

VILLAGE OF GURNEE

FINAL BUDGET **5/1/14 – 4/30/15**

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

Jeanne Balmes – Trustee
Greg Garner – Trustee
Thomas Hood – Trustee
Stephen Park – Trustee
Cheryl Ross – Trustee
Don Wilson – Trustee

Published April 7, 2014

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SECTION 1

TRANSMITTAL LETTER

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The Village of Gurnee

Kristina M. Kovarik, Mayor

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April 7, 2014

To the Citizens of Gurnee:

It is our privilege to present the Fiscal Year (FY) 2014/2015 Budget for the Village of Gurnee, Illinois. The Village's FY 2014/2015 Budget focuses specifically on protecting the vitality of our local economy by improving our ability to retain current and attract new businesses, increasing capital investments in roadway repair, and enhancing staffing levels in our public safety departments. For the 14th consecutive year, the Village's budget has been developed without a corporate property tax.

Fiscal Year 2014/2015 projected revenues are \$57.9 million while projected expenditures are \$55.4 million. The budget is balanced. On an all-funds basis, FY 2014/2015 revenues are projected to increase 8%, and expenditures are expected to decrease 1.4%. Despite a purposeful spend down of reserves in selected funds, the Village's fund balances are strong. The General Fund is projected to have a \$616 thousand surplus in FY 2014/2015. The projected May 1, 2014 General Fund balance is \$21.9 million, which is 60% of FY 2014/2015 expenditures, well over the 35% requirement set by the Village Board.

BUDGET OVERVIEW

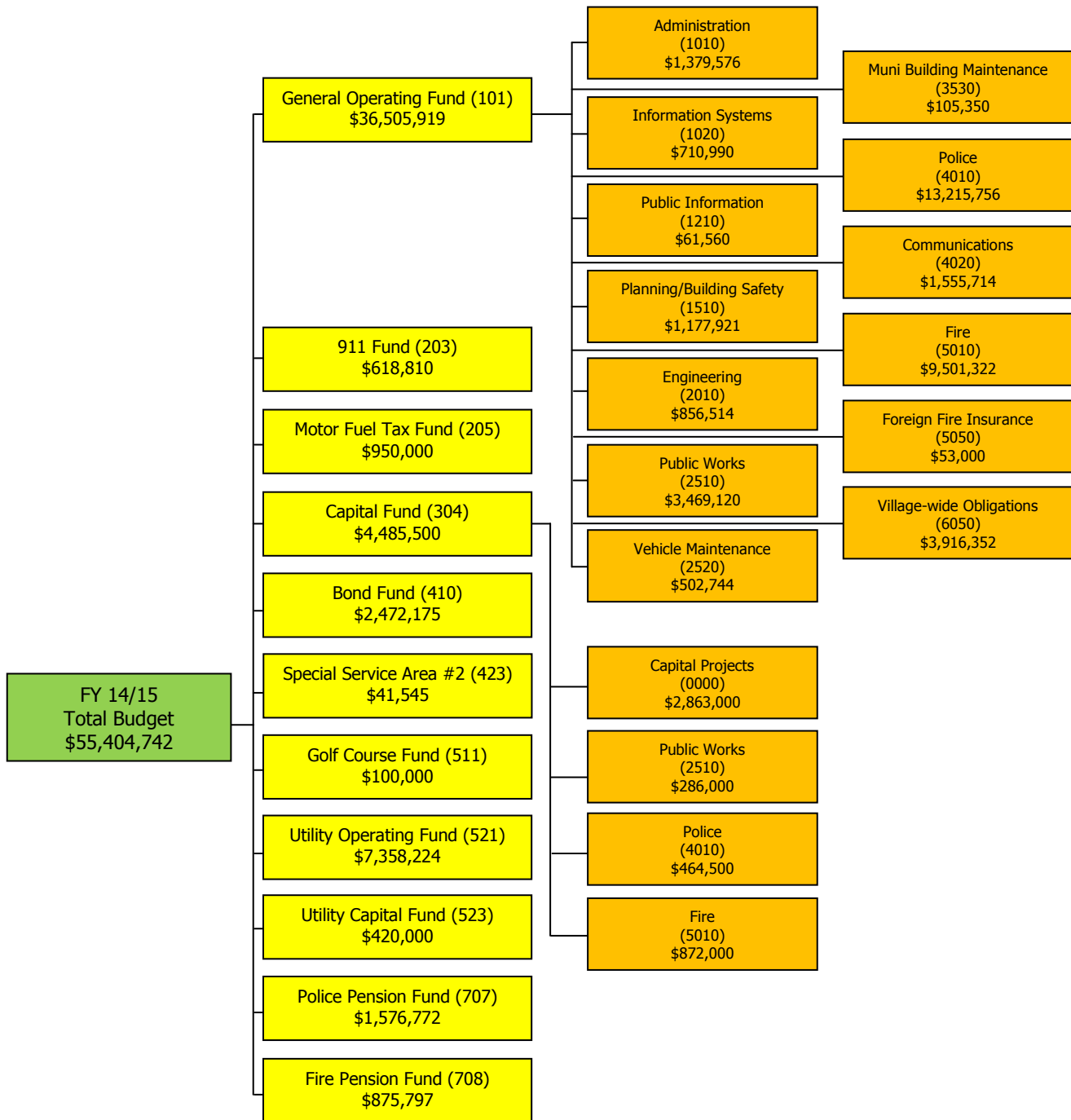
The Village of Gurnee's Fiscal Year 2014/2015 Budget enables the delivery of services in the areas of administration, building inspection, civil engineering, urban planning/zoning, police protection, emergency dispatch, fire protection/prevention services, and public works. Our goal is to have a responsible budget while minimizing taxes. The FY 2014/2015 Budget meets this goal without sacrificing service levels, introducing new taxes, or increasing current taxes. As in prior years, obligations typically funded by property tax in most local governments, including debt service payments and pension contributions, will be funded by general operating revenue.

The Village continues to be 1 of 5 communities in Illinois to levy no property tax and 1 of 3 communities in the State with neither a property tax nor utility tax. As a result, municipal operations remain heavily reliant on elastic revenues, which are a result of consumer spending in our community.

The budget includes an overall personnel increase of 7.05 full-time equivalents. This increase is the result of adding an Economic Development Director in exchange for eliminating an Associate Planner position, adding six firefighter/paramedics in the Fire Department, and increasing the number of part-time personnel who will assist in the 911 Dispatch Center. With ever-increasing competition from surrounding communities, as well as the State of Wisconsin, the Village can no longer solely rely on its strategic location to attract and maintain businesses. As a result, the creation of an Economic Development Director position has been proposed. Staff envisions this position will work as a liaison, marketing professional, recruiter, and strategist as it relates to the business community. The addition of six firefighter/paramedic positions will result in an over 70% reduction in overtime. This workload

reduction, along with the reduction in total number of shifts worked by each firefighter, will allow for the much-needed recovery time between shifts. Staff is hopeful this will help reduce the number of workers' compensation claims. The Fire Department has had a rash of injuries over the past few years which management believes can be partially attributed to employees working "back to back" shifts. The addition of personnel should help alleviate this practice. Finally, additional part-time Communication Operators and Call Takers will supplement full-time staff in the 911 Dispatch Center. The positions will provide needed coverage during peak hours of operation and will better situate the 911 Center to respond to increased workload brought on by potential dispatch consolidation in the future.

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



The General Fund, which supports the day-to-day operations of the Village and includes most of the basic operating services such as fire and police protection, public works, community development, and general administration, is budgeted at \$36.5 million. This is a 4.6%, or approximately \$1.6 million, increase compared to FY 13/14. The increase is almost evenly split between the following budget categories: Salaries & Wages (10), Employee Benefits (20), and Other Financing Uses (98). The increase in Salaries & Wages (10) is due to budgetary assumptions and collective bargaining agreement provisions related to cost of living adjustments, as well as the addition of an Economic Development Director position, six Firefighter/Paramedic positions, and additional part-time Communication Operators and Call Takers. The change in the Employee Benefits (20) category can be attributed to increased contributions for Police and Fire pensions as the rate of return assumption in the pension funds was lowered from 7.50% to 7.25%. The rationale behind this change is discussed in greater detail later in this section. Finally, the increase in the Other Financing Uses (98) category is due to a \$600,000 transfer from the General Fund to the Capital Fund for infrastructure improvements. Typically, these transfers are made at the end of the fiscal year. This year, staff included the transfer as part of the proposed budget in order to anticipate the transfer's effect on the Capital Fund's fund balance. If the elective expenditure of funding the Capital Fund with a transfer from the General Fund is removed from the equation, the General Fund budget is up 2.9%, or approximately \$1.0 million, compared to FY 13/14. Of this increase, the statutory funding of the pensions accounts for approximately \$438,000 of the \$1.0 million.

As in previous years, personnel costs represent the greatest share of the fund's expenses at 77%. Three-quarters of Village employees are covered by one of five collective bargaining agreements. Four of the five contracts were renegotiated during FY 2012/2013; the remaining contract with the International Association of Firefighters was settled through an arbitration award. Other notable expenses in the FY 2014/2015 General Fund Budget include continuation of a temporary contractual employee to assist the Information Systems Division, the final stages of the Zoning Ordinance Update, replenishing ice control supplies, and the addition of a second Police canine unit.

Staff has worked to reduce expenses in the General Fund. Contingency funding in departmental budgets has been eliminated, along with reducing contingency funding in the Village-wide obligations cost center. The Police Department anticipates bringing more issues to the Administrative Hearing process rather than sending them to traffic court. In addition, the Village continues to assess and reduce the size of its vehicle and equipment fleet. Over the past two fiscal years, three vehicles were eliminated from the fleet. In FY 2014/2015 three additional vehicles will be eliminated. These incremental reductions help reduce maintenance, fuel, and liability expenses. Management has also negotiated cost-saving measures into collective bargaining agreements related to hiring new employees. The benefits of these changes will be realized over a number of years. Finally, staff has taken advantage of the Illinois Comptroller's Debt Recovery Program. The Debt Recovery Program allows local governments to partner with the Office of the Comptroller to collect debt such as parking tickets, fines, fees, and other types of outstanding obligations. Prior to the Comptroller issuing a state check for items such as a tax refund, lottery payout, commercial payment, or payroll check, the amount owed to the unit of local government plus an administrative fee will be deducted. The debtor is provided a notice and given 60 days to protest the offset with the Comptroller's Office. If no protest is made during the 60-day grace period, the amount owed is transferred to the local government. This program not only recoups revenue but also saves the Village debt collection fees charge by traditional collection firms.

The Emergency 911 Fund revenues are mainly derived from 911 Surcharge Fees on landline and wireless phone service. Landline revenues continue a downward trend as households transition to cellular and

internet phone service, while wireless revenues remain steady. Notable expenditures planned for FY 2014/2015 include funding for: consulting services related to Next Generation 9-1-1 for equipment design and procurement and assessing viable cooperative opportunities with surrounding agencies; completing the replacement of the fleet's Mobile Data Computers for Fire units; maintenance of the 9-1-1 answering equipment and Computer Aided Dispatch systems; purchase of back end radio and network equipment; and funding of part-time Communications Operators and Call Takers to supplement full-time staff.

The Motor Fuel Tax Fund is funded by state-shared revenue. The Village anticipates receiving approximately \$904,000 in revenue. Of this, \$895,000 will be used for street resurfacing, and \$55,000 will be used for crack sealing. Besides monthly distributions, the Village will receive \$135,361 as part of the Illinois Jobs Now program and \$25,939 High Growth Cities Program. FY 2014/2015 is the last year we expect to receive Illinois Jobs Now proceeds. 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.

The Village's Capital Fund has historically been supported by transfers from the General Fund and available fund balance, as well as limited grant and interest income. The Village has included a \$3.4 million transfer of FY 2013/2014 General Fund balance to support infrastructure and capital equipment purchases. In addition, a \$600,000 transfer of anticipated FY 2014/2015 surplus is budgeted. During FY 2014/2015, staff will continue to focus on roadway rehabilitation work by including \$2.4 million in the Capital Improvement Fund street resurfacing line item. Equipment purchases will focus on improving public safety services and combating an aging fleet. Additional highlights include drainage improvements, Richard A. Welton Village Plaza improvements, and matching grants for fire prevention and firefighter health and safety. Facility projects include the second phase of security improvements at the Police Station, installation of a new video wall in the 911 Dispatch Center, and continuation of communication system improvements at Village facilities, specifically the HeatherRidge and Northwestern Water Towers and the Police Station and Village Hall.

The Bond Fund accounts for the Village's repayment of long-term debt and is funded by transfers from the General Fund and Utility Fund. The Village has budgeted to make the necessary payments on the three outstanding bonds. Outstanding bond payments will total \$2.470 million in FY 2014/2015. 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, 2013, the Village's ratio of General Obligation Bonded Debt to EAV was 1.38%, far less than 8.625%.

Special Service Area #2 Fund has been budgeted consistent with the repayment schedule. The Special FY 2013/2014 payment will be \$41,545. 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 this 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 is hopeful it will not have to fully expend these funds in FY 2014/2015. The Village is anticipating \$50,000 in revenue which represents repayment of 50% of the \$100,000 advance provided to the course in FY 2012/2013.

The Utility Operating Fund will continue to benefit from the restructuring of water and sewer fees that began in late 2011. Despite an anticipated rate increase from the Village's water supplier which will be passed along to Gurnee customers, staff is projecting a net decrease of \$72,500 in combined water and sewer sales. This increase will continue to help improve the overall health of the Utility Fund. Plans for FY 2014/2015 include continuing the sewer line televising and water tower maintenance programs and repainting 20% of the Village's fire hydrants.

Historically, frontage fees have supported the Utility Capital Fund; however, with new development at a virtual standstill, fund balance will be used during FY 2014/2015. Proposed equipment purchases are limited to a new hook-lift equipped dump truck. Funding is also included for the first phase of implementation of significant improvement of the Utility Division's SCADA (Supervisor Control and Data Acquisition) system. 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 is currently being developed which maps out a multi-year upgrade and enhancement program. Work would begin on the underlying wireless backhaul system and replacement of programmable logic control systems as part of the budget proposal. The system would move to Internet Protocol (IP) data transmission from its current serial data transmission method. This would allow security video and advanced monitoring and control options not feasible with the current low-speed serial radio setup.

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 2014/2015 will increase from \$1,163,598 last year to \$1,416,990 (+\$253,390 or +21.8%) for Police, while the contribution will increase from \$1,009,530 last year to \$1,239,754 this year +\$230,154 or 22.8%) for Fire. The increased contributions for Police and Fire pensions can partially be attributed to changes in the rate of return assumptions. The assumptions were lowered from 7.50% to 7.25%. Even though the Gurnee Police Pension Fund earned 7.82% on its investments in FY 12/13, the Fund's average five-year yield was 6.33% and ten-year yield was 5.64%. The same holds true as it relates to the Fire Pension. Even though the Gurnee Fire Pension Fund earned 8.45% on its investments in FY 12/13, the Fund's average five-year yield was 5.66% and ten-year yield was 5.04%. Lowering the investment rate is more in line with actual experience and is consistent with what other pension funds employ; a survey of 13 neighboring communities revealed an average investment rate assumption of 6.94%. Village contributions to the pension funds have been budgeted based on actuarial reports.

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 2014/2015 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.

The first element of Gurnee's mission is to "Engage" our residents, businesses, and visitors through established media, new technologies, and strategic relationships. The Village already has several methods in place to directly communicate with the community, including Connect CTY, Keeping Posted newsletter, Neighborhood Watch meetings, Nextdoor, Twitter, and the Village website. In FY 2014/2015 the Village will upgrade its website content management system and add a responsive template. Responsive technology allows the website to detect what kind of device is being used to access the site and adjust its display accordingly. With almost one-third of the Village website's traffic originating from smart devices and tablets in calendar year 2013 and a projected increase in the popularity of these items, staff feels it is prudent to upgrade. During the upcoming year the Village will greatly increase efforts to stay connected with the business community. As mentioned earlier, the addition of an Economic Development Director will increase our ability to take a proactive approach when dealing with the vital business sector. In addition, the Village will conduct a business community survey to solicit feedback from this sector. These two initiatives were born from the Village Economic Development Committee, which will remain busy during the year transforming its six policy statements into reality.

The second element of Gurnee's mission is that we "Preserve" our community character, financial well-being and infrastructure. In an effort to preserve community character, while at the same time clarifying regulations, promoting development and addressing current trends in land use planning, the Village has included funding to complete the final phase of the Zoning Ordinance update. The first phase was completed in FY 2012/2013 and involved data gathering, stakeholder meetings, and the development and presentation of a report that introduced new concepts and regulations. Phase two involved the completion and review of multiple drafts of the full Zoning Ordinance. The final phase will include public hearings on this document in front of the Planning & Zoning Board, with final approval provided by the Village Board. The upcoming budget also includes funding to continue diversifying our parkway tree inventory and performing Emerald Ash Borer treatments to previously identified trees. Staff has injected 100% of the trees identified as treatable and will continue with future treatments based on observations.

The FY 2014/2015 Budget preserves our financial well-being by adding \$616 thousand to our General Corporate Fund reserve balance. The projected May 1, 2014 General Fund balance is \$21.9 million which is 60% of FY 2014/2015 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 maintain it.

The Village has budgeted \$5.85 million to preserve capital infrastructure and upgrade equipment and facilities. This includes \$3.3 million for street resurfacing, \$100 thousand for floodplain land acquisition, \$30 thousand for drainage, and \$15 thousand for sidewalk. Funding is also included for design and first phase implementation of significant improvements to the Utility Division's Supervisor Control and Data (SCADA) system. The improvements will be in line with the SCADA Master Plan which outlines a multi-year upgrade and enhancement program.

The final component of our mission is to "Advance" our services in response to community needs, encourage responsible development, and continuously foster a safe and welcoming environment. Gurnee will continue to promote responsible development through its land use and zoning regulations. As referenced earlier, the Zoning Ordinance update is expected to be completed in FY 2014/2015. While not included in the upcoming budget, an update to the Village's Comprehensive Land Use Plan will immediately follow the Zoning Ordinance. By bringing these critical documents up to date, the Village will be better positioned to encourage development that is on target with our community values.

Gurnee continues to keep public safety at the forefront of Village priorities. To this end, management proposes to add new public safety positions to ensure our public safety and emergency medical services remain second to none. In the Fire Department, six additional firefighter/paramedic positions are proposed. The salaries will be covered by a reduction in overtime funding. Based on current staffing levels over the past few years, the Village has had to routinely hire back employees to meet staffing requirements. During the same period, the Department experienced a dramatic increase in employee injuries. In order to protect our employees and the public, while at the same time working to reduce employee injuries and the associated costs, management is proposing six additional employees. In the Police Department, the Communications Division has requested additional part-time staff to supplement full-time employees during peak call times. The part time employees will be experienced police or fire dispatchers who will complete specific tasks such as call-taking and Emergency Medical Dispatching with minimal training. Finally, the Police Department will be replacing its Police canine and proposes to add a second canine unit. The startup and ongoing costs of the program will be covered by a combination of private grant funding and donations. The Police canine is a proven law enforcement asset that has been a part of the Gurnee Police Department since 1999. This request would mark the first time the Police department will have two canine teams serving at the same time. A second team will allow for alternate days off and double the current availability of an on-duty canine. Time is critical in situations that require a Police canine, and the increased availability of an on-duty team will greatly reduce the instances when an off-duty call in or a request for assistance from another agency will be necessary. The additional team also allows schedule flexibility that will provide handlers with time for the care and maintenance of their animal within normal work hours and will eliminate overtime costs currently associated with those tasks.

BUDGET PRIORITIES

The FY 2014/2015 Proposed Budget focuses specifically on economic development, increasing capital investments, improving public safety services, and maintaining the Village's financial integrity.

The Village has relied on its strategic location, available vacant land, and large non-resident population to attract and retain businesses. Today, Gurnee is nearly completely built out, and competition from surrounding communities and the State of Wisconsin has greatly increased. This has required municipalities to take a more proactive role to maintain a vibrant local economy. Recognizing the importance of maintaining a healthy business community, while at the same time working to attract new

businesses to Gurnee, Village officials formed the Economic Development Committee. Since its development the Committee has been working to transform six policy statements into reality. One of the recommendations that evolved from the Committee was to create a full-time Economic Development Director position. This position will work as a liaison, marketing professional, recruiter, and strategist as it relates to the business community. By having a single position solely focused on our local economy, the Village will be better positioned to respond to needs and take action when required. This position will also act as the main point of contact for important local partners, such as the Gurnee Chamber of Commerce, Visit Lake County (formerly the Lake County, Illinois Convention and Visitors Bureau), and Lake County Partners to name a few.

Absent a dedicated funding mechanism for capital projects, the Village relies on General Fund surplus and fund balance to support infrastructure improvements. With the operating Departments constantly working to control costs, combined with improvements in local tax revenue, the Village Board approved transfers of \$4 million from the General Fund to the Capital Fund to support FY 2014/2015 capital projects. The transfers are dedicated for road resurfacing, as well as drainage and sidewalk improvements; \$3.4 million was transferred in FY 2013/2014 and \$600 thousand will be transferred in FY 2014/2015. Other FY 2014/2015 capital projects include sanitary sewer repairs and software and radio enhancements related to our water distribution system. Financial resources dedicated to road repairs and other capital improvements have increased dramatically over the past two fiscal years.

In FY 2014/2015, public safety services will be enhanced through the use of personnel modifications, equipment replacement, and technology updates. First, we will hire six new firefighter/paramedics and additional part-time personnel to assist in the 911 Dispatch Center. The addition of fire personnel will help curtail costs associated with overtime and employee injuries, while the enhancement to the 911 Center will help handle calls during peak times, ensuring hold times are reduced and higher service levels are provided. Second, our residents, businesses, and visitors will benefit from equipment replacements, including a new fire engine, two plow trucks, and six marked squad cars. Finally, technology updates related to mobile radio and communications equipment will ensure that first responders receive and transmit critical information during emergency situations.



Despite the purposeful spend down in reserves, the Village's fund balances are strong. The Motor Fuel Tax Fund's unrestricted fund balance is projected to be almost \$730 thousand as of April 30, 2015, Capital Fund at \$2.2 million, and Utility Capital Fund at \$6.6 million. More importantly, the General Fund is projected to have a \$616 thousand surplus in FY 2014/2015. The projected May 1, 2014 General Fund balance is \$21.9 million which is 60% of FY 2014/2015 expenditures, well over the 35% requirement.

FACTORS AFFECTING THE BUDGET

Sales taxes represent 46% of the Village's General Fund revenue budget. Therefore, consumer habits are of the utmost importance to the Village's financial health. If consumers' online purchases are increasing at a faster rate than brick and mortar purchases, if the parity between Internet sales and physical stores remains unresolved, if the Village's retailers do not update their facilities and selections, and if the Village does not attract new retailers, sales tax receipts can and will be negatively affected.

Gurnee Mills Mall underwent a significant remodeling in FY 13/14, the highlight of which included the addition of a Macy's Department store in July 2013. Harbor Freight Tools and Mariano's grocery store will open in the Village in FY 14/15. The FY 14/15 budget projects sales taxes increasing 1% which translates into a belief that sales taxes will increase but growth will be less than robust.

Tourism, in the form of Amusement, Food & Beverage, and Hotel & Resort taxes represent 15% of the General Fund budget. KeyLime Cove is now marketing itself as a wedding destination. In FY 14/15 Six Flags Great America will add a new roller coaster named *Goliath*. *Goliath* is the world's fastest, tallest and steepest wooden roller coaster. While new attractions bring enthusiasts from across the country, overall attendance is affected by local weather conditions and, unfortunately, weather is difficult to predict. Amusement Park Tourism is projected to increase 3% over the previous year.

Income taxes are 8% of the General Fund budget. The Illinois individual income tax rate is 5% and the corporate income tax rate is 7%. These rates are scheduled to sunset on January 1, 2015. At the time of this writing, there is no consensus on whether to extend, decrease, or increase these rates. Municipalities currently receive 6% of personal and 6.86% of corporate state-wide income tax proceeds. When the rates are under consideration, municipalities' share of the proceeds most likely will be contemplated. This budget was prepared on the assumption that municipalities' share of income tax receipts will not change.

The FY 13/14 budget for Water Sales was \$6.03 million and \$1.852 million for Sewer Sales. FY 13/14 actual sales has not met budget; forecasted FY 13/14 Water Sales are \$5.9 million and forecasted FY 13/14 Sewer Sales are \$1.73 million. Water sales are highly dependent on weather, and the summer of 2013 was not as hot and dry as the previous year. Additionally, development has slowed and, as consumers are becoming more environmentally conscious, they are installing more energy efficient plumbing fixtures. The FY 14/15 budget for Water Sales is \$6.05 million and \$1.76 million for Sewer Sales.

If the Village does not realize its revenue goals due to the factors listed above or for any other reason, we will use fund balance reserves to complete FY 2014/2015 projects. The Village has sufficient reserves to give management time to reassess goals and objectives. A potential change to income taxes would be effective the last four months of the fiscal year.

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 \$13.4 million; 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, 2014 General Fund balance of \$21.9 million equates to 60% of FY 2014/2015 expenditures.

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

	Fiscal Year Ended 4/30/13 (Actual)	Fiscal Year Ended 4/30/14 (Projected)	Fiscal Year Ended 4/30/15 (Projected)
Net Change in Fund Balance	\$332,551	(\$649,012)*	\$615,728^
Fund Balance	\$23,017,516	\$21,961,352	\$22,577,080
Fund Balance/Expenditure Budget%	63%	60%	

* After \$3.4 million transfer to Capital Fund. ^ After \$600 thousand transfer to Capital Fund.

The Village's bond rating is further evidence of its overall financial strength. Gurnee is rated as an AA+ community by Standard and Poor's. This rating was assigned to Series 2012, \$1.195 million general obligation refunding bonds. Ratings range from AAA to D (in default); (+) and (-) indicate the relative standing within the rating categories. AA+ means the Village's bonds are considered to be of high investment quality; this results in lower interest rates and significant interest expense savings.

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 nine 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, 2013. 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 which keeps public safety at the forefront of Village operations, while continuing to make strategic reinvestments in our infrastructure. 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 2014/2015 Budget.

Respectfully submitted,

Kristina M. Kovarik
Mayor

Patrick A. Muetz
Village Administrator

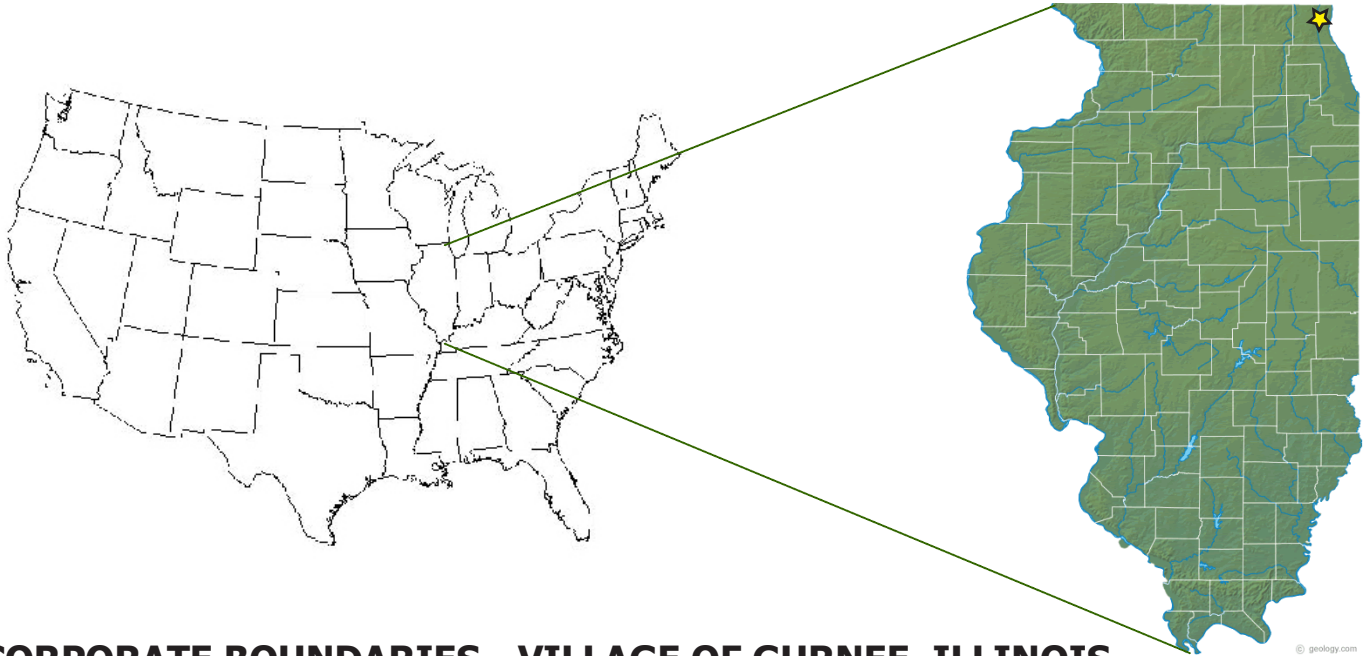
SECTION 2

ORGANIZATION AND SERVICES

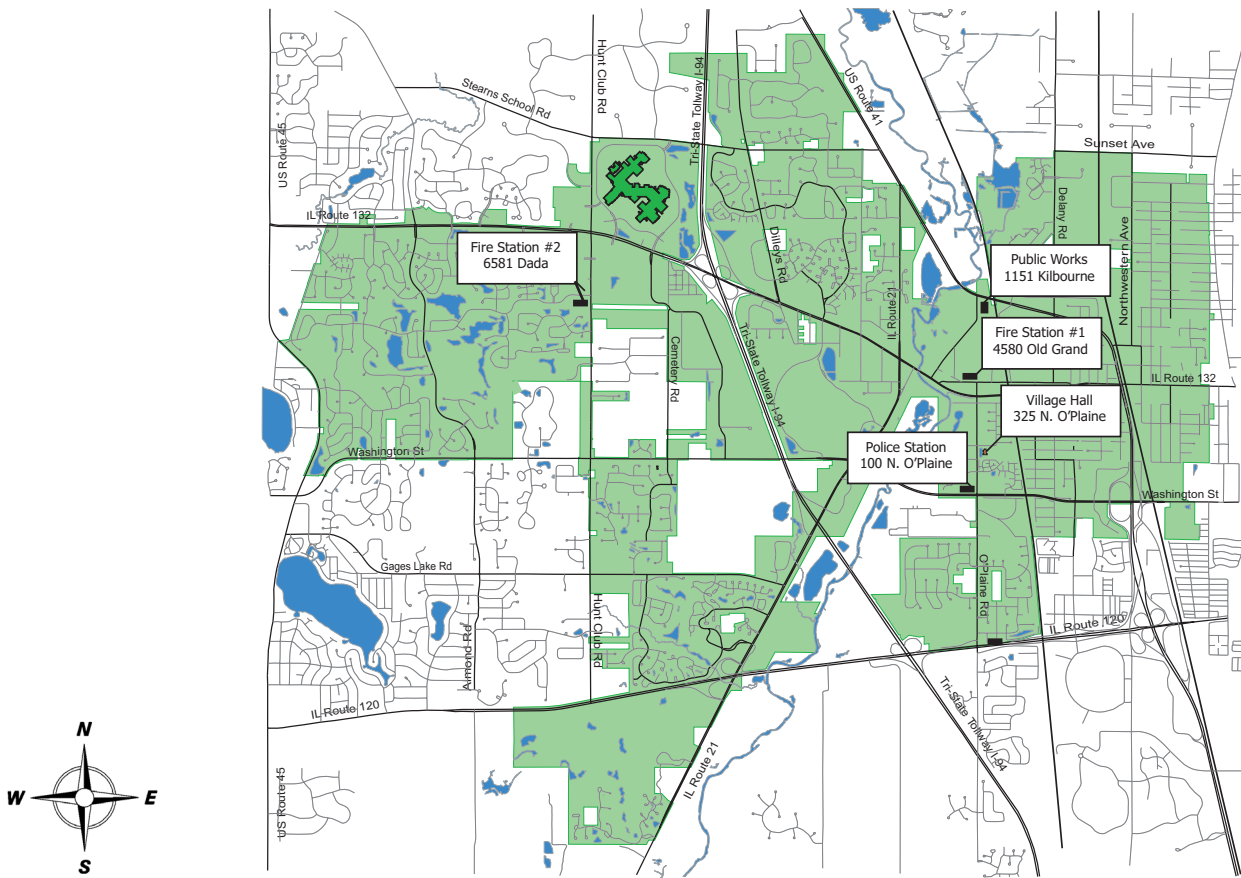
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VILLAGE BACKGROUND

SPATIAL REFERENCE - VILLAGE OF GURNEE, ILLINOIS



CORPORATE BOUNDARIES - VILLAGE OF GURNEE, ILLINOIS



PRINCIPAL OFFICIALS

ELECTED OFFICIALS



APPOINTED OFFICIALS/DEPARTMENT DIRECTORS

Patrick Muetz
Village Administrator

Fred Friedl III
Fire Chief

Diane Lembesis
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

Bryan Winter
Village Attorney

Christopher Velkover
Information Systems
Director

VISION AND MISSION

OUR VISION

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.

OUR MISSION

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

OUR 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

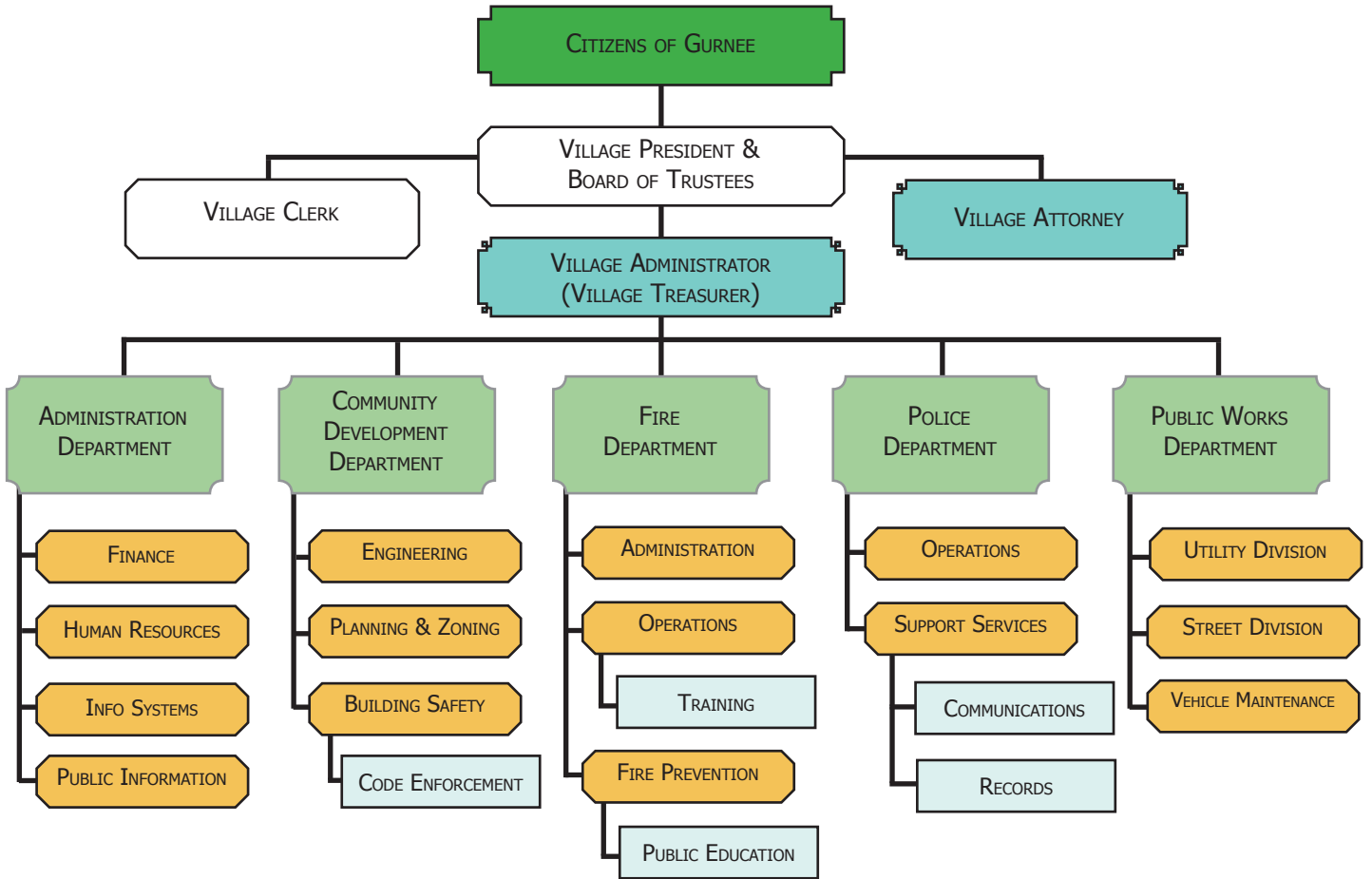
Stewardship



- Maintain infrastructure
- Preserve Village traditions
- Ensure fiscal responsibility






The Mayor, Village Board, Clerk, Administrator & Attorney

ORGANIZATIONAL CHART



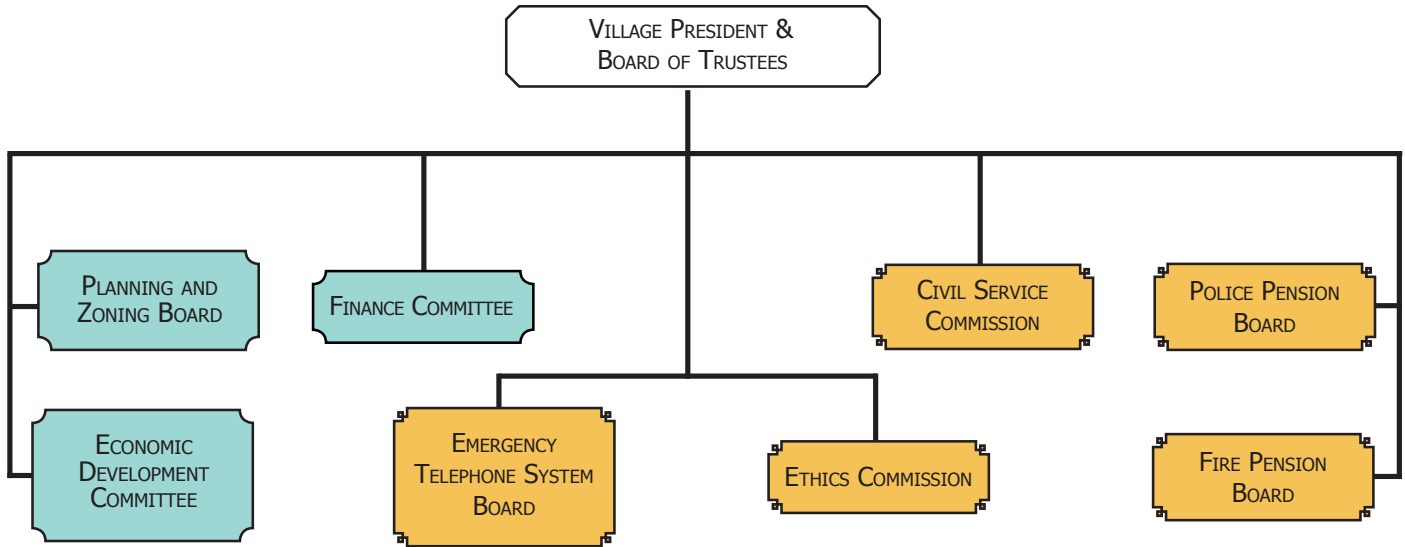
 = ELECTED POSITION
 = APPOINTED POSITION

 = DEPARTMENT


 = DIVISION
 = RESPONSIBILITY CENTER




BOARD & COMMISSION STRUCTURE



 = BOARD OF TRUSTEES

 = ADVISORY BOARD

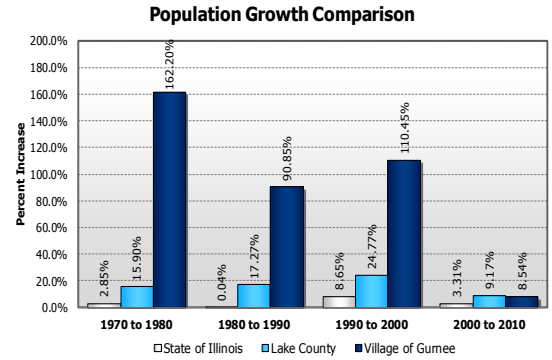
 = OVERSIGHT BOARD



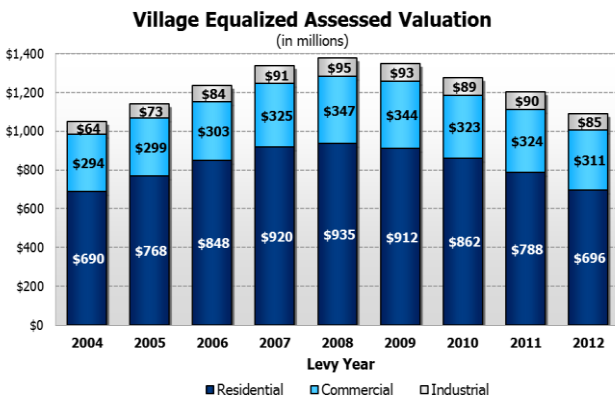
VILLAGE BACKGROUND & OVERVIEW

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.

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 increase 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. In 2012, the EAV decreased to \$1,091,968,297, which represents a 9.2% decrease from 2011. This was the fourth year of decreased EAV as a result of declining property values. Despite this, the Village maintains an appropriate balance between residential, commercial and industrial developments. 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 been able to move away from property taxes as a major funding source due to increased reliance on sales tax revenue. 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

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). The Village President and six-member board, elected for overlapping four-year terms, govern the Village. The Village Clerk is elected for a four-year term, and the Village Treasurer is appointed by the Board. In addition, the Board appoints a Village Administrator, Attorney, and other key department heads. The Village Administrator oversees the day-to-day operations of the Village.

VILLAGE SERVICES

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 200 full-time employees and approximately 25 seasonal/part-time employees. The Village has four 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. In light of the expiration of all the Village’s collective bargaining agreements on April 30, 2012, the Village negotiated and reached agreements with employees represented by FOP and ICOPS through 2015 and Local 150 through 2016. The IAFF contract was decided via an arbitration award and will expire in 2015.

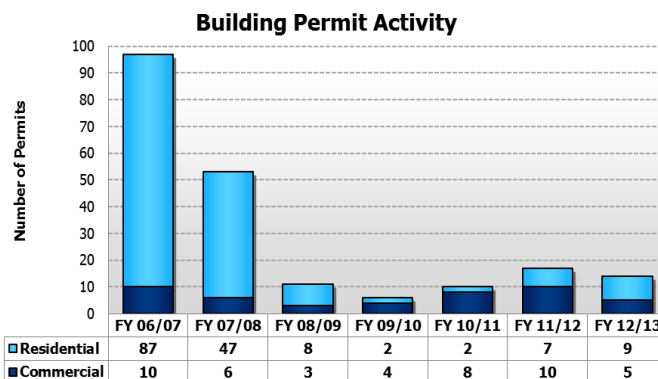


ECONOMIC DEVELOPMENT

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 from both a residential and commercial perspective remained lower than the peak of 98 permits in FY 06/07.

Though FY 12/13 permit numbers are lower than those from FY 11/12, these numbers have continued to increase from the low point of 6 permits for new construction in FY 09/10. 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 FY 12/13 permits included the construction of the Macy's store at Gurnee Mills, which contributed to numerous building permits throughout the mall for new and remodeled stores.



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 this year with the addition of a full-line Macy's in July 2013 and the transformation of one third of the mall into a full-line regional shopping destination, making the mall the first true hybrid shopping center in North America and a continued significant source of sales tax revenue. Besides Macy's, 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 5th Saks Fifth Avenue Outlet, Last Call by Neiman Marcus, 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., the largest public U.S. real estate company.

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, Rosen Honda & Nissan 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. The next significant commercial building project is Mariano's, an upscale grocery store, which is planned to move into the former Dominick's grocery store space on Grand Avenue. Following the exit of Dominick's parent company, Safeway, from the Chicagoland market, Mariano's identified eleven former Dominick's properties to acquire, including the Gurnee location. This location will be one of only three in Lake County. The Village also anticipates the construction of a new fuel station at the Gurnee Sam's Club and a new Chik-Fil-A in the next year.

Aside from its strong retail base, the Village is also a major entertainment center in Lake County. 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.



Six Flags is currently in the process of building Goliath (pictured right), a new, record-breaking wooden rollercoaster set to open in summer 2014. Goliath will be the world's fastest, tallest and steepest wooden rollercoaster at up to 72

miles per hour, featuring a 180-foot, nearly vertical 85 degree drop. This ride is expected to continue to attract rollercoaster enthusiasts from across the country with its record-breaking status and unusual features. 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 remodeling in the summer of 2012. The remodeled facility features 220 guest rooms, a remodeled conference center and Spice restaurant.

Restaurants are also a major contributor to hospitality, and the Village offers a variety of chain and local restaurants from which residents and guests may choose. Chains include fast food restaurants such as Burger King, Chipotle, McDonald's, Red Mango, Subway, Wendy's and many others, as well as more traditional chain restaurants such as Baker's Square, Friday's, Joe's Crab Shack, Lone Star Steakhouse, Olive Garden and Ruby Tuesday and most recently, Red Robin and 5 Guys Burgers and Fries. Local restaurants such as Kaiser's Pizza, 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 restaurants have opened in Gurnee, despite the economy. Toshi, a 120-seat Japanese restaurant; Momcorn, a 24-seat Latin America restaurant and Suzy's Swirl, a 24-seat, independent frozen yogurt bar have all opened within the last two years. The Village also welcomed Bodega, Gurnee's first wine lounge. The Village will continue to actively diversify its restaurants to bring more choice to residents and visitors.

