present Value
NSSD	North Suburban Sanitary District
PPO	Preferred Provider Organization
PSEBA	Public Safety Employee Benefits Act
PUD	Planned Unit Development
PW	Public Works
PZB	Planning and Zoning Board
RFP	Request for Proposal
RFQ	Request for Qualifications
SCADA	Supervisor Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SR	Selective Routing
SWALCO	Solid Waste Agency of Lake County
TIF	Tax Increment Financing
UPS	Uninterrupted Power Source
WAN	Wide Area (Computer) Network
WM	Waste Management
WNPL	Warren Newport Public Library

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Section 1  
Transmittal Letter

Section 2  
Organization & Services

Section 3  
Strategic Plan

Section 4  
Budget Process & Structure

Section 5  
Executive Overview

Section 6  
Budget Summary

Section 7  
Capital Improvement Budget

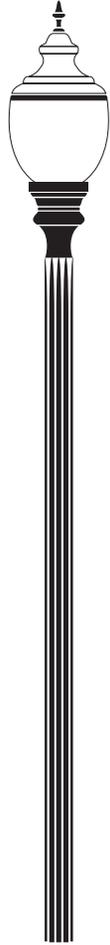
Section 8  
Line Item Budget

Section 9  
Comprehensive Fee Schedule

Section 10  
Glossary

Section 11  
Appendix

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# The Village of Gurnee

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## Accounts Receivable Policy

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**Kristina M. Kovarik, Mayor**

Mary Jo Kollross, Clerk

Ray Damijonaitis  
Hank Schwarz  
Greg Garner

Jeanne Balmes  
Patrick Perry  
Lyle Foster

Trustees

James Hayner  
Village Administrator

Tina Smigielski  
Finance Director

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Adopted by the Village Board  
July 10, 2006

# VILLAGE OF GURNEE

## ACCOUNTS RECEIVABLE POLICY

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### **I. Background**

To ensure strong fiscal management practices, the proper controls over revenues are imperative in accounts receivable management and general oversight over the various revenues collected by the Village. Whereas some governmental services are provided on credit, the Village must set up accounts receivables and thereafter, a process to collect these receivables. The overall policy of the Village is to take all appropriate and cost-effective actions to collect debts owed the Village.

### **II. General Guidelines**

The purpose of this policy is to be firm in intent but not onerous to the extent that flexibility in approach toward establishment and management of the receivables becomes difficult. Receivables are to be established as assets in the Village's financial records. The Finance Director is responsible for the coordination of information, systems, and procedures between Village departments to maximize the collection of debts due the Village and, on at least an annual basis, determine when collection efforts have been exhausted and amounts should be written off as bad debt.

In general, there are four types of accounts receivable for the Village of Gurnee – Water / Sewer accounts, Ambulance Charge accounts, Parking Ticket fines, and Miscellaneous receivables.

A. Water / Sewer Accounts are maintained in the Village's water billing system, in a coordinated effort between the Public Works Department / Utility Division and the Finance Department. The Utility Division is responsible for obtaining water / sewer usage amounts by customer and remitting that information to the Finance Department. Thereafter, the Finance Department generates invoices to the systems' users, collects payments, and posts those payments to the customer accounts. Amounts are recorded on an accrual basis, whereby revenues are recognized when earned on a gross basis, regardless of when received.

B. Ambulance Charge accounts fall under the responsibility of the Fire Department. Due to the unique nature of medical related services, the Fire Department may choose to obtain a third-party billing agency pursuant to the Village's Purchasing Policy to invoice and collect, on the Village's behalf, those charges incurred by users of the Village's rescue efforts. Revenues received are recorded on a net, cash basis, with appropriate adjustments made at fiscal year end in compliance with Generally Accepted Accounting Principles (GAAP).

C. Parking Ticket fines fall under the responsibility of the Police Department, and are tracked in the Police Department's public safety database system. Parking ticket fines

and related escalation notifications are provided by the Police Department as well as the coordination of any required adjudication process. Revenues received are recorded on a net, cash basis, with appropriate adjustments made at fiscal year end in compliance with Generally Accepted Accounting Principles (GAAP).

D. Miscellaneous receivables may include, but are not limited to, billing governmental agencies and private entities for agreed-upon services and/or reimbursable charges, recovery of property damages, code violation fines, fire and elevator inspections, false-alarm charges, and other financial transactions. Based upon information provided by the responsible department, the Finance Department generates invoices to the customer / debtor, collects payments, and posts those payments to customer accounts. Amounts are recorded on an accrual basis, whereby revenues are recognized when earned on a gross basis, regardless of when received.

### **III. Water / Sewer Accounts and Miscellaneous Receivables Policy Statements**

Water / Sewer accounts and Miscellaneous receivables are under the supervision and control of the Finance Director. Only those received under the supervision of the Finance Director are covered by the Water / Sewer Accounts and Miscellaneous Receivables Policy Statements.

A. For accounts that become past due, procedures are in place, consistent with Village Ordinances, to ensure proper delinquent notice is provided to the customer and when possible continued service is restricted, unless continuation of service is required by law or resolution, until such accounts are current.

B. The Finance Director or his/her designee is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$1,000 per account. The Village Administrator is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$5,000 per account. Amounts in excess of \$5,000 will require approval of the Village Board.

### **IV. Ambulance Charge Accounts Policy Statements**

Ambulance Charge accounts are under the supervision and control of the Fire Chief. Only those received under the supervision of the Fire Chief are covered by the Ambulance Charge Accounts Policy Statements.

A. Insured Village residents will have their co-payments waived. Uninsured residents will be required to submit a letter in writing to the Fire Chief or his/her designee requesting a hardship exemption. Hardships will be determined on a case by case basis. Residents receiving a hardship exemption may have their fee waived or discounted for resident rescue services, subject to the approval levels following in Section IV(B). In the event that a resident does not have insurance and does not request or is not granted a hardship exemption, said resident will receive the same co-payment waiver that an insured resident would receive and will be charged the Medicare allowable.

B. The Fire Chief or his/her designee is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$1,000 per account. The Village Administrator is permitted to approve payment plans not in excess of one year, and/or the forgiveness of debt up to \$5,000 per account. Amounts in excess of \$5,000 will require approval of the Village Board.

## **V. Parking Ticket Fines Policy Statements**

Parking Ticket fines are under the supervision and control of the Police Chief. Only those received under the supervision of the Police Chief are covered by the Parking Ticket Fines Policy Statements.

A. Parking ticket fines are issued pursuant to current Police Department Policy and Procedure Manual(s) and/or Local Ordinance and State Statute, which ensure proper notice is provided regarding adjudication processes and potential fine escalations.

B. Traffic and Non-Traffic citations are not covered by this Policy, but rather, are governed by the Police Department Policy and Procedure Manual(s) and/or Local Ordinance and State Statute.

## **VI. General Policy Statements**

The following policy statements are applicable to all four types of accounts receivable referenced under the General Guidelines of this policy.

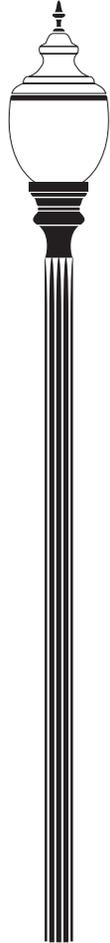
A. The Finance Director shall prepare and review an aged trial balance of the Village's accounts receivable as often as necessary, but at least annually at fiscal year-end.

B. Where practical and cost effective, external collection agencies may be used consistent with all federal and state notice requirements.

C. Collection efforts should be performed for a period equivalent to the statute of limitations or sooner if bankruptcy has discharged the account, contact with the debtor cannot be made with reasonable means, the business no longer exists, or the individual is deceased, at which point such amounts will be written-off upon appropriate authorization. Write-offs of uncollectible accounts from the Village's accounting records does not necessarily constitute forgiveness of the debt, and it may still be payable by the debtor.

D. This Policy does not supersede any local, state, or federal ordinances, statutes, or laws.

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January 14, 2009*



# The Village of Gurnee

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## Debt Policy

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**Kristina M. Kovarik, Mayor**  
Mary Lou Paff, Clerk

Ray Damijonaitis	Thomas Chamberlain
Greg Garner	Jeanne Balmes
Hank Schwarz	Karen Wasser

Trustees

James Hayner	Tina Smigielski
Village Administrator	Finance Director

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Adopted by the Village Board  
December 19, 2005

## **VILLAGE OF GURNEE DEBT POLICY**

A debt policy is a formal document governing when, how, for what purposes, and to what extent debt may be issued. A sound debt policy will provide benefit and guidance to the Village of Gurnee not only as to how it manages the repayment of outstanding debt, but can serve to augment the Capital Improvement Program. Debt policy can:

- Help avoid common pitfalls of debt issuance and management.
- Promote long-term financial stability, including managing tax levies.
- Send a message regarding fiscal responsibility to the community.
- Assist in not only maintaining but improving bond ratings.
- Enhance regulatory compliance matters.
- Assure that borrowing is done at the lowest cost to the community.

### **Debt Policy and Rating Agencies:**

Underwriting and municipal credit rating institutions base their evaluation of the Village upon its ability to ensure that new debt is incurred in a prudent manner, so as to maximize the credit worthiness of the Village. This is important if the Village is to maintain its present bond rating and possibly increase the rating. Rating agencies have advised that one of the major criteria used in evaluating credit worthiness is whether a local jurisdiction has an objective but flexible debt policy which serves as a guideline for making decisions about how much new debt to incur or have outstanding at any one time. Generally, rating agencies will view as positive criteria that are conservative. A local government should only borrow what it can afford and retire principal in a timely and aggressive manner.

### **General Guidelines:**

An effective debt policy should be firm in intent but not onerous to the extent that flexibility in approach toward use and design of debt becomes difficult. Elements should include, but not be limited to, the purposes for which debt may or may not be used, the limitations of debt, and the standards for debt issuance. The following represent elements of the debt policy for the Village of Gurnee:

1. Long-term debt will not be used to finance current operations or to capitalize operating expenses. The capitalization of expenses, which represents a shift of operating costs onto long-term debt, should be a practice that is expressly prohibited. To further support this policy, the highest priority for the issuance of long-term debt will be to further the Village's Capital Improvement Program. In terms of this and other policy statements, long-term debt will be bonded indebtedness whose maturity is at least ten years from the date of original issue.
2. Long-term debt will be used only for capital projects that cannot be financed from current revenue sources. Where capital improvements or acquisitions are financed through the issuance of debt, such debt will be retired in a period not to exceed the expected life of the improvement or acquisition.

3. The Village will also issue long-term debt for refunding of other outstanding debt for the purpose of interest rate savings. As a guide, the minimum net present value savings shall be two percent (2%) of the par value of the proposed new bonds to be issued. However, circumstances may occur where a refunding may be advantageous with net present value savings of less than 2%. In those cases, approval of the President and Board of Trustees will be required in order to proceed.
4. The Village will strive for overall level or declining debt repayment schedules avoiding back-loaded or balloon repayment schedules or variable-rate debt. This is to avoid fluctuations in debt service requirements as well as fluctuations in tax levy rates. Only in those circumstances where it is to the Village's advantage will debt service be scheduled on a non-even repayment basis. Level or declining repayment schedules incur less interest cost while the use of delayed or balloon schedules incur greater interest cost. Lastly, the use of variable-rate debt requires dependence upon some external measure and indices and may be considered a form of speculation.
5. A policy of full disclosure will be followed in all financial reports, official statements, and as part of any mandatory continuing disclosure undertaking. Information required to be distributed, by law, to the Nationally Recognized Municipal Securities Information Repository (NRMSIR) shall follow guidelines set forth from time to time, including any required Material Events Disclosure as interpreted under the Securities Exchange Act of 1934, as amended. Lastly, the Village will use generally accepted accounting principles in the preparation of all financial statements used in complying with disclosure requirements. All financial statements will be audited annually by an independent, certified public accounting firm.
6. The Village, a home-rule community, will adopt the threshold set-forth by State Statutes for non-home rule municipalities' limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation of the Real Estate in the corporate boundaries of the Village. This measurement will be presented annually as part of the Village's Comprehensive Annual Finance Report (CAFR) Statistical Section.
7. Overall, the Village will repay any indebtedness incurred in the shortest possible time without creating undue hardship for tax or ratepayers.
8. Capital improvement or refunding indebtedness will be funded with General Obligation Bonds unless there are other, more appropriate, means of financing. Such alternative financing might include, but not be limited to, revenue bonds, special service area bonds, tax increment allocation revenue bonds, and special assessments.
9. Any consultants providing advice and counsel for any issuance of Village debt, as well as broker/dealers acquiring Village debt shall be independent. Financial advisors, bond counsel, and any broker/dealer for any issuance of debt shall each be separate entities having no relationship with each other. This is intended to prevent any conflict of interest, incorporating within the Policy the requirements of Municipal Securities Rulemaking Board Rule G-23, which permits financial advisor/underwriter relationships if such relationships are disclosed to the Village as issuer.
10. Any financial advisor and bond counsel shall provide full and continuing disclosure to the Village of any relationship or agreement, formal or informal, which may be in conflict with the best interests of the Village. The financial advisor and bond counsel shall further be prohibited from engaging in such relationships or agreements without the

express prior consent of the Village. Any potential for conflict of interest, where it may exist, should be expressly recognized by all consultants.

While the Village intends to match its borrowing needs with those identified within the approved Capital Improvement Program or in some cases, the refunding of outstanding debt at a lower net interest cost with long-term debt, there may be instances with other debt may be advantageous to issue. Additionally, there may be a need to employ what will be defined as interim debt. The following policies are applicable to the issuance of either short-term or interim debt:

1. Short-term debt shall be considered indebtedness issued for a term of 10-years or less. The use of such debt, with the exception of current debt refunding, shall be intended to provide financing for municipal needs such as purchasing/replacing fleet equipment, renovation or reconstruction of capital assets, purchases of specialized types of equipment, or to acquire communications or data systems/equipment. Each proposal for short-term financing shall be evaluated on a case by case basis with final approval granted by the President and Board of Trustees.
2. Interim debt shall be considered indebtedness issued for a term of less than 5-years. Such borrowing may be utilized for the temporary funding of operational cash flow deficits pending receipt of anticipated revenues or for interim capital financing needs; an internal borrowing for operational or capital acquisition would qualify as interim debt. Repayment will occur over a period not to exceed the useful life of the underlying asset but in any case, no longer than 5-years, although the period could vary depending on the nature of the asset financed. In terms of internal borrowing for purposes other than capital acquisition, the term will be no greater than 5-years.

#### **Policy on Revenue Based Debt:**

The Village may find it advantageous to issue revenue based debt to fund enterprise capital financing needs. Should such indebtedness be required, the following standards shall apply:

1. An annual rate and fee review will be conducted as part of the fiscal year budget process to ensure that predictable and affordable charges for services are in effect.
2. The Village will maintain rates and fees necessary to conform to bond coverage requirements that may be required.
3. The primary option for any enterprise financing, and also to serve as a modeling tool for future rate and fee requirements, shall be debt with a maximum maturity of 20-years.

#### **Village Board Authorizations:**

All long, short, and interim term borrowing shall require approval of the President and Board of Trustees prior to authorization.

#### **Alternative Financing:**

The Village will issue alternate types of indebtedness such as, but not limited to, Special Service Area Bonds or Tax Increment Allocation Revenue Bonds when beneficial to an identified

development strategy approved by the President and Board of Trustees. Such indebtedness shall be considered limited obligations of the Village secured by special taxes authorized by statute or in the case of TIF, by incremental property and sales taxes. The Village will not use its full faith and credit to secure any alternative financing.

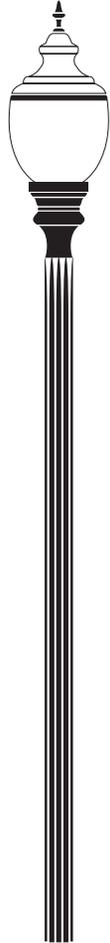
Further, should the Village issue alternative type debt, it shall take any and all reasonable steps to confirm the financial feasibility of any projects and the financial solvency of the end user(s). Further, all precautions will be taken to ensure that a true public purpose and financial viability exists for all such projects funded.