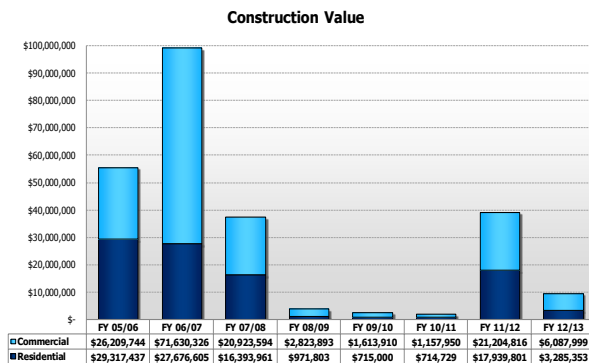
In addition to its commercial activity, the Village of Gurnee also boasts a strong industrial base with approximately 9% of the land zoned for industrial uses. Rail and highway access, location and an abundance of local resources make Gurnee's six industrial parks some of the most attractive in the greater 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., Herbert Stanley and Ta Chen Steel. Several lots remain available in CenterPoint Business Center for future development.

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.

As illustrated by the *Construction Value* chart, overall new construction value decreased by 76% from FY 11/12 to FY 12/13. The increase in FY 11/12 was primarily due to the construction of Thomas Place and Heritage Woods. Overall, new construction values decreased 39% from FY 08/09 to FY 09/10. During FY 04/05 and FY 05/06, large commercial projects such as Six Flags Hurricane Harbor and CenterPoint Business Center accounted for high

commercial construction values. In FY 06/07, the construction of KeyLime Cove Water Resort accounted for the spike in commercial development during that year.

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 13/14 budget, sales tax dollars represented approximately 46% of the Village’s General Fund revenue.



The Village is dedicated to further advancing economic development for the benefit of residents and visitors. In late 2011, the Village formed its first Economic Development Committee comprised of business community members, governmental officials and local residents. The goal of this committee is to create and recommend an economic development strategy for the Village Board within the next two years. The Village hopes that such a strategy will lead to stronger business attraction and contribute to the retention of our local businesses. In 2013, the Village hired Gruen Gruen + Associates, an economic development consultant, to assist the Economic Development Committee in creating and implementing future goals and plans for the community. As part of the FY 14/15 proposed, the Village will also be seeking to add a full-time economic development director to the staff.

HOUSING VALUES

The Village was not immune to the housing downturn. From October through December 2011, 77 homes sold at a median price of \$179,000 and from October through December 2012, 90 homes sold at a median price of \$191,250. The following chart compares Gurnee records with various local communities:

Municipality	October – December 2011		October – December 2012	
	Units	Median	Units	Median
Antioch	62	\$204,000	52	\$172,500
Beach Park	30	\$125,000	31	\$138,000
Gages Lake	0	\$0	0	\$0
Grayslake	63	\$170,000	73	\$167,500
Gurnee	77	\$179,000	90	\$191,250
Hawthorn Woods	28	\$455,000	19	\$405,000
Highland Park	82	\$444,500	78	\$447,500
Highwood	5	\$187,000	7	\$205,000
Lake Bluff	28	\$434,000	33	\$434,000
Lake Forest	59	\$578,500	64	\$527,000
Lake Villa	37	\$149,500	50	\$194,000
Libertyville	56	\$349,000	94	\$371,250
Lindenhurst	34	\$174,250	36	\$172,000
Round Lake	72	\$108,000	66	\$147,500
Round Lake Beach	34	\$108,000	37	\$98,000
Vernon Hills	56	\$286,750	82	\$244,500
Wauconda	41	\$200,000	50	\$240,750
Waukegan	42	\$105,250	72	\$105,000
Zion	35	\$110,000	25	\$100,000

Source: [Chicago Tribune, Friday, August 23, 2013](#)

The following is a history of median home sale prices in Gurnee for the past few reporting periods:

Time Period	Median Price	Percentage Change
March – May 2009	\$250,000	
March – May 2010	\$210,000	(16%)
August – October 2010	\$235,000	12%
August – October 2011	\$189,000	(20%)
April – June 2011	\$198,750	5%
April – June 2012	\$193,500	(3%)

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 420 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

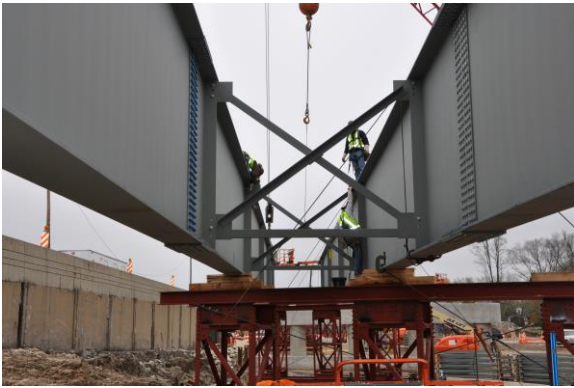
located in surrounding communities. Village residents have access to public and private colleges and universities located throughout the Chicago metropolitan area.

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, Dilleys 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 2013, the Village completed resurfacing of 3.8 miles of road in various portions of the community. The Village Board had approved an additional \$1,300,000 transfer from the General Fund to the Capital Fund to supplement funding for these projects, which allowed for more work to be completed. The Engineering Division also continued performing preventative maintenance, such as crack-sealing, throughout the community.

In 2012, the Lake County Department of Transportation (LCDOT) completed the reconstruction and widening of Washington Street from Illinois Route 21 to Hunt Club Road. This project achieved several objectives including the rebuilding of the roadway with new long-life pavement, new support bearings for the Des Plaines River Bridge and the installation of a raised planter median. LCDOT's anticipated projects for 2014 include resurfacing of O'Plaine Road from Washington Street to IL Route 137, resurfacing of Washington Street from the Union Pacific Railroad Bridge to IL Route 131 (Green Bay Road) and a sidewalk project on Hunt Club Road from Grand



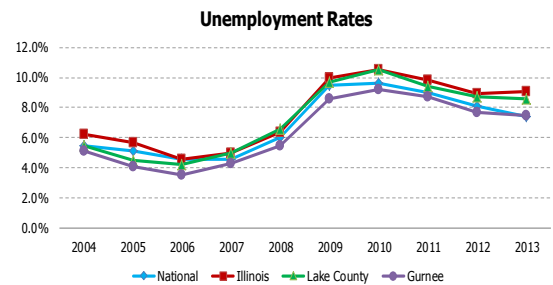
Avenue north to Westbrook Lane. LCDOT's Five Year Highway Improvement Plan also includes work at the intersection of O'Plaine Road and IL Route 21 and several projects along Hunt Club Road.

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 that travel the community. 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 2013, the Village's average unemployment rate decreased 0.2% from 2012 to 7.5%, the lowest local rate since 2008. Gurnee's 2013 unemployment rate is close to the national rate of 7.4% and over 1% lower than the state and county rates. As of February 2014, unemployment continues to decrease from the peak in 2010, though future improvement will be contingent upon the overall strength of the economy.



Source: [IDES LAUS Data](#)

PRINCIPAL EMPLOYERS

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

2013 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: 2013 Illinois Manufacturers Directory, 2013 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 38.1 years.
Education Level:	14.47 is the average years of schooling.
Income:	Per capita income is \$37,231 (2008-2012 ACS estimates).

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

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.**"

OPERATIONAL METRICS

In order to ensure that the Village's services are meeting the primary goal of the Village, the Village as a whole and each Department have established certain operational metrics which can be continuously monitored. These metrics demonstrate the Department's ability to provide efficient and effective services using the resources provided through the annual budget process. The metrics for each Department are shown within each Departmental section of the following pages.

VILLAGE OF GURNEE (ORGANIZATION-WIDE)

Village-Wide Organizational Measures:

The Village has established the following measures to benchmark the organization's overall performance against prior years and to serve as a generalized dashboard to judge the Village.

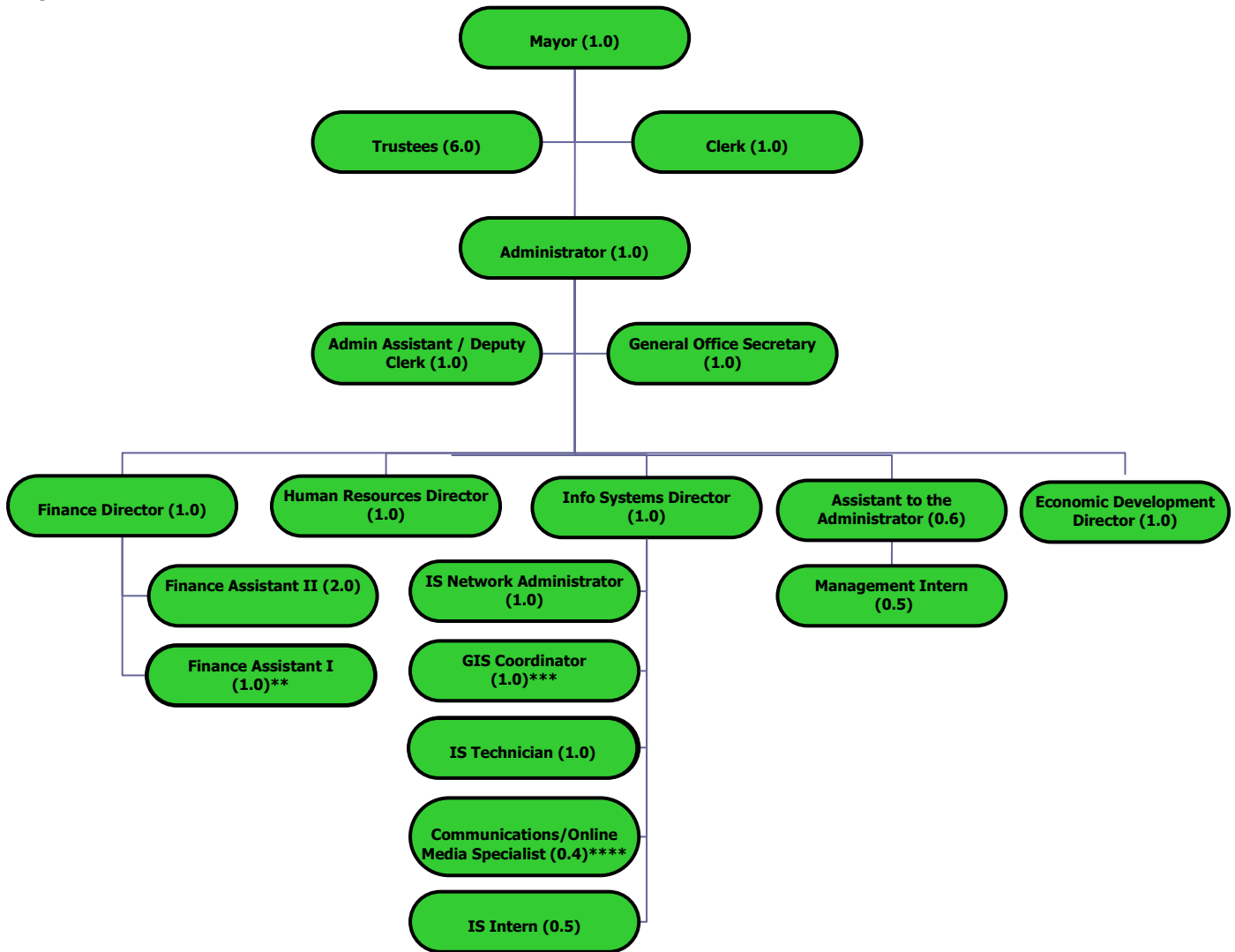
Measure #	Responsibility Center	Measure	Long-Term Goal	2013/14 Result	2012/13 Result	Budgetary Impact	Goal Achieved?
V1	Village-Wide	Resident Satisfaction with Village	Maintain or Improve Rating	*	88.2%	None.	N/A
<p>Reasoning: Ultimately, the Village exists to provide service to residents, businesses and others who visit or work in the community. Resident satisfaction with the community will vary considerably depending on the resident and what items they place high value on in thinking about the community. However, the Village plays a significant role in many common aspects used by residents to evaluate a community such as safety, reliable utilities and more. The Village gauges this level of satisfaction through the biennial Community Feedback Survey based on the percentage of participants who describe Gurnee as either "Excellent" or "Good." * The Community Feedback survey is conducted on a biennial basis. The next survey will be completed in FY 14/15.</p>							
V2	Village-Wide	Bond Rating	Maintain or Improve Bond Rating	AA+	AA+	Lowers interest rates on debt; no other impact	✓
<p>Reasoning: A bond rating is the expressed judgment of an independent credit agency of the Village's financial stability and prospects. Higher credit ratings indicate a well-managed enterprise and ultimately help decrease the interest rates paid on new debt issuance.</p>							
V3	Village-Wide	Number of Workers Compensation Claims Per Employee	Remain at or below Pool-wide Average	-.028 (Village vs. Pool) – FY 12/13	+.045 (Village vs. Pool) – FY 11/12	Better risk management lowers accident rates and corresponding insurance costs. FY 13/14 Cost: \$1,668,000	✓
<p>Reasoning: The Village participates in the Municipal Insurance Cooperative Agency (MICA) risk pool, a local group of Illinois municipalities and special governments which purchase insurance and risk management services together in order to control insurance costs. Each year, the Village receives pool-wide data to compare performance and better contextualize the Village's results. As part of the review process, performance information is provided in the aggregate as "pool-wide data." The Village compares its number of workers' compensation cases per employee against the pool-wide average to determine its relative performance and identify strong risk management programs to review and adopt.</p>							

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 and Public Information. 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

** 1 Finance Assistant 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 0.1 to Administration.

Departmental Measures:

The following Departmental measures are used to benchmark performance against prior years and identify significant projects which have improved operational effectiveness and efficiency.

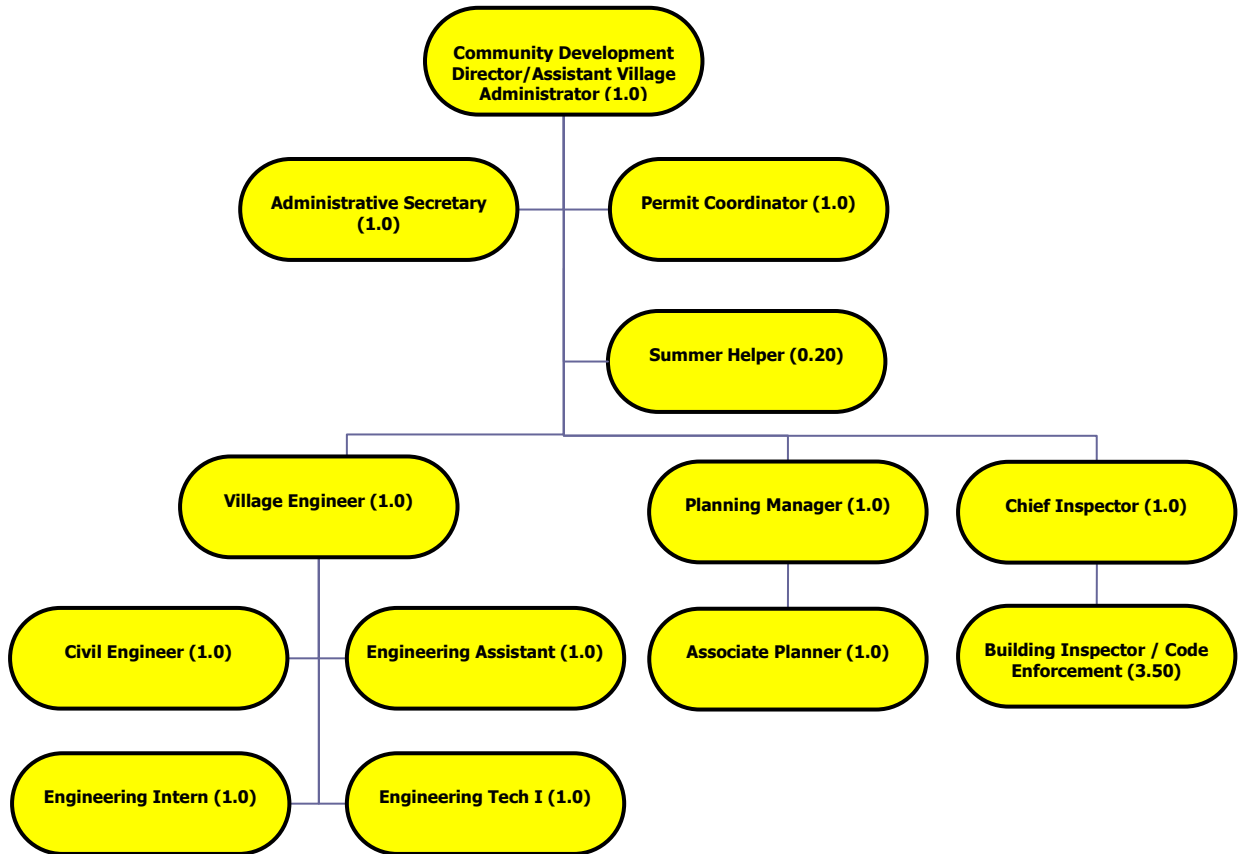
Measure #	Responsibility Center	Measure	Long-Term Goal	2013/14 Result	2012/13 Result	Budgetary Impact	Goal Achieved?
A1	Finance	Utility Bill Delinquency Rates	Maintain or decrease number of door tags issued to delinquent customers.	226	325 (Est.)	Delinquent accounts generate excess printing and postage costs and drain staff time.	✓
<p>Reasoning: The Finance Division issues and collects utility bills. In addition to regular bill issuances, the Division issues late notices and door tags. Door tags can cost up to \$9.00 per tag to create and issue. Limiting the number of delinquent accounts will reduce costs and promote equity among service users.</p>							
A2	Human Resources	Employee Satisfaction	80% Rate Satisfaction as "High" or "Very High"	*	85%	Disengaged employees may have increased absenteeism.	N/A
<p>Reasoning: Studies indicate that employees who are satisfied in their work regularly perform at a higher standard and with more efficiency than unsatisfied or disengaged employees. Human Resources plays a vital role in promoting employee satisfaction. *First employee survey conducted in FY 12/13. Subsequent surveys to be held in the future.</p>							
A3	Information Systems	Website Unique Visitors	2% Increase Per Year	143,280 (CY 13)	116,780 (CY 12)	None.	✓
<p>Reasoning: The number of unique visitors refers to the number of individuals who visit the website as indicated by their IP address. A higher number of unique visitors indicate a greater engagement from interested stakeholders.</p>							
A4	Information Systems	Service Request Hours Breakdown by Priority	Maintain or decrease the number of hours dedicated to "high" priority requests	7.65% of total hours (CY 13)	5.13% of total hours (CY 12)	IS Division budgeted operating expenses are \$571,415.	-
<p>Reasoning: The Information Systems Division classifies information systems service requests according to their priority: low, medium and high. High priority requests are reserved for emergencies and serious operating problems. A decrease in the number of hours dedicated to "high" priority requests indicates that systems are functioning within their intended parameters and require no or little emergency assistance.</p>							
A5	Public Information	E-mail Listserv Click Average Rate	0.1% Increase Per Year	3.5% (CY 13)	3.4% (CY 12)	None.	✓
<p>Reasoning: E-mail click rates are a common engagement metric. A higher click rate signifies that users find the material engaging.</p>							
A6	Public Information	Total Reach	Increase of 10% per year	2946 (Nextdoor Adjustment: 4244*)	2013	None.	✓
<p>Reasoning: Total Reach is a common social media metric used to determine the optimal number of contacts that can be reached and indicates the overall engagement level of the material presented. Here, total reach represents the combined contacts in the MailChimp Listserv system and that have "liked" or "followed" the Village's Facebook and Twitter pages. * Nextdoor, a new social media platform, was introduced in July 2013. The numbers are adjusted here to reflect progress toward the original goal and to benchmark for future years.</p>							

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*

Departmental Measures:

The following Departmental measures are used to benchmark performance against prior years and identify significant projects which have improved operational effectiveness and efficiency.

Measure #	Responsibility Center	Measure	Long-Term Goal	2013/14 Result	2012/13 Result	Budgetary Impact	Goal Achieved?
C1	Building Safety	Building Permit Processing Time	Maintain Consistent Time Intervals for Routine Permit Types	Established Baselines for Evaluation.	*	LAMA Annual Main. Cost	N/A
<p>Reasoning: As a customer-oriented community, the Village should attempt to maintain uniform processing times for routine permits. * New building permit software introduced in FY 12/13. Goal to be decided once system is fully implemented.</p>							
C2	Building Safety	Resident Rating of Ease and Efficiency of Getting a Permit	2.0 or above on the Community Survey	2.06*	2.06*	None	N/A
<p>Reasoning: Resident satisfaction with the building permitting process is a key measure of overall satisfaction. *FY 13/14 data is from the FY 12/13 survey (survey has switched to a biannual format).</p>							
C3	Code Enforcement	Investigation Turnaround Time	Two Business Day Turnaround	Established Baselines for Evaluation.	*	Cost of Code Enforcement	N/A
<p>Reasoning: Code Enforcement turnaround time on resident-initiated cases is a critical factor in successful mitigation of an issue. * New building permit software introduced in FY 12/13. Goal to be decided once system is fully implemented.</p>							
C4	Code Enforcement	Resident Rating of Code Enforcement	2.0 or above on the Community Survey	1.96*	1.96	Cost of Code Enforcement	N/A
<p>Reasoning: Code Enforcement issues impact not just the subject property but also other residents. Resident perceptions are a critical component of the program. *FY 13/14 data is from the FY 12/13 survey (survey has switched to a biannual format).</p>							
C5	Engineering	Percentage of Capital Projects Completed Within Budget	All Capital Projects completed within 105% of budget.	90%	90%	Cost control helps better predict future expenditures and demonstrates accountability.	✓
<p>Reasoning: The Engineering Division manages the Village’s largest capital expenditures. Cost controls help ensure efficient management.</p>							

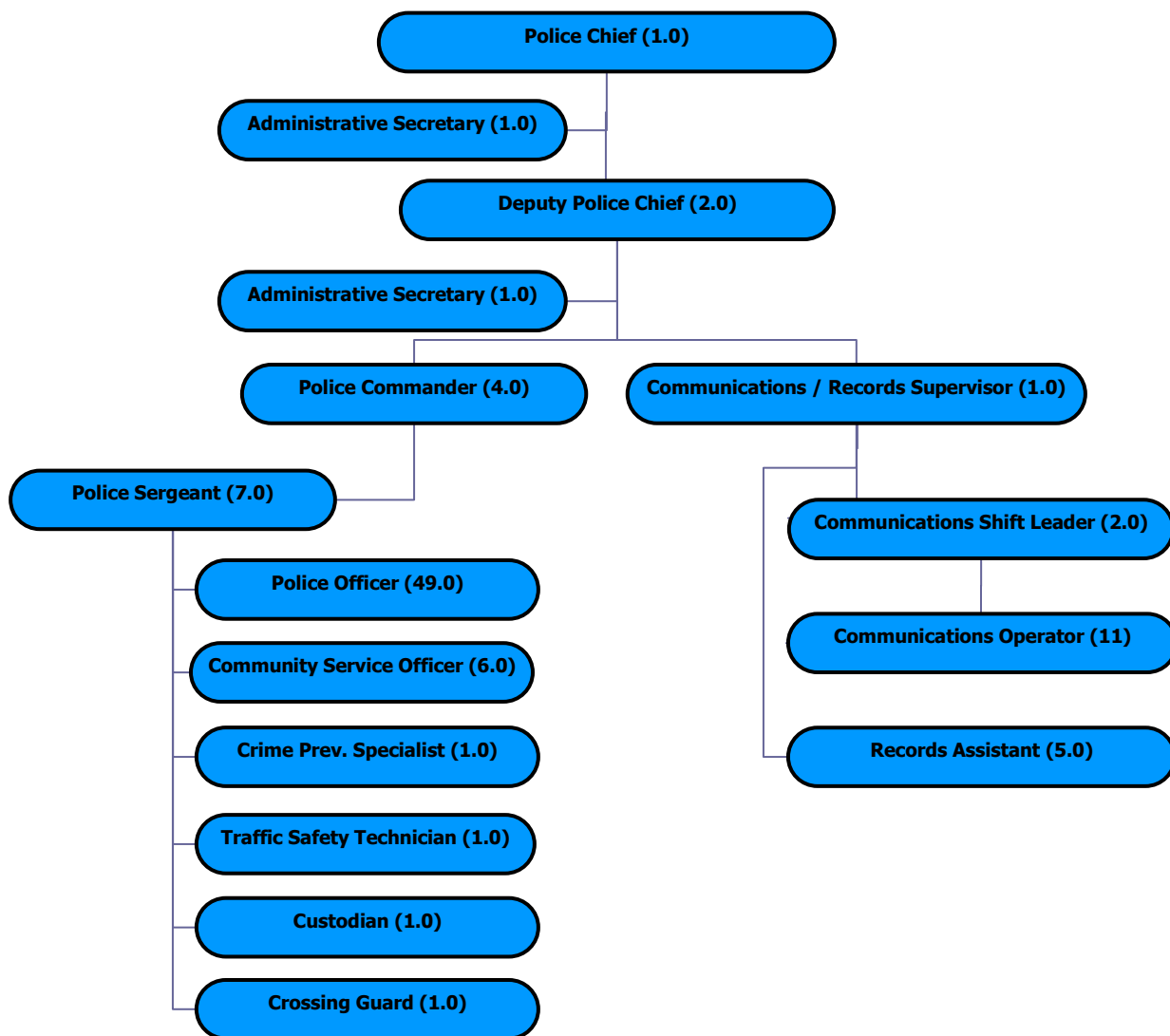
POLICE DEPARTMENT

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 and includes authorization for 63 sworn and 29 civilian personnel. Within the Department there are two divisions: Operations and Support Services.

Departmental Structure:



Departmental Measures:

The following Departmental measures are used to benchmark performance against prior years and identify significant projects which have improved operational effectiveness and efficiency.

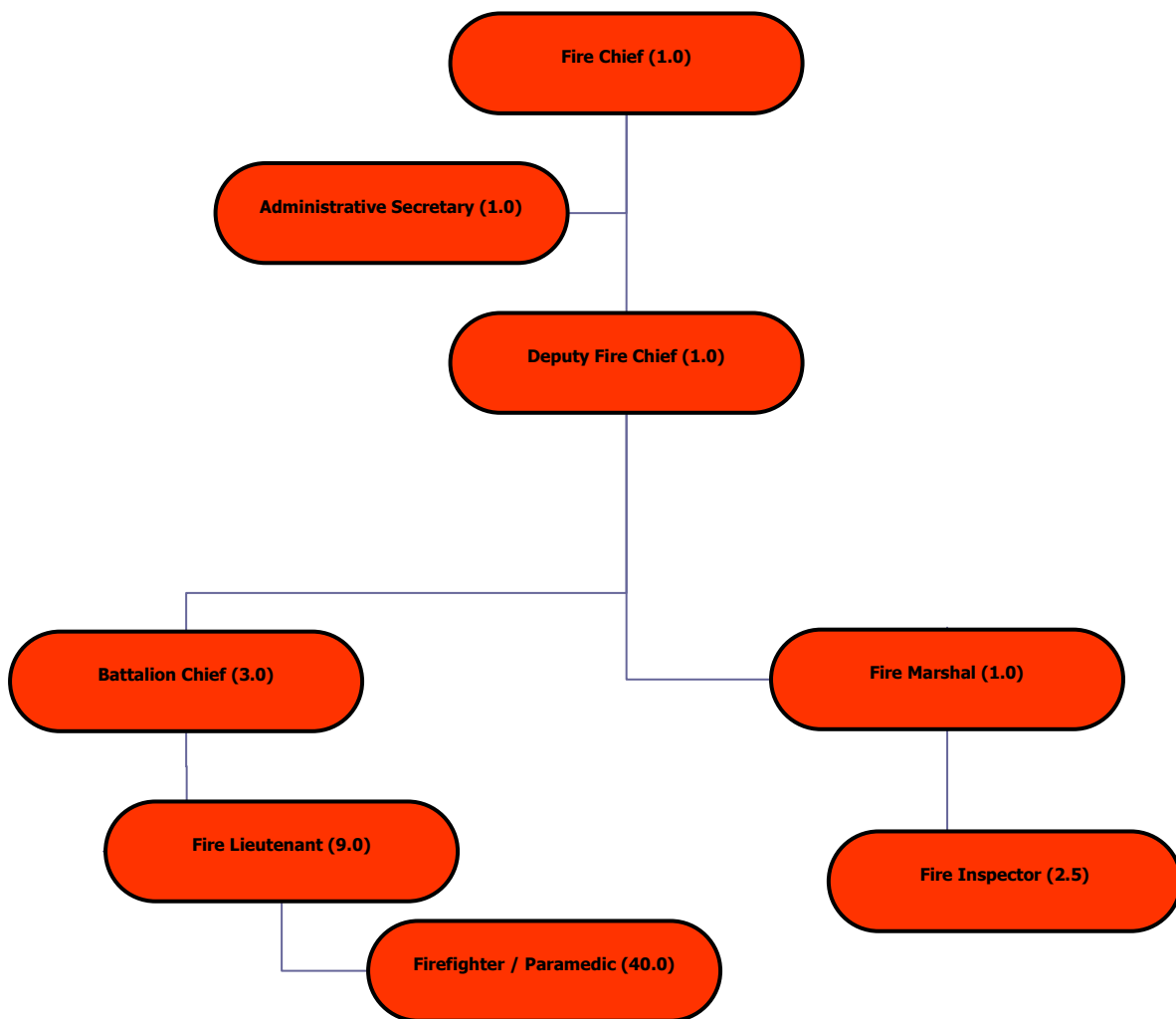
Measure #	Responsibility Center	Measure	Long-Term Goal	2013/14 Result	2012/13 Result	Budgetary Impact	Goal Achieved?
P1	Police	No. of Sobriety Checkpoints / Traffic Enf. Periods per year	2 Sobriety Checkpoints / 14 Enf. Periods	2 / 12	2 / 11	\$28,000 grant funded overtime.	—
<p>Reasoning: Traffic safety enforcement periods and sobriety checkpoints are a critical component of reducing deaths and accidents on the roadways. The Police Department typically funds these additional enforcement measures through grant funding.</p>							
P2	Police	Traffic Safety Statistics	Flat or Downward Trend in Average Crashes Per Month	Pending	Fatal 0 Injuries 232 Total 897	Regular traffic enforcement has no budget impact. Red-light camera enforcement costs \$492,000.	N/A
<p>Reasoning: One of the Department’s primary responsibilities is the enforcement of traffic laws. Traffic crashes are an indicator of how the Department is doing at enforcing these laws.</p>							
P3	Police	Nixle Subscriptions	2% Growth Per Year	1124	719	No budgetary impact.	✓
<p>Reasoning: Nixle is a combination mass notification/social media program designed for Police Department communications. Users can opt in to receive crime alerts and other information from the Dept. High subscriptions indicate high engagement with the Department and its crime prevention program. *Program was launched in February 2012. New data will be reported in future reports.</p>							
P4	Police	Resident Perceptions of Neighborhood Safety	Continued increase in survey respondents feeling safe	*	74.8%	No budgetary impact.	N/A
<p>Reasoning: Resident perceptions of their neighborhood safety are a key component of the quality of life in the Village. In the biannual survey, residents are asked to rate how safe they feel in their neighborhood on a scale of 1 to 5 (where 1 is the highest possible level of safety). At least, 66% (two-thirds) of the population must rate their neighborhood as “1” or “2.” *This question has been newly introduced to the biannual survey in FY 12/13.</p>							
P5	911 Communications	Percentage of Calls Answered Within 10 Seconds of Receiving the Call	At least 90% (national benchmark)	95.8% (Emergency Calls), 94.4% (All Calls)	94.4% (Emergency Calls), 94.7% (All Calls)	Division has annual operational expenses of \$1,509,050.	✓
<p>Reasoning: A quick response to an emergency depends on the diligence of the responding agency. An emergency call answered within 10 seconds of receiving the call cuts down on the time between the actual incident and the Village’s response.</p>							

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 2012, the Gurnee Fire Department responded to a total of 5,454 emergency calls. The Department is led by the Fire Chief and includes one Deputy Chief, three Battalion Chiefs, ten Lieutenants (including a Training Officer), thirty-three firefighter / paramedics, three and a half fire prevention personnel, and one administrative support personnel. The Fire Department oversees two separate cost centers, Fire - Administration (101-5010-422) and Foreign Fire Insurance (101-5050-422).

Departmental Structure:



Department Measures:

The following Departmental measures are used to benchmark performance against prior years and identify significant projects which have improved operational effectiveness and efficiency.

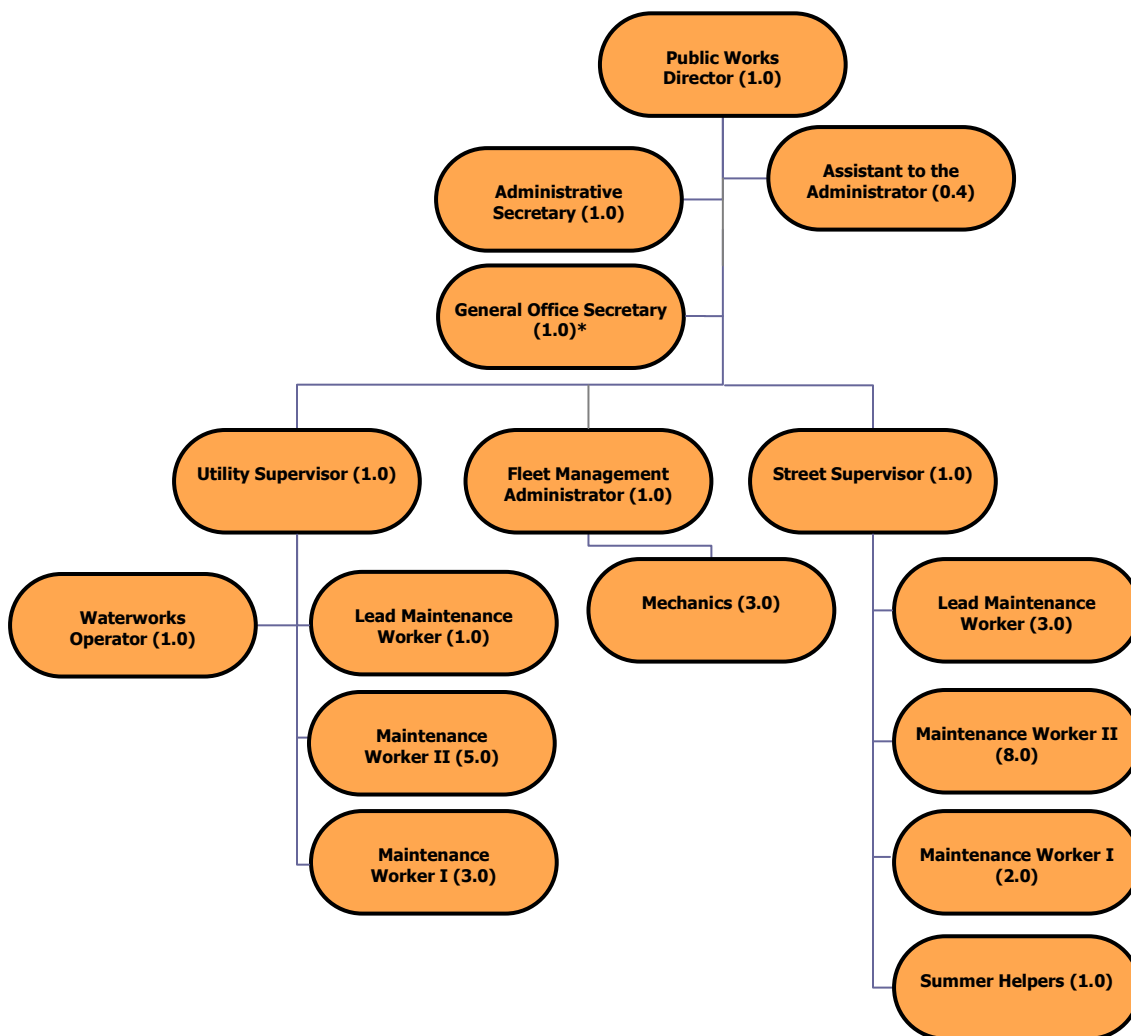
Measure #	Responsibility Center	Measure	Long-Term Goal	2013/14 Result	2012/14 Result	Budgetary Impact	Goal Achieved?
F1	Fire	Response Times	Less than 6 minutes to 90% of cases	80.0% (Est.)	80% (Est.)	\$8.9 million for Departmental operations.	—
<p>Reasoning: The mission of the Fire Department is to respond to fire and medical emergencies within the community. A fast response helps minimize the threat to life and property.</p>							
F2	Fire	Resident Safety Training	2% Increase of Safety Program Participants Per Year	1,500 (CY 13)*	1,555 (CY 12)	No budgetary impact.	N/A
<p>Reasoning: In many life-threatening situations, fast action helps save lives. Residents who are trained in basic First Aid and CPR are able to aid before first responders arrive on scene. * Department to move to new tracking system in FY 14/15 to better capture residential training figures.</p>							

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:



**The General Office Secretary Position is split 0.4 to the Street and Utility Division cost centers and 0.20 to the Fire cost center as the position is based at Public Works but performs duties for the Fire Department as well.*

Department Measures:

The following Departmental measures are used to benchmark performance against prior years and identify significant projects which have improved operational effectiveness and efficiency.

Measure #	Responsibility Center	Measure	Long-Term Goal	2013/14 Result	2012/13 Result	Budgetary Impact	Goal Achieved?
PW1	Street	Percentage of Parkway Trees Trimmed Per Year	Trim all trees on a 7-year cycle	506 trees trimmed (4.2% of inventory)*	700 trees trimmed (5.8% of inventory)*	\$75,000 for tree management (non-EAB).	—
<p>Reasoning: The Street Division Forestry Section is responsible for maintaining the Village’s parkway tree system. As part of those responsibilities, trees are routinely trimmed to promote good health and prevent the trees from becoming a public safety hazard. With the number of young parkway trees in the system (especially in the western half of the Village), the current goal is to trim all trees at least once every seven years. *Numerous extreme weather events and emerald ash borer resulted in more trees than reported being either trimmed or removed.</p>							
PW2	Street	Linear feet of sidewalk replaced	2,500 linear feet per year	2757’ of sidewalk/ 1649’ of curb (PW and MFT funds)	900’ of sidewalk/60’ of curb (PW alone)	\$16,000 per year.	✓
<p>Reasoning: The Village’s sidewalk system is a key component of a walkable community. Replacement both encourages resident and visitor use and reduces the likelihood of slips, trips and falls.</p>							
PW3	Utility	Accountable Water Loss	Remain at or above the minimum accountable water loss standard	3.48% above minimum standard	1.48% above minimum standard	Cost of lost water.	✓
<p>Reasoning: The accountable water loss standard is a measure imposed on municipalities taking water from Lake Michigan through the Illinois Department of Natural Resources which calculates how much of a variance may be allowed between the amount of water entering the Village’s conveyance system and the amount of water that was ultimately billed to customers. A certain amount of loss is expected. Figures above the standard indicate that the system accounted for more than the maximum allowable loss which denotes a well-maintained utility system.</p>							
PW4	Utility	Water Meters Replaced	Replace all meters on a 20-year cycle	116 (1.2%) – CY 13	247 (2.5%) – CY 12	\$56,000 for water meter replacement and repairs.	—
<p>Reasoning: Water meters are a key component of the delivery of water services to residents and businesses. Accurate accounting for water consumption ensures the health of the Utility Fund and the equity of rates between users. The 20-year replacement cycle should be adequate to ensure that the vast majority of meters are exchanged on or around the end of their useful life and are still properly functioning.</p>							
PW5	Department-Wide	Resident Satisfaction with Snow Plowing	Maintain a 2.0 or higher on CFS	2.27*	2.16	\$260,000 for snow & ice control.	✓
<p>Reasoning: Snow and ice control operations are the Department’s most visible program and impact resident safety. * Reported figure is from the 11/12 CFS.</p>							

STRATEGIC OVERVIEW

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. In 2009, the Village formally adopted its first Strategic Plan. The Plan includes the Village’s Vision and Mission Statements, as well as specific goals, strategies, and action plans to bring the vision to fruition.

Our Vision describes our destination: the Village of Gurnee in 2018. Vision statements help to illustrate the physical and social characteristics most important in the future community landscape.

Our Vision:

- 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.

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.

Our Mission:

- **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.

A list of continuous projects managed by the various Departments pursuant to the Village’s Mission, along with any performance measures attached to these projects, is presented on the following pages. Performance measures are a vital part of establishing appropriate benchmarks and pinpointing areas of success and concern so that the Departments can better direct their resources and efforts. Evaluation is a continual process.

All projects are presented in the following format:

Project or Objective	Budget Impact	Stakeholder Impact	Action(s)	Performance Measures(s)
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Note - Departmental projects and initiatives have been color coded as follows:

Administration	Community Development	Police Department	Fire Department	Public Works Department
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Mission Statement 1: Engage our residents, businesses and visitors in an ongoing dialogue about their ideas, needs and concerns.

Project or Objective	Budget Impact	Stakeholder Impact	Action(s)	Performance Measures(s)
Develop a single standard for Village-issued communications.	None.	Unified Communications make recognizing and understanding Village messages easier.	A unified communications policy was developed and approved in FY 12/13. Continuous integration began in FY 13/14.	"Total Reach" (Total Social Media/E-mail Subscriptions): FY 2013: 2013 FY 2014 (Goal): 2220 FY 2014 (Actual): 2946 FY 2015 (Goal): 3241
Improve the effectiveness of Village communications.	\$24,500 for <i>Keeping Posted</i> newsletter, \$240 for listserv maintenance and \$17,500 for website upgrade project.	Effective Village communication makes finding information easier and builds credibility with stakeholders.	Improve the E-mail Listserv System through A/B testing campaigns and best practices.	Open Rate (Industry Benchmark 22.9%): FY 2013: 35.9% FY 2014 (Goal): 36.5% FY 2014 (Actual): 35.9% FY 2015 (Goal): 36.5%
			New printing contract approved and survey conducted in FY 14. Enhancements to follow.	CFS <i>Keeping Posted</i> Satisfaction Rating: FY 2011: 2.29 FY 2013: 2.29 FY 2015 (Goal): 2.35
			Update Village website with "responsive" technology for smart devices.	Upgrade website's content management system and add responsive template in FY 14/15.
			Improve entire program through integration and outreach.	CFS "Village's efforts to keep you informed" Rating: FY 2013: 2.35 FY 2015 (Goal): 2.40
Increase number of methods of receiving stakeholder feedback.	\$120 for social media platform management solution.	Ease of sending feedback builds trust. Stakeholder feedback is vital for service improvement.	Continual development of social media through better planning and scheduling.	Percentage of website traffic referred from social media: CY 2013: 6.4% (13,527 referrals) CY 2014 (Goal): 7%
			Development of Nextdoor.com social media platform.	All Social Media Clicks (including non-website destinations): CY 2013: No Data CY 2014 (YTD): 418
			Continue to develop online commenting system.	Number of Nextdoor Users: CY 2013 (Actual): 1298 CY 2014 (Goal): 1427
				Number of messages directed through online commenting system: CY 2012: 336 CY 2013: 402
Refine Economic Development Strategy and Policy.	A policy may contribute to improving sales, food & beverage and hotel/motel revenue streams.	The economic development strategy and policy aids in promoting the Village to prospective businesses, retaining current businesses and streamlining internal processes.	Continue work of the Economic Development Committee.	Continue working with consultant to focus direction of the committee.
Hire Economic Development Director.	\$16,000 for recruitment plus salary and benefits for new position.	New position will implement economic development goals and serve as primary point of contact for business stakeholders.	Implement directives and tasks defined by staff and the Economic Development Committee.	Add position during FY 14/15.

Mission Statement 1: Engage our residents, businesses and visitors in an ongoing dialogue about their ideas, needs and concerns (continued).

Project or Objective	Budget Impact	Stakeholder Impact	Action(s)	Performance Measures(s)
Enhance Neighborhood Watch Program.	Staff time dedicated to managing the program.	Neighborhood Watch programs help increase resident safety and engagement.	Continue program development with neighborhood watch leaders.	Continue identifying opportunities for outreach and program enhancement.
Establish Visible Presence in Tourist Areas.	Higher police presence in tourist areas encourages consumer spending and concentrates resources in areas with most crime.	A dedicated unit in tourist areas encourages feeling of visitor security and diverts fewer resources from residential neighborhoods.	Continue development of the visitor-oriented policing unit.	Percentage of CFS respondents stating they feel "Safe" or "Very Safe" in commercial areas: FY 2013: 54.3% FY 2015 (Goal): 60.0%
Promote Fire Safety in the Community.	None.	Community engagement increases awareness of safety issues.	Continue performing community outreach.	Number of Community Events Attended: FY 2013 (Actual): 72 FY 2014 (Goal): 72 FY 2014 (Actual): 72 FY 2015 (Goal): 72
Continue Implementation of Work Order Management System.	\$21,000 for implementation and maintenance.	A work order tracking program will aid the Dept in developing benchmarks and accountability.	Continued advancement of the Cityworks platform.	Migrate historical data into Cityworks by August 31st, 2014 and continue development of day-to-day use.

Mission Statement 2: Preserve our neighborhoods, open spaces, financial well-being, and community traditions, in line with our values

Project or Objective	Budget Impact	Stakeholder Impact	Action(s)	Performance Measures(s)
Promote Local Business.	\$10,000 for "Gurnee's Got It" local promotion program.	Local businesses receive aid in promoting services. Residents and visitors learn about local businesses and receive services at discounted rates.	Continue "Gurnee's Got It!" program.	Number of Coupons and Deals Downloaded from Program Website: FY 2012: 2,823 FY 2013 (Actual): 3,100 FY 2014 (Goal): 3,100
Promote Sustainable Practices.	\$40,000 in recycling revenue budgeted. Sustainable internal practices reduce consumption and cost.	Sustainable practices both increase revenue to the Village and reduce taxpayer costs. Sustainability also helps preserve the environment.	Continue public education efforts to promote use of curbside recycling program.	Pounds Per Resident Per Day Sent to Landfill (2020 goal: 1.35) FY 2014: 1.4 FY 2015 (Goal): 1.35
			Continue promoting Recyclebank recycling incentives program.	Percentage of the Population Subscribed to the Program: CY 2013 (Actual): 34.1% CY 2014 (Actual): 34.5% CY 2015 (Goal): 40.0%
			Implement Commercial Waste Hauling Franchise.	Commercial Pounds Per Capita Per Day Sent to Landfill (2020 Goal: 2.13): CY 2010 (Actual): 2.92 CY 2015 (Goal): 2.52
Update the Zoning Ordinance.	\$25,000 for professional services.	The Zoning Ordinance streamlines approval processes in zoning application.	Complete the update of the Zoning Ordinance.	Zoning Ordinance update to be completed by summer 2014.
Complete Sanitary Sewer Televising Project.	\$75,000 for contractor services.	Televising helps detect main faults prior to complete failure and possible backups.	Continue televising program.	Percentage of the Sanitary Sewer System Televised and Reviewed: FY 2014 (Actual): 16% FY 2015 (Goal): 8% (32% complete)

Mission Statement 2: Preserve our neighborhoods, open spaces, financial well-being, and community traditions, in line with our values (continued).