**Other Agency Financing:**

Through intergovernmental agreement, the Village may be obligated for a portion of debt issued by an associated public agency. Depending upon the nature of the obligation, disclosure will be noted within the Village's Comprehensive Annual Financial Report following generally accepted accounting principles. If the nature of external financing requires disclosure within the financial statements of the Village, such indebtedness obligations will be properly accounted for and disclosed.

**Bond Covenants and Laws:**

The Village shall comply at all times with all covenants and requirements of bond ordinances as well as supplemental transcript documents as well as State and Federal laws authorizing and governing the issuance and administration of debt obligations.



# The Village of Gurnee

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## Fixed Asset Policy

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**Kristina M. Kovarik, Mayor**  
Andy Harris, Clerk

Jeanne Balmes  
Greg Garner  
Michael Jacobs

David Ohanian  
Cheryl Ross  
Hank Schwarz

Trustees

James Hayner  
Village Administrator

Tina Smigielski  
Finance Director

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Adopted by the Village Board  
June 4, 2007

# Village of Gurnee

## Fixed Asset Policy

### **STATEMENT OF PURPOSE**

The purpose of this policy is to establish procedures governing the Fixed Asset Systems of the Village of Gurnee. The policy is meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR), Governmental Accounting Standards Board (GASB), and applicable State and Federal capital asset regulatory and reporting requirements related to property. An accurate inventory provides for the valuation of assets for financial statements and insurance purposes. It also enhances the ability to safeguard fixed assets.

### **GENERAL POLICY**

Each department shall be responsible for the following: (a) maintain control and security over each asset within the department's possession; (b) completion of documentation required by the Finance Department each time an asset is purchased, updated, transferred or disposed; and (c) conduct physical inventories of assets.

#### **I. SCOPE**

This policy provides for the inventory and capitalization of all Village owned or leased assets with a value equal to or in excess of those amounts set forth in Section VII herein and having a useful life of more than one year. Those assets identified pursuant to this policy as set forth in Section VII shall be recorded and depreciated, if applicable, by the Director of Finance in the Fixed Asset System.

#### **II. INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION**

##### **A. Inventoried Asset**

All assets or groups of assets (such as furniture or tools) with a value greater than \$1,000 and a useful life in excess of one year may be considered an inventoried asset. Each department is responsible for maintaining a listing of inventoried assets. Upon the acquisition or disposal of an asset in this category, the department acquiring or disposing of such asset may update their listing of inventoried assets. Some samples of inventoried assets are: computer software, tools, computers, weapons, and radios.

##### **B. Fixed Assets**

**1. Valuing Fixed Assets** Fixed assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

**2. Capitalizing** Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold as set forth in Section VII of this policy and have a useful life of at least one year.

Capital assets below the capitalization threshold on a unit basis but warranting "control" shall be inventoried at the department level, and an appropriate list will be maintained.

## Village of Gurnee Fixed Asset Policy

Capital Assets should be capitalized if they meet the following criteria:

- Tangible
- Useful life of more than one year (benefit more than a single fiscal period)
- Cost exceeds designated threshold (see Section VII)

Fixed assets include land & land improvements, building & building improvements, vehicles, machinery and equipment, and infrastructure. This type of asset should be charged to a Capital account in the Fund that paid for the asset.

### **3. Fixed Asset Categories:**

**a) Land & Land Improvements** - Includes all land purchased or otherwise acquired by the Village. All costs incurred in preparing the land for its intended use should be included in the cost of the land. Land is not a depreciable asset.

**b) Building and Building Improvements** - Buildings are valued at the purchase price or cost of construction. The cost should include all charges applicable to the building, including broker's or architect's fees. Additions and improvements to buildings, as well as the cost of permanently attached fixtures, should be added to the building account if the cost enhances the buildings functionality or extends the asset's useful life.

**c) Machinery and Equipment** - The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. These assets are recorded at cost, including freight, installation and other charges incurred to place the asset in use. Assets included in this category are heavy equipment, traffic equipment, generators, office equipment, phone system, vehicles, and kitchen equipment

**d) Infrastructure** – Infrastructure assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Included in this category are roads, bridges, drainage systems, water and sewer systems. These assets are recorded at historical cost and include the costs necessary to place the asset in its location or condition. Additions and improvements will be capitalized only if the cost either enhances the asset's functionality or extends the asset's useful life.

**e) Construction in Progress** - This category is used for a building or other capital project that is incomplete at the end of a fiscal year. When the project is completed, the cumulative costs are transferred to an appropriate capital asset category.

### **III. RETIREMENT OF ASSETS**

Assets are typically retired for three reasons: obsolescence, sale or trade, and theft or loss. In general, the Village's practice is to use an asset until it no longer is useful or serviceable. However, assets may be sold or traded-in when it is the best interest to do so. Property may not be traded-in or disposed of without prior approval of the department head and the Village Administrator.

## Village of Gurnee

### Fixed Asset Policy

Capital assets that are retired before the end of their useful life must be sold by competitive sale, negotiated sale, or auction. Any other method of retirement of a capital asset shall be approved by the Village Board prior to disposal. The sale of non-capital assets valued at less than designated threshold (as set forth in Section VII), may be approved by the Village Administrator.

#### **IV. MODIFICATIONS OF ASSETS**

Modifications to an asset that prolong a fixed asset's economic life or expand its usefulness should also be recorded. Normal repairs that maintain the asset in present condition should be recorded as an expenditure/expense and not capitalized.

#### **V. PHYSICAL INVENTORY OF ASSETS**

A physical inventory, done by an outside appraisal company or the Village's property insurance carrier, of capital assets will be conducted every 7 years. The Village's accounting records will then be adjusted to reflect the current fixed asset inventory list. At the end of every fiscal year, the Finance Department will forward to each department head, a list of his/her department's inventoried and fixed assets listed in Fixed Asset System. It is the responsibility of the department head to account for all the items on the transaction listing and prepare the necessary reports that have not previously been sent to the Finance Department at the time of acquisition or disposal.

#### **VI. DEPRECIATION**

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset.

In most cases, the straight line method of depreciation will be used for all assets.

Village of Gurnee  
Fixed Asset Policy

**VII. CAPITAL ASSET CATEGORIES AND USEFUL LIVES**

Asset Type	Years	Capitalization Threshold
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$50,000
Building Improvements		
HVAC	20	\$50,000
Re-Roofing	20	\$50,000
Electrical & Plumbing	30	\$50,000
Carpet Replacement	10	\$50,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications	10	\$25,000
Equipment		
Heavy equipment (public works)	30	\$25,000
Computers	5	\$25,000
Furniture & Fixtures		
Office Furniture	20	\$25,000
Phone System	10	\$25,000
Kitchen Equipment	10	\$25,000
Infrastructure		
Roads/Streets	50	\$250,000
Water & Sewer Systems		
Lift Stations	40	\$250,000
Wells	40	\$250,000
Pumping Stations	40	\$250,000
Water towers	40	\$250,000
Water/Sewer Mains	40	\$250,000
Stormwater Drainage	40	\$250,000



# The Village of Gurnee

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## Fund Balance Policy - General Corporate Fund

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Kristina M. Kovarik, Mayor  
Andy Harris, Clerk

Jeanne Balmes  
Greg Garner  
Michael Jacobs

Kirk Morris  
Cheryl Ross  
Hank Schwarz

Trustees

James Hayner  
Village Administrator

Diane Lembesis  
Finance Director

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Adopted by the Village Board  
November 2, 1998

Amended  
March 7, 2011

## Village of Gurnee

### Fund Balance Policy

#### STATEMENT OF PURPOSE

The purpose of this policy is to establish procedures governing the Fund Balance. The Village's original Fund Balance policy was adopted on November 2, 1998. The policy was amended on March 7, 2011 to be compliant with Governmental Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

#### I. SCOPE

Sufficient fund balance helps provide the Village of Gurnee with operational stability, helps the Village meet needs caused by unforeseen events, and helps stakeholders identify the Village's credit worthiness. This policy defines the minimum amount of unassigned fund balance for the Village.

#### II. DEFINITIONS

Fund Balance: the difference between assets and liabilities in a Governmental Fund.

Non-Spendable Fund Balance: the portion of a Governmental Fund's net assets that are not available to be spent. Examples of non-spendable funds include prepaid assets or endowment principal.

Restricted Fund Balance: the portion of a Governmental Fund's fund balance that is subject to external enforceable legal purpose restrictions as to what the fund balance can be spent on.

Committed Fund Balance: the portion of a Governmental Fund's fund balance that is limited with self-imposed constraints or limitations that have been placed at the highest level of decision making authority.

Assigned Fund Balance: the portion of a Governmental Fund's fund balance to denote management's intended use of resources.

Unassigned Fund Balance: available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e., assigned). Positive unassigned fund balance can only be reported in the general fund.

Note: In non-governmental funds (e.g., golf), management may decide to assign funds for a specific purpose. This may be done as an internal budgeting procedure rather than as a formal accounting entry.

#### III. POLICY

A. It is the policy of the Village of Gurnee to maintain unassigned fund balance in the General Fund to fund operations for a period of at least four months ("Cash Flow Commitment"). The goal is to have a Cash Flow commitment in the General Fund that is adjusted annually with the adoption of the annual budget and is calculated as 35% of General Fund expenditures (not including transfers to fund capital projects).

B. It is also the policy of the Village of Gurnee to assign a portion of Fund Balance in the amount of debt service payments for general obligations, alternate revenue source, and governmental debt for the following year. These funds may be assigned in either the General Fund or the Debt Service Fund ("Debt Service Assignment").

C. Unassigned fund balance will be reviewed annually during the budget process.

Should the unassigned fund balance for the General Fund balance drop below 35%, the Village board will be notified. Reductions will be resolved by either implementing a new, recurring revenue source or reducing expenditures.

Balances in excess of the recommended Cash Flow Commitment may be transferred to the Capital Improvements Fund to support future capital projects.

The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.

D. This policy may be amended from time to time as determined by the Board of Trustees.

E. The Village will spend the most restricted dollars before less restricted, in the following order:

- 1) Restricted,
- 2) Committed,
- 3) Assigned,
- 4) Unassigned.

F. The Village Administrator and Director of Finance will recommend to the Village Trustees if a portion of fund balance should be assigned.



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## **Investment Policy**

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**Kristina M. Kovarik, Mayor**  
Andy Harris, Clerk

### **Trustees**

Don Wilson  
Cheryl Ross  
Jeanne Balmes

Karen Thorstenson  
Greg Garner  
Tom Hood

### **Staff**

Pat Muetz  
Village Administrator

Brian Gosnell  
Finance Director

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Adopted by the Village Board  
July 10, 2006

Amended  
September 14, 2015

**VILLAGE OF GURNEE  
INVESTMENT POLICY  
Updated: September 14, 2015**

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**Scope**

This investment policy applies to the activities of the Village with regard to the financial assets of the Village of Gurnee but not limited to the General Government Funds, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Enterprise Funds.

This investment policy does not cover the financial assets of the Police and Fire Pension Funds. These funds are governed by their respective investment policies.

**Objectives**

Funds of the Village will be invested in accordance with Illinois Statute sections 30ILCS235 and 5ILCS220-15 and pursuant to the Village's Home Rule powers and its policies and written administrative procedures. The Village's investment portfolio shall be managed in a manner to attain a market rate of return throughout economic cycles, providing for adequate liquidity to meet cash flow needs, while at the same time preserving and protecting capital in the overall portfolio. Preservation of capital shall have priority at all times over the investment rate of return. Investments shall be made based on statutory constraints and in accordance with the investment policy statement. In order to optimize a total return, the Village may consolidate cash balances from all funds covered by this policy.

**Delegation of Authority**

The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Administrator/Treasurer. The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. The Investment Policy must be reviewed and approved by the Village Board.

**Prudence**

The standard of prudence to be used by Investment Officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall not be held personally responsible for a specific security's credit risk or market price changes, provided deviations from expectations are reported to the Village Administrator in a timely fashion, and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

**Performance Standards**

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The Village's investment portfolio is designed with the objective of regularly meeting or exceeding the average return of the 3-Month U.S. Treasury Bill.

## **Monitoring and Adjusting the Portfolio**

The Investment Officer will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments and will adjust the portfolio accordingly.

## **Safekeeping and Custody**

An authorized depository resolution will be maintained of financial institutions authorized to provide custodial services to the Village. In addition, security broker/dealers considered as “primary” dealers or “regional” dealers that qualify under Securities and Exchange Commission Rule 15C3-1 may be utilized. An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Investment Officer.

All trades, where applicable, will be executed by delivery vs. payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

## **Authorized Investment Advisors**

The Investment Officer, with the approval of the Board of Trustees, may appoint investment advisors. The investment advisor shall be person who:

- Has the power to manage, acquire, or dispose of any security;
- Has the knowledge in writing that he or she is a fiduciary with respect to the Village's securities; and
- Is at least one of the following:
  - Registered as an investment advisor under the Federal Investment Advisors Act of 1940 (15 U.S.C. 80b-1, et seq.);
  - Registered as an investment advisor under the Illinois Securities Law of 1953; or
  - A bank, as defined in the Investment Advisors Act of 1940.

All investment advice and service provided by an investment advisor so appointed shall be rendered pursuant to written contract between the investment advisor and the Village, and in accordance with the Village's investment policy. The contract shall include all the following:

- Acknowledgement in writing by the investment advisor that he or she is a fiduciary with respect to the Village's securities.
- The Village's investment policy;
- Full disclosure of direct and indirect fees, commission, penalties, and any other compensation that may be received by the investment advisor, including reimbursement for expenses; and
- A requirement that the investment advisor submit periodic written reports, on at least a quarterly basis, for the Board of Trustees' regularly scheduled meetings. All returns on investments shall be reported as net returns after payment of all fees, commissions, and any other compensation.

## **Collateralization**

Funds on deposit in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement, and held at an independent- third-party institution in the name of the Village of Gurnee.

## **Internal Controls**

The Investment Officer shall establish a system of internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

### **Suitable and Authorized Investments**

Consistent with the Government Finance Officers Association (GFOA) *Policy Statement on State and Local Laws Concerning Investment Practices*, investments permitted by this policy are those defined by the Public Funds Investment Act (30 ILCS 235/2) and local law where applicable.

### **Diversification**

To the extent possible, it is the policy of the Village of Gurnee to diversify its investments by investment instrument, financial institution, and by maturity scheduling.

### **Maximum Maturities**

To the extent possible, the Village of Gurnee shall attempt to match its investments with anticipated cash flow requirements. Investment maturities shall be limited to a maximum maturity of two years from the date of purchase.

Investments in reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding two (2) years if the maturity of such investments is made to coincide with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Village Board.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds, to ensure that appropriate liquidity is maintained to meet ongoing obligations.

### **Reporting Requirements**

The Investment Officer shall prepare a cash and investment holdings report at least quarterly. The report should be provided to the Village Administrator and Village Board. This report should include the percentage of the total portfolio of which each type of investment represents and related investment returns, along with average benchmark returns for comparison. On an annual basis, as part of the fiscal year audited financial statements, reporting of cash and investment holdings shall be consistent with current accounting pronouncements, including Governmental Accounting Standards Board (GASB) Statement 3 and GASB Statement 40.