Project or Objective	Budget Impact	Stakeholder Impact	Action(s)	Performance Measures(s)
Ensure Long-Term Viability of Street Infrastructure.	\$2,095,000 for street rehabilitation.	Street rehabilitation ensures the viability of the impacted street and reduces stress on vehicles.	Continue street rehabilitation program.	Miles of Roadway Receiving Rehab Per Year: FY 2013: 1.7 (1.4%) FY 2014: 3.8 (3.4%) FY 2015 (Goal): 3.6 (3.1%)
Remove Structures from the Flood Plain.	\$100,000 for property acquisition. Eliminates cost to protect property from future floods.	Removing structures from the floodplain increases the amount of open space in the Village.	Continue purchasing floodplain properties.	Number of Parcels Purchased: FY 2013: 0 FY 2014: 1 FY 2015 (Projected): 3
Maintain Safe Neighborhoods.	None.	Safe neighborhoods promote a high quality of life in the Village and encourage reinvestment in the community.	Continue community policing strategy.	Percentage of CFS respondents stating they feel "Safe" or "Very Safe" in their Neighborhood: FY 2013: 74.8% FY 2015 (Goal): 75.0%
Maintain Safe Schools.	\$17,000 for DARE Program.	Proactive education reduces crime rates.	Continue DARE Program.	Number of DARE Graduates Per Year: FY 2013: 1,875 FY 2014: 1,875 FY 2015 (Goal): 1,875
Encourage Emergency Preparedness in Schools.	None.	Preparedness reduces the potential loss of life and property in an emergency.	Conduct emergency drills with students and school officials to increase awareness and preparation.	Number of Preparedness Drills in Schools: FY 2014: 17 FY 2015 (Goal): 17
Promote Home and Structure Fire Safety through Public Education.	\$66,000 in federal grants plus \$9,500 in operational expenditures in FY 13/14.	School education programs help promote safety among children and their families and minimize loss of life and property in an actual fire.	Continue providing in class public education and free resources to schools. "Fire Safety Corner" program went live in FY 13/14.	Students Provided with Education and Resources: FY 2014 (Goal): 7,000 FY 2015 (Goal): 7,000
Enhance Mutual Aid/MABAS.	None.	MABAS agreements help ensure rapid response to fires and emergencies.	All MABAS agreements reviewed and renewed in FY 12/13.	Continued participation in MABAS program.
Ensure Reliability of Fleet and Safety Equipment.	Vehicle and Equipment Maintenance Budget: \$120,000	Equipment reliability is essential to providing emergency services to stakeholders.	Enhance fleet through introduction of new vehicles.	Introduce new engine into service during FY 14/15.
Diversify the Village's Urban Forest.	\$85,000 for tree removals and planting.	A diverse urban forest fosters higher property values and is less susceptible to invasive insects and disease.	Continue the 50/50 tree share program and routine planting.	Percentage of Highest Volume Tree Species as a Portion of the Total Urban Forest: FY 2013: 27.69% (Ash) FY 2014: 25.4% (Ash)
Preserve the Village's Parkway Ash Trees.	\$24,000 for emerald ash borer (EAB) chemical treatment program.	Ash trees comprise roughly a quarter of the Village's parkway trees and will die without chemical treatment as a result of emerald ash borer.	Continue EAB treatments to extend useful life of ash trees on three-year cycle.	Number of ash trees treated per year: FY 2014: 900 (33%) FY 2015 (Goal): 900 (33%)

Mission Statement 2: Preserve our neighborhoods, open spaces, financial well-being, and community traditions, in line with our values (continued).

Project or Objective	Budget Impact	Stakeholder Impact	Action(s)	Performance Measures(s)
Convert all street signs to new retro reflectivity standard.	\$18,000 for sign commodity purchases.	Enhanced signs are easier to identify and understand during the nighttime and in inclement weather.	Convert 100% of signs by December 2016.	Total Signs Converted: FY 2013: 1342 (48.0%) FY 2014 (YTD): 1459 (53.5%) FY 2015 (Goal): 1635 (60.0%)
Ensure reliability of water conveyance system.	\$262,000 for water tower maintenance contract/contractor services.	A well-maintained water system provides safe drinking water and reliable service to stakeholders.	Continue tower maintenance program.	Towers Brought On To Long-Term Maintenance: FY 2014: Northwestern, HeatherRidge FY 2015: Northwestern, HeatherRidge
Monitor utility systems and respond to problems in a timely manner.	\$125,000 for engineering services and equipment replacement.	An enhanced Supervisory Control and Data Acquisition (SCADA) system allows for faster detection and remedy of problems in the utility system.	Enhance the SCADA system.	SCADA Master Plan completed. Initial upgrades for potable water system and planning for new components to be completed during FY 14/15.

Mission Statement 3: Advance our services in response to community needs, encourage responsible development, and continuously foster a safe and welcoming environment.

Project or Objective	Budget Impact	Stakeholder Impact	Action(s)	Performance Measures(s)
Continue to seek grant funding (All Departments).	Grant funding diversifies the Village's revenue streams.	Grant funding decreases taxpayer burden.	Continue to seek grant funding and other contributions.	General Fund Grant Funding per Year: FY 2013: \$69,000 FY 2014 (Projected): \$82,820 FY 2015 (Budget): \$29,300
Continue to improve financial management.	Better financial management increases return on investment.	Costs for Village services remain stable and ease of payment increases.	Investigate potential of implementing user online utility bill management.	Conduct research and issue a report by November 1 st , 2014.
Implement Commercial Waste Hauling Franchise.	None.	A Commercial franchise reduces hauling costs for the majority of business stakeholders and helps ensure a uniform level of service.	Implement franchise 15 months following Board approval per State Statute.	Have franchise in place no later than August 31 st , 2015. Determine future goals once implemented.
Expand usage of Community development software.	\$14,300 for annual LAMA (software) maintenance cost.	Internal users have increased ease of information access. Entire building permitting process can be managed online by external stakeholders.	Expand usage of LAMA software.	Create additional permit types available for online management by December 31, 2014.
Upgrade Village's streetlights to LED bulbs.	\$25,000 for streetlight commodities. LED lights have significantly lower electricity costs and longer life-times than traditional bulbs.	LED streetlights provide enhanced visibility during the nighttime and in inclement weather.	Continue replacing high-pressure sodium and metal halide bulbs with LED bulbs.	Total streetlights converted: FY 2014 (Projected): 434 Begin research on converting subdivision lights to LED.

SECTION 3

BUDGET PROCESS & STRUCTURE

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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.

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, Management Analyst 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. 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 and appropriation ordinance is usually passed 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 appropriation. If this circumstance arises, the budget changes must be brought back before the Board as an Appropriation Transfer Ordinance for approval. If there is a significant change to the total budget, a Supplemental Appropriation must be submitted to the Board.



BUDGET TIMELINE

December	<p>Revenue and expenditure projections developed by Finance.</p> <p>Departments prepare budget requests, revenue forecasts (if applicable), and update mission statements, objectives, strategies, and prior year achievements.</p>
January	<p>Friday, January 3rd:</p> <ul style="list-style-type: none"> All 13/14 year end estimates and 14/15 requests due by 4 p.m. <p>Week of January 6th through 10th:</p> <ul style="list-style-type: none"> 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	<p>February 7th:</p> <ul style="list-style-type: none"> Proposed Budget is finalized by Village Administrator and Finance Director. <p>February 21st:</p> <ul style="list-style-type: none"> Proposed Budget document printed/distributed to Board. Budget posted to website. Press Release Issued/Public Hearing Notice sent to <i>Daily Herald</i>.
March	<p>Hold Public Hearings on Proposed Budget:</p> <ul style="list-style-type: none"> Budget Hearing #1: Monday, March 3rd, 2014 (5:00 p.m.) Budget Hearing #2: Monday, March 31st, 2014 (7:30 p.m.) <p>Village Board changes entered into Budget.</p>
April	<p>Adoption of the Budget:</p> <ul style="list-style-type: none"> Adoption of the Budget: Monday, April 7th (7:30 p.m.)
May 1st	<p>Fiscal Year begins.</p> <p>File appropriation ordinance with Lake County Clerk.</p> <p>Complete GFOA application materials for Distinguished Budget Award.</p>

BUDGET SECTIONS

The Budget is divided into 10 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 Village Overview section provides the reader with an overview of Gurnee. The Operations Overview outlines each operating Department, its functions, responsibilities, organization and the operating measures used to evaluate its performance. Finally, the Strategic Overview connects the budget process to the Village's strategic plan and discusses the Village's long-term goals in the context of the greater organization and the budget.
3. **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.
4. **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 of the total budget, as well as the Village's various revenue and expenditure categories.
5. **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 their current and prior fiscal year expenditures and personnel count histories. This section provides a detailed look at how funds are assigned to operational activities.
6. **Capital Budget Summary:** The Capital Budget Summary presents the planned investments in the long-term assets of the Village.

Line Item Budget: The Line Item Budget is the most comprehensive presentation of the annual budget, providing

7. line items by fund, department and category on a multi-year basis.

Comprehensive Fee Schedule: The Comprehensive Fee Schedule is a complete list of all Village taxes and fees.

8. 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.

Glossary: The Glossary includes definitions of key terms and acronyms that are found throughout the budget

9. book.

Appendix: The Appendix includes the Village's Financial Policies, including the Accounts Receivable Policy,

10. 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

The Village of Gurnee accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). 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 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.
- **Proprietary Funds** use the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
- **Fiduciary Funds** are accounted for on a full accrual basis.

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.

ANNUAL BUDGET VS. FINANCIAL STATEMENT

With the exception of the treatment of depreciation, the budget basis is consistent with GAAP. Depreciation is not included as an expense in the enterprise funds for the budget year, although the full purchase prices of capital expenditures are included. Sales taxes are classified as intergovernmental revenues in the Comprehensive Annual Financial Report (CAFR). A detailed reconciliation of all differences is provided in the CAFR.

FUND STRUCTURE

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. The Village’s funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds. All funds are appropriated by the Village Board and are included in this budget document as they are prepared on a cash-basis for budgeting purposes. 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.

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.

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.

Lastly, 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.

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.

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

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).
	Mall Redevelopment (to be closed 4/30/14)	318	Accounts for resources associated with the Macy's redevelopment project at Gurnee Mills Shopping Mall.
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.

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. The Fiscal Year 2014/2015 budget accomplishes this goal.
- **Services to our constituents will increase while personnel counts will be optimized.** The fiscal year 2014/2015 budget includes an overall personnel increase of 7.05 full-time equivalents.
- **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 2013/2014 and 2014/2015 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:

- **Appropriation:** The Village Board will appropriate funds by Department, agency, or project annually at the beginning of each fiscal year based on the adopted budget. Additional appropriations may be approved by the Board during the fiscal year by amending the budget and appropriating funds for expenditure.
- **Budget Document Significance:** The budget document is a fiscal plan that shows estimated revenues, expenditures and service levels for a specific fiscal year as approved by the Village Board.
- **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 reports comparing budget to actual results for all revenue and expense categories on a quarterly basis. 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.



SECTION 4

EXECUTIVE OVERVIEW

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EXECUTIVE OVERVIEW

The Village of Gurnee's Fiscal Year (FY) 2014/2015 budget of \$55.4 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 14/15	Proposed Expenditures FY 14/15	Net Surplus / (Deficit)
General Fund (101)	37,121,647	36,505,919	615,728
911 Fund (203)	325,900	618,810	(292,910)
Motor Fuel Tax (205)	921,894	950,000	(28,106)
Impact Fee (214)	5,200	-	5,200
Asset Forfeiture (217)	40	-	40
Capital (304)	764,100	4,485,500	(3,721,400)
Mall Redevelopment (318)	-	-	-
Bond (410)	2,472,175	2,472,175	-
Special Service Area #2 (423)	41,100	41,545	(445)
Golf Course (511)	50,020	100,000	(49,980)
Utility Operating (521)	8,313,929	7,358,224	955,705
Utility Capital (523)	-	420,000	(420,000)
Sub Total	50,016,005	52,952,173	(2,936,168)
Fiduciary Funds			
Police Pension (707)	4,312,247	1,576,772	2,735,475
Fire Pension (708)	3,621,584	875,797	2,745,787
Sub Total Fiduciary	7,933,831	2,452,569	5,481,262
Grand Total	57,949,836	55,404,742	2,545,094

Fiscal Year 2014/2015 projected revenues are \$57.9 million, while projected expenditures are \$55.4 million. On an all funds basis, a \$2.5 million surplus is projected. The budget is balanced.

The projected May 1, 2014 General Fund balance is \$21.96 million which is 60% of FY 14/15 expenditures. The General Fund balance is projected to increase by \$616 thousand to \$22.6 million as of April 30, 2015. This is 25% 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 14/15 includes spend downs of fund balance in selected funds including \$293 thousand in the Emergency-911 Fund, \$28 thousand in the Motor Fuel Tax Fund, \$3.7 million in the Capital Fund, \$50 thousand in the Golf Fund and \$420 thousand in the Utility Capital Fund.

The FY 14/15 budget includes \$3.3 million for roadway resurfacing. This will be the second year in a row that the Village has spent over \$2 million on road rehabilitation. The budget also includes equipment purchases to improve public safety services and counter an aging fleet, drainage improvements to reduce the potential of localized flooding, and technology improvements to manage infrastructure assets.

Despite the purposeful spend down in reserves, the Village's fund balances are strong. The Motor Fuel Tax fund is projected to have a fund balance of \$730 thousand, while the Capital Fund balance is projected at \$2.2 million at the end of the 14/15 fiscal year. A more detailed discussion of fund balance projections can be found at the end of this section.

REVENUE SUMMARY

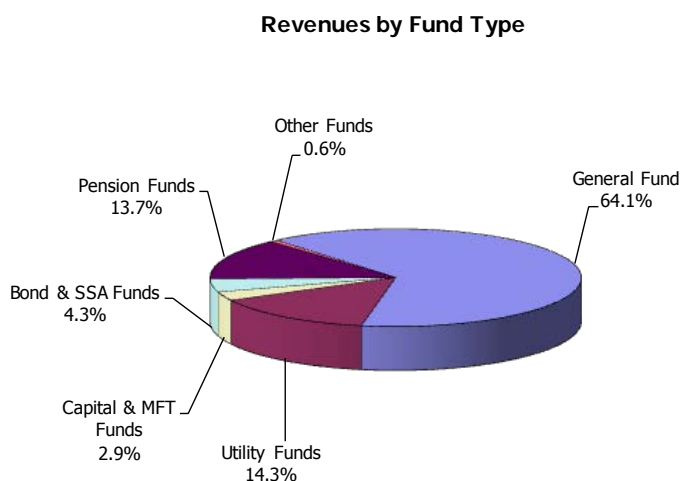
The budget is prepared on a fund accounting basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The following table presents total revenues by fund for FY 11/12 and FY 12/13 actual, FY 13/14 budget and year end forecasts, and FY 14/15 budget.

	Total Revenues by Fund						
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Prior Yr Budget
General Fund	\$ 34,931,608	\$ 35,892,984	\$ 35,881,050	\$ 36,740,724	\$ 37,121,647	\$ 1,240,597	103.5%
911 Fund	331,516	359,562	310,800	334,885	325,900	15,100	104.9%
Motor Fuel Tax	1,074,050	911,911	761,623	932,679	921,894	160,271	121.0%
Impact Fee	101,955	57,250	6,250	2,350	5,200	(1,050)	83.2%
Asset Forfeiture	5,891	(288)	40	22,613	40	-	100.0%
2000 Capital	-	-	-	-	-	-	N/A
Capital	2,022,118	2,760,744	930,280	4,553,848	764,100	(166,180)	82.1%
Mall Redevelopment	10,000,765	6,145	500	170	-	(500)	N/A
Bond	1,801,061	2,479,415	2,450,974	2,458,053	2,472,175	21,201	100.9%
Special Service Area #2	41,280	42,127	41,789	41,439	41,100	(689)	98.4%
Golf Course	85	42,265	70	20	50,020	49,950	71457.1%
Utility Operating	7,408,755	7,736,888	8,168,977	8,034,461	8,313,929	144,952	101.8%
Utility Capital	10,200	15,066	-	6,000	-	-	N/A
Police Pension	3,196,083	3,929,816	2,708,498	4,018,112	4,312,247	1,603,749	159.2%
Fire Pension	2,655,998	3,340,457	2,419,530	3,396,350	3,621,584	1,202,054	149.7%
Grand Total	\$ 63,581,365	\$ 57,574,342	\$ 53,680,381	\$ 60,541,704	\$ 57,949,836	\$ 4,269,455	108.0%

FY 13/14 revenues are forecasted to outperform budget. The FY 13/14 revenue forecast is \$60.5 million, which is \$6.8 million over the FY 13/14 \$53.7 million budget. Most of the overage is in the Capital, Pension and General Funds. With no dedicated funding source, Village practice results in General Fund surpluses funding infrastructure improvements in the Capital Fund. Based on the year end forecast, staff recommends transferring \$3.4 million and, as such, has included \$3.4 million in the revenue portion of the FY 13/14 Capital Fund forecast as a transfer from the General Fund. The money will provide financial resources to address infrastructure needs in FY 14/15. The second largest component of the overage is in the Pension Funds. Combined, the Police and Fire Pension Funds are forecasted to be \$3.3 million over the FY 13/14 budget. Investment returns through December 2013 have been favorable. Finally, the General Fund is forecasted to be over budget by \$860 thousand in FY 13/14. Notable overages include Sales Taxes at \$325 thousand, Flood Reimbursement at \$148 thousand, and a LED Street Lighting Grant at \$175 thousand. The Utility Operating Fund is forecasted to come in under budget. FY

13/14 forecasted revenues are expected to be \$134 thousand under budget as water and sewer sales were less than predicted.

For the FY 14/15, the Village is projecting \$57.9 million in revenues. This includes inter-fund transfers. The General and the Utility Operating Funds are the Village's two largest funds and account for 78% of all projected revenues. The FY 14/15 General and Utility revenue budgets are 3.5% higher and 1.8% higher than the previous year respectively. 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.

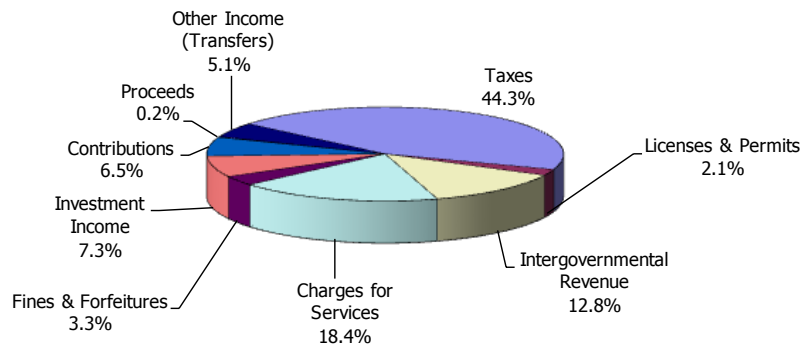


Similar to other units of local government, the Village funds operations by levying taxes, requiring licenses, imposing fees and fines, and investing income.

Total Revenues by Category - All Funds

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Prior Yr Budget
Taxes	\$ 23,963,934	\$ 24,799,552	\$ 25,026,947	\$ 25,395,152	\$ 25,655,746	\$ 628,799	102.5%
Licenses & Permits	1,856,719	1,144,027	847,950	856,525	1,234,600	386,650	145.6%
Intergovernmental Revenue	6,984,181	6,888,032	7,012,974	7,928,722	7,398,963	385,989	105.5%
Charges for Services	9,415,021	10,074,395	10,675,588	10,517,227	10,643,231	(32,357)	99.7%
Fines & Forfeitures	1,740,814	1,996,412	1,860,000	1,888,139	1,927,200	67,200	103.6%
Investment Income	2,637,215	4,243,423	2,035,420	4,315,279	4,210,590	2,175,170	206.9%
Contributions	3,288,987	3,087,267	3,150,528	3,160,967	3,772,831	622,303	119.8%
Proceeds	10,595,812	1,365,634	70,000	72,140	135,000	65,000	192.9%
Other Income (Transfers)	3,094,501	3,969,455	3,000,474	6,407,553	2,971,675	(28,799)	99.0%
Grand Total	\$ 63,577,184	\$ 57,568,197	\$ 53,679,881	\$ 60,541,704	\$ 57,949,836	\$ 4,269,955	108.0%

Revenues by Category



Taxes: Taxes make up the largest portion of the Village's revenue sources, estimated at 44% of the total for FY 14/15. Sales taxes are the largest component of the Taxes category. Items (except food, drugs and titled property) are subject to a 7.50% sales tax in Gurnee. The 7.50% rate includes a .50% home rule sales tax. Auto and retail sales account for the greatest percentage of sales tax receipts.

The Village of Gurnee is highly dependent upon sales taxes since it eliminated a property tax levy in 2000 in exchange for a 0.5% home rule sale 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. A six-year history shows the volatility of sales tax revenue. In FY 09/10, sales tax receipts declined to \$14.9 million, then rebounded to \$15.6 million and \$15.9 million in each of the consecutive two years. Management forecasts FY 13/14 sales taxes at \$16.9 million and projects FY 14/15 sales taxes at \$17.1 million; this is \$200 thousand or 1% more than the FY 13/14 forecast. Management believes sales taxes will increase, but is wary that growth will be less than robust. In FY 13/14, Macy's Department Store opened at Gurnee Mills Mall. In FY 14/15, Mariano's will replace a vacated Dominick's grocery store and Harbor Freight Tools will replace a vacant Ethan Allen Furniture store. Sales taxes are reviewed in detail in Section 5.

Licenses and Permits: The three major components of licenses and permits are liquor licenses, business licenses, and general building permits. Liquor licenses and business licenses are received during the winter months. Most building permit activity occurs during the spring and summer months. Building permit activity coincides with economic trends. Two major developments, a 46 unit supportive living facility for people with Alzheimer's disease called Autumn Leaves and a 120 unit supportive living facility for adults with physical disabilities are expected to be built in FY 14/15. FY 14/15 budgeted building permit revenue is \$525 thousand, which is \$125 thousand more than FY 13/14 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. The state individual income tax rate is 5%, and the corporate income tax rate is 7%. These rates are scheduled to sunset on January 1, 2015. At the time of this writing, there is no consensus on what to do with the income tax rate. There is talk of extending, decreasing, and increasing the rates. There is consideration of instituting a progressive portion of income tax by taxing income over \$1,000,000. 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. When the rates come under consideration, the municipalities' share of the proceeds most likely will be evaluated. The budget was prepared on the assumption that the municipal share of income tax proceeds will not change; in the event our portion is decreased, we will use our reserves.

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 13/14 ahead of budget because the Village received two grants. The Village received \$148 thousand reimbursement from FEMA for expenses incurred fighting a flood in April 2013 and \$175 thousand from the Department of Commerce and Economic Opportunity to retrofit high pressure sodium street lighting with more energy efficient LED technology. The Intergovernmental category is projected to increase by 5.8%, or \$342 thousand, in FY 14/15. The increase is the result of state income tax revenue and contractual provisions of the fire district contract.

Charges for Services: In the Utility Fund, "Charges for Services" primarily consist of water and sewer sales. Currently, water rates are \$4.01 per 1,000 gallons and sewer rates are \$1.31 per 1,000 gallons. An expected rate increase from the Village's water supplier will be passed through to customers on May 1, 2014. Per a set schedule, the Village also adjusts rates on October 1st of each year. Total Village-wide "Charges for Services" category is expected to decrease .3%, or \$32 thousand, in FY 14/15. This is primarily due to a continued trend of decreased water and sewer sales. Water sales continue a gradual decline as development has slowed, consumers are becoming more environmentally conscious and more energy efficient fixtures are installed.

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 14/15 budget is 3.6%, or \$67 thousand, greater than FY 13/14 budget. This is primarily a result of an increase in Court and Impoundment Fines, as well as the Village's upcoming participation in the Illinois Comptroller's Debt Recovery Program. The Debt Recovery Program allows local governments to partner with the Office of the Comptroller to collect debt such as parking tickets, fines, fees, and other types of outstanding obligations. Prior to the Comptroller issuing a state check for items such as a tax refund, lottery payout, commercial payment, or payroll check, the amount owed to the unit of local government plus an administrative fee will be deducted. The debtor is provided a notice and given 60 days to protest the offset with the Comptroller's Office. If no protest is made during the 60-day grace period, the amount owed is transferred to the local government. The Village budgeted \$52.5 thousand in revenue related to this program.

Investment Income: 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 10: Appendix* for a copy of the Village's *Investment Policy*. Due to the limited investment vehicles the Village may enter and the current Federal Reserve policy, rates of return are low. Variations to FY 14/15 budgeted revenue relate to the Police and Fire Pension Funds.

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. FY 14/15 reflects a 19.8%, or \$622 thousand, increase compared to the FY 13/14 budget. This is due to the Police and Fire Pension Fund employee and employer contributions. Based on past performance and a survey of surrounding communities, for FY 14/15 the Village reduced the rate of return assumption from

7.50% to 7.25% for the Police and Fire Pension Funds. This adjustment resulted in a greater employer contribution.

Proceeds: Proceeds consist of insurance settlements and may also include bond proceeds in a year capital financing is accomplished through debt issuance. FY 14/15 is increasing 92.9%, or \$65 thousand. This increase is mainly a result of the Village expecting \$50 thousand in reimbursement from the operation of Bittersweet Golf Course. In FY 12/13, the Village forwarded the operator \$100 thousand to assist with course improvements and operations. In FY 14/15, 50% of this advance will be repaid.

Transfers: Transfers are the method by which the Village is able to move monies between funds for appropriate expenditures such as debt service. FY 13/14 is forecasted to end the year \$3.4 million over budget due to a transfer from the General Fund to the Capital Fund. These transfers support capital improvement projects, mainly road resurfacing. This category is decreasing in FY 14/15 by 1% or \$29 thousand.

EXPENDITURE SUMMARY

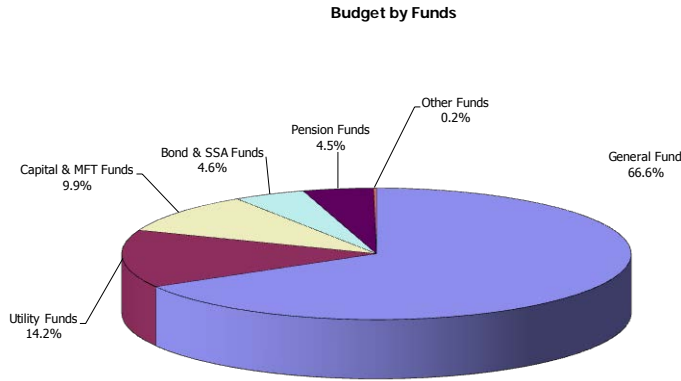
As mentioned in the *Revenue Summary*, the budget is prepared on a fund basis. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Total Expenditures by Fund

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
General Fund	\$ 33,872,365	\$ 35,560,436	\$ 34,900,262	\$ 37,389,736	\$ 36,505,919	\$ 1,605,657	104.6%
911 Fund	242,029	417,292	519,000	305,821	618,810	99,810	119.2%
Motor Fuel Tax	1,520,839	1,699,157	1,785,000	973,081	950,000	(835,000)	53.2%
Impact Fee	330,000	-	550,000	550,000	-	(550,000)	N/A
Asset Forfeiture	20,151	-	-	-	-	-	N/A
Capital	1,119,425	1,373,889	3,055,000	2,922,245	4,485,500	1,430,500	146.8%
Mall Redevelopment	857,222	6,367,381	2,535,680	2,782,476	-	(2,535,680)	0.0%
Bond	1,407,234	2,875,528	2,450,974	2,450,974	2,472,175	21,201	100.9%
Special Service Area #2	41,208	42,058	41,789	41,789	41,545	(244)	99.4%
Golf Course	220,080	120,748	100,000	568	100,000	-	100.0%
Utility Operating	6,293,335	6,967,669	7,261,164	7,371,085	7,358,224	97,060	101.3%
Utility Capital	45,198	53,804	940,000	550,200	420,000	(520,000)	44.7%
Police Pension	1,032,747	1,284,469	1,253,533	1,319,014	1,576,772	323,239	125.8%
Fire Pension	619,214	834,225	804,703	714,229	875,797	71,094	108.8%
Grand Total	\$ 47,621,047	\$ 57,596,656	\$ 56,197,105	\$ 57,371,218	\$ 55,404,742	\$ (792,363)	98.6%

The Village is projecting \$55.4 million in expenditures for FY 14/15, 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 Funds.

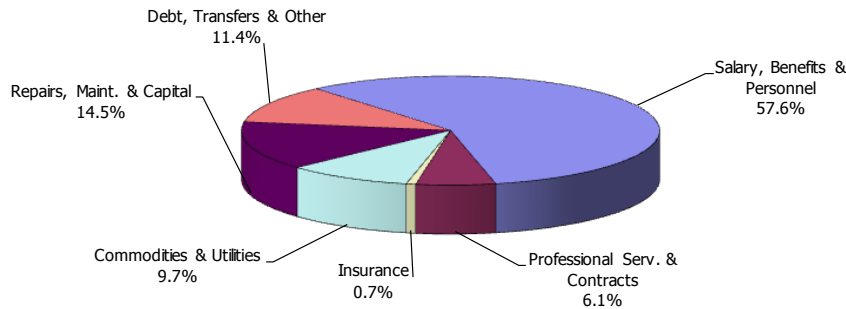
A chart illustrating the allocation of the financial resources across funds is provided below.



Total Expenditures by Category - All Funds

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages	\$ 19,808,464	\$ 20,384,057	\$ 21,368,379	\$ 21,045,105	\$ 22,334,344	\$ 965,965	104.5%
Employee Benefits	7,639,240	7,718,501	8,821,812	8,467,260	9,380,714	558,902	106.3%
Personnel Expense	186,718	169,931	263,576	213,388	224,294	(39,282)	85.1%
Professional Services	1,402,209	1,444,148	1,373,206	1,370,399	1,418,595	45,389	103.3%
Contractual	1,781,792	1,904,739	2,181,640	2,056,600	1,974,963	(206,677)	90.5%
Insurance	499,572	410,981	381,619	381,367	406,945	25,326	106.6%
Commodities	4,383,521	4,938,716	4,657,543	4,713,064	4,949,935	292,392	106.3%
Utilities	377,919	364,216	388,335	356,711	408,700	20,365	105.2%
Repairs & Maintenance	2,912,968	3,496,953	4,864,625	4,032,530	5,104,080	239,455	104.9%
Capital	2,260,328	7,860,351	5,662,808	5,142,348	2,908,958	(2,753,850)	51.4%
Other / Transfers	6,368,316	8,904,063	6,233,562	9,592,446	6,293,214	59,652	101.0%
Grand Total	\$ 47,621,047	\$ 57,596,656	\$ 56,197,105	\$ 57,371,218	\$ 55,404,742	\$ (792,363)	98.6%

Total Budget by Category (All Funds)



Costs associated with personnel, including salaries & wages, employee benefits, and personnel expenses account for 58% of the overall expenditures in the FY 14/15 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 four 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. Union contracts were renegotiated in FY 12/13; the contract with the FOP expires on April 30, 2015, the contract with ICOPS expires on April 30, 2015, and the contract with Local 150 expires on April 30, 2016. IAFF contract was recently decided via an arbitration award and expires on April 30, 2105. For all employees except those represented by IAFF, 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. Union employees are also eligible for step increases. More detail on individual departmental salary and wages assumptions may be found in *Section 5: 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. The self-funded plan is expected to have a 5% increase on the date of renewal (January 1, 2015). Dental rates are expected to increase 10% effective January 1, 2015.

Pensions: 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 2014 IMRF employer contribution rate is 12.25% compared to 12.47% in 2013. 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, 2013. The funding level decreased from 71.6% to 67.9% and from 76.2 to 74.9% for police and fire respectively. The lump sum employer contribution for FY 14/15 increased from \$1,163,598 last year to \$1,416,990 (\$253,392 or 22%) for police. The lump sum employer contribution for FY 13/14 increased from \$1,009,530 last year to \$1,239,754 this year (\$230,224 or 23%) for fire. One of the reasons for the increased contributions is that the rate of return assumption in the pension funds were lowered from 7.50% to 7.25%. This change is discussed in more detail in Section 5. 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. In FY 14/15 the Village has budgeted funds to assist with recruiting the Economic Development Director position. Overall, FY 14/15 personnel expenses are expected to decrease 14.9% as police and fire eligibility and promotional took place in FY 13/14, therefore testing is not required in FY 14/15.

Professional Services: Professional Services cover costs such as legal services and auditors. FY 14/15 personnel expenses are expected to increase 3.3%. The contract for Corporate Counsel was increased

\$12 thousand from \$72 thousand to \$84 thousand. Fees to the Independent Actuary were increased for the implementation of GASB 67. Information Services has reduced funding for consulting services as a contractual employee has been brought on-board to assist with workloads. Community Development professional services budget was reduced because the consultant has completed the majority of the work on the Zoning Ordinance rewrite. The Police Department has also reduced its Professional Service budget based on historical actuals related to the red light enforcement program monthly expenses.

Contractual: The Contractual category covers those items for which outside vendors provide services. This category is decreasing 9.5%. This is mainly a result of expenses related to water tower maintenance. The Village contracts for a comprehensive maintenance program for two of its four water towers. In FY 14/15, the payment related to the Northwestern Water Tower will significantly decrease per contractual provisions.

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 14/15 premium is FY 09/10 thru FY 12/13. The average annual increase over this period was \$134 thousand. Given this increase and the performance of other members in the pool, the Village is expecting a 12%, or \$200 thousand, increase in the overall premium.

As a result, the Village is budgeting for a total premium of \$1,874,098. This includes coverage for workers' compensation, liability, automobile, and property insurance. Workers' compensation is by far the largest component, making up 79% of the total premium, followed by professional liability at 14%, property at 3.5%, and auto at 3.5%.

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 increase 6.3%, or \$292 thousand, from the previous year. This is the result of two items: an increase in the cost of water from the Village's supplier and the need to replenish road salt supplies. CLCJAWA has announced a rate increase effective May 1, 2014. At that time, the water rate per 1,000 gallons will increase from \$2.56 to \$2.60. As of mid-February 2014, the Village used 3,400 tons of salt. This is more than is used during a "typical" winter. With another month of winter to go, the Village does not anticipate having much excess salt on hand at the end of the season. As a result, the FY 14/15 Ice Control budget was increased to \$308 thousand (from \$175 thousand in FY 13/14) for additional salt and supplies.

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 increasing 5.2%, or \$20 thousand, compared to the prior year. This is mainly a result of increases in mobile data and leased phone line expenses.

Repairs & Maintenance: Repairs & Maintenance include costs associated with extending the useful life of the Village’s assets. This category is expected to increase 4.9%, or \$239 thousand. In FY 13/14 the Village spent \$1 million in Motor Fuel Tax fund balance. In FY 14/15, the Village is limiting the spend down to \$28 thousand. This change accounts for the decrease in this category.

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 decreasing 48.6%, or \$2.7 million. This statistic is misleading. The Gurnee Mills Mall Redevelopment project was completed in FY 13/14. Therefore, the distribution of bond proceeds is completed and no additional capital expenses related to the project are required. As such, the Mall Redevelopment Fund has been closed and no funding is required going forward. Capital projects are discussed in detail in *Section 6: 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 5: Budget Summary*.

PERSONNEL HISTORY

The FY 14/15 budget includes an increase in headcount by 7.05 from 209.70 to 216.75. The proposed budget contains two major changes: the hiring of an Economic Development Director and six Firefighter/Paramedics. The Economic Development Director will serve as a liaison, marketing professional, recruiter, and strategist to the business community. The position was recommended by the Economic Development Committee and is seen as an effort to retain and attract new businesses to the Village. The cost of the Economic Development Director will be offset by not replacing the recently resigned Associate Planner. Staff is proposing to hire six Firefighter/Paramedics. Their salary and benefits costs will offset by reducing overtime. Additionally, in another effort to reduce overtime pay, Fire department employees will no longer have the ability to take Holiday time as time off or sell Holiday pay back. The other staffing changes involve adding or re-allocating part-time employees. While not an addition to staff, the Management Analyst will be promoted to Assistant to the Administrator and the Web Technician position will be re-titled Communications/Online Media Specialist.

These changes will increase service to our constituents. An enhanced business community strengthens Gurnee’s largest revenue generator, namely sales tax. Additional fire fighters will reduce the work load of the existing fire fighters and a more evenly spread work load can lessen the possibility of workers compensation injuries.

Full Time Equivalents *	FY11/12	FY12/13	FY13/14	FY14/15	Change
Administration	8.60	8.10	8.10	9.20	1.10
Admin - Information Systems	4.00	4.75	4.75	4.55	(0.20)
Comm Dev - Planning / Building	9.50	9.55	9.75	8.65	(1.10)
Comm Dev - Engineering	7.50	6.80	6.80	6.25	(0.55)
Police	78.00	78.00	80.00	80.00	-
Police - Communications	13.50	13.50	13.00	13.00	-
E-911	-	-	0.75	1.95	1.20
Fire	53.00	52.95	52.70	58.70	6.00
Pub Works - Streets	16.70	16.20	16.20	16.60	0.40
Pub Works - Vehicle Maint.	4.00	4.00	4.00	4.00	-
Pub Works - Utility	13.70	13.65	13.65	13.85	0.20
	208.50	207.50	209.70	216.75	7.05

* Does not include elected or board appointed positions.

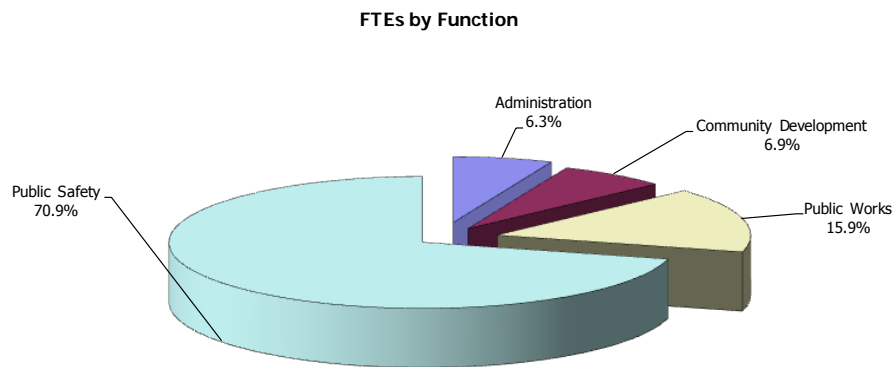
The 7.05 increase in Full Time Equivalents results from the following changes:

Full-Time Employees (Net Change +6 FTE):

- Addition of 6.00 Firefighter/Paramedics in the Fire Department.
- Addition of 1.00 Economic Development Director in Administration.
- Reduction of 1.00 Associate Planner in Community Development – Building.

Part-Time Employees (Net Change +1.05 FTE):

- Addition of 0.10 FTE Communications/Online Media Specialist to the Administration Department to assist with public information efforts. Subtraction of .20 FTE Communications/Online Media Specialist in the Information Systems Division.
- Addition of 1.20 FTE to E-911. Transfer of .75 FTE from Police-Communications to E-911.
- Addition of .20 FTE to Community Development – Building. Subtraction of .25 FTE to Community Development – Engineering.

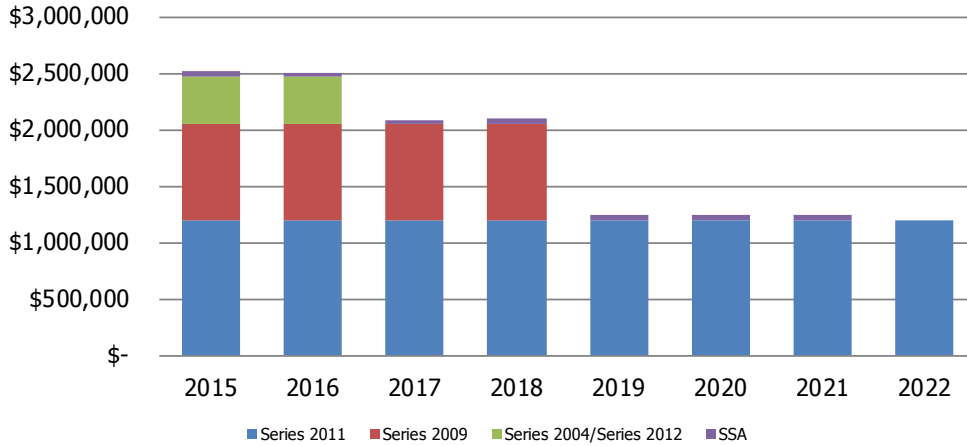


The majority of Village personnel (71%) continue to be employed in Public Safety, followed by Public Works (16%), Community Development (7%), and Administration (6%).

DEBT POSITION

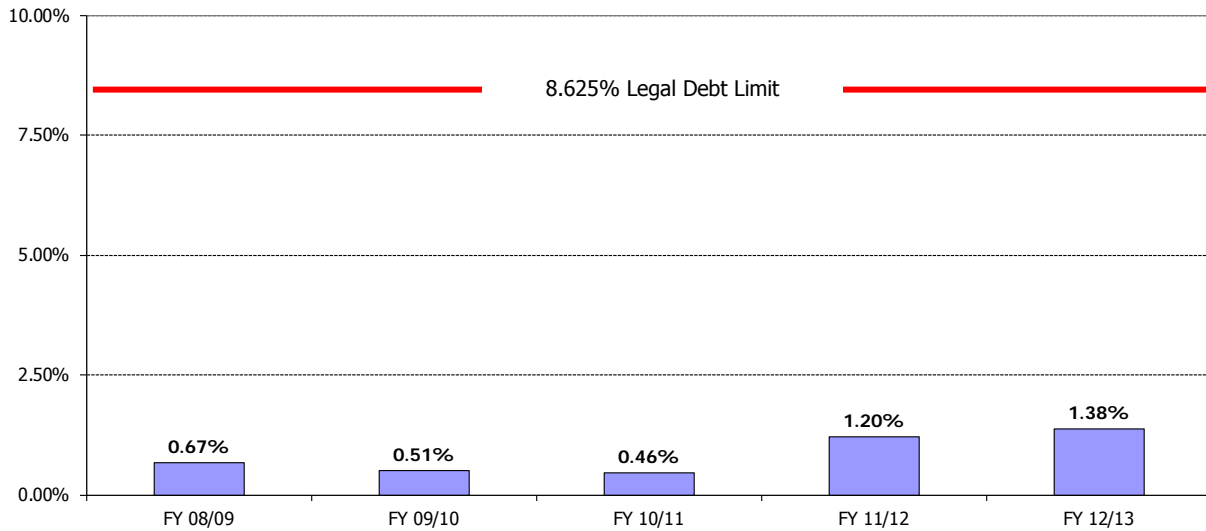
From time-to-time, the Village may use the issuance of long-term debt to further the Village’s Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Bond Fund, Special Service Area Fund, and the Utility Fund. FY 14/15 debt service consists of \$416,100 for Series 2012, \$856,875 for Series 2009, \$1,197,850 for Series 2011 and \$41,095, for Special Service Area No. 2. Total debt outstanding as of April 30, 2014 will be \$13.14 million plus \$237 thousand for Special Service Area No. 2. On the following page is a chart depicting future principal and interest payments.

Debt Service By Fiscal Year



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, 2013, the Village’s ratio of General Obligation Bonded Debt to EAV was 1.38%. This continues the Village’s historical trend of low debt ratios. See *Section 10: Appendix* for a copy of the Village’s *Debt Policy*.

Ratio of General Obligation Debt to EAV



FUND BALANCE PROJECTION BY FUND

Revenues and expenditures, including inter-fund transfers, for FY 14/15 are projected to increase the Village’s cash position by approximately \$2.6 million to \$104.9 million. Excluding police and fire pension funds, the Village’s cash position is projected to be \$39.8 million at April 30, 2015.

These projections are prepared on a cash basis and do not include depreciation. Depreciation and accrual entries are made at the end of the fiscal year.

Fund	Projected Unrestricted Fund			Projected Unrestricted Fund	
	Balance May 1, 2014	Budget Revenues FY14/15	Budget Expenditures FY14/15	Net Surplus / (Deficit)	Balance April 30, 2015
General (101)	\$ 21,961,352	\$ 37,121,647	\$ 36,505,919	\$ 615,728	\$ 22,577,080
911 (203)	1,118,497	325,900	618,810	(292,910)	825,587
Motor Fuel Tax (205)	757,714	921,894	950,000	(28,106)	729,608
Impact Fee (214)	1,922,691	5,200	-	5,200	1,927,891
Asset Forfeiture (217)	63,706	40	-	40	63,746
Capital (304)	5,938,914	764,100	4,485,500	(3,721,400)	2,217,514
Mall Redevelopment (318)	-	-	-	-	-
Bond (410)	1,369,305	2,472,175	2,472,175	-	1,369,305
Special Service Area #2 (423)	(350)	41,100	41,545	(445)	(795)
Golf Course (511)	4,891,687	50,020	100,000	(49,980)	4,841,707
Utility Operating (521)	(2,263,223)	8,313,929	7,358,224	955,705	(1,307,518)
Utility Capital (523)	7,015,179	-	420,000	(420,000)	6,595,179
Police Pension (707)	33,320,096	4,312,247	1,576,772	2,735,475	36,055,571
Fire Pension (708)	26,239,382	3,621,584	875,797	2,745,787	28,985,169
Grand Total	\$ 102,334,950	\$ 57,949,836	\$ 55,404,742	\$ 2,545,094	\$ 104,880,044

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, 2014 General fund balance of \$21.9 million is 60% of FY 14/15 expenditures. Please see the *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 Emergency 911, Motor Fuel Tax, Capital, and Golf Funds.