### **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Gurnee.

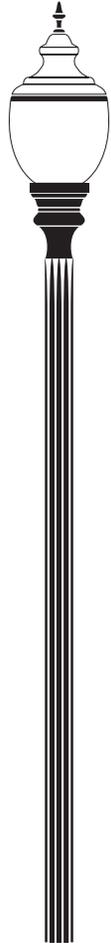
### **Exemptions**

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

**Amendment**

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

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# The Village of Gurnee

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## Identity Theft Policy

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**Kristina M. Kovarik, Mayor**

Andy Harris, Clerk

Jeanne Balmes  
Greg Garner  
Michael Jacobs

David Ohanian  
Cheryl Ross  
Hank Schwarz

Trustees

James Hayner  
Village Administrator

Tina Smigielski  
Finance Director

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Adopted by the Village Board  
November 3, 2008

## **I. PROGRAM ADOPTION**

The Village of Gurnee ("Village") developed this Identity Theft Prevention Program ("Program") pursuant to the Federal Trade Commission's Red Flags Rule ("Rule"), which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003. This Program was developed with oversight and approval of the Village Board and Village Administrator's Office. After consideration of the size and complexity of the Village's operations and account systems, and the nature and scope of the Village's activities, the Village determined that this Program was appropriate for the Village, and therefore approved this Program on May 1, 2009.

## **II. PROGRAM PURPOSE AND DEFINITIONS**

### **A. Fulfilling requirements of the Red Flags Rule**

Under the Red Flag Rule, every financial institution and creditor is required to establish an "Identity Theft Prevention Program" tailored to its size, complexity and the nature of its operation. Each program must contain reasonable policies and procedures to:

1. Identify relevant Red Flags for new and existing covered accounts and incorporate those Red Flags into the Program;
2. Detect Red Flags that have been incorporated into the Program;
3. Respond appropriately to any Red Flags that are detected to prevent and mitigate Identity Theft; and
4. Ensure the Program is updated periodically, to reflect changes in risks to customers or to the safety and soundness of the creditor from Identity Theft.

### **B. Red Flags Rule definitions used in this Program**

The Red Flags Rule defines "Identity Theft" as "fraud committed using the identifying information of another person" and a "Red Flag" as a pattern, practice, or specific activity that indicates the possible existence of Identity Theft.

According to the Rule, a municipality is a creditor subject to the Rule requirements. The Rule defines a municipality as a "financial institution" and "creditors" to include finance companies, automobile dealers, mortgage brokers, utility providers, and telecommunications companies. Where non-profit and government entities defer payment for goods or services on a recurring basis, they, too, are to be considered creditors.

All the Village's accounts that are individual Village water / sewer service accounts held by customers of the Village whether residential, commercial or industrial are covered by the Rule. Under the Rule, a "covered account" is:

1. Any account the Village offers or maintains primarily for personal, family or household purposes, that involves multiple payments or transactions; and
2. Any other account the Village offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the Village from Identity Theft.

“Identifying information” is defined under the Rule as “any name or number that may be used, alone or in conjunction with any other information, to identify a specific person,” including: name, address, telephone number, social security number, date of birth, government issued driver’s license or identification number, alien registration number, government passport number, employer or taxpayer identification number, unique electronic identification number, or routing code.

### **III. IDENTIFICATION OF RED FLAGS.**

In order to identify relevant Red Flags, the Village considers the types of accounts that it offers and maintains, the methods it provides to open its accounts, the methods it provides to access its accounts, and its previous experiences with Identity Theft. The Village identifies the following red flags, in each of the listed categories:

#### **A. Notifications and Warnings From Credit Reporting Agencies**

##### **Red Flags**

- 1) Report of fraud accompanying a credit report;
- 2) Notice or report from a credit agency of a credit freeze on a customer or applicant;
- 3) Notice or report from a credit agency of an active duty alert for an applicant; and
- 4) Indication from a credit report of activity that is inconsistent with a customer’s usual pattern or activity.

#### **B. Suspicious Documents**

##### **Red Flags**

1. Identification document or card that appears to be forged, altered or inauthentic;
2. Identification document or card on which a person’s photograph or physical description is not consistent with the person presenting the document;
3. Other document with information that is not consistent with existing customer information (such as if a person’s signature on a check appears forged); and
4. Application for service that appears to have been altered or forged.

### **C. Suspicious Personal Identifying Information**

#### **Red Flags**

1. Identifying information presented that is inconsistent with other information the customer provides (example: inconsistent birth dates);
2. Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a credit report);
3. Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
4. Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address);
5. Social security number presented that is the same as one given by another customer;
6. An address or phone number presented that is the same as that of another person;
7. A person fails to provide complete personal identifying information on an application when reminded to do so (however, by law social security numbers must not be required); and
8. A person's identifying information is not consistent with the information that is on file for the customer.

### **D. Suspicious Account Activity or Unusual Use of Account**

#### **Red Flags**

1. Change of address for an account followed by a request to change the account holder's name;
2. Payments stop on an otherwise consistently up-to-date account;
3. Account used in a way that is not consistent with prior use (example: very high activity);
4. Mail sent to the account holder is repeatedly returned as undeliverable;
5. Notice to the Village that an account has unauthorized activity;
6. Breach in the Village's computer system security; and
7. Unauthorized access to or use of customer account information.

### **E. Alerts from Others**

#### **Red Flag**

1. Notice to the Village from a customer, identity theft victim, law enforcement or other person that it has opened or is maintaining a fraudulent account for a person engaged in Identity Theft.

#### **IV. DETECTING RED FLAGS.**

##### **A. New Accounts**

In order to detect any of the Red Flags identified above associated with the opening of a **new account**, Village personnel will take the following steps to obtain and verify the identity of the person opening the account:

##### **Detect**

1. Require certain identifying information such as name, service address, relationship to service address (owner or renter), mailing address, telephone number, or other identification;
2. Verify existence of a business entity against the Village's business license database; and
3. Independently contact the customer if any information is questionable in nature.

##### **B. Existing Accounts**

In order to detect any of the Red Flags identified above for an **existing account**, Village personnel will take the following steps to monitor transactions with an account:

##### **Detect**

1. Verify the identification of customers if they request information (If request from resident will only accept requests in person or via telephone. If request from business can accept requests in person, via telephone, via e-mail, via facsimile);
2. Verify the validity of requests to change billing addresses; and
3. Verify changes in banking information given for billing and payment purposes.

#### **V. PREVENTING AND MITIGATING IDENTITY THEFT**

In the event Village personnel detect any identified Red Flags, such personnel shall take one or more of the following steps, depending on the degree of risk posed by the Red Flag:

##### **Prevent and Mitigate**

1. Continue to monitor an account for evidence of Identity Theft;
2. Contact the customer;
3. Change any passwords or other security devices that permit access to accounts;
4. Reopen an account with a new number;
5. Notify the Director of Finance for determination of the appropriate step(s) to take;
6. Notify law enforcement; or
7. Determine that no response is warranted under the particular circumstances.

## **Protect customer identifying information**

In order to further prevent the likelihood of identity theft occurring with respect to Village accounts, the Village will take the following steps with respect to its internal operating procedures to protect customer identifying information:

1. Ensure that its website(s) used for account transactions is secure or provide clear notice that the website(s) is not secure;
2. Ensure complete and secure destruction of paper documents and computer files containing customer information;
3. Ensure that computer user accounts and computers are password protected in compliance with the Village's Information Systems Security Policy;
4. Keep offices clear of papers containing customer information;
5. Request only the last 4 digits of social security numbers (if any);
6. Discontinue use of any computers or systems known or reasonably thought to be compromised until such time as the nature of the compromise or potential compromise is understood; and
7. Require and keep only the kinds of customer information that are necessary for Village purposes.

## **VI. PROGRAM UPDATES**

This Program will be periodically reviewed and updated to reflect changes in risks to customers and the soundness of the Village from Identity Theft. If warranted, the Finance Department will update the Program or present the Village Administrator's Office with recommended changes and the Village Board will make a determination of whether to accept, modify or reject those changes to the Program.

## **VII. PROGRAM ADMINISTRATION.**

### **A. Oversight**

Responsibility for developing, implementing and updating this Program lies with the Village Finance Department. The Village Finance Director will be responsible for the Program administration, for ensuring appropriate training of Village staff on the Program, for reviewing any staff reports regarding the detection of Red Flags and the steps for preventing and mitigating Identity Theft, determining which steps of prevention and mitigation should be taken in particular circumstances and considering periodic changes to the Program.

## **B. Staff Training and Reports**

Village staff responsible for implementing the Program shall be trained either by or under the direction of the Finance Director in the detection of Red Flags, and the responsive steps to be taken when a Red Flag is detected.

## **C. Service Provider Arrangements**

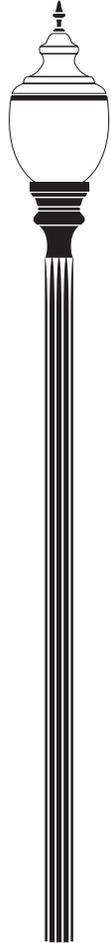
In the event the Village engages a service provider to perform an activity in connection with one or more accounts, the Village will take the following steps to ensure the service provider performs its activity in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of Identity Theft.

1. Require that service providers have such policies and procedures in place; and
2. Require that service providers review the Village's Program and report any Red Flags to the Finance Director.

## **D. Specific Program Elements and Confidentiality**

For the effectiveness of Identity Theft prevention Programs, the Red Flag Rule envisions a degree of confidentiality regarding the Village's specific practices relating to Identity Theft detection, prevention and mitigation. Therefore, under this Program, knowledge of such specific practices is to be limited to the Finance Department and those employees who need to know them for purposes of preventing Identity Theft. Because this Program is to be adopted by a public body and thus publicly available, it would be counterproductive to list these specific practices here. Therefore, only the Program's general red flag detection, implementation and prevention practices are listed in this document.

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# The Village of Gurnee

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## **Purchasing Policy**

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**Kristina M. Kovarik, Mayor**

Mary Lou Paff, Clerk

Ray Damijonaitis  
Greg Garner  
Hank Schwarz

Thomas Chamberlain  
Jeanne Balmes  
Karen Wasser

Trustees

James Hayner  
Village Administrator

Tina Smigielski  
Finance Director

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Adopted by the Village Board  
December 19, 2005

# Village of Gurnee

## Purchasing Policy

### Table of Contents

1.0	Purpose.....	p. 2
2.0	Policy .....	p. 2
2.1	Purchases in Excess of Twenty Thousand Dollars.....	p. 2
2.2	Purchases Between One Thousand & Twenty Thousand Dollars	p. 3
2.3	Purchases Under One Thousand Dollars .....	p. 3
2.4	Purchases Under Forty Dollars (Petty Cash).....	p. 4
2.5	Purchase Orders & Requisitions.....	p. 4
2.6	Competitive Price Comparisons .....	p. 5
2.7	Formal Bidding Process.....	p. 5
2.8	Exceptions to the Formal Bidding Process .....	p. 7
2.9	State Purchasing .....	p. 7
2.10	Contracts Exempt from Purchasing Regulations .....	p. 8
2.11	Invalid Purchase Contracts.....	p. 8
3.0	Exceptions to the Purchasing Policy .....	p. 8
	Index .....	p. 9

# Village of Gurnee

## Purchasing Policy

### 1.0 Purpose:

- 1.1 To establish orderly purchasing procedures whereby authorized personnel may obtain commodities, supplies, and services in accordance with policies outlined in the Village Municipal Code relating to municipal purchasing.

### 2.0 Policy:

#### 2.1 Purchases in Excess of Twenty Thousand Dollars

- 2.1.1 Village ordinance requires that all purchases made from one vendor for a particular item or like types of items in excess of \$20,000 must be accomplished by a contract or purchase order through the formal bidding process (section 2.7) or by a bid waiver approved by the Village Board. Purchases shall not be split into two or more purchase requisitions for the purpose of avoiding the bidding process.
- 2.1.2 Purchases made in conjunction with the State of Illinois Joint Purchase Contracts (section 2.9) satisfy all the bid requirements.
- 2.1.3 In certain circumstances the requesting department head or other party may feel that the best interest of the Village would be served by a purchase from one particular vendor despite the amount of the purchase being in excess of \$20,000. In these circumstances, a bid waiver request must be prepared and submitted to the Village Board for their consideration and approval.
- 2.1.4 In the event of an emergency affecting the public health, welfare, or safety, a contract may be let or a purchase made, to the extent necessary to resolve the emergency without a formal bid (section 2.7). The Village Administrator shall file his authority for such an expenditure in writing with the Village Board and shall provide the date or time when the emergency shall terminate, the name of the person authorized to make such expenditures or contract, and the amount(s) to be expended. The Village Board shall, at their next regular meeting, confirm whether an emergency actually existed. If an emergency existed, the Village Board shall confirm necessary emergency expenditures.

## 2.2 Purchases Between One Thousand Dollars & Twenty Thousand Dollars

- 2.2.1 Purchases between \$1,000 and \$20,000 are considered formal purchasing, however, they are not required to follow the formal bidding process (section 2.7). Purchases falling under this category shall require the approval of the Village Administrator. Purchases shall not be split into two or more purchase requisitions for the purpose of falling under informal purchasing (section 2.3).
- 2.2.2 A purchase requisition shall be entered into the Village Finance Computer System prior to making such purchases. Once entered, the requisition must be approved by the respective department head and the Village Administrator. After appropriate approval is obtained online, a purchase order (section 2.5) will be printed by the Finance Department and forwarded to the requesting department.
- 2.2.3 A competitive price comparison (section 2.6) or at least three price quotes (written or verbal) shall be submitted to the Village Administrator. The reasons for any waiver shall be noted on the purchasing documents entered on the purchase requisition under the quotes screen.
- 2.2.4 Once the purchase is received, the requesting department must mark the purchase order number and item(s) received in the Finance Computer System. All packing slips shall be turned into the Accounts Payable Department and mach up with the appropriate invoice.
- 2.2.5 Emergency purchases under this section will follow the same procedures as outlined in section 2.1.4

## 2.3 Purchases Under One Thousand Dollars

- 2.3.1 Purchases below \$1,000 are considered informal purchasing and shall be approved by the respective department heads. These purchases do not require the approval of the Village Board or the Village Administrator. Purchases shall not be split into two or more purchase requisitions for the purpose of falling under petty cash purchasing (section 2.4).
- 2.3.2 Although informal purchasing may be done without formal approval, the responsibility still exists for making the most economical purchases. Spot price checks and surveys should be made from time to time to ensure that the price being paid is the best price available and that the quality of the product is the best that is required.

- 2.3.3 When receiving an item under informal buying, a receipt or packing slip shall be obtained. The purchase shall then be entered in the Finance Computer System as a field purchase order for department head approval. This receipt or slip is to be turned into the Accounts Payable Department with the field purchase order number marked. When the invoice is received for the item(s), the accounts payable department will put the receipts to the invoice and make preparation for payment. Receipts or packing slips must be turned in on all purchases.
- 2.3.4 Emergency purchases under this section shall be handled by a memo and confirming purchase requisition (section 2.5.2) to the respective department head detailing the emergency and the necessary purchase(s).

#### 2.4 Purchasing Under Forty Dollars (Petty Cash)

- 2.4.1 A limited number of personnel may be authorized by their department head to allow petty cash purchasing. Such personnel should utilize petty cash funds to pay for items or services authorized to be purchased in the amount of \$40 or less.
- 2.4.2 A petty cash voucher properly signed by the recipient, together with any available supporting bill or authorization, shall support all cash purchases. Each petty cash disbursement shall be recorded with a description of the item(s) or service(s) purchased and the account to be charged. The form, supported by all applicable petty cash vouchers and necessary supporting information, shall be submitted to the Finance Department for documentation each time the petty cash bank needs to be replenished.

#### 2.5 Purchase Orders & Requisitions

- 2.5.1 Purchase orders are required for all purchases over \$1,000. All purchase orders are to be entered into the Finance Computer System and approved by the appropriate department head or supervisor prior to any purchase. Once appropriate approval has been received, the purchase order will be issued by the Finance Department. The respective department heads are responsible for all their authorized expenditures.
- 2.5.2 If the goods or service have already been received, or verbally ordered, the requisition is to be marked "Confirming." A confirming purchase requisition shall be used only in cases of emergency as stated in sections 2.1.4, 2.2.5, and 2.3.4 or when the purchase is previously approved through formal bidding, bid waiving, or quotations.
- 2.5.3 Purchase orders shall be issued by the Finance Department in numerical sequence and shall state the name and address of the vendor, the date, department making the request, and the account number to be charged.