- The spend-down in the Emergency 911 Fund is attributable to an increase in capital projects from \$60 thousand to \$237 thousand. FY 14/15 projects include extensive changes in the networking equipment for the Communications Center; Fire Department Mobile Data Computer (MDC) replacement (deferred from FY 13/14); and radio system equipment to improve reliability and reduce monthly recurring phone line charges.
- The spend-down in the Motor Fuel Tax Fund is attributable to \$895 thousand for street resurfacing and \$55 thousand for crack sealing.
- The Capital Fund shows a FY 14/15 projected deficit of \$3.7 million. Capital projects will be funded by a one-time \$3.4 million transfer from the General Fund in FY 13/14. Major FY 14/15 projects include \$2.4 million for street resurfacing, \$286 thousand for Public Works vehicles and equipment, \$249.5 thousand for Police vehicles, \$215 thousand for video recording security improvements including network capacity and storage upgrades at the Police facility, and \$572 thousand for a Fire engine and Fire Prevention Bureau vehicle.
- The Village will use Golf Fund reserves for any non-payroll expenses that arise as a result of golf operations.

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SECTION 5

BUDGET SUMMARY

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BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 13/14 year end estimates and FY 14/15 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 complete understanding of the allocation of the Village's financial resources for FY 14/15. 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), Mall Redevelopment Fund (318), 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.

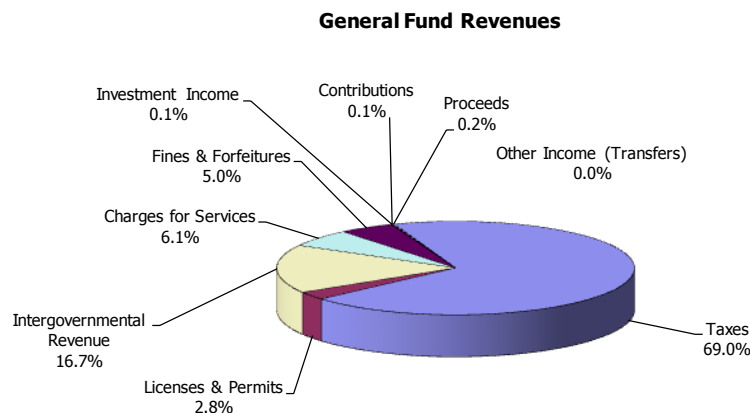
GENERAL FUND (101)

The General Fund accounts for most of the financial resources of Village government. It is the largest fund within the Village. 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 14/15 General Fund is projected to be up 3.5%, or \$1.24 million, compared to FY 13/14.

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.

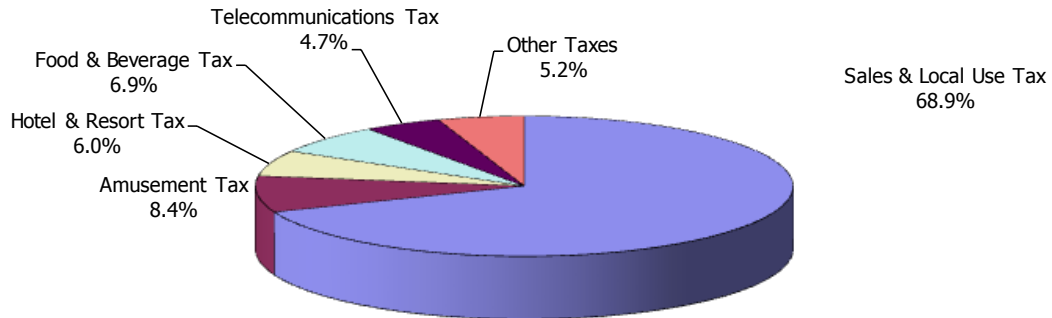


**General Fund Revenues
101**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Prior Yr Budget
Taxes	\$ 23,922,667	\$ 24,757,427	\$ 24,985,168	\$ 25,353,713	\$ 25,614,651	\$ 629,483	102.5%
Licenses & Permits	\$ 1,480,674	\$ 1,022,586	\$ 841,100	\$ 820,525	\$ 1,051,800	210,700	125.1%
Intergovernmental Revenue	\$ 5,714,779	\$ 5,928,764	\$ 5,873,971	\$ 6,381,669	\$ 6,216,194	342,223	105.8%
Charges for Services	\$ 2,024,396	\$ 2,127,099	\$ 2,288,911	\$ 2,293,185	\$ 2,278,302	(10,609)	99.5%
Fines & Forfeitures	\$ 1,674,025	\$ 1,916,641	\$ 1,793,000	\$ 1,801,739	\$ 1,849,500	56,500	103.2%
Interest Income	\$ 23,273	\$ 21,574	\$ 26,400	\$ 12,200	\$ 12,200	(14,200)	46.2%
Contributions	\$ 41,807	\$ 29,144	\$ 22,500	\$ 42,177	\$ 29,000	6,500	128.9%
Proceeds	\$ 49,987	\$ 89,749	\$ 50,000	\$ 35,516	\$ 70,000	20,000	140.0%
Grand Total	\$ 34,931,608	\$ 35,892,984	\$ 35,881,050	\$ 36,740,724	\$ 37,121,647	\$ 1,240,597	103.5%

Taxes: Taxes, consisting mainly of Sales Tax, Hotel Tax, Amusement Tax, and Food & Beverage Tax, make up 69% of General Fund revenue.

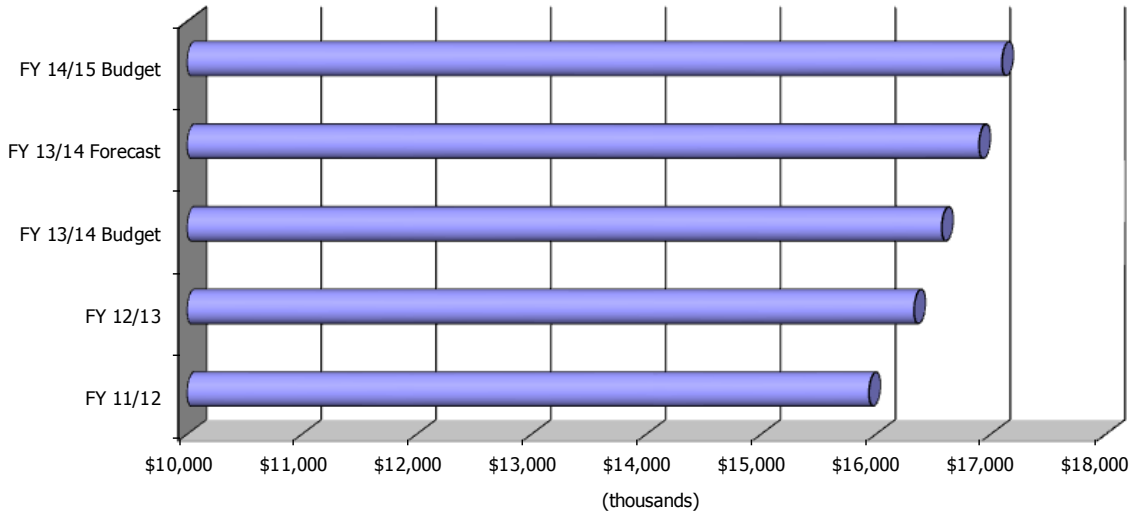
General Fund Tax Revenues



Sales Tax – Items (except food, drugs and titled property) are subject to a 7.50% sales tax in Gurnee. Sales taxes represent 48% of the General Fund revenues. The Village’s largest sales tax producer is Gurnee Mills. According to information provided by the Illinois Department of Revenue, 44% of the retail sales tax allocated to the Village of Gurnee for calendar year 2013 was related to general merchandise, apparel, furniture, lumber and hardware. 25% was related to drugs, manufacturers, and other retail; 16% to automobiles and filling stations; and 15% to food and food establishments.

Management projects FY 14/15 sales taxes at \$17.1 million; this is \$200 thousand, or 1%, more than the FY 13/14 forecast. Management believes sales taxes will increase but is wary that growth will be less than robust. Forecasted FY 13/14 sales taxes exceed FY 13/14 budget by \$325 thousand and FY 12/13 actual by \$565 thousand.

Sales Tax



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

- 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. Use tax, excepting titled property is distributed based on population. Municipalities receive 1% 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).

FY 14/15 use tax budget is \$557,051. This is equal to \$17.80 per capita based on a population of 31,295 (2010 Census). FY 14/15 budget is 5% higher than FY 13/14 forecast. States, including Illinois, are aggressively pursuing revenue through sales and use tax nexus laws. Forecasted FY 13/14 use taxes exceed FY 13/14 budget by \$32.5 thousand and FY 12/13 actual by \$35.8 thousand.

- 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.

An article entitled *"As Shoppers Skip the Mall, Stores Search for Fresh Lures"* by Shelly Banjo and Drew Fitzgerald in the January 17, 2014 issue of the Wall Street Journal highlighted this issue perfectly.

Traffic to U.S. retailers was hurt during the financial crisis and recession, when job losses soared and shoppers kept a tight grip on their dollars. But nearly five years into the recovery, it appears many of those shoppers may never be coming back.

Retailers got only about half the holiday traffic in 2013 as they did just three years earlier, according to ShopperTrak, which uses a network of 60,000 shopper counting devices to track visits at malls and large retailers across the country.

The data firm tracked declines of 28.2% in 2011, 16.3% in 2012 and 14.6% in 2013.

Online sales increased by more than double the rate of brick-and-mortar sales this holiday season. Shoppers don't seem to be using physical stores to browse as much, either. Instead, they seem to be figuring out what they want online then making targeted trips to pick it up from retailers that offer the best price. While shoppers visited an average five stores per mall trip in 2007, today they only visit three, ShopperTrak's data shows.

- **Current Law:** 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.

The Marketplace Fairness Act was passed by the Senate on March 22, 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. This bill has not passed the House of Representatives, but in March 2014 the House held hearings on Internet tax issues.

Illinois Department of Revenue filed emergency regulations on January 22, 2014 after the Illinois Supreme Court found that the "where an order is accepted" is too narrow an interpretation of the state statutes governing sales taxes. Some companies had used this narrow definition to reduce sales taxes. Chicago Tribune; "*Rules target sales tax havens*" by *Ameet Sachdev*, January 23, 2014.

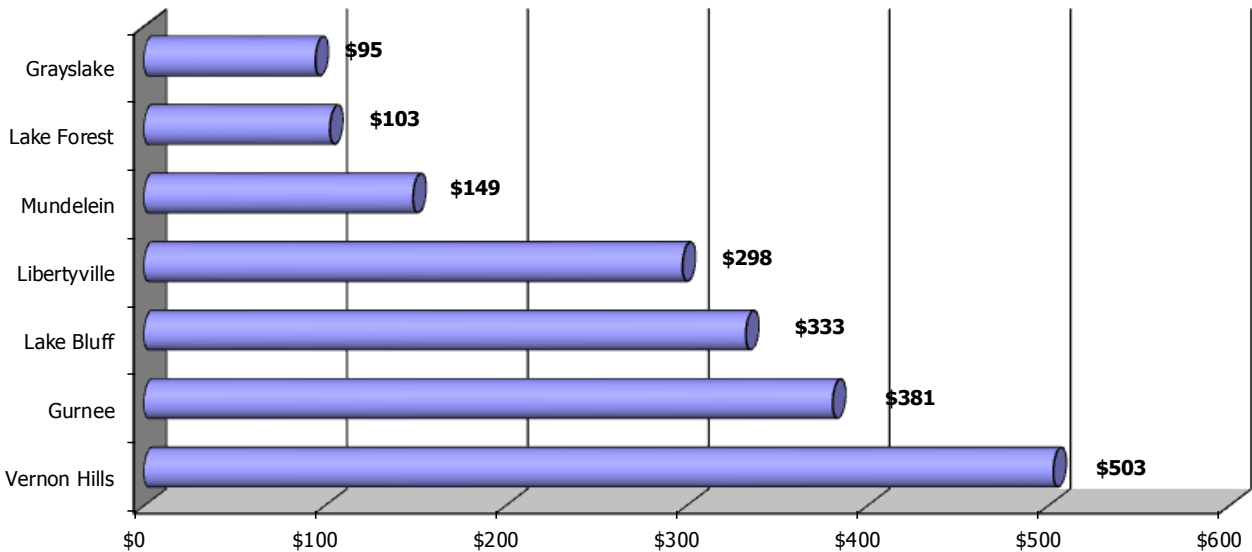
- **Gurnee Retailers:** The Village is fortunate to host several major retailers within its borders. Gurnee Mills is considered the ninth most frequented mall in the U.S. Macy's, Ross Dress for Less, and DSW Shoes located in Gurnee within the past year. Harbor Freight Tools will soon locate in the space vacated by Ethan Allen Furniture. New competition opened last year with the development of a premium Fashion Outlet in Rosemont, IL. Rosemont is located in Cook, as opposed to Lake, County so its competitive effect may be softened. Mariano's will replace the vacated Dominick's store on Grand Avenue. The Village is pleased to have this grocer join the community and anticipates that the store will generate high customer traffic. Hopefully this will be increased traffic rather than cannibalization from other stores.
- **Trends:** For the first eight months of 13/14, Gurnee sales tax receipts increased \$481 thousand or 4% compared to the prior fiscal year.

Standard & Poor's predicts modest automobile sales growth in 2014, "because consumers will likely continue to replace aging vehicles with newer and better models, supported by the ongoing housing sector recovery. We estimate that year-over-year sales growth in December will be at

least 5%, somewhat lower than recent in months, with a 3% improvement in 2014." Standard & Poor's Rating Services; "Credit Matters Today;" December 6, 2013. January and February 2014 auto sales were tepid mostly due to weather conditions.

- Consumer Confidence: "Consumer confidence rebounded in December and is now close to pre-government shutdown levels. Sentiment regarding current conditions increased to a 5½ year high with consumers attributing the improvement to more favorable economic and labor market conditions. Looking ahead, consumers expressed a greater degree of confidence in future economic and job prospects, but were moderately more pessimistic about their earning prospects." The Conference Board; Consumer Confidence Survey; December 31, 2013.
- Comparative Sales: Of the seven communities represented below, Gurnee receives the second 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.

Sales Tax per Resident

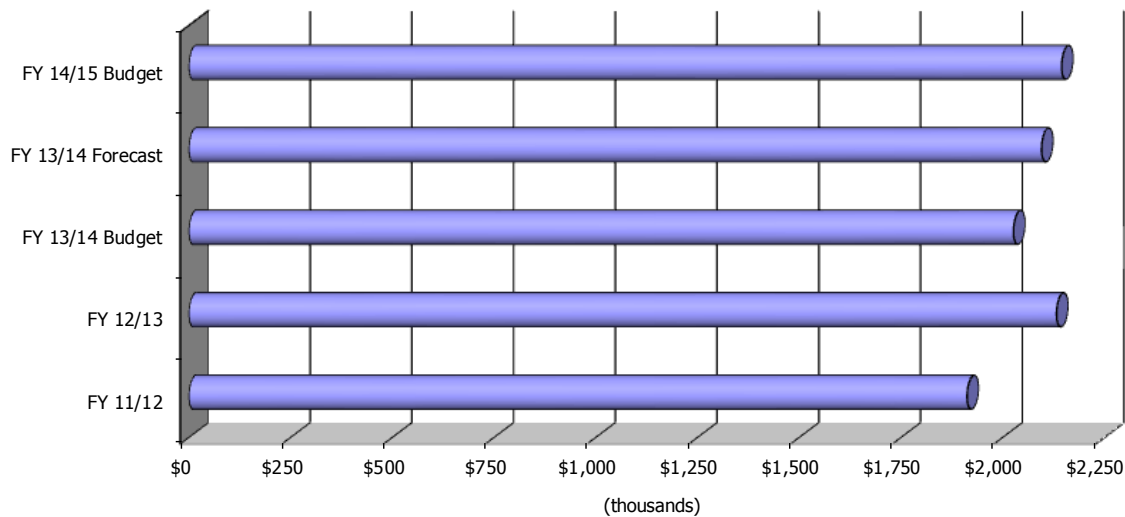


Source: State Comptroller Local Government Databases, Fiscal Year 2013

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. Management projects FY 14/15 amusement taxes at \$2.145 million; this is \$49 thousand, or 2.4%, more than the FY 13/14 forecast. Forecasted FY 13/14 amusement taxes exceed FY 13/14 budget by \$69 thousand and are less than FY 12/13 actual by \$37 thousand. Last fiscal year, Six Flags Great America added an *X-Flight* rollercoaster. This year, the Park will add *Goliath*. *Goliath* will be the world's fastest, tallest and steepest wooden roller coaster. The triple-world-record-breaking coaster will plunge riders down 180 feet at 72 miles per hour.

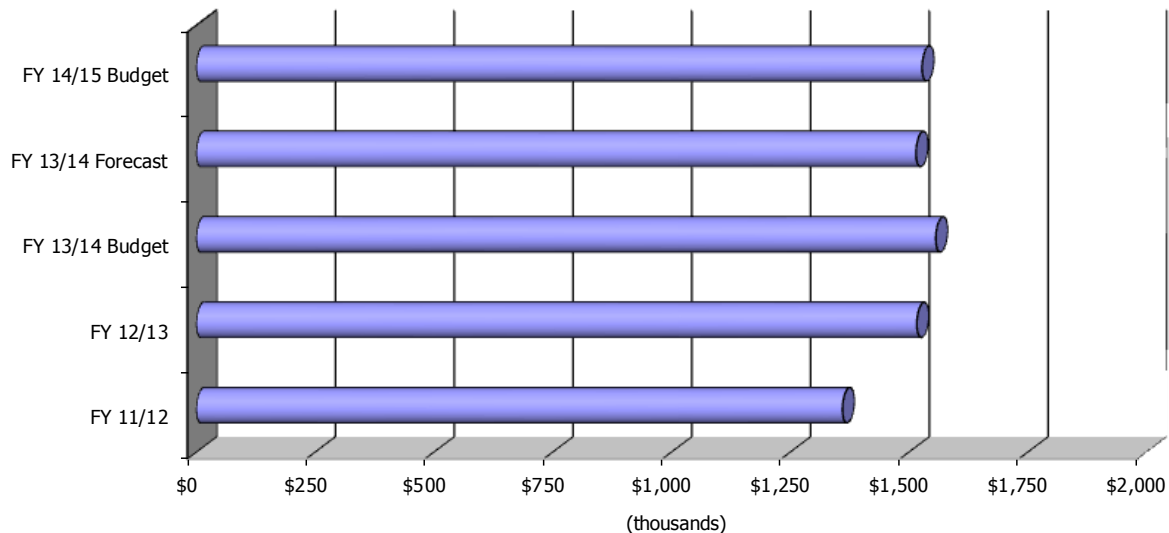
While new attractions bring enthusiasts from across the country, overall attendance is still affected by local weather conditions and, unfortunately, weather is difficult to predict.

Amusement Tax

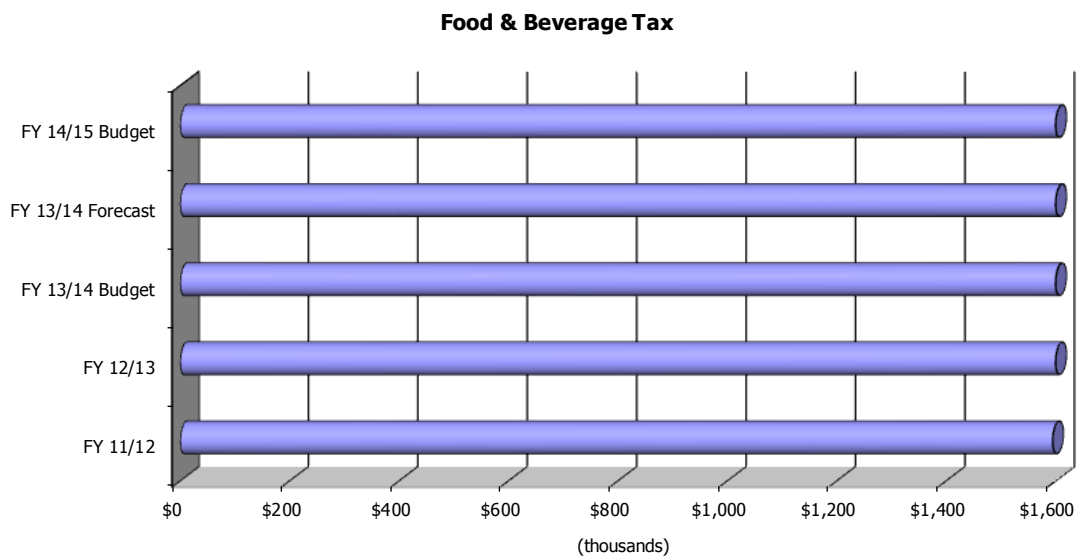


Hotel & Resort Tax - The Village imposes a 5% hotel and 2% resort tax. KeyLime Cove Hotel & Indoor Waterpark is the sole payer of the resort tax and, per an economic incentive agreement, receives a tax rebate from the Village. Management projects FY 14/15 hotel & resort taxes at 1.528 million (\$1.275 million hotel and \$253 thousand resort); this is \$13 thousand, or .8%, more than the FY 13/14 forecast. Forecasted FY 13/14 hotel & resort taxes are less than FY 13/14 budget by \$41.5 thousand and FY 12/13 actual by \$1.6 thousand. Hotel occupancies correlate to attendance at tourism facilities. Hotel taxes were kept flat while resort taxes were increased slightly because KeyLime Cove is now marketing itself as a wedding destination.

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 138 restaurants in town. "Chick-fil-a," a quick service chicken restaurant is expected to open in Gurnee in June 2014. Management projects FY 14/15 Food & Beverage taxes at \$1.76 million; this is \$35 thousand, or 2%, more than the FY 13/14 forecast. Forecasted FY 13/14 Food & Beverage taxes exceed FY 13/14 budget by \$33 thousand and FY 12/13 actual by \$58 thousand. Given the addition of a new restaurant, consumers' fondness for casual chain restaurants, and the two-year trend of increasing revenue, management felt the 2% projected increase was prudently conservative. Gurnee's trend of increasing Food & Beverage taxes is noteworthy because some have commented that casual dining as a whole is slumping (Wall Street Journal, *Ahead of the Tape by Spencer Jakob*, December 19, 2013). Standard & Poor's Rating Services January 30, 2014 report predicts low to mid-single digit revenue growth for the retail and restaurant sectors in 2014, citing the subpar economic recovery and payroll tax increases causing consumer caution and restrained discretionary spending.



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. Management projects FY 14/15 Telecommunications taxes at \$1.2 million; this is \$50 thousand, or 4%, less than the FY 13/14 forecast. Forecasted FY 13/14 Telecommunications taxes are less than FY 13/14 budget by \$50 thousand and FY 12/13 actual by \$58 thousand.

Other Taxes - Other Taxes include road & bridge tax, cable tax, alarm tax, and foreign fire insurance tax. These taxes account for 5% of total taxes. There have been some technological and legal changes with regard to cable franchise fees that are worth noting. Currently, there is a tax disparity between satellite and cable services. The 1996 Telecommunications Act prohibited local governments from imposing a tax or fee on satellite services, but local governments can impose a cable franchise fee (FY 14/15 budget is \$500 thousand). The cable industry is lobbying state legislators to create parity with satellite providers with respect to state taxation. (Chicago Tribune; *"Cable-satellite duel sends a clear signal"* by Ameet Sachdev, January 23, 2014). Television viewing habits are changing significantly. Consumers can view shows online through streaming at a time convenient to them. "Major cable providers lost about 344,000 subscribers in the second quarter of 2013, while the top broadband providers added about 294,000

subscribers in that same period.” (College of Business at the University of Illinois at Urbana-Champaign Perspectives; "TV to Go: Viewers Call the Shots on How and When They Watch" by Tom Hanlon; Fall 2013).

Licenses and Permits: Licenses and permits include building permits and other licenses such as business, liquor, and vehicle licenses. Building permits are budgeted at \$525 thousand in FY 14/15. This is \$125 thousand higher than the FY 13/14 budget and FY 13/14 forecasted revenue. Staff anticipates the building of a 46 unit supportive living facility for people with Alzheimer’s disease called Autumn Leaves and another 120 unit supportive living facility for physically disabled adults next fiscal year.

Based on historical trends, business licenses typically generate \$275 thousand per year and liquor licenses earn \$114 thousand. There are currently 1,140 licensed businesses and 61 liquor licenses in the Village. FY 14/15 total licenses and permits revenue is projected at \$1 million.

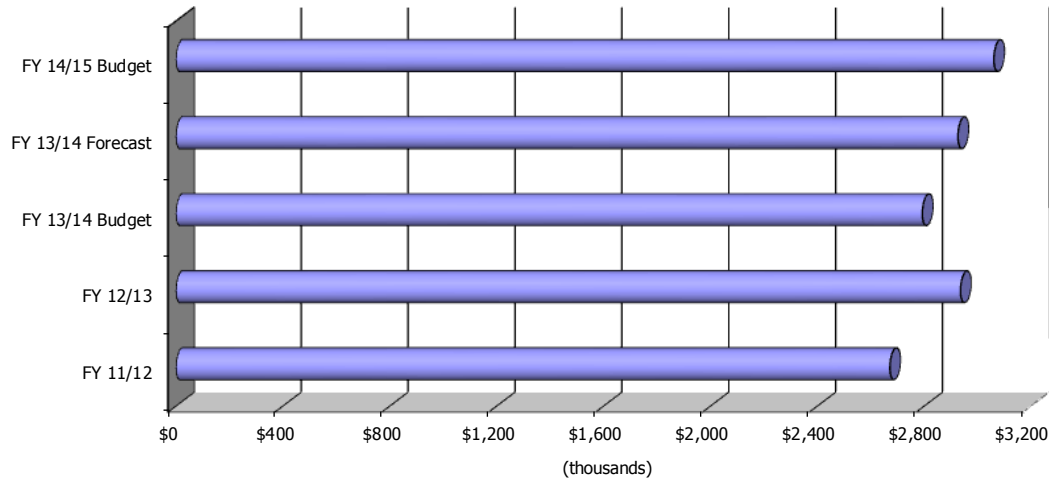
Intergovernmental Revenues: Intergovernmental Revenues are comprised primarily of the Village’s share of income taxes, the Warren-Waukegan Fire Protection District’s contract payments for fire/rescue services, and personal property replacement taxes. To estimate the FY 14/15 budget for income tax receipts, there are three key elements we need to examine:

- **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:** Under current law, municipalities are entitled to 6% of net collections of all income tax receipts from individuals, trusts, and estates and 6.86% of net collections of all income tax received from corporations. The State 5% personal and 7% corporate income tax rate sunsets on January 1, 2015. When the rates are re-examined, the percentage distribution of income tax receipts to municipalities may also be re-examined. The Governor has indicated that he favors retaining the current income tax rate. State-wide elections will be held in November 2014.
- **Statewide growth in income tax receipts:** FY 13/14 forecast is \$2.93 million and is based on an estimate of \$93.51 per capita. For the first seven months of 13/14, income tax receipts increased \$82 thousand or 5.6% compared to the prior fiscal year. In FY 12/13, individuals and corporations reported capital gains in anticipation of changes to Federal tax law.

Projected FY 14/15 revenue is \$3.06 million. This equates to \$97.80 per capita and is 4.6% more than FY 13/14 forecast. Management matched their projection with the Illinois Municipal League (IML) projection.

Recorded income tax receipts do not correspond to cash income tax receipts. Reported income and cash receipts typically differ by two months.

Income Tax



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 14/15 projected revenue is \$2.94 million.

Management projects FY 14/15 Replacement Taxes (CPPRT or PPRT) revenues at \$123.4 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 4% less than FY 13/14 forecast. IML projection for FY 13/14 CPPRT revenue is \$128,000.

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 is expected to equal \$2.28 million; this is .4% lower than the FY 13/14 budget. This is mainly a result of decreasing the Resident and Non-Resident Ambulance Fee line items, as well as the Recycling Revenue line item, based on actual experience. Another account in this category is Off-Duty Police Service (\$219 thousand).

Fines and Forfeitures: Fines and Forfeitures include liquor license violations, DUI impoundment fees, and red light camera violations. Total budget for this category is \$1.85 million; this is a 3.2% increase from last year’s budget. FY 14/15 red light camera violations are budgeted at \$937 thousand and court fines are budgeted at \$505 thousand. The increase in this category is due to anticipated receipts from participation in the Illinois Comptroller’s Debt Recovery program.

Interest Income: The Village earns interest income on money held in Illinois Funds, in the Illinois Metropolitan Investment Fund, and collateralized accounts at local banks. General Fund FY 14/15 budgeted interest income is \$12 thousand. While the Federal Reserve has indicated its intention to stop

tapering (issuing bonds), tightening (the Federal Reserve makes money tight by raising short term interest rates) may occur in the middle of calendar year 2014 or the beginning of 2015. Cash balances are benchmarked against the 91-Day Treasury bill yield.

Contributions and Proceeds: Contributions and Proceeds include donations and the sale of miscellaneous assets. FY 14/15 budget is \$29 thousand for contributions and \$70 thousand for sale of miscellaneous assets.

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 4.6%, or approximately \$1.6 million, compared to FY 13/14. The increase is almost evenly split between the Salaries & Wages (10), Employee Benefits (20), and Other Financing Uses (98) 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, as well as the addition of an Economic Development Director position and six Firefighter/Paramedic positions. Additionally, as part of a strategy to reduce overtime within the Fire Department, the ability to take Holiday time as time off or to sell the Holiday back at the employee option was negotiated so that now all Holiday time will be paid as straight time. The change in the Employee Benefits (20) category can be attributed to increased contributions for Police and Fire pensions as the rate of return assumption in the pension funds was lowered from 7.50% to 7.25%. Even though the Gurnee Police Pension Fund earned 7.82% on its investments in FY 12/13, the Fund's average five-year yield was 6.33% and ten-year yield was 5.64%. The same holds true as it relates to the Fire Pension: Even though the Gurnee Fire Pension Fund earned 8.45% on its investments in FY 12/13, the Fund's average five-year yield was 5.66% and ten-year yield was 5.04%. Lowering the investment rate is more in line with actual experience and is consistent with what other pension funds employ; a survey of 13 neighboring communities revealed an average investment rate assumption of 6.94%. Finally, the increase in the Other Financing Uses (98) category is due to a \$600,000 transfer from the General Fund to the Capital Fund for infrastructure improvements. Typically, these transfers are made at the end of the fiscal year. This year, staff included the transfer as part of the regular budget format in order to anticipate the transfer's effect on the Capital Fund's fund balance. If the elective expenditure of funding the Capital Fund with a transfer from the General fund is removed from the equation, the General Fund budget is up 2.8%, or approximately \$1.0 million, compared to FY 13/14. The statutory funding of the pensions accounts for approximately \$438 thousand of the \$1.0 million increase.

**General Fund
101**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 17,383,435	\$ 17,549,862	\$ 18,499,349	\$ 18,223,089	\$ 19,021,135	\$ 521,786	102.8%
Employee Benefits (20)	7,185,621	7,126,314	8,126,518	7,809,033	8,614,013	487,495	106.0%
Personnel Expense (25)	165,380	134,624	224,931	183,046	185,599	(39,332)	82.5%
Professional Services (30)	965,929	1,021,018	998,301	981,452	944,245	(54,056)	94.6%
Contractual (32)	1,233,017	1,393,548	1,402,634	1,278,709	1,416,104	13,470	101.0%
Insurance (35)	444,101	346,741	325,699	325,572	348,755	23,056	107.1%
Commodities (40)	957,992	1,107,251	1,102,658	1,069,811	1,209,000	106,342	109.6%
Utilities (45)	248,786	240,503	264,510	237,388	276,600	12,090	104.6%
Repairs & Maintenance (50)	1,080,386	1,126,255	1,254,075	1,263,919	1,186,000	(68,075)	94.6%
Capital (70)	238,011	279,689	291,928	256,253	317,008	25,080	108.6%
Inter/Intra Fund (95)	(326,071)	(317,081)	(325,675)	(323,270)	(325,675)	-	100.0%
Other Financing Uses (98)	4,295,778	5,551,712	2,735,334	6,084,734	3,313,135	577,801	121.1%
	\$ 33,872,365	\$ 35,560,436	\$ 34,900,262	\$ 37,389,736	\$ 36,505,919	\$ 1,605,657	104.6%

Salaries & Wages (10). The Village of Gurnee has four bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPS) 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, as well as the International Association of Firefighters contract, expire on April 30, 2015. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2016.

In FY 12/13 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 applied to all employee groups, except members of the International Association of Firefighters. As a result of a recent arbitration award, a set percentage adjustment is used for this bargaining unit.

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 percentage change for the 12-month period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. The CPI adjustment is limited to a minimum of 1% 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 percentage change for the 12-month period ending December 31, 2013 was 1.14%.

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.

As a result, for FY 14/15, 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*	-----	-----	2.75%*
Fraternal Order of Police	1.14%	1.52%	2.66%
Illinois Council of Police	1.14%	1.52%	2.66%
Local 150 – Administrative Unit	1.14%	0.50%	1.64%
Local 150 – Public Works Unit	1.14%	0.50%	1.64%
Non-union: All other employees	1.14%	0.50%	1.64%
Non-union: Communications Division	1.14%	0.37%	1.51%

*Salary adjustment result of arbitration award dated January 20, 2014 – ISLRB Case #S-MA-12-185

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 4%, which takes place on the date of hire and/or promotion of the employee.

In order to maintain internal pay equity, the Village implemented several “Pay Differentials” for command employees in the Police and Fire Departments. For years the Village has been working to establish pay differentials between command staff and the employees they supervise. Through labor contracts, the Village established an 18% differential between Officers and Sergeants on the Police-side, and Fire/Paramedics and Lieutenants on the Fire-side. Unfortunately, this created further compression between the next level of command positions – Sergeants to Commanders to Deputy Chiefs on the Police-side and Lieutenants to Battalion Chief to Deputy Chief on the Fire-side. The goal between these ranks has been a 10% differential and impacts four fire employees and five police employees. After years of work the FY 14/15 Proposed Budget accomplishes this spread.

In the General Fund, the Salaries & Wages category is increasing 2.8%, or \$522 thousand, over the prior year budget. This is a result of the aforementioned assumptions and three types of personnel changes.

- The first change is the hiring of six Firefighters/Paramedics. The salary cost of these employees (@ \$373 thousand) will be paid for by reduced overtime costs in the Fire Division.
- Secondly, the FY 14/15 budget includes a new position of an Economic Development Director. We will not replace the Associate Planner who resigned, so the net employee count will not change. There will be a net reduction in cost for this “swap” in FY 14/15 because staff anticipates hiring the Economic Development Director in November 2014 (six months after the start of the fiscal year).
- Part-time personnel were reallocated among departments. Bottom line is that expenses for part-time personnel will increase in the Emergency-911 Fund. Within the General Fund,
 - Community Development – Planning/Building Safety increased Part-Time help by .2 Full Time Equivalency,
 - Administration increased Part-Time Help by .1 Full-Time Equivalency,
 - Engineering decreased Part-Time Help by .25 Full-Time Equivalency,
 - Information Services decreased Part-Time Help by .20 Full-Time Equivalency, and
 - Police – Communications transferred .75 Part-Time help to Emergency-911.

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. For the 2014-15 budget year, Local 150 insurance rates are: \$675 single, \$1,650 family through December 31, 2014; as of January 1, 2015, the rates will adjust to \$725 single, \$1,750 family.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. IMRF reported a preliminary investment return of 20.1% for calendar year 2013. The 2014 IMRF employer contribution rate is 12.25% compared to 12.47% in 2013. 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 14/15 is increasing from \$1,163,598 last year to \$1,416,990 (\$253,392 or 22%) for Police. The lump sum employer contribution for FY 13/14 is increasing from \$1,009,530 last year to \$1,239,754 this year (\$230,224 or 23%) for Fire. One of the reasons for the increased contributions is that the rate of return assumption in the pension funds was lowered from 7.50% to 7.25%. As mentioned earlier, even though the Gurnee Police Pension Fund earned 7.82% on its investments in FY 12/13, the Fund's average five-year yield was 6.33% and ten-year yield was 5.64%. The same hold true as it relates to the Fire Pension: Even though the Gurnee Fire Pension Fund earned 8.45% on its investments in FY 12/13, the Fund's average five-year yield was 5.66% and ten-year yield was 5.04%. Lowering the investment rate is more in line with actual experience and is consistent with what other pension funds employ; a survey of 13 neighboring communities revealed an average investment rate assumption of 6.94%.

Costs related to Workers' Compensation Insurance are also included in this category. Workers' compensation accounts for 79% of the total insurance premium, followed by professional liability at 14%, property at 3.5%, and auto at 3.5%. Costs related to liability, property, and auto coverage are included in the Insurance (35) category.

The Employee Benefits (20) category is increasing 5.8%, or \$472 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 17.5%, or \$39 thousand, compared to the FY 13/14 budget primarily because eligibility and promotional testing for the Police and Fire Departments were completed in FY 13/14. A significant expense in the FY 14/15 budget is \$16 thousand for the hiring of the Economic Development Director.

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 decreasing 5.4%, or \$54 thousand, compared to the prior fiscal year. This category also decreased last fiscal year. The Labor Attorney line items have been reduced across all Departments as our labor contracts have been renegotiated. In the Community Development Department, the Zoning Consultant line item has been reduced based on progress made in previous years and the anticipated completion of the project by the end of 2014. The Police Department is working closely with the Prosecuting Attorney to control costs and anticipates bringing more issues to the Administrative Hearing process rather than sending them to traffic court. The FY 14/15 budget for Corporate Council was increased to \$84 thousand from \$72 thousand. The monthly retainer expense for Corporate Council was last adjusted in May 2007.

Contractual Expenses (32). The Contractual (32) category covers those items for which outside vendors provide services. The category is increasing 1.0%, or \$13 thousand, compared to FY 13/14. This is mainly a result of a 42.5% or \$27 thousand increase in Information Services for a contractual employee during the Fiscal Year to assist with a backlog of assistance requests, 7.8% or \$14 thousand increase in Police Contractual related to the addition of a second Police canine, and a 3.6% or \$21 thousand increase in Village-wide Contractual Obligations as we anticipate the contractual contribution to Visit Lake County (Convention and Visitors Bureau) to be greater than FY 13/14, and moving quasi-governmental dues from the Administration cost center to Contingency.

Insurance (35). The Village budgets for liability, automobile, and property insurance within the Insurance (35) category. Overall, the Insurance (35) category is increasing 7.1%, or \$23 thousand, compared to FY 13/14. This is somewhat misleading, however, as the bulk of the expense related to insurance, which is the Workers' Compensation portion, is located within the Employee Benefit (20) category, not 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 14/15 premium is FY 09/10 thru FY 12/13. The annual average over this period increased by approximately \$134,000 per year. Given this increase, as well as the performance of other members in the pool, the Village is expecting a 12%, or \$200 thousand, increase in its overall premium.

As a result, the Village is budgeting for a total premium of \$1,874,098. This includes coverage for workers' compensation, liability, automobile, and property insurance. Workers' compensation is by far the largest component, making up 79% of the total premium, followed by professional liability at 14%, property at 3.5%, and auto at 3.5%.

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 increasing 9.6% or \$106 thousand. Public Works – Administration commodities expenses are increasing 47.8% or \$133 thousand primarily because we need to restock our salt supply after the harsh winter of 2013. Municipal Building Maintenance commodities expenses are increasing 72% or \$2.5 thousand.

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 increasing 4.6%, or \$12 thousand, from FY 13/14. Police – Administration Utilities expenses are increasing 14%, or \$8 thousand. Fire – Administration Utilities expenses are increasing 15%, or \$4.6 thousand.

Repairs & Maintenance (50). Repairs and Maintenance include costs associated with extending the useful life of the Village’s assets. This category is decreasing 5.4%, or \$68 thousand, compared to FY 13/14. Public Works decreased its Repairs & Maintenance budget by 10.3% or \$50 thousand, Police by 2% or \$8 thousand, and Fire by 8% or \$16 thousand. The focus on a more comprehensive fleet administration program, along with working towards utilizing cost effective vehicle replacement programs, is starting to reap benefits.

Capital (70). Capital expenditures include investments in assets that usually 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 8.6%, or \$25 thousand, compared to FY 13/14.

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. There was no change in this category.

Other Financing Uses (98). Other Financing Uses (98) expenditures include intra-fund transfers and tax rebate programs. The Other Financing Uses (98) category is increasing 21.1%, or \$578 thousand, compared to FY 13/14. The increase is because of a \$600,000 transfer from the General Fund to the Capital Fund for infrastructure improvements. Typically, these transfers are made at the end of the fiscal year. This year, staff included the transfer as part of the regular budget format in order to anticipate the transfer’s effect on fund balance. Staff budgeted \$42 thousand less to pay out pursuant to the KeyLime Cove Recapture agreement. Payment is dependent upon the 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, as well as other accounts payables such as purchasing.

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 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

Administration 101-1010-411							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 829,475	\$ 735,841	\$ 754,465	\$ 746,318	\$ 822,850	\$ 68,385	109.1%
Employee Benefits (20)	281,078	250,862	274,371	295,110	301,656	27,285	109.9%
Personnel Expense (25)	9,892	9,566	13,415	14,122	26,750	13,335	199.4%
Professional Services (30)	108,276	126,310	96,916	92,489	107,350	10,434	110.8%
Contractual (32)	38,289	29,877	48,969	38,316	27,960	(21,009)	57.1%
Insurance (35)	38,900	27,720	26,787	27,287	28,660	1,873	107.0%
Commodities (40)	12,787	12,401	13,342	13,487	13,050	(292)	97.8%
Utilities (45)	4,064	4,444	3,600	4,000	4,000	400	111.1%
Repairs & Maintenance (50)	30,574	37,266	34,800	35,579	39,850	5,050	114.5%
Capital (70)	11,466	8,367	6,600	6,410	7,450	850	112.9%
	\$ 1,364,801	\$ 1,242,654	\$ 1,273,265	\$ 1,273,118	\$ 1,379,576	\$ 106,311	108.3%

FY 13/14 Review

Overall, the Administration cost center is expected to come in at budget for FY 13/14. Six categories will be over budget and four will be under budget.

FY 14/15 Summary

The Administration Department's FY 14/15 budget request is 8% higher, or \$106 thousand, than the FY 13/14 budget. The Salaries & Wages (10) and Employee Benefits (20) categories account for the majority of this increase and are directly attributable to the newly created position of Economic Development Director and the transfer of the Communications/Online Media Specialist (formerly Website Technician) from Information Services to Administration. Personnel Expense (25) increased as the Village has budgeted \$16,000 to hire a recruiter to assist with filling the Economic Development Director position. The increase in Professional Services (30) is due to an increase in the fee for Corporate Counsel. As mentioned earlier, this is the first fee adjustment since May 2007. Contractual (32) has decreased due to savings realized from bringing all copy machines under a single contract. In addition, Quasi Government Dues have been moved to the Contingency (6050) cost center as these memberships

benefit all Village Departments, not just Administration. Finally, Repairs & Maintenance (50) increased related to software subscription and support fees.

Employee Count

Full-Time Equivalents will increase by 1.10 from 8.10 to 9.20. The Administration Department is proposing to add an Economic Development Director in FY 14/15. Recognizing the importance of maintaining a healthy and vibrant business community, while at the same time working to attract new businesses to the Village, the Economic Development Committee has recommended a full-time staff position be created. Staff envisions this position will work as a liaison, marketing professional, recruiter and strategist as it relates to the business community. The duties of the part-time Website Technician's hours will be expanded to include additional public information responsibilities. The position will be re-titled to Communications/Online Media Specialist, and its funding will be reallocated with .30 FTE in Information Services and .10 FTE in Administration. The Management Analyst will be promoted to Assistant to the Village Administrator.

	Administration				
Full-Time Equivalents	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Change</u>
Village Administrator	1.00	1.00	1.00	1.00	-
Assistant Administrator	1.00	-	-	-	-
Assistant to Administrator	-	-	-	0.60	0.60
Economic Dev Director	-	-	-	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	-
Human Resources Director	1.00	1.00	1.00	1.00	-
Management Analyst / PIO	0.60	0.60	0.60	-	(0.60)
General Office Secretary	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
Finance Assistant I	1.00	-	-	-	-
Finance Assistant II	1.00	2.00	2.00	2.00	-
Comm./Online Media Spclst.	-	-	-	0.10	0.10
Intern	-	0.50	0.50	0.50	-
	<u>8.60</u>	<u>8.10</u>	<u>8.10</u>	<u>9.20</u>	<u>1.10</u>

** Does not include elected officials or appointed board members.*

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. Notable additions include the LAMA system in Community Development and the Public Works' new work orders and facility management system purchased in FY 13/14. LAMA automates building permitting & inspections, code enforcement, planning projects, and licensing while also providing web-based public access for applications and status information. The Public Works system encompasses an inventory/history of assets as well as management/tracking of work orders for both the Street and Utility Divisions. In both cases, the implementation of these systems leveraged prior investments in GIS and server virtualization technologies.

**Administration - Information Systems
101-1020-411**

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>		<u>FY 14/15</u>	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 322,374	\$ 397,711	\$ 412,450	\$ 420,375	\$ 422,200	\$ 9,750	102.4%
Employee Benefits (20)	113,886	134,229	149,256	149,828	151,615	2,359	101.6%
Personnel Expense (25)	7,050	4,624	5,045	7,697	8,625	3,580	171.0%
Professional Services (30)	268	543	37,200	50,000	11,000	(26,200)	29.6%
Contractual (32)	1,330	1,584	62,900	24,659	89,650	26,750	142.5%
Insurance (35)	2,560	1,760	1,270	1,458	1,300	30	102.4%
Commodities (40)	1,322	917	1,200	1,000	950	(250)	79.2%
Utilities (45)	1,745	2,491	2,600	1,979	2,600	-	100.0%
Repairs & Maintenance (50)	11,600	13,364	15,450	13,362	14,400	(1,050)	93.2%
Capital (70)	13,412	12,834	10,000	9,960	8,650	(1,350)	86.5%
	<u>\$ 475,547</u>	<u>\$ 570,057</u>	<u>\$ 697,371</u>	<u>\$ 680,318</u>	<u>\$ 710,990</u>	<u>\$ 13,619</u>	<u>102.0%</u>

FY 13/14 Review

Overall, the Information Systems cost center is projected to come in 2%, or \$17 thousand, under budget for FY 13/14. The Professional Services (30) category is expected to be over budget as a result of increased use of outside consultants to assist with project implementation. This overage is offset by savings in the Contractual (32) category as the hiring of a contractual employee was delayed until late in the fiscal year.