- 2.5.4 All purchase orders and requisitions shall have the price of the goods stated. If it is absolutely impossible to list the exact price, an estimated price may be used. Shipping charges should be included on a requisition if possible. Purchase orders with no price shown are not considered purchase orders.

## 2.6 Competitive Price Comparisons

- 2.6.1 Competitive price comparisons shall mean receiving and documenting pricing information on a specified good or service from several potential suppliers. Price information from one supplier shall not be shared with other suppliers prior to a purchase. Purchases shall be made from reasonable suppliers who best meet the Village's needs. Reasons for selecting a supplier other than the supplier with the lowest price shall be documented with the purchasing documents.

## 2.7 Formal Bidding Process

- 2.7.1 Any labor, lease, goods, or services to be purchased, when the cost will exceed \$20,000, shall be purchased by a contract or purchase order awarded to the lowest responsible bidder after advertising for bids.
- 2.7.2 The requesting department shall prepare the drawings and specifications for the item to be let for bid along with a list of suggested bidders and submit them to the Village Administrator. Specifications must not be developed in a manner intended to specifically exclude a potential bidder on a technicality or developed in such a manner that only one bidder is possible. Specifications must be broad enough to invite competition yet not be so loose as to invite a potentially low bid on an item that is not desired or not in the best interests of the Village.
- 2.7.3 The requesting department shall arrange the drawings and specifications into the proper format and prepare the other needed documents to complete the bid package on forms approved by the Village Administrator.
- 2.7.4 Other documents, such as special instructions to bidders, sworn acknowledgments and work history statements, requests for additional information, notice of award, special conditions and bond forms, may be included in the bid package.
- 2.7.5 The requesting department shall arrange the bid's opening date with the Village Administrator unless waived.

- 2.7.6 The Village Administrator will inform the Village Board of requests to bid by placing such request on the agenda of a regular business meeting of the Board.
- 2.7.7 All proposals to award purchase orders or contracts through the formal bidding process shall be published once at least 10 days in advance of the date announced for the receiving of bids, in a newspaper of general circulation in the Village's jurisdiction.
- 2.7.8 Advertisement of bids shall describe the character of the proposed contract, purchase, or improvement in sufficient detail to enable the bidders to know what their obligation will be, either in the advertisement itself, or by reference, to detailed plans and specification on file at the time of publication of the announcement. The advertisement shall also state the date, time, and place assigned for the opening of bids, and that no bids will be acceptable subsequent to the time indicated in the announcement.
- 2.7.9 The requesting department will send bid invitations to all known responsible vendors on the bidders' list for the particular item as well as to any other prospective bidders. The bid must also be posted in the Demand Star Bidding System. In the case where a bid packet may be costly to reproduce, a charge for the package may be assessed.
- 2.7.10 Cash, a cashier's check, or a certified check may be required of each bidder as an expression of good faith, in a reasonable amount but not to exceed ten (10%) percent of the contract or purchase amount if specified in the bid specifications.
- 2.7.11 All sealed bids will be opened publicly and read by the authorized representative.
- 2.7.12 The bid award must be made to the lowest responsible bidder. The lowest responsible bidder is that bidder with the lowest bid price that meets all the specifications and any other criteria that may be set forth within the bid documents. A bid award recommendation shall be submitted to the Village Administrator for placement on the next Village Board agenda for their consideration.
- 2.7.13 The Village Board shall award any contract or purchase subject to bid over \$20,000.
- 2.7.14 Following the award of bid by the Village Board, the requesting department shall send a complete contract or purchase order as the case may be, to the successful bidder. If the bid was for several items to be purchased over a period of time, the Village shall notify the bidder of those circumstances by letter with a copy sent to the Finance Director and issue a purchase order with the various delivery dates noted.

2.7.15 Bids received by facsimile machine are not acceptable. Bids received after the date and time specified in the invitation or request for proposals are to be returned unopened to the bidder with a cover letter stating the date and time the bid was actually received.

## 2.8 Exceptions to the Formal Bidding Process

- 2.8.1 Contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual is an important factor, such as auditing, accounting, architectural, engineering, and legal services.
- 2.8.2 Contracts for services, training, and educational material where the ability or fitness of the trainer and/or the quality of the materials plays an important part.
- 2.8.3 Contracts for utility services, where no reasonable competitive alternatives are available, such as water, sewer, local telephone, natural gas, and electric services.
- 2.8.4 Contracts with the Federal government or agency thereof or purchases under the State of Illinois Joint Purchasing Act.

## 2.9 State Purchasing

- 2.9.1 The Procurement Division of the State of Illinois annually lets certain items for bids. Any unit of government in the State may avail themselves of these bid prices. Purchasing through State Purchasing satisfies the requirement for bidding by local ordinance or State Statute even though the purchases may be in excess of \$20,000.
- 2.9.2 The Village shall keep a complete file on all State Purchasing contracts complete with specifications and prices.
- 2.9.3 It is incumbent upon all Village employees to consider State Purchasing before making any purchases. State Purchasing not only satisfies the requirement for bidding, it also satisfies the need for any quotations, saves shopping around and saves money. Large savings can be realized without sacrificing quality through this mass purchasing technique. State Purchasing can be best described as all the governmental bodies of the State of Illinois joining together for what is essentially a central purchasing system. State Purchasing must be a consideration.

2.9.4 Items purchased under State Purchasing still require Village Board approval. When items are purchased through a State Purchasing vendor, the Village shall prepare a purchasing order as normally prescribed, but shall submit a copy to the State of Illinois Procurement Division. Typed on the purchasing order must be: The Vendor Name and the Contract Order Number.

2.9.5 It may also be beneficial to the Village to join with other units of local government in securing price quotations and in bid letting. Periodic checks of what other units of government are paying can give clues as to whether the Village is receiving a good price. If neighboring local government units are contemplating the bidding of a particular item which is also to be bid on by the Village, the joining of the two units could result in a cheaper price. The procedures to follow in that case are set forth in the Governmental Joint Purchasing Act, 30 ILCS 525/0.01.

#### 2.10 Contracts Exempt from Purchasing Regulations

2.10.1 The provisions of this policy shall not apply to local improvement contracts, special assessments or to purchases otherwise specifically provided for by the Illinois Revenue Statutes.

#### 2.11 Invalid Purchase Contracts

2.11.1 Any purchase or contract executed in violation of this policy shall be null and void as to the Village and, if public funds have been expended thereupon, the amount thereof may be recovered in the name of the Village.

### 3.0 **Exceptions to the Purchasing Policy**

3.1 The Gurnee Village Board must approve any deviations or exceptions to the Village of Gurnee's Purchasing Policy.

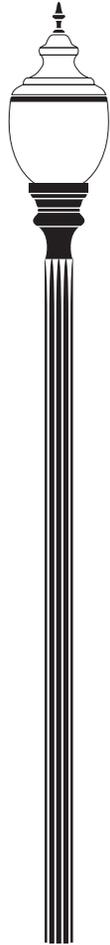
3.2 Any segments of this policy in conflict with the Village of Gurnee Municipal Code shall be considered void and the remainder of the policy shall remain valid.