FY 14/15 Summary

The Information Systems cost center FY 14/15 budget request is increasing 2%, or \$13.6 thousand compared to the prior year's budget. This is mainly a result of salary and benefit assumptions. The Professional Services (30) category is decreasing as a contractual employee has been hired, thereby reducing the need for outside consultants to assist with divisional projects.

Employee Count

Full Time Equivalents will decrease by .20 from 4.75 to 4.55 because of the reallocation of hours of the part-time Communications/Online Media Specialist to Administration.

Administration - Information Systems					
	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Change</u>
Full-Time Equivalents					
Info Systems Director	1.00	1.00	1.00	1.00	-
Info Systems Network Admin.	1.00	1.00	1.00	1.00	-
Info Systems Technician	1.00	1.00	1.00	1.00	-
GIS Coordinator	-	0.75	0.75	0.75	-
Comm./Online Media Spclst.	0.50	0.50	0.50	0.30	(0.20)
Intern	0.50	0.50	0.50	0.50	-
	<u>4.00</u>	<u>4.75</u>	<u>4.75</u>	<u>4.55</u>	<u>(0.20)</u>

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 14/15 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							
	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>		<u>FY 14/15</u>	\$ Change	% of Prior
	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)	2,500	2,500	2,500	2,500	20,000	17,500	800.0%
Contractual (32)	33,250	34,363	40,235	38,330	38,510	(1,725)	95.7%
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	20	-	100	100	100	-	100.0%
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	3,996	1,410	1,900	1,700	2,950	1,050	155.3%
	<u>\$ 39,766</u>	<u>\$ 38,273</u>	<u>\$ 44,735</u>	<u>\$ 42,630</u>	<u>\$ 61,560</u>	<u>\$ 16,825</u>	<u>137.6%</u>

FY 13/14 Review

The Public Information cost center is expected to come in 5%, or \$2 thousand, under budget. The savings is due to the Contractual (32) category bidding of the *Keeping Posted* newsletter and the Capital (70) category receiving better than anticipated pricing on some equipment purchases.

FY 14/15 Summary

Overall, the Public Information budget is 37.6%, or \$17 thousand, higher than the FY 13/14. This is due to an increase in the Professional Services (30) category to hire a website contractor to upgrade the Village's content management system (Drupal) to its most recent edition and to add a responsive template to the website. Responsive technology allows the website to detect what kind of device is being used to access the site and adjust its display accordingly. With almost one-third of the Village website's traffic originating from smart devices and tablets in calendar year 2013 and a projected increase in the popularity of these items, staff feels it is prudent to upgrade.

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, code enforcement, and inspections of specialized facilities such as elevators. 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 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

**Community Development - Planning/Building Safety
101-1510-419**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 778,994	\$ 792,965	\$ 806,030	\$ 747,876	\$ 742,225	\$ (63,805)	92.1%
Employee Benefits (20)	282,528	295,960	323,366	288,203	287,911	(35,455)	89.0%
Personnel Expense (25)	5,558	7,867	11,400	6,475	9,450	(1,950)	82.9%
Professional Services (30)	90,223	58,759	95,000	92,500	54,000	(41,000)	56.8%
Contractual (32)	8,562	8,565	10,575	9,039	8,000	(2,575)	75.7%
Insurance (35)	12,180	8,290	8,455	8,455	9,060	605	107.2%
Commodities (40)	16,809	13,783	16,200	13,600	14,850	(1,350)	91.7%
Utilities (45)	5,321	4,965	5,000	3,750	4,500	(500)	90.0%
Repairs & Maintenance (50)	11,359	13,214	32,125	32,475	36,150	4,025	112.5%
Capital (70)	10,337	10,143	11,375	11,050	11,775	400	103.5%
	\$ 1,221,871	\$ 1,214,511	\$ 1,319,526	\$ 1,213,423	\$ 1,177,921	\$ (141,605)	89.3%

FY 13/14 Review

FY 13/14 Planning/Building Safety forecasted expenses are expected to be under budget by 8%, or \$106 thousand. The Salaries & Wages (10) category accounts for the majority of the savings as the Salaries-Regular line item is expected to end the year \$58 thousand under budget. This is a result of not rehiring the Associate Planner position, the light utilization of part-time inspectors to cover absences and reassignment of a portion of one inspector to assist Public Works with snowplowing operations. The Employee Benefits (20) category will end the year under budget due to the Associate Planner position being vacant for a majority of the fiscal year. The Professional Services (30) category was close to budget as the Zoning Ordinance Update process hit full force this fiscal year. In FY 13/14, \$45 thousand was budgeted for a consultant to assist with the update; staff estimates the entire budgeted amount will be expended and the remainder of the contract amount will be carried forward to FY 14/15. All other categories in this cost center are expected to end the year at or below budgeted amounts.

FY 14/15 Summary

The Planning/Building Safety FY 14/15 budget request is 10.7%, or \$141 thousand, lower than the prior year budget. The Salaries & Wages (10) and Employee Benefits (20) categories are down due to the replacement of the Associate Planner position with the Economic Development Director position in the Administration cost center. The Professional Services (25) category is decreasing by \$41 thousand as the Planning Consultant's assistance with the Zoning Ordinance update should be completed midway through the budget year. The Repairs & Maintenance (50) category is increasing because Community Development is responsible for computer software maintenance related to the LAMA Building Permit Software. Auto and Truck Maintenance continues to be a source of concern because of the aged fleet of Community Development – Building vehicles. The department has 4 vehicles with an average age of 9 years; the oldest is 13 years old and the newest is 6 years old. In FY 14/15, part of the Community Development fleet is expected to be replaced with hand-me-downs from the Police Department.

Employee Count

Full Time Equivalents will decrease by 1.10 from 9.75 to 8.65. There are three staffing changes to the Community Development – Planning/Building Safety. One of the Village's Associate Planners resigned at the beginning of FY 13/14. Instead of replacing this position staff is proposing to hire an Economic Development Director; this employee will be assigned to Administration. Secondly, the General Office Secretary's time will be reallocated from Community Development to the Public Works and Fire Divisions. Thirdly, there will be a .20 full time equivalency increase in part-time summer help.

Community Development - Planning/Building Safety

Full-Time Equivalents	FY 11/12	FY 12/13	FY 13/14	FY 14/15	Change
Comm. Dev. Director	0.50	0.50	0.50	0.50	-
Chief Inspector	1.00	1.00	1.00	1.00	-
Building Inspector	2.75	2.75	2.75	2.75	-
Planning Manager	1.00	1.00	1.00	1.00	-
Associate Planner	2.00	2.00	2.00	1.00	(1.00)
Code Enforcement Officer	1.00	1.00	1.00	1.00	-
Permit Coordinator	1.00	1.00	1.00	1.00	-
General Office Secretary	0.25	0.30	0.30	-	(0.30)
Summer Helper	0.00	0.00	0.20	0.40	0.20
	<u>9.50</u>	<u>9.55</u>	<u>9.75</u>	<u>8.65</u>	<u>(1.10)</u>

* Does not include elected officials or appointed board members.

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. The Division prepares proposals, specifications, and construction contracts for Village Board approval. 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 (*Section 6*) that presents a proposed 5-year schedule of future capital projects in order of priority along with cost estimates. Some capital projects may be new while others may be maintenance items such as periodic road resurfacing or sewer replacement. In addition, the Division develops solutions to past problems such as localized flooding, inadequate utilities, or transportation congestion and safety.

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

**Community Development - Engineering
101-2010-433**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 592,151	\$ 546,756	\$ 562,080	\$ 552,840	\$ 555,300	\$ (6,780)	98.8%
Employee Benefits (20)	231,646	210,847	230,516	231,107	230,204	(312)	99.9%
Personnel Expense (25)	1,770	2,267	8,325	3,960	4,500	(3,825)	54.1%
Professional Services (30)	394	3,695	4,700	200	4,200	(500)	89.4%
Contractual (32)	6,506	5,279	8,550	7,707	6,500	(2,050)	76.0%
Insurance (35)	11,150	8,394	8,455	8,455	9,060	605	107.2%
Commodities (40)	12,040	11,238	16,500	13,750	15,850	(650)	96.1%
Utilities (45)	5,670	5,913	5,000	5,000	4,750	(250)	95.0%
Repairs & Maintenance (50)	23,222	20,981	21,200	17,995	20,000	(1,200)	94.3%
Capital (70)	14,771	7,883	7,600	7,275	6,150	(1,450)	80.9%
	<u>\$ 899,320</u>	<u>\$ 823,253</u>	<u>\$ 872,926</u>	<u>\$ 848,289</u>	<u>\$ 856,514</u>	<u>\$ (16,412)</u>	<u>98.1%</u>

FY 13/14 Review

The Engineering cost center is projected to come in 3%, or \$25 thousand, under budget for FY 13/14. Savings were realized in almost all cost categories. Savings include approximately \$9 thousand in the Salaries & Wages (10) category, \$4 thousand in the Personnel Expense (25) category and \$4 thousand in the Professional Services (30) category.

FY 14/15 Summary

The Engineering cost center FY 14/15 budget request is 2%, or \$16 thousand, lower than the prior year budget. This is attributable to removing one summer intern from the Salaries & Wages (10) and Employee Benefits (20) categories. Auto and Truck Maintenance continues to be a source of concern because of the aged fleet of Community Development - Engineering vehicles. The department has 4 vehicles with an average age of 12 years; the oldest is 13 years old and the newest is 11 years old. As mentioned earlier, part of the fleet will be replaced with vehicles transferred from the Police Department.

Employee Count

Full-Time Equivalents will decrease by .55 from 6.80 to 6.25. First, the General Office Secretary will be reallocated from Community Development - Engineering to Public Works and Fire exclusively. Secondly, Summer Help will be reduced by .25 Full Time Equivalency.

Community Development - Engineering

Full-Time Equivalents	FY 11/12	FY 12/13	FY 13/14	FY 14/15	Change
Comm. Dev. Director	0.50	0.50	0.50	0.50	-
Village Engineer	1.00	1.00	1.00	1.00	-
Civil Engineer	1.00	1.00	1.00	1.00	-
Engineering Tech I	1.00	1.00	1.00	1.00	-
Engineering Assistant	1.00	1.00	1.00	1.00	-
GIS Coordinator	0.75	-	-	-	-
Administrative Secretary	1.00	1.00	1.00	1.00	-
General Office Secretary	0.25	0.30	0.30	-	(0.30)
Intern	1.00	1.00	1.00	0.75	(0.25)
	<u>7.50</u>	<u>6.80</u>	<u>6.80</u>	<u>6.25</u>	<u>(0.55)</u>

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 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

Public Works - Administration 101-2510-432							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 1,070,164	\$ 1,087,035	\$ 1,201,966	\$ 1,231,295	\$ 1,253,350	\$ 51,384	104.3%
Employee Benefits (20)	541,972	651,335	766,773	757,569	789,903	23,130	103.0%
Personnel Expense (25)	7,195	11,876	15,034	13,416	14,570	(464)	96.9%
Professional Services (30)	1,086	6,954	10,890	9,668	2,000	(8,890)	18.4%
Contractual (32)	343,577	392,779	332,490	323,709	328,937	(3,553)	98.9%
Insurance (35)	66,461	44,609	37,075	36,575	43,810	6,735	118.2%
Commodities (40)	231,782	330,053	279,575	303,220	413,100	133,525	147.8%
Utilities (45)	157,313	138,200	157,830	136,611	158,000	170	100.1%
Repairs & Maintenance (50)	442,172	475,350	487,250	564,652	437,050	(50,200)	89.7%
Capital (70)	15,183	5,988	36,425	34,689	28,400	(8,025)	78.0%
	\$ 2,876,905	\$ 3,144,179	\$ 3,325,308	\$ 3,411,404	\$ 3,469,120	\$ 143,812	104.3%

FY 13/14 Review

The FY 13/14 year end forecast is 2.6%, or \$86 thousand, more than the FY 13/14 budget. The Salaries & Wages (10) category is over budget by \$29 thousand as the Village expects to spend \$180 thousand on overtime during the winter of 2013/2014 compared to a budget of \$100 thousand. The Repairs & Maintenance (50) category is over budget by \$77 thousand because the Village received a Department of Commerce and Economic Opportunity grant to purchase LED street lighting. Under the agreement, the Village is reimbursed for funds expended but must record all revenue and expenditures incurred. The FY 13/14 budget includes \$130 thousand of expenditures related to this grant. This expenditure is offset on the revenue side.

FY 14/15 Summary

The FY 14/15 budget request is up 4.3%, or \$144 thousand, compared to the previous year. This is mainly a result of the Salaries & Wages (10), Employee Benefits (20) and Commodities (40) categories. As it relates to Salaries & Wages (10) and Employee Benefits (20), the Streets Division currently has one vacancy, thereby changing the makeup of the workforce to 3 Maintenance Workers I and 7 Maintenance Workers II in FY 14/15, as opposed to 2 Maintenance Workers I and 8 Maintenance Workers II in FY 13/14. Once the department returns to full staffing, the part-time help budget is expected to decrease by \$13 thousand. FY 14/15 overtime costs are budgeted at \$120 thousand but actual costs are largely dependent upon the amount of snow that occurs during the year. The Commodities (40) category is increasing by \$133.5 thousand as the Village must budget for additional salt purchases in FY 14/15 to replenish supplies. As of mid-February 2014, the Village used 3,400 tons of salt. This is more than is used during a "typical" winter. With another month of winter to go, the Village does not anticipate having much excess salt on hand at the end of the season. As a result, the Ice Control line item has been increased.

Employee Count

Full Time Equivalents will increase by .40 from 16.20 to 16.60 to include the partial reallocation of the General Office Secretary position from Community Development to Public Works – Administration.

Public Works - Administration

	FY 11/12	FY 12/13	FY 13/14	FY 14/15	Change
Full-Time Equivalents					
Public Works Director	0.60	0.60	0.60	0.60	-
Supervisor	1.00	1.00	1.00	1.00	-
Lead Maintenance Worker	-	-	3.00	3.00	-
Forester	1.00	1.00	-	-	-
Management Analyst	0.20	0.20	0.20	-	(0.20)
Asst to Administrator	-	-	-	0.20	0.20
Maintenance Worker I	-	2.00	2.00	3.00	1.00
Maintenance Worker II	12.00	10.00	8.00	7.00	(1.00)
Administrative Secretary	0.40	0.40	0.40	0.40	-
General Office Secretary	-	-	-	0.40	0.40
Summer Helpers	1.50	1.00	1.00	1.00	-
	<u>16.70</u>	<u>16.20</u>	<u>16.20</u>	<u>16.60</u>	<u>0.40</u>

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 164 Village vehicles from Public Works, Building, Engineering, and Police, as well as a SWALCO truck that was added to the maintenance program on contract.

A summary of the Vehicle Maintenance expenditures follows.

**Public Works - Vehicle Maintenance
101-2520-512**

	FY 11/12	FY 12/13	FY 13/14	FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 315,653	\$ 290,136	\$ 316,300	\$ 289,136	\$ 330,400	\$ 14,100 104.5%
Employee Benefits (20)	127,585	128,667	144,991	140,256	162,970	17,979 112.4%
Personnel Expense (25)	6,302	1,587	10,112	8,044	8,104	(2,008) 80.1%
Professional Services (30)	153	127	155	125	155	- 100.0%
Contractual (32)	6,353	6,707	7,910	7,116	7,835	(75) 99.1%
Insurance (35)	3,290	7,609	8,347	8,347	8,455	108 101.3%
Commodities (40)	267,895	313,388	298,221	279,711	285,400	(12,821) 95.7%
Utilities (45)	225	1,448	1,450	1,180	1,000	(450) N/A
Repairs & Maintenance (50)	17,844	29,241	20,000	19,003	19,200	(800) 96.0%
Capital (70)	11,562	8,525	15,850	4,696	4,900	(10,950) 30.9%
Inter/Intra Fund (95)	(326,071)	(317,081)	(325,675)	(323,270)	(325,675)	- 100.0%
	<u>\$ 430,791</u>	<u>\$ 470,354</u>	<u>\$ 497,661</u>	<u>\$ 434,344</u>	<u>\$ 502,744</u>	<u>\$ 5,083 101.0%</u>

FY 13/14 Review

The Division expects to come in 13%, or \$63 thousand, under budget for FY 13/14. Every category is expected to end at or under budget. The largest savings are expected in the Salaries & Wages (10) category as a mechanic position was vacant for a portion of the fiscal year and in the Commodities (40) category as the Chassis Parts line item was not fully expended.

FY 14/15 Summary

The FY 14/15 budget request is up 1% or \$5 thousand compared to the previous year. Salaries & Wages (10) and Employee Benefits (20) account for the increase.

Employee Count

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

	Public Works - Vehicle Maintenance				
Full-Time Equivalents	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Change</u>
Fleet Manager	1.00	1.00	1.00	1.00	-
Mechanics	3.00	3.00	3.00	3.00	-
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>-</u>

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. Administration Department 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 are shown below.

	Municipal Building Maintenance 101-3530-418						
	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>		<u>FY 14/15</u>	\$ Change	% of Prior
	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)	34,355	51,811	42,212	42,212	46,000	3,788	109.0%
Insurance (35)	4,830	9,370	7,260	7,260	7,500	240	103.3%
Commodities (40)	3,281	3,464	3,550	4,300	6,100	2,550	171.8%
Utilities (45)	85	131	330	200	450	120	136.4%
Repairs & Maintenance (50)	23,570	14,595	17,000	17,000	17,300	300	101.8%
Capital (70)	<u>2,584</u>	<u>19,823</u>	<u>28,408</u>	<u>29,408</u>	<u>28,000</u>	<u>(408)</u>	<u>98.6%</u>
	<u>\$ 68,705</u>	<u>\$ 99,194</u>	<u>\$ 98,760</u>	<u>\$ 100,380</u>	<u>\$ 105,350</u>	<u>\$ 6,590</u>	<u>106.7%</u>

FY 13/14 Review

The Municipal Building Maintenance cost center is expected to come in 2%, or \$1.6 thousand, over budget.

FY 14/15 Summary

The Municipal Building Maintenance budget is up 6.7%, or \$6.6 thousand, from the prior year. The increases relate to general maintenance plans for both Village Hall and the Mother Rudd House.

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 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided on the following page.

Police - Administration 101-4010-421							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 7,077,369	\$ 7,173,013	\$ 7,624,288	\$ 7,358,301	\$ 7,917,300	\$ 293,012	103.8%
Employee Benefits (20)	2,842,231	2,747,721	3,213,910	3,057,596	3,388,418	174,508	105.4%
Personnel Expense (25)	73,582	65,543	79,000	68,043	59,800	(19,200)	75.7%
Professional Services (30)	681,997	667,361	663,800	618,600	628,850	(34,950)	94.7%
Contractual (32)	141,608	195,924	176,575	145,109	190,345	13,770	107.8%
Insurance (35)	210,930	188,980	181,980	182,729	191,410	9,430	105.2%
Commodities (40)	242,269	252,307	298,970	277,475	291,900	(7,070)	97.6%
Utilities (45)	45,345	50,460	57,800	51,398	65,800	8,000	113.8%
Repairs & Maintenance (50)	291,241	297,017	366,050	352,703	358,025	(8,025)	97.8%
Capital (70)	79,527	136,308	72,120	69,430	123,908	51,788	171.8%
	\$ 11,686,099	\$ 11,774,634	\$ 12,734,493	\$ 12,181,384	\$ 13,215,756	\$ 481,263	103.8%

FY 13/14 Review

The Department expects to come 4.3%, or \$553 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. The Personnel Expense (25) category should end the year \$11 thousand under budget as the Training & Schools line item was not fully expended. Professional Services (30) should finish approximately \$45 thousand under budget due to savings realized in General Legal Services and the RedFlex Collection Fee (red light camera program expenses) line items. The Contractual (32) category is expected to finish \$31 thousand under budget primarily due to savings in the Radio Squad Changeover and Hearing Officer line items. Commodities (45) should come in \$21 thousand under budget due to lower fuel costs.

FY 14/15 Summary

The FY 14/15 budget request is 3.8%, or \$481 thousand higher than the previous year. The Salaries & Wages (10) category is increasing 3.8% mainly as a result of the Salary line item. This increase is due to general budget assumptions and an increase in salaries based on Consumer Price Index (CPI) and market comparables. The Employee Benefits (20) category is increasing 5.4% as a result of increased pension and insurance costs. The lump sum employer contribution for the Police Pension increased from \$1,163,598 last year to \$1,416,990. The primary reason for the increase was a decrease in the investment rate assumption from 7.5% to 7.25%. Lowering the investment rate return assumption more closely reflects reality. Even though the Gurnee Police Pension Fund earned 7.82% on its investments in FY 12/13, the Fund's average five-year yield was 6.33% and ten-year yield was 5.64%. Lowering the investment rate is consistent with what other pension funds employ; a survey of 13 neighboring communities revealed an average investment rate assumption of 6.94%. The Contractual (32) category

is increasing 7.8% due to the need to replace the current police canine and the addition of a second police canine. All costs associated with the purchase, training and upkeep of both canines will be entirely offset by grants and gifts. The Utilities (45) category is increasing 13.8% due to the increasing cost of phone service and utilization of smart phones. The Repairs & Maintenance (50) category is decreasing 2.2% as a result of the Computer Software Maintenance and Building Maintenance line items. Capital (70) is increasing 71.8% due to upgrades required in the records management system.

Employee Count

The employee count in the Police – Administration will remain unchanged at 80.

Police - Administration

Full-Time Equivalents	FY 11/12	FY 12/13	FY 13/14	FY 14/15	Change
Police Chief	1.00	1.00	1.00	1.00	-
Deputy Police Chief	2.00	2.00	2.00	2.00	-
Police Commander	5.00	5.00	4.00	4.00	-
Police Sergeant	4.00	4.00	7.00	7.00	-
Police Officer	49.00	49.00	49.00	49.00	-
Crime Prevention Specialist	1.00	1.00	1.00	1.00	-
Administrative Secretary	3.00	2.00	2.00	2.00	-
Traffic Safety Coordinator	-	1.00	1.00	1.00	-
Community Service Officer	6.00	6.00	6.00	6.00	-
Records Assistant	5.00	5.00	5.00	5.00	-
Custodian	1.00	1.00	1.00	1.00	-
Crossing Guard	1.00	1.00	1.00	1.00	-
	78.00	78.00	80.00	80.00	-

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 Police Communications’ expenditures is provided below.

**Police - Communications
101-4020-423**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 946,342	\$ 924,491	\$ 1,047,300	\$ 953,989	\$ 1,061,500	\$ 14,200	101.4%
Employee Benefits (20)	365,084	359,367	417,970	376,283	424,524	6,554	101.6%
Personnel Expense (25)	5,359	5,235	12,700	7,872	10,700	(2,000)	84.3%
Professional Services (30)	230	190	240	170	30,240	30,000	12600.0%
Contractual (32)	3,057	2,790	3,700	2,768	3,050	(650)	82.4%
Insurance (35)	32,240	12,980	12,700	12,887	12,950	250	102.0%
Commodities (40)	2,070	1,221	1,500	1,500	1,500	-	100.0%
Repairs & Maintenance (50)	5,559	5,101	7,900	5,672	8,125	225	102.8%
Capital (70)	2,520	2,744	4,550	4,080	3,125	(1,425)	68.7%
	\$ 1,362,461	\$ 1,314,119	\$ 1,508,560	\$ 1,365,221	\$ 1,555,714	\$ 47,154	103.1%

FY 13/14 Review

The Division expects to finish approximately 9.5%, or \$143 thousand, under budget for FY 13/14. 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 at or under budget.

FY 14/15 Summary

The FY 14/15 budget request is 3.1%, or \$47 thousand, higher compared to the previous year. This can be attributed to the Salaries & Wages (10) and Employee Benefits (20) categories. Salaries & Wages (10) have been adjusted based on the Consumer Price Index (CPI) and market comparables, while Employee Benefits (20) are adjusted using general budget assumptions. The increase in Professional Services (30) is a result of budgeting for consultant assistance to examine the consolidation of the 911 Center. Additional funding for this effort has been budgeted in the 911 Fund.

Employee Count

Full Time Equivalents will not change.

Police - Communications

Full-Time Equivalents	FY 11/12	FY 12/13	FY 13/14	FY 14/15	Change
Communications Supervisor	1.00	1.00	1.00	1.00	-
Communications Shift Leader	2.00	2.00	2.00	2.00	-
Communications Operator	10.50	10.50	10.00	10.00	-
	13.50	13.50	13.00	13.00	-

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 2013, the Gurnee Fire Department responded to a total of 5,551 emergency calls. The Department is led by the Fire Chief and includes one Deputy Chief, three Battalion Chiefs, nine Lieutenants, thirty-four firefighter/paramedics, three-and-a-half fire prevention personnel, and one administrative support personnel. Within the GFD are five operating divisions, including Operations, Administration, Fire Prevention, Public Education, and Training. The Fire Department oversees two separate cost centers, Fire - Administration (101-5010-422) and Foreign Fire Insurance (101-5050-422).

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

**Fire - Administration
101-5010-422**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 5,450,913	\$ 5,601,914	\$ 5,774,470	\$ 5,922,959	\$ 5,916,010	\$ 141,540	102.5%
Employee Benefits (20)	2,399,611	2,347,326	2,605,365	2,513,081	2,876,812	271,447	110.4%
Personnel Expense (25)	48,672	26,059	69,900	48,467	43,100	(26,800)	61.7%
Professional Services (30)	80,802	154,579	86,900	115,200	86,450	(450)	99.5%
Contractual (32)	65,711	80,673	86,300	68,920	66,100	(20,200)	76.6%
Insurance (35)	61,460	36,929	33,370	32,119	36,550	3,180	109.5%
Commodities (40)	143,872	154,118	173,500	156,472	166,200	(7,300)	95.8%
Utilities (45)	29,018	32,451	30,900	33,270	35,500	4,600	114.9%
Repairs & Maintenance (50)	205,140	171,787	199,300	161,779	182,900	(16,400)	91.8%
Capital (70)	72,653	65,664	97,100	77,555	91,700	(5,400)	94.4%
	\$ 8,557,852	\$ 8,671,500	\$ 9,157,105	\$ 9,129,822	\$ 9,501,322	\$ 344,217	103.8%

FY 13/14 Review

The Department expects to come in .3%, or \$27 thousand, below its total budget for FY 13/14. The Salaries & Wages (10) category will finish \$148 thousand over budget. The Employee Benefits (20) will finish \$92 thousand under budget due to Departmental vacancies. All other categories, except Professional Services (30) and Utilities (45) are expected to end under budget. Significant savings in the Commodities (40) category relate to savings in the Fuel, Maintenance Supplies, and Auto & Truck Maintenance Supply line items. The Capital (70) category is expected to end under budget as a radio project is still in the planning stages and did not come to fruition during the FY 13/14 budget year, and the Machinery & Equipment line item was not fully expended.

FY 14/15 Summary

The FY 14/15 budget request is 3.8%, or \$344 thousand, higher than the previous year. The Salaries & Wages (10) and Employee Benefits (20) categories account for this increase. These categories include expenses related to 6 Firefighter/Paramedics. The salary and benefits of these new employees will be paid from forgone overtime. Additionally, as part of a strategy to reduce overtime within the Fire Department, the ability to take Holiday time as time off or to sell the Holiday back at the employee option was negotiated so that now all Holiday time will be paid as straight time. This expense is also reflected in Salary & Wages (10). As mentioned earlier in this section, the change in the Employee Benefits (20) category can be attributed to increased contributions for pensions as the rate of return assumption in the Fire pension funds was lowered from 7.50% to 7.25%. Even though the Gurnee Fire Pension Fund earned 8.45% on its investments in FY 12/13, the Fund’s average five-year yield was 5.66% and ten-year yield was 5.04%. Lowering the investment rate is more in line with actual experience and is consistent with what other pension funds employ; a survey of 13 neighboring communities revealed an average investment rate assumption of 6.94%. 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 Fire Department is allocated a larger percentage of the overall Workers’ Compensation premium based on actual claims over 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. The majority of the remaining categories are decreasing.

Employee Count

Full Time Equivalents will increase by 6 from 52.70 to 58.70 due to the addition of six Firefighter/Paramedics (FF/PM). The cost of the new FF/PMs salaries will be offset by reduced overtime expense.

	Fire - Administration				
	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Change</u>
Full-Time Equivalents					
Fire Chief	1.00	1.00	1.00	1.00	-
Deputy Fire Chief	1.00	1.00	1.00	1.00	-
Battalion Chief	3.00	3.00	3.00	3.00	-
Lieutenant	10.00	10.00	9.00	9.00	-
Firefighter/Paramedic	33.00	33.00	34.00	40.00	6.00
Administrative Secretary	1.00	1.00	1.00	1.00	-
General Office Secretary	0.25	0.20	0.20	0.20	-
Fire Marshal	1.00	1.00	1.00	1.00	-
Fire Inspector	2.50	2.50	2.50	2.50	-
Paid-on-Call/Intern	0.25	0.25	-	-	-
	<u>53.00</u>	<u>52.95</u>	<u>52.70</u>	<u>58.70</u>	<u>6.00</u>

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 14/15 Foreign Fire budgeted revenues are \$53,000.

Fire - Foreign Fire Insurance 101-5050-422							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	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)	-	-	-	4,950	-	-	N/A
Professional Services (30)	-	-	-	-	-	-	N/A
Contractual (32)	-	-	-	40	-	-	N/A
Insurance (35)	100	100	-	-	-	-	N/A
Commodities (40)	23,845	14,361	-	5,196	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	18,105	48,339	53,000	43,699	53,000	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
	\$ 42,050	\$ 62,800	\$ 53,000	\$ 53,885	\$ 53,000	\$ -	100.0%

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 below.

Contractual Obligations 101-6050-411							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
<i>Contractual</i>							
Gurnee Days	15,000	15,000	15,000	15,000	15,000	-	100.0%
Convention Bur Contrib	92,398	128,507	124,700	133,900	137,917	13,217	110.6%
Quasi Govt Dues (SWALCO)	11,250	-	14,065	13,950	23,950	9,885	170.3%
Dept Contingency	4,357	24,007	40,000	14,347	30,000	(10,000)	75.0%
Bad Debt Expense	-	24,535	-	5,134	-	-	N/A
Park Aquatic Center Agrmt	380,391	380,255	383,353	383,353	385,350	1,997	100.5%
Marketing Expense	47,023	10,892	5,100	5,100	11,000	5,900	215.7%
Sub-Total Contractual	<u>550,419</u>	<u>583,196</u>	<u>582,218</u>	<u>570,784</u>	<u>603,217</u>	<u>20,999</u>	<u>103.6%</u>
<i>Other Financing Uses</i>							
Gurnee Mills Recapture	1,265,461	1,314,724	-	-	-	-	-
KeyLime Cove Recapture	435,709	436,926	450,500	399,900	407,900	(42,600)	90.5%
Trans to Capital Fund	1,500,000	2,709,998	-	3,400,000	600,000	600,000	N/A
Trans to Bond Fund	1,094,608	1,090,064	2,284,834	2,284,834	2,305,235	20,401	100.9%
Sub-Total Other Financing Uses	<u>4,295,778</u>	<u>5,551,712</u>	<u>2,735,334</u>	<u>6,084,734</u>	<u>3,313,135</u>	<u>577,801</u>	<u>121.1%</u>
Total Contingency Expenditures	\$ 4,846,197	\$ 6,134,908	\$ 3,317,552	\$ 6,655,518	\$ 3,916,352	\$ 598,800	118.0%

FY 13/14 Review

FY 13/14 expenditures are expected to be 100%, or \$3.34 million, over budget as there was a \$3.4 million transfer of General Fund surplus to the Capital Fund at the end of FY 13/14 to finance FY 14/15 infrastructure work. In the Other Financing Uses (98) category, the Village remitted less to KeyLime Cove Resort and Indoor Waterpark under the Recapture Agreement than originally anticipated. The Recapture Agreement requires the Village to remit 100% of resort taxes and 30% of hotel taxes paid by KeyLime Cove.

FY 14/15 Summary

The FY 14/15 Village-wide Contractual Obligations budget is 18%, or \$599 thousand, more than the prior year budget. The increase is a result of the budget including a \$600 thousand transfer from the General Fund to the Capital Fund for infrastructure work. The contribution to Visit Lake County (formerly called Convention and Visitors Bureau), which is directly tied to Hotel Tax revenue, is budgeted at \$138 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 \$40 thousand to \$30 thousand. Additionally, contingency amounts in other departments, such as Police and Fire, were eliminated. The FY 14/15 budget includes \$11 thousand to continue the "Gurnee's Got It!" business marketing program. The KeyLime Cove recapture amount was adjusted based on prior year actual and current economic conditions impacting consumer spending. \$2.3 million will be transferred from the General Fund to the Debt Service Fund to service Series 2012, 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 13/14 budget and year end estimates, and FY 14/15 projections are provided below.

911 Fund Revenues 203							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Prior Yr Budget
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	330,506	358,664	310,000	334,105	325,000	15,000	104.8%
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	1,010	898	800	780	900	100	112.5%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
Grand Total	\$ 331,516	\$ 359,562	\$ 310,800	\$ 334,885	\$ 325,900	\$ 15,100	104.9%

Landline telephone subscribers are projected to continue to decrease. Wireless 911 surcharge revenue exceeded last year's expectations and should continue to do so. This reflects a continuing trend toward cellular and away from landline telephones. 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. There is currently no definitive cost recovery mechanism for VoIP telephony subscribers. However, many VoIP providers are providing surcharge fees in a manner similar to the landline cost recovery mechanism. Interest income estimates reflect available rates.

A summary of the 911 Fund's last two years of actual expenditures, FY 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

911 Fund Expenditures 203							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Proposed Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 25,134	\$ 46,894	\$ 53,000	\$ 26,919	\$ 89,400	\$ 36,400	168.7%
Employee Benefits (20)	1,456	3,656	4,150	2,198	17,735	13,585	427.3%
Personnel Expense (25)	6,900	6,923	9,250	7,392	11,650	2,400	125.9%
Professional Services (30)	436	-	16,500	5,000	10,500	(6,000)	63.6%
Contractual (32)	49,599	49,724	79,150	50,642	79,150	-	100.0%
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	1,859	947	3,000	2,250	5,750	2,750	191.7%
Utilities (45)	15,745	19,698	20,250	17,407	19,450	(800)	96.0%
Repairs & Maintenance (50)	86,158	115,413	135,750	133,381	148,450	12,700	109.4%
Capital (70)	54,742	174,037	197,950	60,632	236,725	38,775	119.6%
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Other Financing Uses (98)	-	-	-	-	-	-	N/A
Grand Total	\$ 242,029	\$ 417,292	\$ 519,000	\$ 305,821	\$ 618,810	\$ 99,810	119.2%

Salaries & Wages (10) category is increasing as new part-time call taker positions are being proposed in the 911 Fund. Employee Benefits (20) has been increased to reflect IMRF participation for part-time positions.

The Professional Services (30) category includes funding for Consulting Services related to consolidation planning. These funds will be leveraged with funding included in the General Fund.

The Contractual (32) category includes funds for operation of the Connect-CTY Automated Notification System. The category also includes line and service charges for both landline and wireless routing and

trunking. Finally, the IP Network Services line item provides for a high-speed Internet connection for incoming Virtual Private Network (VPN) connections associated with Mobile Data Computers (MDCs) and establishing a pathway for other IP services as part of an Emergency Services IP Network (ESInet).

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, Uninterruptible Power Supply (UPS), and Heating Ventilation and Air Conditioning (HVAC) system make up the bulk of expenditures in this category. The Equipment Maintenance line item is increasing \$20,400 as a result of increased maintenance needs and multi-year maintenance discounts offered on equipment service plans.

The Capital (70) category includes funding for: extensive changes in the networking equipment for the Communications Center; Fire Department Mobile Data Computer (MDC) replacement (deferred from FY 13/14); and radio system equipment to improve reliability and reduce monthly recurring phone line charges.

Employee Count

Full Time Equivalents will be 1.95 in FY 14/15. Part-time help (1.20 full-time equivalency) was added in FY 14/15.

911 Fund

Full-Time Equivalents	<u>FY10/11</u>	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY14/15</u>	<u>Change</u>
Communications Supervisor	-	-	-	-	-
Communications Shift Leader	-	-	-	-	-
Communications Operator	-	-	0.75	1.95	1.20
	-	-	0.75	1.95	1.20

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 14/15 budget includes \$25,939 in "High Growth Cities" and \$135,361 of "Illinois Jobs Now" proceeds. FY 14/15 is the last year we are budgeting for "Illinois Jobs Now" proceeds. Monthly MFT receipts are projected at \$24.30 per capita; based on a population of 31,295 this equates to \$760.5 thousand. Total FY 14/15 projected receipts are \$922 thousand.

**Motor Fuel Tax Fund Revenues
205**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Prior Yr Budget
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	931,162	911,592	761,223	932,561	921,769	160,546	121.1%
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	388	319	400	118	125	(275)	31.3%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	142,500	-	-	-	-	-	N/A
Grand Total	\$ 1,074,050	\$ 911,911	\$ 761,623	\$ 932,679	\$ 921,894	\$ 160,271	121.0%

A summary of the MFT Fund's last two years of actual expenditures, FY 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

**Motor Fuel Tax Fund Expenditures
205**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	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)	1,520,839	1,699,157	1,785,000	973,081	950,000	(835,000)	53.2%
Capital (70)	-	-	-	-	-	-	N/A
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Other Financing Uses (98)	-	-	-	-	-	-	N/A
	\$ 1,520,839	\$ 1,699,157	\$ 1,785,000	\$ 973,081	\$ 950,000	\$ (835,000)	53.2%

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 14/15 expenditures are \$895 thousand for street resurfacing and \$55 thousand for crack sealing.

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 – be it residential or commercial – makes an impact on the Village's resources.

**Impact Fee Fund Revenues
214**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	-	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	100,363	55,175	4,050	1,650	4,600	550	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	1,592	2,075	2,200	700	600	(1,600)	27.3%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
Grand Total	\$ 101,955	\$ 57,250	\$ 6,250	\$ 2,350	\$ 5,200	\$ (1,050)	83.2%

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 revenues related to Sewer Connections and Interest in FY 14/15.

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

**Impact Fee Fund Expenditures
214**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ 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
Other Financing Uses (98)	330,000	-	550,000	550,000	-	(550,000)	N/A
Grand Total	\$ 330,000	\$ -	\$ 550,000	\$ 550,000	\$ -	\$ (550,000)	N/A

FY 13/14 Review

Expenditures are expected to match budgeted amounts.

FY 14/15 Summary

There are no budgeted expenditures planned for the FY 14/15 fiscal year.

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.

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	5,852	(324)	-	22,558	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	39	36	40	55	40	-	100.0%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
Grand Total	\$ 5,891	\$ (288)	\$ 40	\$ 22,613	\$ 40	\$ -	100.0%

A summary of the Asset Forfeiture Fund's last two years of actual expenditures, FY 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

	FY 11/12	FY 12/13	FY 13/14	-	FY 14/15	\$ 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)	520	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	19,631	-	-	-	-	-	N/A
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Other Financing Uses (98)	-	-	-	-	-	-	N/A
Grand Total	\$ 20,151	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

FY 13/14 Review

There were no budgeted expenditures or purchases made from the Asset Forfeiture Fund in FY 13/14.

FY 14/15 Summary

There are no budgeted expenditures planned for the FY 14/15 fiscal year.

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. The Village's Capital Fund has historically been funded by transfers from the General Fund, as well as limited grant and

interest income. 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.

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	332,388	48,000	377,780	591,934	261,000	(116,780)	69%
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	2,230	2,746	2,500	2,414	3,100	600	N/A
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	9,500	-	-	N/A
Other Income (Transfers)	1,687,500	2,709,998	550,000	3,950,000	500,000	(50,000)	N/A
Grand Total	\$ 2,022,118	\$ 2,760,744	\$ 930,280	\$ 4,553,848	\$ 764,100	\$ (166,180)	82.1%

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

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Professional Services (30)	118,275	75,959	35,000	149,890	115,000	80,000	328.6%
Contractual (32)	2,486	66	3,000	1,400	3,000	-	100.0%
Repairs & Maintenance (50)	-	344,138	1,350,000	1,300,000	2,455,000	1,105,000	181.9%
Capital - Bldg/Zoning (70)	38,825	62,135	10,000	9,525	-	(10,000)	N/A
Capital - Public Works (70)	497,462	272,999	438,400	374,078	286,000	(152,400)	65.2%
Capital - Police (70)	88,158	142,222	304,000	300,696	464,500	160,500	152.8%
Capital - Fire (70)	214,407	118,500	394,600	294,841	872,000	477,400	221.0%
Capital Projects (75)	99,856	27,942	202,000	164,000	260,000	58,000	128.7%
Capital Projects (76)	59,956	329,928	318,000	327,815	30,000	(288,000)	9.4%
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Other Financing Uses (98)	-	-	-	-	-	-	N/A
	\$ 1,119,425	\$ 1,373,889	\$ 3,055,000	\$ 2,922,245	\$ 4,485,500	\$ 1,430,500	146.8%

FY 13/14 Review

The Capital Improvement Fund is expected to end FY 13/14 approximately 4%, or \$133 thousand, under budget. The biggest contributors are the Public Works' Vehicles line item which was not fully expended, along with the Fire Department's Matching Grant Program line item. The Department did not receive all the grant funding applied for; therefore, the budget was not completely expended.

Savings were also realized in the land acquisition line item as the Village did not purchase any property located outside of the floodplain in FY 13/14.

Remaining line items related to departmental building improvements, equipment, and vehicle purchases are expected to finish FY 13/14 near budgeted amounts. Unexpended funds will be carried forward to the FY 14/15 Capital Fund.

FY 14/15 Summary

FY 14/15 Capital Improvement Fund expenditures are detailed in *Section 6: Capital Improvement Budget Summary*.

MALL REDEVELOPMENT FUND (318)

The Mall Redevelopment Fund, introduced in FY 11/12, accounted for funds related to the Simon Property Group redevelopment agreement. As part of the agreement, the Village reimbursed the Simon Group for funds expended to prepare the Gurnee Mills Mall for the addition of a full-line Macy's department store. The fund was closed at the end FY 13/14.

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr 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	4,181	6,145	500	170	-	-	N/A
Contributions	-	-	-	-	-	-	N/A
Proceeds	9,996,584	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
Grand Total	\$ 10,000,765	\$ 6,145	\$ 500	\$ 170	\$ -	\$ (500)	N/A

A summary of the Mall Redevelopment Fund's last two years of actual expenditures, FY 13/14 budget and year end estimates are provided below.

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ 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 - Bldg/Zoning (70)	857,222	6,367,381	2,535,680	2,775,397	-	(2,535,680)	0.0%
Capital - Police (70)	-	-	-	-	-	-	N/A
Capital - Fire (70)	-	-	-	-	-	-	N/A
Capital Projects (75)	-	-	-	-	-	-	N/A
Capital Projects (76)	-	-	-	-	-	-	N/A
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Transfer to Other Funds (98)	-	-	-	7,079	-	-	N/A
	857,222	6,367,381	2,535,680	2,782,476	-	\$ (2,535,680)	N/A

FY 13/14 Review

The Village paid \$2.775 million to the developer for the second and final phase of the project. Improvements included furnishing a building pad for construction of the new store, interior renovations, parking improvements, replacing storefronts, renovating halls and relocating or preparing store spaces for new tenants. These investments transformed Gurnee Mills into a hybrid facility that includes both traditional outlet stores as well as full-range shopping venues. The remaining money in the Mall Redevelopment Fund, which resulted from interest earnings, was transferred to the Debt Service Fund and will be put towards debt retirement of the Series 2011 bonds.

FY 14/15 Summary

No activity will take place as the fund is closed.

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 three outstanding general obligation bond issues: Series 2009, Series 2011, and Series 2012.

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							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr 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	479	663	500	500	500	-	100.0%
Contributions	-	-	-	-	-	-	N/A
Proceeds	536,081	1,219,295	-	-	-	-	N/A
Other Income (Transfers)	1,264,501	1,259,457	2,450,474	2,457,553	2,471,675	21,201	100.9%
Grand Total	\$ 1,801,061	\$ 2,479,415	\$ 2,450,974	\$ 2,458,053	\$ 2,472,175	\$ 21,201	100.9%

A portion of Series 2012 is paid directly from the Utility Operating Fund. Series 2012 and Series 2009 were issued to finance the construction of the Public Works and Police facilities. 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							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		Year Budget
Salaries & Wages (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	-	-	-	-	-	-	N/A
Professional Services (30)	141,326	20,947	-	-	-	-	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)	1,050,000	1,070,000	1,935,000	1,935,000	2,035,000	100,000	105.2%
Interest (92)	214,508	585,597	514,924	514,924	435,825	(79,099)	84.6%
Fees (94)	1,400	875	1,050	1,050	1,350	300	128.6%
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Transfer to Other Funds (98)	-	-	-	-	-	-	N/A
Payment to Escrow	-	1,198,109	-	-	-	-	N/A
Grand Total	\$ 1,407,234	\$ 2,875,528	\$ 2,450,974	\$ 2,450,974	\$ 2,472,175	\$ 21,201	100.9%

FY 13/14 Review

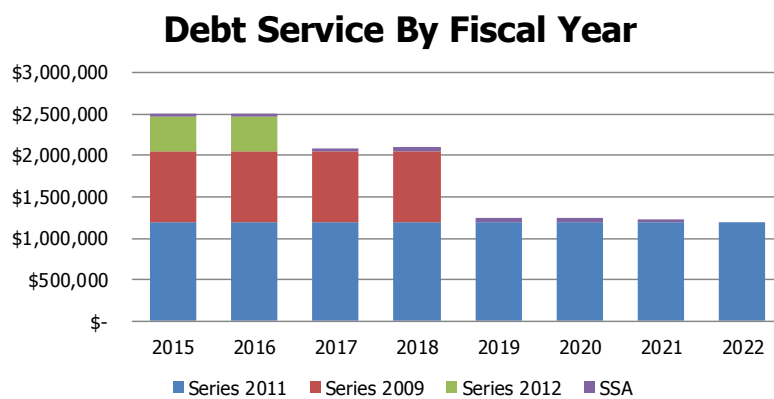
FY 13/14 expenditures were made per the set repayment schedules.

FY 14/15 Summary

The outstanding principal as of April 30, 2014 and FY 14/15 payments for each of these bonds are:

	<u>Principal Balance as of 4/30/14</u>	<u>FY 14/15 Payment</u>
Series 2009	\$3,160,000	\$856,875
Series 2011	\$9,170,000	\$1,197,850
Series 2012	<u>\$805,000</u>	<u>\$416,100</u>
Total	\$13,135,000	\$2,470,825

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 the *Executive Overview*. In addition, further information on the Village’s use of debt may be found in the *Debt Policy* in the *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**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ 41,267	\$ 42,125	\$ 41,779	\$ 41,439	\$ 41,095	\$ (684)	98.4%
Licenses & Permits	-	-	-	-	-	-	N/A
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	-	-	-	-	-	-	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Interest Income	13	2	10	-	5	(5)	50.0%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
Grand Total	\$ 41,280	\$ 42,127	\$ 41,789	\$ 41,439	\$ 41,100	\$ (689)	98.4%

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

**Special Service Area #2 Expenditures
423**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ 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)	25,000	27,000	28,000	28,000	29,000	1,000	103.6%
Interest (92)	15,858	14,708	13,439	13,439	12,095	(1,344)	90.0%
Fees (94)	350	350	350	350	450	100	128.6%
Grand Total	\$ 41,208	\$ 42,058	\$ 41,789	\$ 41,789	\$ 41,545	\$ (244)	99.4%

FY 13/14 Review

FY 13/14 expenditures were made per the set repayment schedule.

FY 14/15 Summary

FY 14/15 expenditures were set per the repayment schedule.

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 13/14 was limited to interest income. In FY 14/15 staff anticipates that GolfVisions, Inc. will repay \$50,000 of an advance given in FY 12/13.

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr 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	85	90	70	20	20	(50)	28.6%
Contributions	-	-	-	-	-	-	N/A
Proceeds	-	42,175	-	-	50,000	50,000	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
Grand Total	\$ 85	\$ 42,265	\$ 70	\$ 20	\$ 50,020	\$ 49,950	71457.1%

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

**Golf Course Fund Expenditures
511**

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ 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)	35,000	101,498	100,000	-	100,000	-	100.0%
Contractual (32)	165,671	-	-	-	-	-	N/A
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	159	-	-	568	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	19,250	19,250	-	-	-	-	N/A
	\$ 220,080	\$ 120,748	\$ 100,000	\$ 568	\$ 100,000	\$ -	100.0%

FY 13/14 Review

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.

FY 14/15 Summary

The FY 14/15 budget includes the 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 2,517 fire hydrants, 2,251 valves and 9,681 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 Sanitary 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 |

In FY 11/12, the Village reapportioned utility rates to better reflect the distribution of expenses between water and sewer and ensure equitable rates for water-only and sewer-only customers. The revised rate structure reduces reliance on usage to pay for overhead costs by implementing fixed charges. Base fees are determined by water meter size.

The Village passes on to residents the rate charged by the water supplier, the Central Lake County Joint Action Water Agency (CLCJAWA). In FY 13/14, this rate was \$2.56 per 1,000 gallons. In FY 14/15 it will increase to \$2.60 per 1,000 gallons.

Utility Operating Fund Revenues 521							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Prior Yr Budget
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	265,482	51,200	2,800	28,350	178,200	175,400	6364%
Intergovernmental Revenue	-	-	-	-	-	-	N/A
Charges for Services	7,060,119	7,588,632	8,076,677	7,889,937	8,039,929	(36,748)	100%
Fines & Forfeitures	66,789	79,771	67,000	86,400	77,700	10,700	116%
Interest Income	3,205	2,870	2,500	2,650	3,100	600	124%
Contributions	-	-	-	-	-	-	N/A
Proceeds	13,160	14,415	20,000	27,124	15,000	(5,000)	75%
Other Income (Transfers)	-	-	-	-	-	-	N/A
Grand Total	\$ 7,408,755	\$ 7,736,888	\$ 8,168,977	\$ 8,034,461	\$ 8,313,929	\$ 144,952	102%

The main revenue source in this Utility Operating Fund is water and sewer sales. The Village expects to end FY 13/14 approximately 2%, or \$134 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. The summer of 2013 was not as hot and dry as the previous year. Additionally, development has slowed and as consumers are becoming more environmentally conscious, they are installing more energy efficient plumbing fixtures.

For FY 14/15 the Village anticipates revenue to increase approximately 2%, or \$145 thousand, over the FY 13/14 budget. This is mainly a result of expected water and frontage fees related to an assisted living facility that is working through the planning process. Despite a planned rate increase, the budgeted increase in water sales was limited to \$20 thousand.

A summary of the Utility Operating cost center’s last two years of actual expenditures, FY 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

Utility Operating Fund Expenditures 521							
	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 891,686	\$ 920,630	\$ 998,830	\$ 1,015,807	\$ 1,051,740	\$ 52,910	105.3%
Employee Benefits (20)	452,163	588,531	691,144	656,029	748,966	57,822	108.4%
Personnel Expense (25)	8,800	16,105	18,145	12,605	13,545	(4,600)	74.6%
Professional Services (30)	31,130	26,226	31,105	31,105	25,250	(5,855)	81.2%
Contractual (32)	303,018	420,157	659,370	685,193	433,309	(226,061)	65.7%
Insurance (35)	55,471	64,240	55,920	55,795	58,190	2,270	104.1%
Commodities (40)	3,422,991	3,830,518	3,551,885	3,640,435	3,735,185	183,300	105.2%
Utilities (45)	113,388	104,015	103,575	101,916	112,650	9,075	108.8%
Repairs & Maintenance (50)	225,585	211,990	339,800	362,149	364,630	24,830	107.3%
Capital (70)	27,610	12,464	30,250	28,911	22,725	(7,525)	75.1%
Principal (90)	144,000	148,000	156,000	156,000	160,000	4,000	102.6%
Interest (92)	25,893	21,393	9,640	9,640	6,440	(3,200)	66.8%
Fees (94)	-	-	-	-	-	-	N/A
Inter/Intra Fund (95)	591,600	603,400	615,500	615,500	625,594	10,094	101.6%
Other Financing Uses (98)	-	-	-	-	-	-	N/A
	\$ 6,293,335	\$ 6,967,669	\$ 7,261,164	\$ 7,371,085	\$ 7,358,224	\$ 97,060	101.3%

FY 13/14 Review

The Division expects to come in 1.5%, or \$110 thousand, over budget for FY 13/14. This is mainly the result of the Overtime line item in the Salaries & Wages (10) category. The winter of 2013 required a large amount of overtime for plowing and other snow removal activities. The Contractual (32) category is expected to exceed budget as well due to a payment timing issue for the Village's water tower maintenance program. One additional payment took place in FY 13/14 for which the Village did not plan. Finally, the Water Purchase line item in the Commodities (40) category exceeded budget by approximately \$90 thousand as the Village purchased more water than expected. The remaining categories finished at or below budget.

FY 14/15 Summary

FY 14/15 expenditures are expected to be 1.8% greater, or \$128 thousand, than the previous fiscal year. The Salaries & Wages (10) and Employee Benefits (20) categories are increasing based on budgetary assumptions, as well as the fact that a position that was held vacant during most of FY 13/14 has now been filled. The most notable increase is in the Commodities (40) category. The Village's water supplier, the Central Lake County Joint Action Water Agency, has announced a rate increase effective May 1, 2014. At that time, the water rate per 1,000 gallons will increase from \$2.56 to \$2.60. The Contractual (32) category is decreasing due to payment timing related to the Village's water tower maintenance program. Expenses related to the Northwestern Water Tower will decrease significantly in FY 14/15.

Employee Count

Full-Time Equivalents will increase by .20 from 13.65 to 13.85. This is due to modest reallocation of a General Office Secretary from .20 to .40. The General Office Secretary that historically was assigned to Community Development will be transferred to Public Works. The employee will work from the Public Works facility and, as in the past, assist the Fire Department as needed.

Public Works - Utility

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Change</u>
Full-Time Equivalents					
Public Works Director	0.40	0.40	0.40	0.40	-
Supervisor	1.00	1.00	1.00	1.00	-
Waterworks Operator	1.00	1.00	1.00	1.00	-
Lead Maintenance Worker	-	-	1.00	1.00	-
Management Analyst	0.20	0.20	0.20	-	(0.20)
Asst to Administrator	-	-	-	0.20	0.20
GIS Coordinator	0.25	0.25	0.25	0.25	-
Finance Assistant I	1.00	1.00	1.00	1.00	-
Maintenance Worker I	1.00	1.00	1.00	3.00	2.00
Maintenance Worker II	8.00	8.00	7.00	5.00	(2.00)
Administrative Secretary	0.60	0.60	0.60	0.60	-
General Office Secretary	0.25	0.20	0.20	0.40	0.20
	<u>13.70</u>	<u>13.65</u>	<u>13.65</u>	<u>13.85</u>	<u>0.20</u>

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 Fund; however, with new development at a virtual standstill, fund balance will be used during FY 14/15 to fund expenditures.

Utility Capital Fund Revenues
523

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Prior Yr Budget
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Licenses & Permits	10,200	15,066	-	6,000	-	-	N/A
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)	-	-	-	-	-	-	N/A
Grand Total	\$ 10,200	\$ 15,066	\$ -	\$ 6,000	\$ -	\$ -	N/A

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

Utility Capital Fund Expenditures
523

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change	% of Prior
	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)	21,350	270	345,829	-	250,000	(95,829)	N/A
Capital Projects (75)	23,848	35,556	539,171	510,200	45,000	(494,171)	8.3%
Capital Projects (76)	-	17,978	55,000	40,000	125,000	70,000	N/A
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Other Financing Uses (98)	-	-	-	-	-	-	N/A
	\$ 45,198	\$ 53,804	\$ 940,000	\$ 550,200	\$ 420,000	\$ (520,000)	44.7%

Proposed equipment purchases in FY 14/15 are limited to a new hook-lift equipped dump truck. Funding is also included for the first phase of implementation of significant improvement of the Utility Division's SCADA (Supervisor Control and Data Acquisition) system. 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 is currently being developed which maps out a multi-year upgrade and enhancement program. Work will begin on the underlying wireless backhaul system and replacement of programmable logic control systems as part of the budget proposal. The system will move to Internet Protocol (IP) data transmission from its current serial data transmission method. This will allow security video and advanced monitoring and control options not feasible with the current low-speed serial radio setup.

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, 2013. The funding level decreased from 71.6% to 67.9% for police. The lump sum employer contribution for FY 14/15 increased from \$1,163,598 last year to \$1,416,990 (\$253,392 or 22%) for Police. The primary reason for the increase was a decrease in the investment rate assumption from 7.5% to 7.25%. Lowering the investment rate return assumption more closely reflects reality. Even though the Gurnee Police Pension Fund earned 7.82% on its investments in FY 12/13, the Fund's average five-year yield was 6.33% and ten-year yield was 5.64%. Lowering the investment rate is consistent with what other pension funds employ; a survey of 13 neighboring communities revealed an average investment rate assumption of 6.94%.

**Police Pension Fund Revenues
707**

	FY 11/12	FY 12/13	FY 13/14	FY 14/15	\$ Change	% of
	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Prior Yr Budget
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Investment Income	1,424,507	2,298,956	1,000,000	2,315,083	1,315,000	231.5%
Contributions	1,771,576	1,630,860	1,708,498	1,703,029	288,749	116.9%
Proceeds	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	N/A
	\$ 3,196,083	\$ 3,929,816	\$ 2,708,498	\$ 4,018,112	\$ 1,603,749	159.2%

A summary of the Police Pension Fund's last two years of actual expenditures, FY 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

**Police Pension Fund Expenditures
707**

	FY 11/12	FY 12/13	FY 13/14	FY 14/15	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Year Budget
Salaries & Wages (10)	\$ 914,373	\$ 1,160,241	\$ 1,119,100	\$ 1,183,580	\$ 312,622	127.9%
Employee Benefits (20)	-	-	-	-	-	N/A
Personnel Expense (25)	2,819	8,283	6,750	6,275	2,250	133.3%
Professional Services (30)	98,804	94,579	107,200	108,000	6,400	106.0%
Contractual (32)	16,751	21,366	20,483	21,159	22,450	109.6%
Insurance (35)	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	N/A
Fixed Assets (72)	-	-	-	-	-	N/A
Inter/Intra Fund (95)	-	-	-	-	-	N/A
Other Financing Uses (98)	-	-	-	-	-	N/A
Grand Total	\$1,032,747	\$ 1,284,469	\$ 1,253,533	\$ 1,319,014	\$ 1,576,772	125.8%

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, 2013. The funding level decreased from 76.2% to 74.9% for fire respectively. The lump sum employer contribution for FY 14/15 increased from \$1,009,530 last year to \$1,239,754 this year (\$230,224 or 23%) for Fire. The primary reason for the increase was a decrease in the investment rate assumption from 7.5% to 7.25%. Lowering the investment rate return assumption more closely reflects reality. Even though the Gurnee Fire Pension Fund earned 8.45% on its investments in FY 12/13, the Fund's average five-year yield was 5.66% and ten-year yield was 5.04%. Lowering the investment rate is consistent with what other pension funds employ; a survey of 13 neighboring communities revealed an average investment rate assumption of 6.94%.

Fire Pension Fund Revenues 708

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Yr Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Fines & Forfeitures	-	-	-	-	-	-	N/A
Investment Income	1,180,394	1,913,194	1,000,000	1,980,759	1,875,000	875,000	187.5%
Contributions	1,475,604	1,427,263	1,419,530	1,415,591	1,746,584	327,054	123.0%
Proceeds	-	-	-	-	-	-	N/A
Other Income (Transfers)	-	-	-	-	-	-	N/A
	\$ 2,655,998	\$ 3,340,457	\$ 2,419,530	\$ 3,396,350	\$ 3,621,584	\$ 1,202,054	149.7%

A summary of the Fire Pension Fund's last two years of actual expenditures, FY 13/14 budget and year end estimates, and the funding request for FY 14/15 are provided below.

Fire Pension Fund Expenditures 708

	FY 11/12	FY 12/13	FY 13/14		FY 14/15	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Salaries & Wages (10)	\$ 593,836	\$ 706,430	\$ 698,100	\$ 595,710	\$ 740,347	\$ 42,247	106.1%
Employee Benefits (20)	-	-	-	-	-	-	N/A
Personnel Expense (25)	2,819	3,996	4,500	4,070	4,500	-	100.0%
Professional Services (30)	11,309	103,921	85,100	94,952	110,000	24,900	129.3%
Contractual (32)	11,250	19,878	17,003	19,497	20,950	3,947	123.2%
Insurance (35)	-	-	-	-	-	-	N/A
Commodities (40)	-	-	-	-	-	-	N/A
Utilities (45)	-	-	-	-	-	-	N/A
Repairs & Maintenance (50)	-	-	-	-	-	-	N/A
Capital (70)	-	-	-	-	-	-	N/A
Inter/Intra Fund (95)	-	-	-	-	-	-	N/A
Other Financing Uses (98)	-	-	-	-	-	-	N/A
	\$ 619,214	\$ 834,225	\$ 804,703	\$ 714,229	\$ 875,797	\$ 71,094	108.8%

SECTION 6

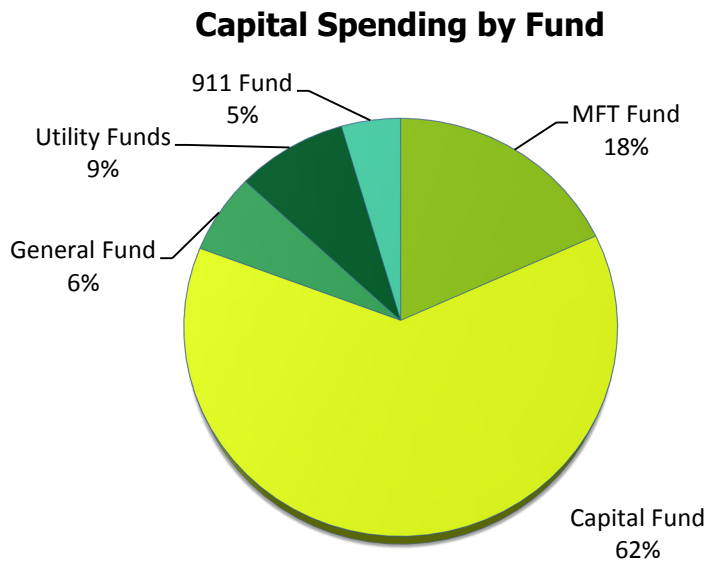
CAPITAL IMPROVEMENT BUDGET SUMMARY

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CAPITAL IMPROVEMENT SUMMARY

Capital improvements are often referred to as the bricks and mortar or infrastructure that all municipalities need to provide current residents and businesses. Streets, fire and police stations, water and sewer improvements, landscape beautification projects, and major equipment purchases are all capital improvements. Capital improvement project costs can range from \$25,000 for the one-time acquisition of a piece of equipment to millions of dollars for the construction of new facilities.

This section includes the Village of Gurnee's capital improvement expenditures for FY 14/15. It is important for the Village to maintain an adequate balance between contributions to capital improvements and non-capital expenditures. Both capital and non-capital expenditures play an important role in the long-range financial health of the Village and both must be planned for, implemented, and controlled with equal care to prevent them from precipitating future financial crises. The Village has budgeted \$6.5 million for the Capital Program in FY 14/15. The funding for the 14/15 capital improvement program is shared across the General Fund (101), Emergency 911 Fund (203), Motor Fuel Tax (205) Fund, Capital Fund (304), Utility Fund (521) and Utility Surplus Fund (523). The following chart illustrates each fund's percentage as it relates to supporting the capital program for this Fiscal Year.



SUMMARY SHEET

Capital Projects by Fund

	Budget FY 13-14	Forecast FY 13-14	Budget FY 14-15	Budget FY 15-16	Budget FY 16-17	Budget FY 17-18	Budget FY 18-19	TOTAL
Motor Fuel Tax Fund								
205-0000-432.50-12	Street Resurfacing	\$ 1,000,000	\$ 1,000,000	\$ 895,000	\$ 740,000	\$ 740,000	\$ 740,000	\$ 3,855,000
205-0000-432.50-13	Crack Sealing	\$ 45,000	\$ 44,988	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000
205-0000-432.50-38	Pavement Striping							\$ -
205-0000-432.50-39	Cemetery Road Construction	\$ 740,000	\$ (71,907)					\$ -
	Subtotal	\$ 1,785,000	\$ 973,081	\$ 950,000	\$ 795,000	\$ 795,000	\$ 795,000	\$ 4,130,000
Utility Fund - Water & Sewer								
521-7555-461.70-03	Telecom Equipment			\$ 750				\$ 750
521-7555-461.70-06	Computer Hardware	\$ 10,950	\$ 11,000	\$ 12,075	\$ 10,000	\$ 8,000	\$ 8,000	\$ 46,075
521-7555-461.70-07	Computer Software	\$ 9,000	\$ 8,911	\$ 4,400	\$ 7,500	\$ 7,500	\$ 7,500	\$ 34,400
521-7555-461.70-08	Radio Equipment	\$ 500		\$ 500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 6,500
521-7555-461.70-09	Machinery & Equipment	\$ 9,800	\$ 9,000	\$ 5,000				\$ 5,000
523-7555-461.70-02	Public Works Vehicles	\$ 275,729	\$ 275,729	\$ 250,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 1,530,000
523-7555-461.70-10	PW Heavy Equipment	\$ 70,100			\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
523-7555-461.70-03	Telecom Equipment				\$ 500	\$ 500	\$ 500	\$ 2,000
523-7555-461.75-14	Asset Mgt Program (1/2 cost)	\$ 35,000	\$ 35,000					\$ -
523-7555-461.75-14	Data Processing Storage & Imaging System				\$ 2,500	\$ 7,500		\$ 10,000
523-7555-461.75-50	Route 41/132 Interchange Impr.	\$ 136,400	\$ 140,000					\$ -
523-7555-461.75-51	Misc. Water & Sewer Improvements	\$ 314,171	\$ 290,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 225,000
523-7555-461.75-52	Engineering Studies	\$ 33,400	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
523-7555-461.75-60	Resident San Sewer Reimb-Ejector Pump	\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
523-7555-461.75-64	Sanitary Sewer Repair	\$ 15,200	\$ 15,200					
523-7555-461.76-06	SCADA Design/Improvements	\$ 55,000	\$ 40,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 10,000	\$ 435,000
	Subtotal	\$ 970,250	\$ 854,840	\$ 442,725	\$ 662,000	\$ 665,000	\$ 517,500	\$ 2,794,725
Capital Fund								
304-0000-514.30-07	Engineering Consultant	\$ 15,000	\$ 15,000	\$ 115,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 197,000
304-0000-514.30-22	Greenleaf Reconstruction - Eng.	\$ 15,000	\$ 15,000		\$ 570,000			\$ 570,000
304-0000-514.30-23	Cemetery Road Phase III	\$ 5,000	\$ 119,890					\$ -
304-0000-514.32-51	Property Taxes	\$ 3,000	\$ 1,400	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 15,000
304-0000-514.50-12	Street Resurfacing	\$ 1,300,000	\$ 1,300,000	\$ 2,405,000	\$ 1,320,000	\$ 1,452,000	\$ 1,597,200	\$ 8,531,120
304-0000-514.50-13	Pavement Marking							\$ -
304-0000-514.50-14	Public Sidewalk	\$ 50,000		\$ 50,000	\$ 50,000	\$ 50,000		\$ 150,000
304-0000-514.75-01	Floodplain Land Acquisition (01)	\$ 87,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
304-0000-514.75-14	Data Imaging							\$ -
304-0000-514.75-19	Property Appraisal	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,000
304-0000-514.75-21	Residential Land Acquisition (21)	\$ 50,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
304-0000-514.75-26	Metro Area Network (Wireless & Fiber)	\$ 64,000	\$ 64,000	\$ 59,000	\$ 75,000	\$ 20,000	\$ 45,000	\$ 244,000
304-0000-514.75-51	Village Center Park			\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 350,000
304-0000-514.76-89	Security Improvements	\$ 13,000	\$ 12,815					
304-0000-514.76-94	Drainage Improv/Storm Infrastructure	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
304-0000-514.76-95	Stormwater Detention	\$ 275,000	\$ 275,000					\$ -
304-0000-514.76-96	Washington St 8214		\$ 10,000					\$ -
304-1510-514.75-14	Building Permit Software	\$ 10,000	\$ 9,525					\$ -
304-2510-514.70-02	Public Works Dept. Vehicles	\$ 290,000	\$ 235,477	\$ 259,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,259,000
304-2510-514.70-03	Public Works Dept. Heavy Equipment	\$ 77,900	\$ 68,101	\$ 27,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 507,000
304-2510-514.70-14	PW Asset Management Software (50%)	\$ 35,000	\$ 35,000	\$ 35,000		\$ 15,000		\$ 50,000
304-2510-514.70-35	Public Works Building Improvements	\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,500
304-4010-514.70-02	Police Dept. Vehicles	\$ 259,000	\$ 255,696	\$ 249,500	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,649,500
304-4010-514.70-20	Police Security Camera & Othr Bldg Impro	\$ 45,000	\$ 45,000	\$ 215,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 395,000
304-5010-514.70-02	Fire Dept. Vehicles	\$ 251,000	\$ 229,341	\$ 572,000	\$ 367,000	\$ 369,000	\$ 371,000	\$ 2,052,000
304-5010-514.70-18	Traffic Light Pre-emption Equipment	\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
304-5010-514.70-32	Fire Matching Grant Purchases	\$ 138,600	\$ 65,500	\$ 295,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 695,000
	Subtotal	\$ 3,055,000	\$ 2,922,245	\$ 4,556,000	\$ 3,816,000	\$ 3,275,000	\$ 3,512,200	\$ 18,770,120
Mall Redevelopment Fund								
318-1510-514.76-97	Reimb Developer from Bond Proceeds	\$ 2,535,680	\$ 2,775,397					\$ -
	Subtotal	\$ 2,535,680	\$ 2,775,397	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency 911 Fund								
203-0000-423.70-03	Telecom Equipment	\$ 6,000	\$ 800	\$ 1,000	\$ 275,000	\$ 25,000	\$ 10,000	\$ 321,000
203-0000-423.70-05	Office Furniture							\$ -

SUMMARY SHEET (CONTINUED)

203-0000-423.70-06	Computer Hardware	\$ 16,100	\$ 15,500	\$ 45,725	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 85,725
203-0000-423.70-07	Computer Software	\$ 28,350	\$ 7,332	\$ 5,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 125,000
203-0000-423.70-17	Communications Equipment	\$ 47,500	\$ 20,000	\$ 95,000	\$ 10,000	\$ 50,000	\$ 250,000	\$ 250,000	\$ 655,000
203-0000-423.70-27	Mobile Data	\$ 100,000	\$ 17,000	\$ 90,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 130,000
	Subtotal	\$ 197,950	\$ 60,632	\$ 236,725	\$ 335,000	\$ 125,000	\$ 310,000	\$ 310,000	\$ 1,316,725
	General Fund								
	Telecom Equipment	\$ -	\$ -	\$ 4,700	\$ 70,350	\$ 17,850	\$ 3,850	\$ 3,850	\$ 100,600
	Computer Hardware	\$ 89,000	\$ 85,843	\$ 82,950	\$ 76,950	\$ 82,200	\$ 76,950	\$ 81,200	\$ 400,250
	Computer Software	\$ 44,720	\$ 42,242	\$ 81,100	\$ 78,975	\$ 78,975	\$ 78,975	\$ 78,975	\$ 397,000
	Office Furniture	\$ 500	\$ 500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
	Communications Equipment	\$ 18,400	\$ 9,000	\$ 15,350	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	\$ 66,150
	Machinery & Equipment	\$ 57,140	\$ 37,400	\$ 41,400	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 161,400
	Building Improvement	\$ 41,998	\$ 42,898	\$ 45,200	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 221,200
101-3530-418.70-13	Landscape Improvements	\$ 2,610	\$ 2,610	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,000
101-4010-421.70-14	Firearms	\$ 9,100	\$ 9,025	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,200
101-4010-421.70-24	Canine Unit			\$ 9,400					
101-4010-421.70-29	DUI Equipment			\$ 5,408					\$ 5,408
101-5010-422.70-20	Fire Hose	\$ 1,300	\$ 1,250	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 6,500
101-5010-422.70-21	Misc Fire Capital Items	\$ 14,660	\$ 14,660	\$ 13,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 53,000
101-5010-422.70-28	Fire Fighting Gear	\$ 12,500	\$ 10,825	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 62,500
	Subtotal	\$ 291,928	\$ 256,253	\$ 317,008	\$ 340,275	\$ 293,025	\$ 273,775	\$ 278,025	\$ 1,492,708
	Grand Total	\$ 8,835,808	\$ 7,842,448	\$ 6,502,458	\$ 5,948,275	\$ 5,153,025	\$ 5,408,475	\$ 5,501,445	\$ 28,504,278

Capital Fund
Operational Fund

OVERVIEW OF STREET, SIDEWALK, PEDESTRIAN TRAIL & STREET LIGHTING

The Village roadway network is comprised of tollway, state, county, township and municipal roadways. Each roadway carries with it a functional classification such as interstate, arterial, collector or local street. The functional classifications of particular streets in the Village of Gurnee are identified in the Village’s Subdivision Ordinance. The Village’s roadway system is comprised of local and collector streets with the vast majority being local streets. The following roadway inventory is presented for your information.

Municipal Roadways	121 Miles
State Roadways	22 Miles
County Roadways	17 Miles
Federal Roadways	11 Miles
Private Roadways	24 Miles
<u>Total</u>	<u>194 Miles</u>

Gurnee maintains a sidewalk system consisting of approximately 146 miles of concrete sidewalks throughout the Village. This include sidewalks along local, state, and county roadways within the Village.

The Village of Gurnee recognizes the need to have a network of pedestrian accesses throughout the community. Over the course of the past ten years, a program was developed to expand the network of pedestrian/bicycle trails and sidewalks. The primary objective of the extensions is to connect trails and walks from residential areas to public, quasi-public, and commercial points of interest. To that end, the Village Board adopted the Village of Gurnee Pedestrian/Bicycle Trail Master Plan in 1994 to serve as a guide for the Village’s trail system.

The Village of Gurnee’s street lighting system is a combination of municipally-owned streetlights and ComEd-owned streetlights. The dual system was initiated in the late 1980’s when the Village of Gurnee proposed to install the Village Center street lighting, and ComEd did not have the capabilities to maintain the additional lights. The Village also felt municipal maintenance would be more efficient and reliable if handled internally.

The Engineering Division established a street lighting standard in 1994. The intent of this street lighting standard is to provide for the installation of a safe, attractive, uniform, and easily maintained system throughout the Village of Gurnee. The primary objective of street lighting is to increase the safety of both vehicular and pedestrian traffic. The inventory and ownership of the Village’s street light system breaks down as follows:

Municipally-owned streetlights	1,683
Com Ed-owned streetlights	456
State-owned streetlights	34
County-owned streetlights	25
Privately-owned streetlights	20
<u>Total</u>	<u>2,218</u>



OVERVIEW OF WATER MAIN & SANITARY SEWER

The Village of Gurnee's original water system was put into operation in 1960. At that time it was connected to the Waukegan system at Sunset Avenue and Northwestern Avenue. Water was supplied through the Waukegan system and a deep well located at Fire Station #1 along Old Grand Avenue. The system consisted of one deep well, a 200,000-gallon elevated tank, and a distribution system consisting of 14 miles of water main. With the early growth of the Village came the expansion of the Village's water system.

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.

The following is a brief summary of the water distribution system today:

2,624 ft.	24" Water Main
4,347 ft.	18" Water Main
41,849 ft.	16" Water Main
15,796 ft.	14" Water Main
218,592 ft.	12" Water Main
50,121 ft.	10" Water Main
441,467 ft.	8" Water Main
185,026 ft.	6" Water Main
2,510	Fire Hydrants
2,252	Valves
4	Elevated Tanks - Total Capacity of 3,200,000 Gallons
1	Ground Storage Tank - Capacity of 3,000,000 Gallons
7	Booster Pumps
3	High Service Pumps



OVERVIEW OF WATER MAIN & SANITARY SEWER (CONT.)

The Village of Gurnee’s sanitary sewer system was originally constructed in the mid-1960’s. 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. These sanitary lift stations are located at the following locations:

<u>Location</u>	<u>Capacity</u>
Crescent Avenue	2-430 GPM Pumps
Lee Avenue	2-500 GPM Pumps
Martin’s 1st Subdivision	2-325 GPM Pumps
Merit Club	2-180 GPM Pumps
IL Route 21	2-450 GPM Pumps
Westgate Subdivision	2-100 GPM Pumps
The Preserve/Osprey	2-100 GPM Pumps
Estates at Churchill Hunt (Rt. 41)	2-406 GPM Pumps

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 Sanitary District (NSSD) transmission main on the east side of the Interstate 94.

Sanitary sewer extensions projects have been the result of neighborhood petitions and residential requests. The major area of concentration for sanitary sewer extension over the past ten years has been in the northeast area of the community. Internal design and contracting of these projects, by the Engineering Division, has resulted in the installation of several sewer extensions within the Village.



OVERVIEW OF STORMWATER MANAGEMENT & DRAINAGE

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. As the Village of Gurnee matures, resources will be needed to maintain the existing facilities and make improvements to enhance the operation of the stormwater management system to minimize flooding.

The local water quality aspect of Stormwater Management began with the 1999 amendment to the 1972 Clean Water Act. The Village of Gurnee is now required to monitor and minimize pollution in stormwater runoff from sources such as illegal dumping and from paved areas like roadways and parking lots. In 2009, the Village of Gurnee adopted a Stormwater Management Program Plan (SMPP) with the intent of minimizing pollution found in stormwater runoff. The SMPP includes new programs to raise awareness through public education and commit resources to inspect, detect, and eliminate pollution in the stormwater management system.

Minimizing the flooding risk for new development in the Village is achieved by regulating construction in accordance with the Watershed Development Ordinance first adopted in 1992 and amended most recently in 2012. The Village also has a program to purchase property and remove older buildings subject to frequent flooding near the Des Plaines River and its tributaries. The Village works with the Lake County Stormwater Management Commission to apply for state and federal grant money to purchase flood properties from willing sellers. Buildings located on these properties are then removed and the vacant land is left as open space which incurs no expense to Village during flood events.



OVERVIEW OF BUILDINGS & IMPROVEMENTS

The Village is responsible for numerous municipal facilities within its corporate boundaries. Village buildings and grounds must be maintained regularly to remain functional. Village facilities must also periodically be upgraded to ensure efficient operations. Expenditures in this section include projects that:

- Conduct preventative maintenance of problems before they become more expensive to repair.
- Maximize the life of the building and materials.
- Keep buildings safe, ensuring that anything affecting health and safety is maintained.
- Keep buildings looking good.
- Help hold its value.

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 the Mother Rudd House, a historical landmark in Gurnee which is currently occupied by the Warren Township Historical Society. The home is located at 4690 Old Grand Avenue.

OVERVIEW OF EQUIPMENT & VEHICLES

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 is a breakdown of current vehicular levels for all departments:

	12/13	13/14	14/15
Administration	1	0	0
Building	5	5	4
Engineering	5	5	5
Fire	21	21	21
Police	37	36	35
Public Works	91	90	89
Total	160	157	154

Capital Budget Category: Street, Sidewalk, Ped. Trails, & Street Lighting
Project Name: Engineering Consultant
Account Number: 304-0000-514.30-07
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line item is to cover miscellaneous professional service contracts to supplement staff resources. Primary use is soil and material testing (laboratory) services.

Budget Impact: Long-run savings in Salaries & Benefits ranging from \$50,000 to \$100,000 annually will be realized from not increasing Village staff. Periodic specialized engineering services not part of the Village's daily operations are best outsourced to a consultant.

Project Location/Illustration:



This line item is typically used for material testing required for the roadway programs.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$ 25,000	\$8,000	\$10,000	\$25,000	\$15,000	\$83,000
Actual Expenditures	\$ 8,704	\$1,250	\$10,847	\$10,698	\$15,000	\$46,499

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering	\$115,000	\$20,000	\$20,000	\$20,000	\$22,000	\$197,000
Construction						\$0
Equipment						\$0
Contingency						
Sub-Total	\$115,000	\$20,000	\$22,000	\$22,000	\$197,000	\$197,000

Capital Budget Category: Street, Sidewalk, Ped. Trails, & Street Lighting
Project Name: Property Taxes - Village Purchased Property
Account Number: 304-0000-514.32-51
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line item is to pay the minimum property taxes required for Village owned property including Right-of-Way, Stormwater Detention, and Vacant land.

Budget Impact: This cost has no impact on the Village's operating budget.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
Actual Expenditures	\$1,400	\$1,070	\$2,486	\$66	\$1,400	\$6,422

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land	\$ 3,000	\$ 3,000	\$3,000	\$3,000	\$3,000	\$15,000
Engineering						\$0
Construction						\$0
Equipment						\$0
Contingency						\$0
Sub-Total	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000

Capital Budget Category: Street, Sidewalk, Ped. Trails, & Street Lighting
Project Name: Street Surfacing Program
Account Number: 304-0000-514.50-12
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line items relates to the cost of performing the Village's annual Street Rehabilitation Program. Capital funding from this account is used to supplement MFT roadway maintenance funding.

Budget Impact: Reduce maintenance of pavement in patching and pothole repair and provide acceptable level of service.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$461,000	\$0	\$0	\$0	\$1,300,000	\$1,761,000
Actual Expenditures	\$461,000	\$0	\$0	\$334,226	\$1,300,000	\$2,095,226

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction	\$2,405,000	\$2,645,500	\$2,910,050	\$3,201,055	\$3,521,161	\$14,682,766
Equipment						\$0
Contingency						\$0
Sub-Total	\$2,405,000	\$2,645,500	\$2,910,050	\$3,201,055	\$3,521,161	\$14,682,766

Capital Budget Category: Street, Sidewalk, Ped. Trails, & Street Lighting
Project Name: Public Sidewalk Program
Account Number: 304-0000-514.50-14
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This item relates to a regular program to repair sidewalk trip hazards, and install sidewalk in known gaps.

Budget Impact: Minimal reduction in operating expense for sidewalk repairs.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Actual Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction	\$50,000	\$50,000	\$0	\$50,000	\$0	\$150,000
Equipment						\$0
Contingency						\$0
Sub-Total	\$50,000	\$50,000	\$0	\$50,000	\$0	\$150,000

Capital Budget Category: Stormwater Management and Drainage
Project Name: Floodplain Land Acquisition
Account Number: 304-0000-514.75-01
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line item is for the purchase of residential properties located within the floodplain. Land acquisition was prioritized through the 2002 Flood Mitigation Study and is matched through grants from FEMA or IDNR.

Budget Impact: Reduce operating costs of flood response along the Des Plaines River. Estimated flood response of \$5,000/residential property.

Project Location/Illustration:



The Village and Stormwater Management Commission are expected to acquire three parcels on Emerald this year. If acquired, the structures will be removed and the land turned into open space.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$76,300	\$125,000	\$100,000	\$100,000	\$87,000	\$488,300
Actual Expenditures	\$500	\$175,507	\$0	\$0	\$80,000	\$256,007

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Engineering						\$0
Construction						\$0
Equipment						\$0
Contingency						\$0
Sub-Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Capital Budget Category: Stormwater Management and Drainage
Project Name: Appraisal Fees
Account Number: 304-0000-514.75-19
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line item is for property appraisal for land that the Village is accepting by donation or purchasing. Many properties to be donated are impacted by wetland or floodplain and have limited development potential.

Budget Impact: This cost has no impact on the Village's operating budget.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$4,500
Actual Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Engineering						\$0
Construction						\$0
Equipment						\$0
Contingency						\$0
Sub-Total	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000

Capital Budget Category: Street, Sidewalk, Ped. Trails, & Street Lighting
Project Name: Land Acquisition
Account Number: 304-0000-514.75-21
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line item is for the purchase of properties that are not necessarily associated with the floodplain purchases. Land along Cemetery Road and pedestrian path permits from ComEd are the most recent acquisitions.

Budget Impact: This cost has no impact on the Village's operating budget.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$100,000	\$125,000	\$95,500	\$50,000	\$50,000	\$420,500
Actual Expenditures	\$124,100	\$0	\$1,145	\$2,100	\$0	\$127,345

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Engineering						\$0
Construction						\$0
Equipment						\$0
Contingency						\$0
Sub-Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Capital Budget Category: Buildings and Improvements
Project Name: Inter/Intra Network Project
Account Number: 304-0000-514.75-26
Fund: Capital Fund
Department/Project Coordinator: Information Systems Division

Project Summary: This project entails installation of facilities to enable the Village to deliver data through dedicated communication paths such as fiber or wireless. The possibility exists for area schools, park district facilities, and library to "piggyback" onto the Village's system.

Budget Impact: Decreased reliance and cost of leased phone lines. Operational expenses reduced by \$5,000 annually.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$30,000	\$45,000	\$45,000	\$28,500	\$64,000	\$212,500
Actual Expenditures	\$30,000	\$45,078	\$44,711	\$25,903	\$64,000	\$209,692

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction	\$59,000	\$75,000	\$20,000	\$45,000	\$45,000	\$244,000
Equipment						\$0
Contingency						
Sub-Total	\$59,000	\$75,000	\$20,000	\$45,000	\$45,000	\$244,000

Capital Budget Category: Buildings and Improvements
Project Name: Village Park
Account Number: 304-0000-514.75-51
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line item is for site improvements to build out the Richard A. Welton Village Plaza on Old Grand Avenue.

Budget Impact: Site maintenance expenses including pavement, landscaping, and fixtures.

Project Location/Illustration:



Site development will be phased over several years to build toward the desired plan.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Budgeted Amount	\$0	\$0	\$0	\$0	\$0	\$0
Actual Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$350,000
Equipment						\$0
Contingency						
Sub-Total	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$350,000

Capital Budget Category: Stormwater Management and Drainage
Project Name: Drainage Improvements
Account Number: 304-0000-514.76-94
Fund: Capital Fund
Department/Project Coordinator: Engineering Division

Project Summary: This line item represents costs associated with repairing or maintaining the existing stormwater management system such as pipe repairs.

Budget Impact: This cost has no impact on the Village's operating budget.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$0	\$0	\$0	\$40,000	\$30,000	\$70,000
Actual Expenditures	\$0	\$0	\$7,129	\$65,625	\$30,000	\$102,754

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Equipment						\$0
Contingency						
Sub-Total	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000

Capital Budget Category: Equipment & Vehicles
Project Name: Public Works Department - Vehicles - Trucks
Account Number: 304-2510-514.70-02
Fund: Capital Fund
Department/Project Coordinator: Public Works Department

Project Summary: This line item is for capital vehicle purchasing.

Budget Impact: Decreased operation and maintenance costs associated with reduced downtime of equipment.

Project Location/Illustration:



(2) Pickup with utility body with lift gate. Replacements for Units #240 and #249. 5 Yard hook with wing and V-box. Replacement for Unit #276.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$115,000	\$110,000	\$500,000	\$170,000	\$290,000	\$1,185,000
Actual Expenditures	\$90,000	\$108,992	\$463,058	\$172,100	\$235,477	\$1,069,627

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction						\$0
Equipment	\$259,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,259,000
Contingency						
Sub-Total	\$259,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,259,000

Capital Budget Category: Equipment & Vehicles
Project Name: Public Works Department - Heavy Equipment
Account Number: 304-2510-514.70-03
Fund: Capital Fund
Department/Project Coordinator: Public Works Department

Project Summary: This line item is for capital equipment purchasing such as spreader controls, tractors, trailers, and miscellaneous apparatus.

Budget Impact: Decreased operation and maintenance costs associated with reduced downtime of equipment.

Project Location/Illustration:



2014 proposed equipment includes a trailer mounted hot box and push plow for unit #244.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Budgeted Amount	\$0	\$0	\$0	\$89,000	\$77,900	\$166,900
Actual Expenditures	\$0	\$0	\$0	\$100,867	\$68,101	\$168,968

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction						\$0
Equipment	\$27,000	\$120,000	\$120,000	\$120,000	\$120,000	\$507,000
Contingency						
Sub-Total	\$27,000	\$120,000	\$120,000	\$120,000	\$120,000	\$507,000

Capital Budget Category: Equipment and Vehicles
Project Name: Police Department - Vehicles
Account Number: 304-4010-514.70-02
Fund: Capital Fund
Department/Project Coordinator: Police Department

Project Summary: This line item is for capital vehicle purchasing. Prior to 2011 squad cars were under the capital threshold and accounted for under the operating budget.

Budget Impact: Decreased operation and maintenance costs associated with reduced downtime of equipment.

Project Location/Illustration:



Proposed for 2014 are 6 marked cruisers, 1 CSO truck, 1 detective vehicle, and 1 DARE conversion at no cost using a seized vehicle.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$0	\$0	\$92,000	\$140,000	\$259,000	\$491,000
Actual Expenditures	\$0	\$0	\$88,158	\$142,222	\$255,696	\$486,076

5-Year Projected Expenditures

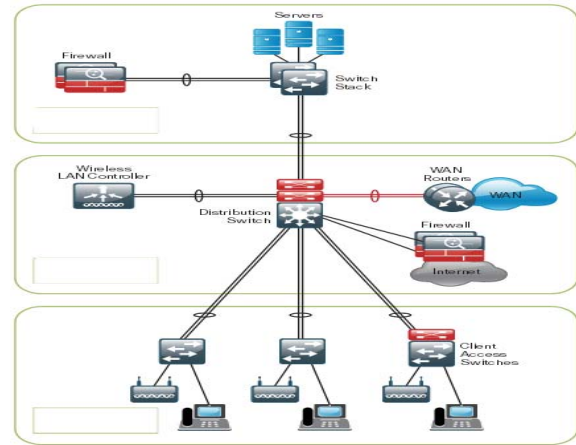
Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction						\$0
Equipment	\$249,500	\$350,000	\$350,000	\$350,000	\$350,000	\$1,649,500
Contingency						
Sub-Total	\$249,500	\$350,000	\$350,000	\$350,000	\$350,000	\$1,649,500

Capital Budget Category: Building
Project Name: Police Department - Building Improvements
Account Number: 304-4010-514.70-20
Fund: Capital Fund
Department/Project Coordinator: Police Department

Project Summary: This line item is for capital facility improvements.

Budget Impact: Minimal increase in software and hardware maintenance costs.

Project Location/Illustration:



2014 improvements include the second phase of implementation of a new video recording security improvements including network capacity and storage upgrades. Video wall installation in communications center cost to be split with 9-1-1.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$0	\$0	\$0	\$0	\$45,000	\$45,000
Actual Expenditures	\$0	\$0	\$0	\$0	\$45,000	\$45,000

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction						\$0
Equipment	\$215,000	\$45,000	\$45,000	\$45,000	\$45,000	\$395,000
Contingency						
Sub-Total	\$215,000	\$45,000	\$45,000	\$45,000	\$45,000	\$395,000

Capital Budget Category: Equipment and Vehicles
Project Name: Fire Department - Vehicles
Account Number: 304-5010-514.70-02
Fund: Capital Fund
Department/Project Coordinator: Fire Department

Project Summary: This line item is for capital vehicle purchasing.

Budget Impact: No impact on operating budget.

Project Location/Illustration:



Proposed for 2014 is a new engine and one Fire Prevention Bureau staff vehicle.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$160,000	\$0	\$30,000	\$68,500	\$251,000	\$509,500
Actual Expenditures	\$0	\$0	\$28,904	\$68,385	\$229,341	\$326,630

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction						\$0
Equipment	\$572,000	\$367,000	\$369,000	\$371,000	\$371,000	\$2,050,000
Contingency						
Sub-Total	\$572,000	\$367,000	\$369,000	\$371,000	\$371,000	\$2,050,000

Capital Budget Category: Streets, Sidewalk, Ped. Trails, & Street Lighting
Project Name: Fire Department - Pre-Emption Maintenance & Upgrades
Account Number: 304-5010-514.70-18
Fund: Capital Fund
Department/Project Coordinator: Fire Department

Project Summary: This line item is for the maintenance and upgrades for the Village's Pre-emption equipment on traffic signals.