# Village of Gurnee

## Purchasing Policy

### Index

Bid (advertisement) .....	sec. 2.7.8
Bid (award) .....	sec. 2.7.12 & 2.7.13
Bid (deposit) .....	sec. 2.7.10
Bid (invitation) .....	sec. 2.7.9
Bid (opening date) .....	sec. 2.7.5
Bid (opening of) .....	sec. 2.7.11
Bid (package) .....	sec. 2.7.3 & 2.7.4
Bid (process) .....	sec. 2.7
Bid (publication) .....	sec. 2.7.7
Competitive Price Comparison.....	sec. 2.6
Conflicts (between policy & municipal code).....	sec. 3.2
Confirming Purchases.....	sec. 2.5.2
Emergency Purchases (over \$20,000).....	sec. 2.1.4
Emergency Purchases (\$1,000 to \$20,000).....	sec. 2.2.5
Emergency Purchases (under \$1,000) .....	sec. 2.3.4
Estimated Price .....	sec. 2.5.4
Exemptions (from purchasing regulations).....	sec. 2.10
Exceptions (to bid process).....	sec. 2.8
Exceptions (to policy) .....	sec. 3.0
Formal Bidding Process.....	sec. 2.7
Invalid Purchases.....	sec. 2.11
Joint Purchasing (governmental) .....	sec. 2.9.5
Petty Cash.....	sec. 2.4
Policy.....	sec. 2.0
Purpose.....	sec. 1.0
Purchase Orders.....	sec. 2.5
Purchase Requisition .....	sec. 2.5
Purchases (over \$20,000).....	sec. 2.1
Purchases (\$1,000 to \$20,000).....	sec. 2.2
Purchases (under \$1,000).....	sec. 2.3
Purchases (under \$40).....	sec. 2.4
Shipping Charges.....	sec. 2.5.4
State Purchasing.....	sec. 2.9



# The Village of Gurnee

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## Social Security Number Protection Policy

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Kristina M. Kovarik, Mayor  
Andy Harris, Clerk

Jeanne Balmes  
Greg Garner  
Michael Jacobs

Kirk Morris  
Cheryl Ross  
Hank Schwarz

Trustees

James Hayner  
Village Administrator

Diane Lembesis  
Finance Director

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Adopted by the Village Board  
March 7, 2011

**I. PROGRAM ADOPTION**

This policy is adopted pursuant to passage of the Identity Protection Act, Public Act 096-0874

**II. DEFINITIONS**

Identity Protection Policy: Policy created to protect social security numbers from unauthorized disclosure

Local Government Agency: Per Section 1 – 8 of the Illinois State Auditing Act

Village: Village of Gurnee, Illinois

Publicly Post or Publicly Display: To intentionally communicate or otherwise intentionally make available to the general public

**III. PROHIBITED ACTIVITIES**

A. No officer or employee of the Village shall do any of the following:

- (1) Intentionally communicate or otherwise intentionally make available to the general public, in any manner, an individual's social security number.
- (2) Print an individual's social security number on any card required for the individual to access products or services provided by the Village.
- (3) Require an individual to transmit his or her social security number over the Internet, unless the connection is secure or the social security number is encrypted.
- (4) Print an individual's social security number on any materials that are mailed to the individual, through the U.S. Postal Service, any private mail service, electronic mail or any similar method of delivery, unless State or federal law requires the social security number to be on the document to be mailed. Notwithstanding any provision in this subsection to the contrary, social security numbers may be included in applications and forms sent by mail, including, but not limited to, any material mailed in connection with the administration of the Unemployment Insurance Act, any material mailed in connection with any tax administered by the Illinois Department of Revenue, and documents sent as part of an application or enrollment process or to establish, amend or terminate an account, contract or policy or to confirm the accuracy of the social security number. A social security number that may permissibly be mailed under this subsection may not be printed, in whole or in part, on a

postcard or other mailer that does not require an envelope, or be visible on an envelope without the envelope having been opened.

B. Except as otherwise provided in this Policy, no officer or employee of the Village shall do any of the following:

- (1) Collect, use or disclose a social security number from an individual, unless:
  - (i) required to do so under State or federal law, rules or regulations, or the collection, use or disclosure of the social security number is otherwise necessary for the performance of that officer's or employee's duties and responsibilities;
  - (ii) the need and purpose for the social security number is documented before collection of the social security number; and/or
  - (iii) the social security number collected is relevant to the documented need and purpose.
- (2) Require an individual to use his or her social security number to access an Internet website.
- (3) Use the social security number of an individual for any purpose other than the purpose for which it was collected.

C. The prohibitions in subsection B. above do not apply in the following circumstances:

- (1) The disclosure of social security numbers to agents, employees, contractors or subcontractors of the Village, or disclosure to another governmental entity or its agents, employees, contractors or subcontractors, if disclosure is necessary in order for the Village to perform its duties and responsibilities; and, if disclosing to a contractor or subcontractor, prior to such disclosure, the officer or employee of the Village must first receive from the contractor or subcontractor a copy of the contractor's or subcontractor's policy that sets forth how the requirements imposed under this Policy on the Village, to protect an individual's social security number, will be achieved.
- (2) The disclosure of social security numbers pursuant to a court order, warrant or subpoena.
- (3) The collection, use or disclosure of social security numbers in order to ensure the safety of:

- (i) Village employees;
    - (ii) persons committed to correctional facilities, local jails and other law-enforcement facilities or retention centers;
    - (iii) wards of the State; and
    - (iv) all persons working in or visiting a Village facility.
  - (4) The collection, use or disclosure of social security numbers for internal verification or administrative purposes.
  - (5) The collection or use of social security numbers to investigate or prevent fraud, to conduct background checks, to collect a debt, to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act, to undertake any permissible purpose that is enumerated under the federal Gramm Leach Bliley Act, or to locate a missing person, a lost relative or a person who is due a benefit, such as a pension benefit or an unclaimed property benefit.
- D. Any previously adopted standards of the Village, for the collection, use or disclosure of social security numbers, that are stricter than the standards under this Policy with respect to the protection of those social security numbers, shall, in the event of any conflict with the provisions of this Policy, control.

#### **IV. PUBLIC INSPECTION AND COPYING OF DCOUMENTS**

Notwithstanding any other provision of this Policy to the contrary, all officers and employees of the Village must comply with the provisions of any other State law with respect to allowing the public inspection and copying of information or documents containing all or any portion of an individual's social security number. All officers and employees of the Village must redact social security numbers from the information or documents before allowing the public inspection or copying of the information or documents, as such information is exempt from disclosure under the Freedom of Information Act, pursuant to 5 ILCS 140/7(1)(b) as "private information," as defined by 5 ILCS 140/2(c-5).

#### **V. APPLICABILITY**

- A. This Policy does not apply to the collection, use or disclosure of a social security number as required by State or federal law, rule or regulation.

- B. This Policy does not apply to documents that are required to be open to the public under any State or federal law, rule or regulation, applicable case law, Supreme Court Rule or the Constitution of the State of Illinois.

**VI. COMPLIANCE WITH FEDERAL LAW**

If a federal law takes effect requiring any federal agency to establish a national unique patient health identifier program, the Village's compliance with said program shall not be deemed a violation of this Policy or the Act.

**VII. EMBEDDED SOCIAL SECURITY NUMBERS**

No officer or employee of the Village may encode or embed a social security number in or on a card or document, including, but not limited to, using a bar code, chip, magnetic strip, RFID technology or other technology, in place of removing the social security number as required by this Policy.

**VIII. IDENTITY-PROTECTION REQUIREMENTS**

- A. All officers and employees of the Village, identified as having access to social security numbers in the course of performing their duties, shall receive training in regard to protecting the confidentiality of social security numbers. Said training shall include instructions on the proper handling of information that contains social security numbers from the time of collection through the destruction of the information.
- B. Only officers and employees of the Village who are required to use or handle information or documents that contain social security numbers shall have access to such information or documents.
- C. Social security numbers requested from an individual shall be provided in a manner that makes the social security number easily redacted if required to be released as part of a public records request.
- D. When collecting a social security number, or upon request by the individual providing the social security number, a statement of the purpose or purposes for which the Village is collecting and using the social security number shall be provided.
- E. A written copy of this Policy, and any amendments thereto, shall be filed with the Village Board within thirty (30) days after approval of this Policy or any amendments thereto.
- F. The Village Administrator shall make sure that all officers and employees of the Village are aware of the existence of this Policy, and shall make a copy of this Policy available to each officer and employee. If the Village

amends this Policy, then the Village Administrator shall advise all officers and employees of the Village of the existence of the amended Policy, and shall make a copy of the amended Policy available to each officer and employee of the Village.

- G. The Village shall make this Policy available to any member of the public, upon request.

**IX. VIOLATION**

Any person who intentionally violates the prohibitions in Section 10 of the Act (which are set forth in Sections III.A. and III.B. of this Policy) shall, pursuant to the Act, be guilty of a Class B misdemeanor.

**X. OTHER**

This Policy does not supersede any more restrictive law, rule or regulation regarding the collection, use or disclosure of social security numbers.

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