Budget Impact: No impact on operating budget.

Project Location/Illustration:



5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$25,000	\$25,000	\$10,000	\$10,000	\$5,000	\$75,000
Actual Expenditures	\$8,044	\$2,649	\$4,236	\$4,125	\$0	\$19,054

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL
Land						\$0
Engineering						\$0
Construction						\$0
Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Contingency						
Sub-Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

Capital Budget Category: Equipment and Vehicles
Project Name: Fire Department - Matching Grant Program
Account Number: 304-5010-514.70-32
Fund: Capital Fund
Department/Project Coordinator: Fire Department

Project Summary: This line item is the expense side of grant programs. 2013 included applications to computerize the fire prevention bureau inspection program as well as installing the reading corner literature for the local schools. The FPB grant was not approved and funds were not expended.

Budget Impact: No impact on operating budget.

Project Location/Illustration:



2014 grant applications will focus on replacing SCBA equipment and computerizing the fire prevention bureau inspection program. These are expected to be 90% reimbursed grant funds and 10% local match.

5-Year Expenditure History

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Estimate FY 13-14	TOTAL
Budgeted Amount	\$0	\$149,000	\$80,000	\$70,000	\$138,600	\$437,600
Actual Expenditures	\$0	\$149,106	\$79,099	\$45,990	\$65,500	\$339,695

5-Year Projected Expenditures

Expense Category	FY 14-15	FY 15-16	FY 17-18	FY 18-19	TOTAL
Land					\$0
Engineering					\$0
Construction					\$0
Equipment	\$295,000	\$100,000	\$100,000	\$100,000	\$695,000
Contingency					
Sub-Total	\$295,000	\$100,000	\$100,000	\$100,000	\$695,000

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SECTION 7

LINE ITEM BUDGET

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
101-0000-311.10-06	ROAD & BRIDGE	642,740-	660,061-	681,000-	659,847-	660,000-	21,000	97
*	CURRENT YEARS TAXES	642,740-	660,061-	681,000-	659,847-	660,000-	21,000	97
101-0000-313.01-01	SALES TAX	15,941,337-	16,334,329-	16,575,000-	16,900,000-	17,100,000-	525,000-	103
101-0000-313.01-03	LOCAL USE TAX	456,753-	496,186-	499,468-	532,015-	557,051-	57,583-	112
*	SALES TAX	16,398,090-	16,830,515-	17,074,468-	17,432,015-	17,657,051-	582,583-	103
101-0000-316.10-01	AMUSEMENT PARK	1,699,964-	1,894,547-	1,800,000-	1,849,220-	1,905,300-	105,300-	106
101-0000-316.10-02	GOLF PARK	15,342-	17,030-	17,000-	26,621-	27,500-	10,500-	162
101-0000-316.10-03	MISC AMUSEMENT TAXES	16,966-	45,061-	28,300-	36,000-	34,000-	5,700-	120
101-0000-316.10-04	THEATRE AMUSEMENT TAX	173,982-	167,735-	175,000-	175,000-	170,600-	4,400	97
101-0000-316.10-05	ICE RINK AMUSEMENT TAX	4,051-	3,642-	4,050-	3,800-	3,800-	250	94
101-0000-316.10-06	WATER PARK AMUSEMENT TAX	2,174-	4,339-	2,250-	4,900-	3,600-	1,350-	160
*	AMUSEMENT TAXES	1,912,479-	2,132,354-	2,026,600-	2,095,541-	2,144,800-	118,200-	106
101-0000-316.20-00	HOTEL TAX	1,110,784-	1,266,941-	1,304,000-	1,275,000-	1,275,000-	29,000	98
101-0000-316.20-10	RESORT TAX	249,325-	249,672-	252,500-	240,000-	252,700-	200-	100
*	HOTEL TAX	1,360,109-	1,516,613-	1,556,500-	1,515,000-	1,527,700-	28,800	98
101-0000-316.30-10	FOOD & BEVERAGE TAX	1,594,645-	1,667,273-	1,691,800-	1,725,000-	1,760,100-	68,300-	104
*	FOOD & BEVERAGE TAX	1,594,645-	1,667,273-	1,691,800-	1,725,000-	1,760,100-	68,300-	104
101-0000-318.10-01	TELECOM MAINTENANCE FEE	1,379,732-	1,308,044-	1,300,000-	1,250,000-	1,200,000-	100,000	92
101-0000-318.10-02	CABLE FRANCHISE	480,257-	507,064-	480,000-	510,000-	500,000-	20,000-	104
101-0000-318.10-03	ALARM FRANCHISE	106,279-	83,082-	121,800-	112,425-	112,000-	9,800	92
*	FRANCHISE TAX	1,966,268-	1,898,190-	1,901,800-	1,872,425-	1,812,000-	89,800	95
101-0000-318.20-00	FOREIGN FIRE INSURANCE	48,336-	52,421-	53,000-	53,885-	53,000-		100
*	FOREIGN FIRE INSURANCE	48,336-	52,421-	53,000-	53,885-	53,000-		100
**	TAXES	23,922,667-	24,757,427-	24,985,168-	25,353,713-	25,614,651-	629,483-	103
101-0000-321.01-00	LIQUOR LICENSE	111,950-	115,350-	112,000-	114,000-	114,000-	2,000-	102
*	LIQUOR LICENSE	111,950-	115,350-	112,000-	114,000-	114,000-	2,000-	102
101-0000-321.02-00	BUSINESS LICENSES	264,727-	281,287-	275,000-	277,000-	275,000-		100
*	BUSINESS LICENSES	264,727-	281,287-	275,000-	277,000-	275,000-		100
101-0000-322.01-01	GENERAL BUILDING PERMITS	879,475-	595,131-	400,000-	400,000-	525,000-	125,000-	131

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
101-0000-322.01-02	RIGHT OF WAY PERMITS	3,230-	2,585-	3,000-	2,700-	2,800-	200	93
101-0000-322.01-03	BURNING PERMITS	250-	215-	100-	200-	200-	100-	200
101-0000-322.01-04	SURCHARGE	18,703-	18,863-	21,000-	20,100-	19,200-	1,800	91
* BUILDING PERMITS & FEES		901,658-	616,794-	424,100-	423,000-	547,200-	123,100-	129
101-0000-322.02-00	VEHICLE LICENSES	4,790-	5,530-	5,000-	5,000-	5,000-		100
* VEHICLE LICENSES		4,790-	5,530-	5,000-	5,000-	5,000-		100
101-0000-322.03-06	FIRE IMPACT	76,700-	1,275-	10,000-	225-	42,600-	32,600-	426
101-0000-322.03-07	POLICE & PUBLIC WORKS	18,075-	2,350-	5,000-	1,300-	18,000-	13,000-	360
101-0000-322.03-08	TRAFFIC	27,775-		10,000-	0	50,000-	40,000-	500
101-0000-322.03-20	URBAN FORESTRY IMPACT FEE	75,000-		0	0	0		
* IMPACT FEES-VILLAGE		197,550-	3,625-	25,000-	1,525-	110,600-	85,600-	442
** LICENSES & PERMITS		1,480,675-	1,022,586-	841,100-	820,525-	1,051,800-	210,700-	125
101-0000-334.10-01	TRAINING REIMBURSEMENT	5,273-	9,684-	8,820-	1,000-	400-	8,420	5
101-0000-334.10-04	POLICE VEST GRANT		12,632-	4,500-	3,700-	4,000-	500	89
101-0000-334.10-06	TOBACCO GRANT	2,750-	2,970-	3,000-	2,141-	3,000-		100
101-0000-334.10-08	TRAFFIC & SEAT BELT	45,309-	27,504-	31,500-	29,959-	24,600-	6,900	78
101-0000-334.10-09	DRUG ENFORCEMENT GRANT	1,915-		0	0	0		
101-0000-334.10-10	K-9 PROGRAM GRANT	6,600-	6,600-	6,600-	45,480-	23,200-	16,600-	352
* PUBLIC SAFETY-POLICE		61,847-	59,390-	54,420-	82,280-	55,200-	780-	101
101-0000-334.20-01	TRAINING	2,326-		500-	0	0	500	
101-0000-334.20-06	CLEAN ENERGY GRANTS	39,093-		0	0	0		
* PUBLIC SAFETY-FIRE		41,419-		500-	0	0	500	
101-0000-334.40-01	FLOOD REIMBURSEMENT			0	148,348-	0		
101-0000-334.40-02	SNOW REIMBURSEMENT	86,849-		0	0	0		
101-0000-334.40-07	COMM&ECON ENERGY EFFICIEN			0	175,080-	0		
* ILLINOIS GRANT		86,849-		0	323,428-	0		
101-0000-335.10-01	STATE INCOME TAX	2,671,432-	2,935,719-	2,793,079-	2,926,226-	3,060,651-	267,572-	110
101-0000-335.10-02	REPLACEMENT TAX	115,897-	122,664-	100,946-	128,000-	123,400-	22,454-	122
* STATE GOVERNMENT		2,787,329-	3,058,383-	2,894,025-	3,054,226-	3,184,051-	290,026-	110
101-0000-335.20-01	WARREN FIRE DISTRICT	2,703,245-	2,766,913-	2,883,816-	2,881,282-	2,939,492-	55,676-	102
101-0000-335.20-02	NEWPORT FIRE PHONE	31,369-	39,648-	37,910-	37,911-	34,900-	3,010	92
101-0000-335.20-03	NSSD INFORMATION	2,721-	4,430-	3,300-	2,542-	2,551-	749	77

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
*	LOCAL GOVERNMENT	2,737,335-	2,810,991-	2,925,026-	2,921,735-	2,976,943-	51,917-	102
**	INTERGOVERNMENTAL REVENUE	5,714,779-	5,928,764-	5,873,971-	6,381,669-	6,216,194-	342,223-	106
101-0000-341.01-00	FIRE PLAN REVIEW	45,836-	53,405-	40,000-	32,000-	40,000-		100
*	FIRE PLAN REVIEW	45,836-	53,405-	40,000-	32,000-	40,000-		100
101-0000-341.02-00	ENGINEERING FEES	28,065-	6,060-	5,000-	1,250-	2,500-	2,500	50
*	ENGINEERING FEES	28,065-	6,060-	5,000-	1,250-	2,500-	2,500	50
101-0000-341.03-00	ENGINEERING INSPECTION	38,827-	2,200-	2,500-	1,000-	2,000-	500	80
*	ENGINEERING INSPECTION	38,827-	2,200-	2,500-	1,000-	2,000-	500	80
101-0000-341.04-00	ZONING & SUBDIVISION FEES	17,380-	10,184-	15,000-	25,165-	20,000-	5,000-	133
*	ZONING & SUBDIVISION FEES	17,380-	10,184-	15,000-	25,165-	20,000-	5,000-	133
101-0000-341.05-00	OFF DUTY POLICE	140,552-	209,536-	200,000-	218,000-	219,300-	19,300-	110
*	OFF DUTY POLICE	140,552-	209,536-	200,000-	218,000-	219,300-	19,300-	110
101-0000-341.06-00	FIRE DEPT CHARGES	2,965-	9,048-	10,000-	13,500-	11,000-	1,000-	110
*	FIRE DEPT CHARGES	2,965-	9,048-	10,000-	13,500-	11,000-	1,000-	110
101-0000-341.09-00	NON RESIDENT	346,295-	377,485-	380,000-	368,500-	370,000-	10,000	97
101-0000-341.09-10	RESIDENT RESCUE	469,919-	414,867-	450,000-	460,000-	440,000-	10,000	98
*	NON RESIDENT	816,214-	792,352-	830,000-	828,500-	810,000-	20,000	98
101-0000-341.12-00	MISCELLENEOUS SERVICES	4		0	20-	0		
*	MISCELLENEOUS SERVICES	4		0	20-	0		
101-0000-341.16-00	RECYCLING REVENUE	92,567-	44,481-	50,000-	40,000-	40,000-	10,000	80
*	RECYCLING REVENUE	92,567-	44,481-	50,000-	40,000-	40,000-	10,000	80
101-0000-341.18-00	PLAT FILING FEE	850-	975-	500-	925-	500-		100
*	PLAT FILING FEE	850-	975-	500-	925-	500-		100
101-0000-341.19-00	SCHOOL RESOURCE OFFICER	107,420-	137,136-	273,728-	271,707-	277,100-	3,372-	101
*	SCHOOL RESOURCE OFFICER	107,420-	137,136-	273,728-	271,707-	277,100-	3,372-	101

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
101-0000-341.20-00	ELEVATOR INSPECTION	12,600-	11,955-	12,500-	14,060-	12,500-		100
*	ELEVATOR INSPECTION	12,600-	11,955-	12,500-	14,060-	12,500-		100
101-0000-343.02-00	MAPS	70-	45-	70-	40-	45-	25	64
*	MAPS	70-	45-	70-	40-	45-	25	64
101-0000-343.03-00	ORDINANCES	2,096-	4,015-	1,000-	2,200-	2,200-	1,200-	220
*	ORDINANCES	2,096-	4,015-	1,000-	2,200-	2,200-	1,200-	220
101-0000-343.04-00	INSURANCE PROCEEDS	15,562-	61,954-	20,000-	9,860-	15,000-	5,000	75
101-0000-343.04-01	DAMAGE TO VLG PROPERTY	5,714-	41,283-	2,500-	9,474-	5,000-	2,500-	200
*	INSURANCE PROCEEDS	21,276-	103,237-	22,500-	19,334-	20,000-	2,500	89
101-0000-343.05-00	MISC. OTHER CHARGES	45,256	869-	1,000-	4,460-	1,000-		100
101-0000-343.05-01	PUBLIC WORKS CHARGES	3,119-	10,865	3,500-	2,222	0	3,500	
101-0000-343.05-02	POLICE CHARGES	2,250-	5,890-	3,000-	10,184-	10,000-	7,000-	333
101-0000-343.05-03	FIRE CHARGES	204-	2,339-	1,000-	3,724-	2,000-	1,000-	200
*	MISC. OTHER CHARGES	39,683	1,767	8,500-	16,146-	13,000-	4,500-	153
101-0000-343.06-00	TOWER/ANTENNAE LEASE	136,901-	150,229-	200,113-	190,356-	179,563-	20,550	90
*	TOWER/ANTENNAE LEASE	136,901-	150,229-	200,113-	190,356-	179,563-	20,550	90
101-0000-343.08-00	PARKWAY TREE PROGRAM	3,960-	1,980-	2,000-	2,000-	2,000-		100
*	PARKWAY TREE PROGRAM	3,960-	1,980-	2,000-	2,000-	2,000-		100
101-0000-343.09-00	REIMBURSEABLE CHARGES	4,904-	11,370	0	1,482-	1,000-	1,000-	
*	REIMBURSEABLE CHARGES	4,904-	11,370	0	1,482-	1,000-	1,000-	
101-0000-343.10-00	ADMINISTRATIVE FEES W/S	591,600-	603,400-	615,500-	615,500-	625,594-	10,094-	102
*	ADMINISTRATIVE FEES W/S	591,600-	603,400-	615,500-	615,500-	625,594-	10,094-	102
**	CHARGES FOR SERVICESS	2,024,396-	2,127,101-	2,288,911-	2,293,185-	2,278,302-	10,609	100
101-0000-351.01-00	COURT FINES	396,579-	423,150-	400,000-	505,000-	505,000-	105,000-	126
101-0000-351.01-01	DUI FINES	26,291-	27,095-	26,000-	30,744-	28,000-	2,000-	108
101-0000-351.01-02	PRISON REVIEW AGENCY	46,453-	39,921-	45,000-	49,600-	44,000-	1,000	98
101-0000-351.01-03	PROCESSING FEE-EXPUNGEMNT	397-	1,650-	1,500-	0	0	1,500	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
GENERAL OPERATING FUND									
* COURT FINES		469,720-	491,816-	472,500-	585,344-	577,000-	104,500-	122	
101-0000-351.02-00	PARKING FINES	53,036-	50,250-	52,000-	65,000-	60,000-	8,000-	115	
101-0000-351.02-11	COLLECTION REVENUE	620-	6,448-	3,500-	925-	2,500-	1,000-	71	
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* PARKING FINES		53,656-	56,698-	55,500-	65,925-	62,500-	7,000-	113	
101-0000-351.04-00	ALARM FINES	6,895-	3,311-	7,000-	8,280-	6,000-	1,000-	86	
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* ALARM FINES		6,895-	3,311-	7,000-	8,280-	6,000-	1,000-	86	
101-0000-351.07-00	LIQUOR LICENSE VIOLATIONS	1,000-	2,500-	3,000-	2,250-	2,000-	1,000-	67	
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* LIQUOR LICENSE VIOLATIONS		1,000-	2,500-	3,000-	2,250-	2,000-	1,000-	67	
101-0000-351.08-00	IMPOUNDMENT FINE	95,000-	178,250-	130,000-	198,300-	200,000-	70,000-	154	
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* IMPOUNDMENT FINE		95,000-	178,250-	130,000-	198,300-	200,000-	70,000-	154	
101-0000-351.09-00	RED LIGHT ENFORCEMENT	1,047,754-	1,184,066-	1,125,000-	932,000-	937,000-	188,000-	83	
101-0000-351.09-11	COLLECTIONS			0	0	50,000-	50,000-		
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* RED LIGHT ENFORCEMENT		1,047,754-	1,184,066-	1,125,000-	932,000-	987,000-	138,000-	88	
101-0000-351.10-00	ORDINANCE VIOLATION			0	9,640-	15,000-	15,000-		
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* ORDINANCE VIOLATION				0	9,640-	15,000-	15,000-		
** FINES & FORFEITURES		1,674,025-	1,916,641-	1,793,000-	1,801,739-	1,849,500-	56,500-	103	
101-0000-361.01-00	INTEREST	23,273-	21,574-	26,400-	12,200-	12,200-	14,200-	46	
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* INTEREST		23,273-	21,574-	26,400-	12,200-	12,200-	14,200-	46	
** INCOME		23,273-	21,574-	26,400-	12,200-	12,200-	14,200-	46	
101-0000-375.30-00	DARE CONTRIBUTIONS	7,225-	8,150-	2,500-	2,675-	2,000-	500-	80	
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* DARE CONTRIBUTIONS		7,225-	8,150-	2,500-	2,675-	2,000-	500-	80	
101-0000-375.31-00	FIRE DEPT DONATIONS	17,066-	9,634-	10,000-	18,166-	13,000-	3,000-	130	
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* FIRE DEPT DONATIONS		17,066-	9,634-	10,000-	18,166-	13,000-	3,000-	130	
101-0000-375.33-00	CITIZENS POLICE ACADEMY			0	2,000-	0			
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* CITIZENS POLICE ACADEMY				0	2,000-	0			
101-0000-375.36-00	POLICE MISC. CONTRIBUTION	17,517-	10,260-	10,000-	19,336-	14,000-	4,000-	140	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
* POLICE MISC. CONTRIBUTION		17,517-	10,260-	10,000-	19,336-	14,000-	4,000-	140
101-0000-375.40-01	GURNEE'S GOT IT		1,100-	0	0	0		
* MARKETING CAMPAIGN			1,100-	0	0	0		
** CONTRIBUTIONS		41,808-	29,144-	22,500-	42,177-	29,000-	6,500-	129
101-0000-382.10-00	SALE OF MISC ASSETS	49,987-	89,749-	50,000-	35,516-	70,000-	20,000-	140
* SALE OF MISC ASSETS		49,987-	89,749-	50,000-	35,516-	70,000-	20,000-	140
** PROCEEDS		49,987-	89,749-	50,000-	35,516-	70,000-	20,000-	140
*** GENERAL OPERATING FUND		34,931,610-	35,892,986-	35,881,050-	36,740,724-	37,121,647-	1,240,597-	103
**** GENERAL OPERATING FUND		34,931,610-	35,892,986-	35,881,050-	36,740,724-	37,121,647-	1,240,597-	103
***** REVENUE		34,931,610-	35,892,986-	35,881,050-	36,740,724-	37,121,647-	1,240,597-	103

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
ADMINISTRATION								
ADMINISTRATION								
101-1010-411.10-01	SALARIES-REGULAR	778,331	668,128	685,200	675,000	748,300	63,100	109
101-1010-411.10-02	SALARIES-PART TIME	313	18,082	17,700	19,754	22,400	4,700	127
101-1010-411.10-04	SALARIES ELECTED	38,075	37,302	37,200	37,200	37,200		100
101-1010-411.10-05	SALARIES-SICK LV BUYBACK	7,686	8,744	8,765	8,764	9,000	235	103
101-1010-411.10-09	LONGEVITY	2,400	1,600	1,800	1,800	2,450	650	136
101-1010-411.10-10	OVERTIME	926	907	1,000	800	500	500-	50
101-1010-411.10-22	BOARD & COMMISSIONS	1,744	1,078	2,800	3,000	3,000	200	107
* SALARIES & WAGES		829,475	735,841	754,465	746,318	822,850	68,385	109

101-1010-411.20-01	IL MUNIC RETIREMENT FUND	88,296	79,920	86,100	88,500	94,400	8,300	110
101-1010-411.20-02	SOCIAL SECURITY	41,068	40,648	40,900	43,000	45,900	5,000	112
101-1010-411.20-03	MEDICARE	12,141	10,447	10,700	11,280	11,600	900	108
101-1010-411.20-04	MEDICAL INSURANCE	118,873	87,857	106,000	122,600	123,600	17,600	117
101-1010-411.20-05	DENTAL INSURANCE	4,784	4,078	4,160	4,400	5,500	1,340	132
101-1010-411.20-06	LIFE INSURANCE	1,118	1,099	1,100	1,100	1,100		100
101-1010-411.20-07	WORKERS COMP INSURANCE	7,900	11,596	10,980	9,990	10,280	700-	94
101-1010-411.20-09	WELLNESS PROGRAM	205	274	350	275	350		100
101-1010-411.20-10	TUITION REIMBURSEMENT		8,600	7,525	7,525	0	7,525-	
101-1010-411.20-11	EMPLOYEE AWARDS	296	131	206	240	300	94	146
101-1010-411.20-12	EMPLOYEE ASSISTANCE	166	192	250	180	226	24-	90
101-1010-411.20-20	AUTO ALLOWANCE	6,231	6,000	6,000	6,000	8,400	2,400	140
101-1010-411.20-24	COMMUTING BENEFIT		20	100	20	0	100-	
* EMPLOYEE BENEFITS		281,078	250,862	274,371	295,110	301,656	27,285	110

101-1010-411.25-01	TRAINING & SCHOOLS	780	1,347	1,000	1,773	1,200	200	120
101-1010-411.25-02	MEETING AND CONVENTION	2,891	2,495	2,500	2,500	2,500		100
101-1010-411.25-03	DUES & SUBSCRIPTIONS	4,858	4,584	5,000	4,500	5,000		100
101-1010-411.25-04	CAR EXPENSE/MILEAGE REIMB	689	752	765	842	750	15-	98
101-1010-411.25-08	PERSONNEL TESTING	234	58	0	0	16,000	16,000	
101-1010-411.25-09	INFO SYSTEMS TRAINING	440	330	4,150	4,507	1,300	2,850-	31
* PERSONNEL EXPENSE		9,892	9,566	13,415	14,122	26,750	13,335	199

101-1010-411.30-01	GENERAL LEGAL SERVICE	70,273	60,000	72,000	72,000	84,000	12,000	117
101-1010-411.30-02	OTHER LEGAL SERVICE	21,553	45,212	6,466	2,670	3,000	3,466-	46
101-1010-411.30-03	LABOR ATTORNEY	270	2,358	1,500	869	500	1,000-	33
101-1010-411.30-04	AUDIT FEES	15,950	18,550	16,650	16,650	19,550	2,900	117
101-1010-411.30-10	CONSULTING SERVICES	230	190	300	300	300		100
* PROFESSIONAL SERVICES		108,276	126,310	96,916	92,489	107,350	10,434	111

101-1010-411.32-01	CIVIL SERVICE COMMISSION	375		500	100	500		100
101-1010-411.32-04	CITIZENS COMMITTEES		13	0	13-	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
ADMINISTRATION								
ADMINISTRATION								
101-1010-411.32-05	PUBLIC RELATIONS	1,215	395	1,093	1,200	1,000	93-	91
101-1010-411.32-06	PRINTING & PUBLISHING	1,189	1,264	1,546	1,546	1,600	54	103
101-1010-411.32-07	MISC SERVICES	682	214	400	33	400		100
101-1010-411.32-19	RECORDING FEES	703	540	650	550	650		100
101-1010-411.32-32	QUASI GOVERNMENT DUES	10,684	4,595	11,000	8,690	0	11,000-	
101-1010-411.32-38	OFFICE MACHINE RENTAL	6,997	6,924	7,000	5,900	4,000	3,000-	57
101-1010-411.32-46	POSTAGE METER	1,018	836	800	800	800		100
101-1010-411.32-53	BANK FEES	12,068	9,299	19,200	13,300	15,360	3,840-	80
101-1010-411.32-63	NETWORK SERVICES	783	574	1,100	531	650	450-	59
101-1010-411.32-64	CODIFICATION SERVICE	1,645	4,363	4,730	4,729	2,000	2,730-	42
101-1010-411.32-65	ANNUAL REPORT	930	860	950	950	1,000	50	105
* CONTRACTUAL		38,289	29,877	48,969	38,316	27,960	21,009-	57
101-1010-411.35-01	LIABILITY INSURANCE	32,240	26,020	25,587	25,587	22,910	2,677-	90
101-1010-411.35-04	OFFICIAL BONDS	6,660	1,700	1,200	1,700	5,750	4,550	479
* INSURANCE		38,900	27,720	26,787	27,287	28,660	1,873	107
101-1010-411.40-01	OFFICE SUPPLIES	4,502	4,224	4,000	4,000	4,000		100
101-1010-411.40-02	COPIER/FAX SUPPLIES	408	431	984	1,000	1,000	16	102
101-1010-411.40-03	COMPUTER SUPPLIES	1,673	1,559	1,650	1,650	1,650		100
101-1010-411.40-04	PRINTING & PUBLISHING	793	791	1,000	1,100	1,100	100	110
101-1010-411.40-05	POSTAGE	4,861	4,891	5,300	5,327	5,300		100
101-1010-411.40-06	FUEL	99		8	10	0	8-	
101-1010-411.40-59	KITCHEN SUPPLIES	450	505	400	400	0	400-	
* COMMODITIES		12,786	12,401	13,342	13,487	13,050	292-	98
101-1010-411.45-01	TELEPHONE SERVICE	1,885	2,032	2,100	2,500	2,500	400	119
101-1010-411.45-02	MOBILE PHONE	870	1,558	1,500	1,500	1,500		100
101-1010-411.45-04	LEASED PHONE LINES	1,309	854	0	0	0		
* UTILITIES		4,064	4,444	3,600	4,000	4,000	400	111
101-1010-411.50-02	COMPUTER HDWR MAINTENANCE	3,272	5,300	3,350	2,335	3,850	500	115
101-1010-411.50-03	COMPUTER SOFTWARE MAINT	26,255	30,640	29,950	31,766	35,000	5,050	117
101-1010-411.50-04	TELECOM MAINTENANCE	1,047	1,326	1,500	1,478	1,000	500-	67
* REPAIRS & MAINTENANCE		30,574	37,266	34,800	35,579	39,850	5,050	115
101-1010-411.70-03	TELECOM EQUIPMENT			0	0	300	300	
101-1010-411.70-05	OFFICE FURNITURE			0	0	2,000	2,000	
101-1010-411.70-06	COMPUTER HARDWARE	9,008	4,791	3,400	3,285	3,000	400-	88
101-1010-411.70-07	COMPUTER SOFTWARE	2,458	3,576	3,200	3,125	2,150	1,050-	67

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND ADMINISTRATION ADMINISTRATION								
*	CAPITAL	11,466	8,367	6,600	6,410	7,450	850	113
**	GENERAL GOVERNMENT	1,364,800	1,242,654	1,273,265	1,273,118	1,379,576	106,311	108
***	ADMINISTRATION	1,364,800	1,242,654	1,273,265	1,273,118	1,379,576	106,311	108

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
ADMINISTRATION								
INFO SYSTEMS								
101-1020-411.10-01	SALARIES-REGULAR	272,644	338,792	353,800	350,518	362,600	8,800	102
101-1020-411.10-02	SALARIES-PART TIME	29,824	35,706	44,100	42,639	32,700	11,400-	74
101-1020-411.10-05	SALARIES-SICK LV BUYBACK	5,896	5,648	7,200	5,868	7,200		100
101-1020-411.10-09	LONGEVITY	1,300	1,850	1,850	1,850	2,200	350	119
101-1020-411.10-10	OVERTIME	12,710	15,715	20,800	19,500	17,500	3,300-	84
* SALARIES & WAGES		322,374	397,711	427,750	420,375	422,200	5,550-	99
101-1020-411.20-01	IL MUNIC RETIREMENT FUND	36,365	45,229	50,000	49,988	50,100	100	100
101-1020-411.20-02	SOCIAL SECURITY	18,429	23,079	24,400	25,684	25,100	700	103
101-1020-411.20-03	MEDICARE	4,521	5,649	5,900	6,281	6,100	200	103
101-1020-411.20-04	MEDICAL INSURANCE	44,452	47,936	57,700	56,600	58,900	1,200	102
101-1020-411.20-05	DENTAL INSURANCE	1,633	1,658	1,721	1,800	1,900	179	110
101-1020-411.20-06	LIFE INSURANCE	422	569	600	600	600		100
101-1020-411.20-07	WORKERS COMP INSURANCE	7,900	9,470	8,000	8,000	8,000		100
101-1020-411.20-09	WELLNESS PROGRAM	75	120	130	130	130		100
101-1020-411.20-11	EMPLOYEE AWARDS		172	275	240	275		100
101-1020-411.20-12	EMPLOYEE ASSISTANCE	89	122	125	100	85	40-	68
101-1020-411.20-13	CLOTHING ALLOWANCE		225	225	225	225		100
101-1020-411.20-20	AUTO ALLOWANCE			180	180	200	20	111
* EMPLOYEE BENEFITS		113,886	134,229	149,256	149,828	151,615	2,359	102
101-1020-411.25-02	MEETING AND CONVENTION	845	1,071	1,100	1,000	1,100		100
101-1020-411.25-03	DUES & SUBSCRIPTIONS	100	150	250	150	225	25-	90
101-1020-411.25-04	CAR EXPENSE/MILEAGE REIMB			195	323	200	5	103
101-1020-411.25-09	INFO SYSTEMS TRAINING	6,105	3,403	4,500	6,224	7,100	2,600	158
* PERSONNEL EXPENSE		7,050	4,624	6,045	7,697	8,625	2,580	143
101-1020-411.30-03	LABOR ATTORNEY	89	374	0	0	0		
101-1020-411.30-10	CONSULTING SERVICES	179	169	37,200	50,000	11,000	26,200-	30
* PROFESSIONAL SERVICES		268	543	37,200	50,000	11,000	26,200-	30
101-1020-411.32-06	PRINTING & PUBLISHING			100	75	100		100
101-1020-411.32-47	TEMPORARY EMPLOYMENT			43,813	22,600	87,500	43,687	200
101-1020-411.32-63	NETWORK SERVICES	1,330	1,584	2,500	1,984	2,050	450-	82
* CONTRACTUAL		1,330	1,584	46,413	24,659	89,650	43,237	193
101-1020-411.35-01	LIABILITY INSURANCE	1,530	1,300	1,457	1,458	1,300	157-	89
101-1020-411.35-02	AUTO INSURANCE	1,030	460	0	0	0		
* INSURANCE		2,560	1,760	1,457	1,458	1,300	157-	89

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
ADMINISTRATION								
INFO SYSTEMS								
101-1020-411.40-01	OFFICE SUPPLIES	50		50	50	50		100
101-1020-411.40-03	COMPUTER SUPPLIES	1,015	767	900	800	650	250-	72
101-1020-411.40-06	FUEL	127		0	0	0		
101-1020-411.40-14	SMALL TOOLS	130	150	250	150	250		100
* COMMODITIES		1,322	917	1,200	1,000	950	250-	79
101-1020-411.45-02	MOBILE PHONE	1,745	2,491	2,600	1,979	2,600		100
* UTILITIES		1,745	2,491	2,600	1,979	2,600		100
101-1020-411.50-02	COMPUTER HDWR MAINTENANCE	5,312	5,350	5,500	3,556	5,275	225-	96
101-1020-411.50-03	COMPUTER SOFTWARE MAINT	3,914	6,657	9,100	8,987	8,025	1,075-	88
101-1020-411.50-04	TELECOM MAINTENANCE	799	803	850	819	1,100	250	129
101-1020-411.50-09	AUTO & TRUCK MAINTENANCE	1,575	554	0	0	0		
* REPAIRS & MAINTENANCE		11,600	13,364	15,450	13,362	14,400	1,050-	93
101-1020-411.70-03	TELECOM EQUIPMENT			0	0	1,200	1,200	
101-1020-411.70-06	COMPUTER HARDWARE	8,740	9,486	5,950	5,899	5,850	100-	98
101-1020-411.70-07	COMPUTER SOFTWARE	4,672	3,348	4,050	4,061	1,600	2,450-	40
* CAPITAL		13,412	12,834	10,000	9,960	8,650	1,350-	87
**	GENERAL GOVERNMENT	475,547	570,057	697,371	680,318	710,990	13,619	102
***	INFO SYSTEMS	475,547	570,057	697,371	680,318	710,990	13,619	102
****	ADMINISTRATION	1,840,347	1,812,711	1,970,636	1,953,436	2,090,566	119,930	106

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
ADMINISTRATION								
PUBLIC INFORMATION								
101-1210-413.30-10	MISC CONSULTING SERVICES	2,500	2,500	2,500	2,500	20,000	17,500	800
*	PROFESSIONAL SERVICES	2,500	2,500	2,500	2,500	20,000	17,500	800
101-1210-413.32-05	PUBLIC RELATIONS	24,036	25,129	30,600	29,000	24,500	6,100-	80
101-1210-413.32-07	MISC SERVICES	6,954	6,794	7,000	6,800	7,000		100
101-1210-413.32-28	SERVICE CHARGE	2,260	2,260	2,260	2,260	2,260		100
101-1210-413.32-63	NETWORK SERVICES		180	375	270	4,750	4,375	1,267
*	CONTRACTUAL	33,250	34,363	40,235	38,330	38,510	1,725-	96
101-1210-413.40-12	SPECIALTY SUPPLIES	20		100	100	100		100
*	COMMODITIES	20		100	100	100		100
101-1210-413.70-17	COMMUNICATIONS EQUIPMENT	3,996	1,410	1,900	1,700	2,950	1,050	155
*	CAPITAL	3,996	1,410	1,900	1,700	2,950	1,050	155
**	GENERAL GOVERNMENT	39,766	38,273	44,735	42,630	61,560	16,825	138
***	PUBLIC INFORMATION	39,766	38,273	44,735	42,630	61,560	16,825	138
****	ADMINISTRATION	39,766	38,273	44,735	42,630	61,560	16,825	138

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
101-1510-419.10-01	SALARIES-REGULAR	758,916	773,274	773,100	712,500	711,200	61,900-	92
101-1510-419.10-02	SALARIES-PART TIME	1,251	1,671	11,700	12,500	11,700		100
101-1510-419.10-05	SALARIES-SICK LV BUYBACK	5,521	3,567	5,800	4,670	5,000	800-	86
101-1510-419.10-09	LONGEVITY	4,860	5,580	5,830	5,710	6,150	320	105
101-1510-419.10-10	OVERTIME	5,506	6,020	5,200	9,696	5,200		100
101-1510-419.10-22	BOARDS & COMMISSIONS	2,940	2,853	4,400	2,800	2,975	1,425-	68
* SALARIES & WAGES		778,994	792,965	806,030	747,876	742,225	63,805-	92
101-1510-419.20-01	IL MUNICIPAL RETIRE FUND	90,146	92,836	101,700	86,400	88,500	13,200-	87
101-1510-419.20-02	SOCIAL SECURITY	46,105	47,089	49,900	43,500	44,400	5,500-	89
101-1510-419.20-03	MEDICARE	11,101	11,317	12,000	10,500	10,700	1,300-	89
101-1510-419.20-04	MEDICAL INSURANCE	118,719	123,866	136,700	125,000	121,400	15,300-	89
101-1510-419.20-05	DENTAL INSURANCE	965	1,039	1,021	1,100	1,200	179	118
101-1510-419.20-06	LIFE INSURANCE	1,168	1,302	1,400	1,100	1,100	300-	79
101-1510-419.20-07	WORKERS COMPENSATION INS	9,340	12,805	14,845	14,845	15,280	435	103
101-1510-419.20-09	WELLNESS PROGRAM	141	142	250	250	250		100
101-1510-419.20-11	EMPLOYEE AWARDS	74	781	700	700	600	100-	86
101-1510-419.20-12	EMPLOYEE ASSISTANCE	209	243	250	208	181	69-	72
101-1510-419.20-13	CLOTHING ALLOWANCE	2,100	2,100	2,100	2,100	1,800	300-	86
101-1510-419.20-20	AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400		100
101-1510-419.20-24	COMMUTING BENEFIT	60	40	100	100	100		100
* EMPLOYEE BENEFITS		282,528	295,960	323,366	288,203	287,911	35,455-	89
101-1510-419.25-01	TRAINING & SCHOOLS	1,565	1,821	3,000	2,000	2,500	500-	83
101-1510-419.25-02	MEETING & CONVENTION	1,667	4,296	5,000	2,500	3,000	2,000-	60
101-1510-419.25-03	DUES & SUBSCRIPTIONS	1,804	1,152	2,300	1,500	2,300		100
101-1510-419.25-04	CAR EXPENSE/MILEAGE REIMB	394	109	400	150	250	150-	63
101-1510-419.25-08	PERSONNEL TESTING			0	0	200	200	
101-1510-419.25-09	INFO SYS TRAINING	128	489	700	325	1,200	500	171
* PERSONNEL EXPENSE		5,558	7,867	11,400	6,475	9,450	1,950-	83
101-1510-419.30-01	GENERAL LEGAL SERVICES	72,559	296	2,000	0	1,500	500-	75
101-1510-419.30-03	LABOR ATTORNEY	356	1,497	0	0	0		
101-1510-419.30-06	PLANNING CONSULTANT		44,720	45,000	45,000	24,000	21,000-	53
101-1510-419.30-08	INSPECTION SERVICES	10,458	11,316	13,000	12,500	13,500	500	104
101-1510-419.30-10	CONSULTING SERVICES	6,850	930	35,000	35,000	15,000	20,000-	43
* PROFESSIONAL SERVICES		90,223	58,759	95,000	92,500	54,000	41,000-	57
101-1510-419.32-06	PRINTING & PUBLISHING	1,910	618	1,800	750	1,500	300-	83
101-1510-419.32-07	MISC SERVICES	240	67	500	250	500		100
101-1510-419.32-28	SERVICE CHARGE	904	904	1,100	1,000	950	150-	86

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
101-1510-419.32-38	OFFICE MACHINE RENTAL	3,530	3,628	4,200	4,400	2,000	2,200-	48
101-1510-419.32-41	CONTRACT MOWING	289	1,951	1,125	1,141	1,500	375	133
101-1510-419.32-46	POSTAGE METER	1,018	836	1,100	801	1,000	100-	91
101-1510-419.32-63	NETWORK SERVICES	664	442	500	594	550	50	110
101-1510-419.32-67	COLLECTION FEES	7	119	250	103	0	250-	
* CONTRACTUAL		8,562	8,565	10,575	9,039	8,000	2,575-	76
101-1510-419.35-01	LIABILITY INSURANCE	8,060	6,460	6,725	6,725	6,480	245-	96
101-1510-419.35-02	AUTO INSURANCE	4,120	1,830	1,730	1,730	2,580	850	149
* INSURANCE		12,180	8,290	8,455	8,455	9,060	605	107
101-1510-419.40-01	OFFICE SUPPLIES	2,276	2,384	2,500	2,250	2,500		100
101-1510-419.40-02	COPIER/FAX SUPPLIES	408		500	500	500		100
101-1510-419.40-03	COMPUTER SUPPLIES	430	412	600	400	600		100
101-1510-419.40-04	PRINTED FORMS	1,607	933	500	750	500		100
101-1510-419.40-05	POSTAGE	2,328	2,496	3,200	2,250	2,500	700-	78
101-1510-419.40-06	FUEL	7,122	5,835	6,850	5,500	6,500	350-	95
101-1510-419.40-08	REFERENCE MATERIALS	2,009	1,236	1,000	1,000	1,000		100
101-1510-419.40-10	FIELD SUPPLIES	254	84	500	500	500		100
101-1510-419.40-16	SAFETY SUPPLIES	83	12	250	100	250		100
101-1510-419.40-59	KITCHEN SUPPLIES	292	391	300	350	0	300-	
* COMMODITIES		16,809	13,783	16,200	13,600	14,850	1,350-	92
101-1510-419.45-01	TELEPHONE SERVICE	1,326	1,425	1,500	1,650	1,500		100
101-1510-419.45-02	MOBILE PHONE	3,147	2,899	3,500	2,100	3,000	500-	86
101-1510-419.45-04	LEASED PHONE LINES	848	641	0	0	0		
* UTILITIES		5,321	4,965	5,000	3,750	4,500	500-	90
101-1510-419.50-01	OFFICE EQUIPMENT MAINT			0	0	250	250	
101-1510-419.50-02	COMPUTER HARDWARE MAINT	2,501	2,849	2,850	2,400	2,200	650-	77
101-1510-419.50-03	COMPUTER SOFTWARE MAINT	2,457	2,692	19,475	19,700	22,700	3,225	117
101-1510-419.50-04	TELECOM MAINTENANCE	1,442	1,661	1,800	1,375	1,500	300-	83
101-1510-419.50-09	AUTO & TRUCK MAINT	4,959	6,012	8,000	9,000	9,500	1,500	119
* REPAIRS & MAINTENANCE		11,359	13,214	32,125	32,475	36,150	4,025	113
101-1510-419.70-05	OFFICE FURNITURE		483	500	500	500		100
101-1510-419.70-06	COMPUTER HARDWARE	8,035	7,462	7,600	7,600	7,500	100-	99
101-1510-419.70-07	COMPUTER SOFTWARE	2,302	2,198	3,275	2,950	3,775	500	115
* CAPITAL		10,337	10,143	11,375	11,050	11,775	400	104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
**	GENERAL GOVERNMENT	1,221,871	1,214,511	1,319,526	1,213,423	1,177,921	141,605-	89
***	PLANNING/BUILDING SAFETY	1,221,871	1,214,511	1,319,526	1,213,423	1,177,921	141,605-	89
****	COMMUNITY DEVELOPMENT	1,221,871	1,214,511	1,319,526	1,213,423	1,177,921	141,605-	89

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
ENGINEERING								
101-2010-433.10-01	SALARIES-REGULAR	552,538	505,843	527,650	515,000	525,500	2,150-	100
101-2010-433.10-02	SALARIES-PART TIME	22,991	27,626	20,000	22,000	15,000	5,000-	75
101-2010-433.10-05	SALARIES-SICK LV BUYBACK	2,731	2,649	2,900	2,893	3,000	100	103
101-2010-433.10-09	LONGEVITY	3,460	3,880	3,980	3,860	4,500	520	113
101-2010-433.10-10	OVERTIME	10,431	6,758	7,550	9,087	7,300	250-	97
* SALARIES & WAGES		592,151	546,756	562,080	552,840	555,300	6,780-	99
101-2010-433.20-01	IL MUNICIPAL RETIRE FUND	66,665	61,027	66,800	65,200	65,400	1,400-	98
101-2010-433.20-02	SOCIAL SECURITY	35,496	32,452	33,200	33,200	32,500	700-	98
101-2010-433.20-03	MEDICARE	8,473	7,798	8,100	8,100	8,000	100-	99
101-2010-433.20-04	MEDICAL INSURANCE	106,219	90,070	100,600	102,900	102,300	1,700	102
101-2010-433.20-05	DENTAL INSURANCE	1,925	1,880	1,921	2,000	2,200	279	115
101-2010-433.20-06	LIFE INSURANCE	875	984	900	900	800	100-	89
101-2010-433.20-07	WORKERS COMP INSURANCE	7,900	12,805	14,845	14,845	15,280	435	103
101-2010-433.20-09	WELLNESS PROGRAM	112	129	200	200	200		100
101-2010-433.20-11	EMPLOYEE AWARDS	308	190	350	350	100	250-	29
101-2010-433.20-12	EMPLOYEE ASSISTANCE	148	152	200	112	124	76-	62
101-2010-433.20-13	CLOTHING ALLOWANCE	1,125	900	900	900	900		100
101-2010-433.20-20	AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400		100
101-2010-433.20-24	COMMUTING BENEFIT		60	100	0	0	100-	
* EMPLOYEE BENEFITS		231,646	210,847	230,516	231,107	230,204	312-	100
101-2010-433.25-01	TRAINING & SCHOOLS	215	619	2,000	750	1,500	500-	75
101-2010-433.25-02	MEETING & CONVENTION	577	525	3,975	1,200	1,250	2,725-	31
101-2010-433.25-03	DUES & SUBSCRIPTIONS	629	886	1,100	1,100	1,100		100
101-2010-433.25-04	CAR EXPENSE/MILEAGE REIMB		37	250	250	250		100
101-2010-433.25-08	PERSONNEL TESTING	93		0	0	0		
101-2010-433.25-09	INFO SYS TRAINING	256	200	1,000	660	400	600-	40
* PERSONNEL EXPENSE		1,770	2,267	8,325	3,960	4,500	3,825-	54
101-2010-433.30-01	GENERAL LEGAL SERVICE			2,000	0	1,500	500-	75
101-2010-433.30-03	LABOR ATTORNEY	225	1,394	0	0	0		
101-2010-433.30-07	ENGINEERING CONSULTANT		2,143	0	0	2,500	2,500	
101-2010-433.30-10	MISC CONSULTING SERVICES	169	158	1,900	200	200	1,700-	11
* PROFESSIONAL SERVICES		394	3,695	3,900	200	4,200	300	108
101-2010-433.32-06	PRINTING & PUBLISHING			250	0	250		100
101-2010-433.32-07	MISC SERVICES	240	67	0	133-	350	350	
101-2010-433.32-38	OFFICE MACHINE RENTAL	3,532	3,628	4,200	4,200	1,700	2,500-	40
101-2010-433.32-46	POSTAGE METER	1,018	836	1,000	801	1,000		100
101-2010-433.32-49	REIMBURSED CHARGES	1,140	350	650	664	1,000	350	154

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
COMMUNITY DEVELOPMENT								
ENGINEERING								
101-2010-433.32-63	NETWORK SERVICES	576	398	2,450	2,175	2,200	250-	90
*	CONTRACTUAL	6,506	5,279	8,550	7,707	6,500	2,050-	76
101-2010-433.35-01	LIABILITY INSURANCE	8,060	6,490	6,725	6,725	6,480	245-	96
101-2010-433.35-02	AUTO INSURANCE	3,090	1,830	1,730	1,730	2,580	850	149
101-2010-433.35-05	INSURANCE DEDUCTIBLES		74	800	0	0	800-	
*	INSURANCE	11,150	8,394	9,255	8,455	9,060	195-	98
101-2010-433.40-01	OFFICE SUPPLIES	1,976	1,364	2,500	2,400	2,500		100
101-2010-433.40-02	COPIER/FAX SUPPLIES	408		500	500	500		100
101-2010-433.40-03	COMPUTER SUPPLIES	829	553	1,200	500	750	450-	63
101-2010-433.40-04	PRINTING & PUBLISHING	198	331	350	350	350		100
101-2010-433.40-05	POSTAGE	460	646	1,200	500	750	450-	63
101-2010-433.40-06	FUEL	6,528	7,393	8,700	7,500	8,700		100
101-2010-433.40-10	FIELD SUPPLIES	1,224	533	1,500	1,500	1,750	250	117
101-2010-433.40-16	SAFETY SUPPLIES	125	12	250	150	250		100
101-2010-433.40-59	KITCHEN SUPPLIES	292	406	300	350	300		100
*	COMMODITIES	12,040	11,238	16,500	13,750	15,850	650-	96
101-2010-433.45-01	TELEPHONE SERVICE	1,326	1,425	1,500	1,500	1,500		100
101-2010-433.45-02	MOBILE PHONE	3,419	3,847	3,500	3,500	3,250	250-	93
101-2010-433.45-04	LEASED PHONE LINES	925	641	0	0	0		
*	UTILITIES	5,670	5,913	5,000	5,000	4,750	250-	95
101-2010-433.50-01	OFFICE EQUIP MAINTENANCE			150	95	250	100	167
101-2010-433.50-02	COMPUTER HARDWARE MAINT	2,943	2,609	2,800	1,550	2,650	150-	95
101-2010-433.50-03	COMPUTER SOFTWARE MAINT	8,072	6,566	6,000	6,200	6,775	775	113
101-2010-433.50-04	TELECOM MAINTENANCE	835	1,025	1,250	1,150	1,275	25	102
101-2010-433.50-05	EQUIPMENT MAINTENANCE	1,650		0	0	0		
101-2010-433.50-09	AUTO & TRUCK MAINTENANCE	9,722	10,781	11,000	9,000	9,050	1,950-	82
*	REPAIRS & MAINTENANCE	23,222	20,981	21,200	17,995	20,000	1,200-	94
101-2010-433.70-03	TELECOM EQUIPMENT	87		0	0	600	600	
101-2010-433.70-06	COMPUTER HARDWARE	12,469	5,465	5,200	4,950	2,000	3,200-	38
101-2010-433.70-07	COMPUTER SOFTWARE	2,215	2,418	2,400	2,325	3,550	1,150	148
*	CAPITAL	14,771	7,883	7,600	7,275	6,150	1,450-	81
**	INFRASTRUCTURE MANAGEMENT	899,320	823,253	872,926	848,289	856,514	16,412-	98
***	ENGINEERING	899,320	823,253	872,926	848,289	856,514	16,412-	98

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND COMMUNITY DEVELOPMENT ENGINEERING								
****	COMMUNITY DEVELOPMENT	899,320	823,253	872,926	848,289	856,514	16,412-	98

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.10-01	SALARIES-REGULAR	886,975	943,024	1,050,670	1,000,000	1,094,700	44,030	104
101-2510-432.10-02	SALARIES-PART TIME	44,911	21,549	33,750	33,750	20,250	13,500-	60
101-2510-432.10-05	SALARIES-SICK LV BUYBACK	8,418	4,618	9,926	9,925	10,000	74	101
101-2510-432.10-09	LONGEVITY	5,600	6,840	7,620	7,620	8,400	780	110
101-2510-432.10-10	OVERTIME	124,260	111,004	100,000	180,000	120,000	20,000	120
* SALARIES & WAGES		1,070,164	1,087,035	1,201,966	1,231,295	1,253,350	51,384	104
101-2510-432.20-01	IL MUNIC RETIREMENT FUND	121,470	130,264	147,900	147,900	151,300	3,400	102
101-2510-432.20-02	SOCIAL SECURITY	64,104	65,978	73,700	73,700	76,600	2,900	104
101-2510-432.20-03	MEDICARE	15,034	15,583	17,500	17,500	18,200	700	104
101-2510-432.20-04	MEDICAL INSURANCE	233,349	229,856	289,900	284,500	269,700	20,200-	93
101-2510-432.20-05	DENTAL INSURANCE	2,016	2,739	2,813	3,000	3,200	387	114
101-2510-432.20-06	LIFE INSURANCE	1,441	1,498	1,800	1,800	1,700	100-	94
101-2510-432.20-07	WORKERS COMP INSURANCE	91,050	192,400	214,200	214,200	249,720	35,520	117
101-2510-432.20-09	WELLNESS PROGRAM	334	388	500	500	500		100
101-2510-432.20-10	TUITION REIMBURSEMENT	1,665	1,104	4,181	645	3,870	311-	93
101-2510-432.20-11	EMPLOYEE AWARDS	554	344	754	753	900	146	119
101-2510-432.20-12	EMPLOYEE ASSISTANCE	300	362	400	400	353	47-	88
101-2510-432.20-13	CLOTHING ALLOWANCE	4,550	4,200	5,625	5,031	5,600	25-	100
101-2510-432.20-14	CLOTHING ALLOW NONTAX	240	297	180	120	240	60	133
101-2510-432.20-16	UNIFORM SERVICE	2,985	3,442	4,300	4,500	5,000	700	116
101-2510-432.20-20	AUTO ALLOWANCE	2,880	2,880	2,880	2,880	2,880		100
101-2510-432.20-24	COMMUTING BENEFIT			140	140	140		100
* EMPLOYEE BENEFITS		541,972	651,335	766,773	757,569	789,903	23,130	103
101-2510-432.25-01	TRAINING & SCHOOLS	1,856	5,702	6,500	5,750	5,900	600-	91
101-2510-432.25-02	MEETING & CONVENTION	375	1,020	1,180	670	1,200	20	102
101-2510-432.25-03	DUES & SUBSCRIPTIONS	2,385	2,423	2,235	1,750	1,900	335-	85
101-2510-432.25-04	CAR EXPENSE/MILEAGE REIMB		218	520	200	400	120-	77
101-2510-432.25-05	MEDICAL EXPENSE	934	552	2,079	2,200	2,000	79-	96
101-2510-432.25-06	CDL REIMBURSEMENT	161	168	120	305	220	100	183
101-2510-432.25-07	CDL SCREENING	923	981	1,100	1,068	1,150	50	105
101-2510-432.25-08	PERSONNEL TESTING	177	34	200	400	700	500	350
101-2510-432.25-09	INFO SYS TRAINING	384	778	1,100	1,073	1,100		100
* PERSONNEL EXPENSE		7,195	11,876	15,034	13,416	14,570	464-	97
101-2510-432.30-01	GENERAL LEGAL SERVICE		742	2,900	1,678	500	2,400-	17
101-2510-432.30-03	LABOR ATTORNEY	641	6,085	7,490	7,490	1,000	6,490-	13
101-2510-432.30-10	CONSULTING SERVICES	445	127	500	500	500		100
* PROFESSIONAL SERVICES		1,086	6,954	10,890	9,668	2,000	8,890-	18

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.32-06	PRINTING & PUBLISHING	615	637	1,000	800	550	450-	55
101-2510-432.32-08	CUSTODIAL SERVICES	5,694	3,978	3,500	3,493	4,500	1,000	129
101-2510-432.32-15	TREE REMOVAL	81,199	10,175	10,000	9,950	10,000		100
101-2510-432.32-16	TREE PROGRAM	18,996	73,239	57,500	57,317	44,000	13,500-	77
101-2510-432.32-18	MOSQUITO CONTROL	103,077	103,077	103,080	103,027	103,077	3-	100
101-2510-432.32-28	SERVICE CHARGE	3,965	2,886	2,500	2,534	2,560	60	102
101-2510-432.32-37	EQUIPMENT RENTAL	21,812	9,968	8,600	3,205	8,000	600-	93
101-2510-432.32-38	OFFICE MACHINE RENTAL	2,498	913	2,010	2,010	1,600	410-	80
101-2510-432.32-41	CONTRACT MOWING	37,352	81,452	76,000	75,546	85,000	9,000	112
101-2510-432.32-46	POSTAGE METER	938	928	600	600	600		100
101-2510-432.32-63	NETWORK SERVICES	537	677	1,200	932	1,050	150-	88
101-2510-432.32-70	STREET LIGHTING		1,669	0	0	0		
101-2510-432.32-71	STREET SIGNALS	39,078	64,762	42,500	41,700	44,000	1,500	104
101-2510-432.32-73	EMERALD ASH BORER PROGRAM	27,816	38,418	24,000	22,595	24,000		100
* CONTRACTUAL		343,577	392,779	332,490	323,709	328,937	3,553-	99
101-2510-432.35-01	LIABILITY INSURANCE	32,771	15,580	11,905	11,905	15,540	3,635	131
101-2510-432.35-02	AUTO INSURANCE	20,620	9,170	8,650	8,650	12,900	4,250	149
101-2510-432.35-03	PROPERTY INSURANCE	12,070	18,750	14,520	14,520	13,370	1,150-	92
101-2510-432.35-05	INSURANCE DEDUCTIBLES	1,000	1,109	2,000	1,500	2,000		100
* INSURANCE		66,461	44,609	37,075	36,575	43,810	6,735	118
101-2510-432.40-01	OFFICE SUPPLIES	1,113	1,318	1,400	1,400	1,400		100
101-2510-432.40-05	POSTAGE	420	465	500	350	400	100-	80
101-2510-432.40-06	FUEL	52,483	64,949	62,000	91,528	65,000	3,000	105
101-2510-432.40-09	MISC OTHER SUPPLIES		262	500	400	500		100
101-2510-432.40-14	SMALL TOOLS	2,196	2,184	3,000	1,500	3,000		100
101-2510-432.40-15	HOUSEKEEPING SUPPLIES	640	933	1,075	1,000	1,000	75-	93
101-2510-432.40-16	SAFETY SUPPLIES	5,597	9,600	7,000	7,000	7,000		100
101-2510-432.40-27	AGG MATERIAL	4,559	8,557	7,000	7,000	7,000		100
101-2510-432.40-28	SIGNS	17,863	17,797	18,000	18,000	15,600	2,400-	87
101-2510-432.40-29	ICE CONTROL	144,270	222,846	175,000	170,542	308,100	133,100	176
101-2510-432.40-35	MAINTENANCE SUPPLIES	1,076	377	1,500	1,000	1,500		100
101-2510-432.40-62	MAILBOX REPLACEMENT	1,565	764	2,600	3,500	2,600		100
* COMMODITIES		231,782	330,052	279,575	303,220	413,100	133,525	148
101-2510-432.45-01	TELEPHONE SERVICE	1,796	1,966	2,000	2,010	2,150	150	108
101-2510-432.45-02	MOBILE PHONE	6,541	5,191	5,600	4,900	5,600		100
101-2510-432.45-04	LEASED PHONE LINE		176	0	0	0		
101-2510-432.45-06	ELECTRIC STREET LIGHTING	134,382	115,659	135,000	116,500	135,000		100
101-2510-432.45-07	MOBILE DATA SERVICE	8,092	1,400	5,000	3,000	5,000		100
101-2510-432.45-08	ELECTRIC PUMP/LIFT STATN	2,827	9,362	5,000	5,000	5,000		100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
PUBLIC WORKS								
ADMINISTRATION								
101-2510-432.45-11	WASTE REMOVAL	3,553	4,340	5,000	4,971	5,000		100
101-2510-432.45-12	NSSD SEWAGE FEE	122	106	230	230	250	20	109
* UTILITIES		157,313	138,200	157,830	136,611	158,000	170	100
101-2510-432.50-02	COMPUTER HARDWARE MAINT	1,177	1,951	3,900	3,614	5,475	1,575	140
101-2510-432.50-03	COMPUTER SOFTWARE MAINT	2,548	2,772	3,570	3,238	16,175	12,605	453
101-2510-432.50-04	TELECOM MAINTENANCE	2,018	1,668	1,800	1,586	2,650	850	147
101-2510-432.50-05	EQUIPMENT MAINTENANCE	6,092	3,902	7,500	4,500	6,500	1,000-	87
101-2510-432.50-06	BUILDING MAINTENANCE	11,625	16,920	15,000	15,000	11,000	4,000-	73
101-2510-432.50-09	AUTO & TRUCK MAINTENANCE	224,235	278,686	259,000	284,840	230,000	29,000-	89
101-2510-432.50-12	STREET SURFACING-MAINT	56,094	30,673	41,635	34,000	38,000	3,635-	91
101-2510-432.50-16	SIDEWALK MAINTENANCE	8,632	12,409	13,600	7,811	9,000	4,600-	66
101-2510-432.50-17	LANDSCAPE MAINTENANCE	1,922	4,322	4,000	3,000	3,500	500-	88
101-2510-432.50-18	STREET SWEEPING MAINT	53,499	47,280	53,500	44,563	40,000	13,500-	75
101-2510-432.50-21	STREET LIGHTS MAINTENANCE	45,755	53,064	51,745	145,000	50,750	995-	98
101-2510-432.50-22	PUMPING MAINTENANCE	20,845	9,443	15,000	4,000	10,000	5,000-	67
101-2510-432.50-26	STORM SEWER MAINTENANCE	7,902	11,333	13,000	10,000	10,000	3,000-	77
101-2510-432.50-31	PEDESTRIAN PATH MAINT	137	832	1,000	500	1,000		100
101-2510-432.50-36	TREE MAINTENANCE	309-	95	3,000	3,000	3,000		100
* REPAIRS & MAINTENANCE		442,172	475,350	487,250	564,652	437,050	50,200-	90
101-2510-432.70-06	COMPUTER HARDWARE	2,604	1,638	11,700	10,712	14,200	2,500	121
101-2510-432.70-07	COMPUTER SOFTWARE	1,204	1,028	7,225	6,977	4,700	2,525-	65
101-2510-432.70-08	RADIO EQUIPMENT	5,393	374	500	0	500		100
101-2510-432.70-09	MACHINERY & EQUIPMENT	5,982	2,948	17,000	17,000	9,000	8,000-	53
* CAPITAL		15,183	5,988	36,425	34,689	28,400	8,025-	78
**	INFRASTRUCTURE MANAGEMENT	2,876,905	3,144,178	3,325,308	3,411,404	3,469,120	143,812	104
***	ADMINISTRATION	2,876,905	3,144,178	3,325,308	3,411,404	3,469,120	143,812	104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
PUBLIC WORKS								
VEHICLE MAINTENANCE								
101-2520-512.10-01	SALARIES-REGULAR	287,337	279,050	288,227	250,893	303,200	14,973	105
101-2520-512.10-02	PART TIME			873	1,450	0	873-	
101-2520-512.10-05	SALARIES-SICK LV BUYBACK	2,070		2,000	1,593	1,800	200-	90
101-2520-512.10-09	LONGEVITY	2,000	2,200	1,200	1,200	1,400	200	117
101-2520-512.10-10	OVERTIME	24,246	8,886	24,000	34,000	24,000		100
* SALARIES & WAGES		315,653	290,136	316,300	289,136	330,400	14,100	104
101-2520-512.20-01	IL MUNIC RETIREMENT FUND	37,116	34,480	38,900	34,745	40,200	1,300	103
101-2520-512.20-02	SOCIAL SECURITY	18,933	17,781	19,400	17,337	20,300	900	105
101-2520-512.20-03	MEDICARE	4,399	4,158	4,600	4,265	4,800	200	104
101-2520-512.20-04	MEDICAL INSURANCE	55,676	53,873	61,900	65,100	76,200	14,300	123
101-2520-512.20-05	DENTAL INSURANCE	1,237	1,121	1,311	1,400	1,500	189	114
101-2520-512.20-06	LIFE INSURANCE	459	485	500	500	500		100
101-2520-512.20-07	WORKS COMP INSURANCE	5,226	11,660	12,980	12,980	15,280	2,300	118
101-2520-512.20-09	WELLNESS PROGRAM	79	98	100	76	100		100
101-2520-512.20-11	EMPLOYEE AWARDS		133	150	150	200	50	133
101-2520-512.20-12	EMPLOYEE ASSISTANCE	89	102	100	78	90	10-	90
101-2520-512.20-13	CLOTHING ALLOWANCE	1,400	1,400	1,500	1,125	1,600	100	107
101-2520-512.20-16	UNIFORM SERVICE	2,971	3,376	3,550	2,500	2,200	1,350-	62
* EMPLOYEE BENEFITS		127,585	128,667	144,991	140,256	162,970	17,979	112
101-2520-512.25-01	TRAINING & SCHOOLS	1,767	506	6,240	5,726	6,240		100
101-2520-512.25-02	MEETING & CONVENTION	121		1,500	0	0	1,500-	
101-2520-512.25-03	DUES & SUBSCRIPTIONS	359	393	200	200	200		100
101-2520-512.25-04	CAR EXPENSE/MILAGE REIMB	71		540	570	800	260	148
101-2520-512.25-05	MEDICAL EXPENSES		140	548	883	200	348-	37
101-2520-512.25-06	CDL REIMBURSEMENT			0	198	0		
101-2520-512.25-07	CDL SCREENING	260	260	260	264	264	4	102
101-2520-512.25-08	PERSONNEL TESTING	140		24	24	0	24-	
101-2520-512.25-09	INFO SYS TRAINING	3,584	288	800	179	400	400-	50
* PERSONNEL EXPENSE		6,302	1,587	10,112	8,044	8,104	2,008-	80
101-2520-512.30-10	MISC CONSULTING SERVICE	153	127	155	125	155		100
* PROFESSIONAL SERVICES		153	127	155	125	155		100
101-2520-512.32-06	PRINTING & PUBLISHING		762	1,000	800	1,000		100
101-2520-512.32-08	CUSTODIAL SERVICES	5,694	3,978	3,500	3,492	3,500		100
101-2520-512.32-14	TIRE DISPOSAL	345	396	400	450	400		100
101-2520-512.32-38	OFFICE MACHINE RENTAL	127	1,296	1,610	1,350	1,610		100
101-2520-512.32-46	POSTAGE METER		25	600	600	600		100
101-2520-512.32-63	NETWORK SERVICES	187	250	800	424	725	75-	91

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
PUBLIC WORKS								
VEHICLE MAINTENANCE								
* CONTRACTUAL		6,353	6,707	7,910	7,116	7,835	75-	99
101-2520-512.35-01	LIABILITY INSURANCE	3,290	7,609	8,347	8,347	8,455	108	101
* INSURANCE		3,290	7,609	8,347	8,347	8,455	108	101
101-2520-512.40-01	OFFICE SUPPLIES	609	637	750	500	500	250-	67
101-2520-512.40-05	POSTAGE	55	61	100	100	100		100
101-2520-512.40-06	FUEL	177	563	650	861	450	200-	69
101-2520-512.40-09	MISC OTHER SUPPLIES	2,254		0	0	0		
101-2520-512.40-14	SMALL TOOLS	4,231	5,101	9,200	6,700	6,700	2,500-	73
101-2520-512.40-15	HOUSEKEEPING SUPPLIES	363	204	500	300	250	250-	50
101-2520-512.40-16	SAFETY SUPPLIES	1,252	1,310	2,250	2,250	1,400	850-	62
101-2520-512.40-40	CHASSIS PARTS	255,715	302,511	279,571	266,000	273,000	6,571-	98
101-2520-512.40-51	WELDING SUPPLIES	3,239	3,001	3,200	3,000	3,000	200-	94
* COMMODITIES		267,895	313,388	296,221	279,711	285,400	10,821-	96
101-2520-512.45-02	MOBILE PHONE	225	1,448	1,450	1,180	1,000	450-	69
* UTILITIES		225	1,448	1,450	1,180	1,000	450-	69
101-2520-512.50-02	INFO SYS HARDWARE MAINT	567	1,963	1,200	1,000	2,025	825	169
101-2520-512.50-03	INFO SYS SOFTWARE MAINT	3,441	3,410	4,075	3,967	4,375	300	107
101-2520-512.50-04	TELECOMM MAINTENANCE		323	450	307	900	450	200
101-2520-512.50-05	EQUIPMENT MAINTENANCE	1,426	2,180	5,300	3,000	3,000	2,300-	57
101-2520-512.50-06	BUILDING MAINTENANCE	11,284	19,197	8,675	6,705	6,500	2,175-	75
101-2520-512.50-09	AUTO & TRUCK MAINTENANCE	190	855	700	1,524	700		100
101-2520-512.50-37	FUEL FACILITY MAINTENANCE	936	1,313	1,600	2,500	1,700	100	106
* REPAIRS & MAINTENANCE		17,844	29,241	22,000	19,003	19,200	2,800-	87
101-2520-512.70-06	COMPUTER HARDWARE	145	2,632	2,750	2,719	4,050	1,300	147
101-2520-512.70-07	COMPUTER SOFTWARE	11,417	993	2,100	1,977	850	1,250-	40
101-2520-512.70-09	MACHINERY & EQUIPMENT		4,900	11,000	0	0	11,000-	
* CAPITAL		11,562	8,525	15,850	4,696	4,900	10,950-	31
101-2520-512.95-03	INTRA FUND-BUILDING	3,651-	4,421-	3,950-	7,055-	3,950-		100
101-2520-512.95-04	INTRA FUND-ENGINEERING	6,201-	7,858-	6,200-	9,680-	6,200-		100
101-2520-512.95-05	INTRA FUND-PUBLIC WORKS	152,924-	174,334-	150,750-	150,750-	150,750-		100
101-2520-512.95-06	INTRA FUND-POLICE	93,064-	76,923-	83,750-	113,326-	83,750-		100
101-2520-512.95-08	INTER FUND-UTILITY	69,097-	52,991-	81,025-	42,459-	81,025-		100
101-2520-512.95-09	INFO SYSTEMS	1,134-	554-	0	0	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
PUBLIC WORKS								
VEHICLE MAINTENANCE								
* INTER/INTRA FUND		326,071-	317,081-	325,675-	323,270-	325,675-		100
** OTHER ACTIVITY		430,791	470,354	497,661	434,344	502,744	5,083	101
*** VEHICLE MAINTENANCE		430,791	470,354	497,661	434,344	502,744	5,083	101
**** PUBLIC WORKS		3,307,696	3,614,532	3,822,969	3,845,748	3,971,864	148,895	104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
GENERAL OPERATING FUND									
MUNICIPAL BUILDING MAINT									
MAINTENANCE									
101-3530-418.32-07	MISC SERVICES	4,111	16,087	10,500	10,500	15,000	4,500	143	
101-3530-418.32-08	CUSTODIAL SERVICE	30,244	35,724	31,712	31,712	31,000	712-	98	
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*	CONTRACTUAL	34,355	51,811	42,212	42,212	46,000	3,788	109	
101-3530-418.35-03	PROPERTY INSURANCE	4,830	9,370	7,260	7,260	7,500	240	103	
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*	INSURANCE	4,830	9,370	7,260	7,260	7,500	240	103	
101-3530-418.40-09	MISC OTHER SUPPLIES	194		0	0	0			
101-3530-418.40-15	HOUSEKEEPING SUPPLIES	2,244	2,229	2,500	2,500	2,800	300	112	
101-3530-418.40-35	MAINTENANCE SUPPLIES	843	1,195	1,050	1,800	2,300	1,250	219	
101-3530-418.40-36	LANDSCAPE SUPPLIES		40	0	0	0			
101-3530-418.40-59	KITCHEN SUPPLIES			0	0	1,000	1,000		
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*	COMMODITIES	3,281	3,464	3,550	4,300	6,100	2,550	172	
101-3530-418.45-12	NSSD SEWAGE FEE	85	131	330	200	450	120	136	
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*	UTILITIES	85	131	330	200	450	120	136	
101-3530-418.50-06	BUILDING MAINTENANCE	19,915	13,287	14,056	10,000	11,000	3,056-	78	
101-3530-418.50-17	LANDSCAPE MAINTENANCE	3,655	1,308	8,650	7,000	6,300	2,350-	73	
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*	REPAIRS & MAINTENANCE	23,570	14,595	22,706	17,000	17,300	5,406-	76	
101-3530-418.70-10	BUILDING IMPROVEMENT	2,584	19,823	20,092	26,798	27,000	6,908	134	
101-3530-418.70-13	LANDSCAPE IMPROVEMENTS			2,610	2,610	1,000	1,610-	38	
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*	CAPITAL	2,584	19,823	22,702	29,408	28,000	5,298	123	
**	GENERAL GOVERNMENT	68,705	99,194	98,760	100,380	105,350	6,590	107	
***	MAINTENANCE	68,705	99,194	98,760	100,380	105,350	6,590	107	
****	MUNICIPAL BUILDING MAINT	68,705	99,194	98,760	100,380	105,350	6,590	107	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.10-01	SALARIES-REGULAR	6,095,055	6,107,153	6,586,388	6,280,000	6,856,200	269,812	104
101-4010-421.10-03	SALARIES-CROSSING GUARDS	23,405	22,992	23,500	21,000	23,500		100
101-4010-421.10-05	SALARIES-SICK LV BUYBACK	86,266	98,773	99,600	96,601	98,600	1,000-	99
101-4010-421.10-06	OFF DUTY SECURITY	92,678	211,531	207,300	218,000	218,100	10,800	105
101-4010-421.10-07	OFFICER IN CHARGE	1-		0	0	0		
101-4010-421.10-09	LONGEVITY	37,900	41,200	43,400	40,600	43,300	100-	100
101-4010-421.10-10	OVERTIME	742,066	663,860	632,000	670,000	650,000	18,000	103
101-4010-421.10-22	GRANT FUNDED OVERTIME		27,504	32,100	32,100	27,600	4,500-	86
* SALARIES & WAGES		7,077,369	7,173,013	7,624,288	7,358,301	7,917,300	293,012	104
101-4010-421.20-01	IL MUNIC RETIREMENT FUND	110,096	110,691	114,300	120,840	118,300	4,000	104
101-4010-421.20-02	SOCIAL SECURITY	59,772	58,568	65,400	62,114	61,400	4,000-	94
101-4010-421.20-03	MEDICARE	95,933	98,609	103,800	106,100	109,100	5,300	105
101-4010-421.20-04	MEDICAL INSURANCE	945,287	877,480	1,198,100	1,037,800	1,079,000	119,100-	90
101-4010-421.20-05	DENTAL INSURANCE	73,581	73,778	78,863	76,300	85,800	6,937	109
101-4010-421.20-06	LIFE INSURANCE	9,344	10,254	11,100	10,900	10,600	500-	96
101-4010-421.20-07	WORKERS COMP INSURANCE	179,413	314,830	350,510	350,510	379,842	29,332	108
101-4010-421.20-08	UNEMPLOYMENT INSURANCE			14,612	14,612	0	14,612-	
101-4010-421.20-09	WELLNESS PROGRAM	884	940	1,000	1,000	1,000		100
101-4010-421.20-10	TUITION REIMBURSEMENT	2,636	657	4,000	4,500	6,000	2,000	150
101-4010-421.20-11	EMPLOYEE AWARDS	11,626	12,296	13,000	12,000	13,200	200	102
101-4010-421.20-12	EMPLOYEE ASSISTANCE	1,672	1,975	2,000	1,800	1,785	215-	89
101-4010-421.20-13	CLOTHING ALLOW TAXABLE	3,519	4,611	5,400	4,800	5,400		100
101-4010-421.20-14	UNIFORM ALLOWANCE	43,509	36,983	44,300	44,300	45,700	1,400	103
101-4010-421.20-15	UNIFORM ISSUE	3,109	10,554	12,300	13,800	10,900	1,400-	89
101-4010-421.20-17	POLICE VESTS	24,771	2,732	9,600	9,600	15,000	5,400	156
101-4010-421.20-19	CLOTHING REPLACEMENT		456	0	0	0		
101-4010-421.20-20	POLICE PENSION CONTRIB	1,259,650	1,110,813	1,163,600	1,163,600	1,416,990	253,390	122
101-4010-421.20-21	AUTO ALLOWANCE			0	0	4,800	4,800	
101-4010-421.20-23	MEDICAL INSURANCE PSEBA	17,329	21,374	21,625	22,900	23,201	1,576	107
101-4010-421.20-24	COMMUTING BENEFIT	100	120	400	120	400		100
* EMPLOYEE BENEFITS		2,842,231	2,747,721	3,213,910	3,057,596	3,388,418	174,508	105
101-4010-421.25-01	TRAINING & SCHOOLS	49,336	50,182	47,500	37,000	37,500	10,000-	79
101-4010-421.25-02	MEETING & CONVENTION	3,553	3,653	4,000	1,500	4,000		100
101-4010-421.25-03	DUES & SUBSCRIPTIONS	3,694	4,299	5,500	5,000	5,000	500-	91
101-4010-421.25-04	CAR EXPENSE/MILEAGE REIMB	3		0	0	0		
101-4010-421.25-05	MEDICAL EXPENSE	1,366	3,169	4,200	4,403	4,000	200-	95
101-4010-421.25-08	PERSONNEL TESTING	14,862	2,716	16,000	18,624	7,500	8,500-	47
101-4010-421.25-09	INFO SYS TRAINING	768	1,524	1,500	1,466	1,500		100
101-4010-421.25-10	DRUG & ALCOHOL TESTING			300	50	300		100
* PERSONNEL EXPENSE		73,582	65,543	79,000	68,043	59,800	19,200-	76

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.30-01	GENERAL LEGAL SERVICES	16,613	962	6,000	0	1,000	5,000-	17
101-4010-421.30-02	POLICE PROSECUTION	130,369	114,540	100,000	100,000	100,000		100
101-4010-421.30-03	LABOR ATTORNEY	25,053	36,859	15,000	5,000	12,300	2,700-	82
101-4010-421.30-10	CONSULTING SERVICES	2,263	1,972	2,800	2,100	3,050	250	109
101-4010-421.30-11	REDFLEX COLLECTION FEES	507,699	513,028	540,000	511,500	512,500	27,500-	95
* PROFESSIONAL SERVICES		681,997	667,361	663,800	618,600	628,850	34,950-	95
101-4010-421.32-08	CUSTODIAL SERVICE	794	1,975	2,500	2,000	2,500		100
101-4010-421.32-09	PAGER RENTAL	3,267	959	2,000	1,038	1,000	1,000-	50
101-4010-421.32-20	NIPAS	5,866	7,252	10,875	9,000	11,135	260	102
101-4010-421.32-23	CRIME PREVENTION	6,521	11,906	12,000	12,000	12,000		100
101-4010-421.32-24	CRIME LAB	36,619	39,619	39,650	39,619	40,485	835	102
101-4010-421.32-25	CRIME STOPPERS		1,000	1,000	1,000	1,000		100
101-4010-421.32-26	MAJOR INVEST TASK FORCE	490	1,099	2,000	2,000	2,000		100
101-4010-421.32-27	RADIO SQUAD CHANGOVER	9,879	7,079	0	0	0		
101-4010-421.32-28	SERVICE CHARGE	9,419	11,922	15,750	12,000	15,750		100
101-4010-421.32-33	DEPT CONTINGENCY	255	38,409	2,500	693	0	2,500-	
101-4010-421.32-38	OFFICE MACHINE RENTAL	21,167	20,299	22,000	21,000	12,720	9,280-	58
101-4010-421.32-42	DARE PROGRAM	17,074	18,272	17,000	6,000	17,000		100
101-4010-421.32-46	POSTAGE METER	1,018	911	1,200	950	1,000	200-	83
101-4010-421.32-55	K-9 TRAINING FEES	2,775	3,000	3,600	3,000	34,230	30,630	951
101-4010-421.32-63	NETWORK SERVICES	15,635	22,183	25,900	23,809	23,525	2,375-	91
101-4010-421.32-66	HEARING OFFICER	10,627	8,536	17,000	10,500	16,000	1,000-	94
101-4010-421.32-67	COLLECTION FEES	202	1,503	1,600	500	0	1,600-	
* CONTRACTUAL		141,608	195,924	176,575	145,109	190,345	13,770	108
101-4010-421.35-01	LIABILITY INSURANCE	161,210	155,780	152,390	153,139	155,440	3,050	102
101-4010-421.35-02	AUTO INSURANCE	35,060	15,140	14,700	14,700	21,940	7,240	149
101-4010-421.35-03	PROPERTY INSURANCE	9,660	14,060	10,890	10,890	10,030	860-	92
101-4010-421.35-05	INSURANCE DEDUCTIBLES	5,000	4,000	4,000	4,000	4,000		100
* INSURANCE		210,930	188,980	181,980	182,729	191,410	9,430	105
101-4010-421.40-01	OFFICE SUPPLIES	9,844	9,736	10,000	10,000	10,000		100
101-4010-421.40-02	COPIER/FAX SUPPLIES	4,505	4,506	6,000	4,700	6,000		100
101-4010-421.40-03	COMPUTER SUPPLIES	8,144	7,990	8,000	11,000	10,000	2,000	125
101-4010-421.40-04	PRINTED FORMS	8,209	8,787	9,000	9,361	9,000		100
101-4010-421.40-05	POSTAGE	5,755	6,545	6,500	6,000	6,500		100
101-4010-421.40-06	FUEL	159,998	166,181	190,000	175,000	185,000	5,000-	97
101-4010-421.40-09	MISC OTHER SUPPLIES	2,106	4,551	4,400	4,400	4,400		100
101-4010-421.40-15	HOUSEKEEPING SUPPLIES	5,873	5,885	6,500	6,100	6,100	400-	94
101-4010-421.40-16	SAFETY SUPPLIES	4,029	8,747	8,800	5,500	6,000	2,800-	68

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
101-4010-421.40-20	PHOTO MATERIALS	1,903	1,199	2,000	4,000	4,000	2,000	200
101-4010-421.40-23	AMMUNITION	8,671	8,753	10,720	11,064	11,000	280	103
101-4010-421.40-24	PRISONER SUPPLIES	1,330	886	2,000	1,000	2,000		100
101-4010-421.40-25	EVIDENCE SUPPLIES	5,434	6,552	6,000	6,000	6,000		100
101-4010-421.40-56	ANIMAL CONTROL-MISC	3,358	4,288	7,000	4,300	5,000	2,000-	71
101-4010-421.40-57	MICROFILMING	6,434	2,140	10,000	8,000	8,000	2,000-	80
101-4010-421.40-58	FIREARM ACCESSORIES	1,400	693	7,050	7,050	4,500	2,550-	64
101-4010-421.40-60	CANINE UNIT SUPPLIES	5,276	4,868	5,000	4,000	8,400	3,400	168
* COMMODITIES		242,269	252,307	298,970	277,475	291,900	7,070-	98
101-4010-421.45-01	TELEPHONE SERVICE	11,201	13,093	17,500	15,400	17,500		100
101-4010-421.45-02	MOBILE PHONE	11,929	12,350	15,000	10,250	19,400	4,400	129
101-4010-421.45-04	LEASED PHONE LINES	13,971	15,248	17,000	17,000	21,800	4,800	128
101-4010-421.45-07	MOBILE DATA SERVICE	3,010	3,607	3,000	3,000	1,500	1,500-	50
101-4010-421.45-10	NATURAL GAS	5,075	5,769	4,779	5,227	5,000	221	105
101-4010-421.45-12	NSSD SEWAGE FEE	159	393	521	521	600	79	115
* UTILITIES		45,345	50,460	57,800	51,398	65,800	8,000	114
101-4010-421.50-01	OFFICE EQUIP MAINTENANCE	35		500	100	500		100
101-4010-421.50-02	COMP HARDWARE MAINTENANCE	14,833	14,710	18,450	16,811	18,525	75	100
101-4010-421.50-03	COMP SOFTWARE MAINTENANCE	32,828	35,955	44,600	43,968	52,850	8,250	119
101-4010-421.50-04	TELECOM MAINTENANCE	15,827	13,854	14,800	14,124	14,950	150	101
101-4010-421.50-05	EQUIPMENT MAINTENANCE	2,299	917	5,500	2,000	2,000	3,500-	36
101-4010-421.50-06	BUILDING MAINTENANCE	52,923	72,467	70,000	75,000	75,000	5,000	107
101-4010-421.50-08	OPTICOM MAINTENANCE	3,128	3,625	4,000	4,000	4,000		100
101-4010-421.50-09	AUTO & TRUCK MAINTENANCE	145,248	112,286	150,000	140,000	132,000	18,000-	88
101-4010-421.50-11	RADIO MAINTENANCE	22,723	34,385	47,000	45,500	47,000		100
101-4010-421.50-29	FIREARM MAINTENANCE	1,397	806	1,200	1,200	1,200		100
101-4010-421.50-30	VEHICLE ACCESSORIES		8,012	10,000	10,000	10,000		100
* REPAIRS & MAINTENANCE		291,241	297,017	366,050	352,703	358,025	8,025-	98
101-4010-421.70-03	TELECOM EQUIPMENT			0	0	2,000	2,000	
101-4010-421.70-06	COMPUTER HARDWARE	17,761	28,279	40,050	38,864	33,025	7,025-	82
101-4010-421.70-07	COMPUTER SOFTWARE	12,871	15,227	16,070	14,641	62,175	46,105	387
101-4010-421.70-08	RADIO EQUIPMENT	5,036		0	0	2,200	2,200	
101-4010-421.70-09	MACHINERY & EQUIPMENT		1,549	6,900	6,900	6,500	400-	94
101-4010-421.70-10	BUILDING IMPROVEMENT			0	0	2,000	2,000	
101-4010-421.70-14	FIREARMS			9,100	9,025	1,200	7,900-	13
101-4010-421.70-19	VEHICLE SAFETY EQUIPMENT	2,764	1,398	0	0	0		
101-4010-421.70-24	CANINE UNIT			0	0	9,400	9,400	
101-4010-421.70-29	DUI EQUIPMENT	41,095	89,855	0	0	5,408	5,408	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
POLICE								
ADMINISTRATION								
*	CAPITAL	79,527	136,308	72,120	69,430	123,908	51,788	172
**	PUBLIC SAFETY	11,686,099	11,774,634	12,734,493	12,181,384	13,215,756	481,263	104
***	ADMINISTRATION	11,686,099	11,774,634	12,734,493	12,181,384	13,215,756	481,263	104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
POLICE								
COMMUNICATIONS								
101-4020-423.10-01	SALARIES-REGULAR	786,151	793,316	895,800	823,900	920,100	24,300	103
101-4020-423.10-05	SALARIES-SICK LV BUYBACK	6,075	4,926	5,600	4,585	5,000	600-	89
101-4020-423.10-07	TRAINING OFFICER PAY	6,461	5,718	9,000	5,400	7,000	2,000-	78
101-4020-423.10-09	LONGEVITY	5,300	5,600	6,200	6,200	6,400	200	103
101-4020-423.10-10	OVERTIME	142,355	114,931	130,700	113,904	123,000	7,700-	94
* SALARIES & WAGES		946,342	924,491	1,047,300	953,989	1,061,500	14,200	101
101-4020-423.20-01	IL MUNIC RETIREMENT FUND	107,036	106,167	126,200	115,000	126,000	200-	100
101-4020-423.20-02	SOCIAL SECURITY	56,362	54,818	62,700	57,550	63,800	1,100	102
101-4020-423.20-03	MEDICARE	13,266	12,820	14,700	13,460	14,900	200	101
101-4020-423.20-04	MEDICAL INSURANCE	150,400	140,857	176,300	152,300	173,600	2,700-	98
101-4020-423.20-05	DENTAL INSURANCE	12,055	12,393	12,830	14,200	15,600	2,770	122
101-4020-423.20-06	LIFE INSURANCE	1,294	1,400	1,500	1,500	1,400	100-	93
101-4020-423.20-07	WORKERS COMP INSURANCE	7,900	11,660	12,980	12,980	16,280	3,300	125
101-4020-423.20-08	UNEMPLOYMENT INSURANCE	11,267	10,277	0	0	0		
101-4020-423.20-09	WELLNESS PROGRAM	205	137	300	213	300		100
101-4020-423.20-10	TUITION REIMBURSEMENT	336	3,368	4,000	3,600	7,000	3,000	175
101-4020-423.20-11	EMPLOYEE AWARDS	495	1,014	1,260	1,100	650	610-	52
101-4020-423.20-12	EMPLOYEE ASSISTANCE	289	333	400	300	294	106-	74
101-4020-423.20-13	TAXABLE CLOTHING ALLOW	84		79	80	0	79-	
101-4020-423.20-14	UNIFORM ALLOWANCE	3,199	3,736	3,921	3,500	3,500	421-	89
101-4020-423.20-15	UNIFORM ISSUE	896	387	800	500	1,200	400	150
* EMPLOYEE BENEFITS		365,084	359,367	417,970	376,283	424,524	6,554	102
101-4020-423.25-01	TRAINING & SCHOOLS	3,622	3,120	5,000	5,000	5,000		100
101-4020-423.25-02	MEETING & CONVENTION	349	703	4,000	1,500	2,000	2,000-	50
101-4020-423.25-03	DUES & SUBSCRIPTIONS	852	751	900	900	900		100
101-4020-423.25-04	MILEAGE EXPENSE	214		0	0	0		
101-4020-423.25-05	MEDICAL EXPENSE	322	161	400	152	400		100
101-4020-423.25-08	PERSONNEL TESTING		500	1,800	0	1,800		100
101-4020-423.25-09	INFO SYS TRAINING			600	320	600		100
* PERSONNEL EXPENSE		5,359	5,235	12,700	7,872	10,700	2,000-	84
101-4020-423.30-10	CONSULTING SERVICES	230	190	240	170	30,240	30,000	12,600
* PROFESSIONAL SERVICES		230	190	240	170	30,240	30,000	12,600
101-4020-423.32-28	SERVICE CHARGE	2,260	2,260	2,300	2,260	2,300		100
101-4020-423.32-33	DEPT CONTINGENCY	50		500	0	0	500-	
101-4020-423.32-63	IP NETWORK SERVICES	747	530	900	508	750	150-	83
* CONTRACTUAL		3,057	2,790	3,700	2,768	3,050	650-	82

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
POLICE								
COMMUNICATIONS								
101-4020-423.35-01	LIABILITY INSURANCE	32,240	12,980	12,700	12,887	12,950	250	102
*	INSURANCE	32,240	12,980	12,700	12,887	12,950	250	102
101-4020-423.40-01	OFFICE SUPPLIES	849	330	500	500	500		100
101-4020-423.40-03	COMPUTER SUPPLIES	1,221	891	1,000	1,000	1,000		100
*	COMMODITIES	2,070	1,221	1,500	1,500	1,500		100
101-4020-423.50-02	COMP HARDWARE MAINTENANCE	2,444	1,903	3,450	1,993	3,400	50-	99
101-4020-423.50-03	COMP SOFTWARE MAINTENANCE	2,560	3,158	3,750	3,491	4,050	300	108
101-4020-423.50-04	TELECOM MAINTENANCE	100	40	200	88	175	25-	88
101-4020-423.50-05	EQUIPMENT MAINTENANCE	455		500	100	500		100
*	REPAIRS & MAINTENANCE	5,559	5,101	7,900	5,672	8,125	225	103
101-4020-423.70-06	COMPUTER HARDWARE	860	2,160	4,150	3,640	2,775	1,375-	67
101-4020-423.70-07	COMPUTER SOFTWARE	1,660	584	400	440	350	50-	88
*	CAPITAL	2,520	2,744	4,550	4,080	3,125	1,425-	69
**	PUBLIC SAFETY	1,362,461	1,314,119	1,508,560	1,365,221	1,555,714	47,154	103
***	COMMUNICATIONS	1,362,461	1,314,119	1,508,560	1,365,221	1,555,714	47,154	103
****	POLICE	13,048,560	13,088,753	14,243,053	13,546,605	14,771,470	528,417	104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
FIRE								
ADMINISTRATION								
101-5010-422.10-01	SALARIES-REGULAR	4,648,661	4,642,992	4,954,000	4,637,507	5,399,100	445,100	109
101-5010-422.10-02	SALARIES-PART TIME	1,347	240	0	0	0		
101-5010-422.10-05	SALARIES-SICK LV BUYBACK	64,365	64,258	76,000	57,423	62,000	14,000-	82
101-5010-422.10-07	OFFICER IN CHARGE	5,451	6,415	8,000	4,200	8,000		100
101-5010-422.10-09	LONGEVITY	25,680	26,720	29,870	29,270	32,910	3,040	110
101-5010-422.10-10	OVERTIME	250,947	297,383	254,200	463,071	90,500	163,700-	36
101-5010-422.10-11	FAIR LABOR SALARIES	454,462	563,906	452,400	731,488	156,000	296,400-	34
101-5010-422.10-23	NOV HOLIDAY PAY			0	0	167,500	167,500	
* SALARIES & WAGES		5,450,913	5,601,914	5,774,470	5,922,959	5,916,010	141,540	102
101-5010-422.20-01	IL MUNIC RETIREMENT FUND	42,732	44,038	46,400	46,163	46,700	300	101
101-5010-422.20-02	SOCIAL SECURITY	22,813	22,717	23,600	23,298	24,200	600	103
101-5010-422.20-03	MEDICARE	74,385	74,495	77,300	81,177	82,900	5,600	107
101-5010-422.20-04	MEDICAL INSURANCE	654,265	641,518	838,400	762,900	784,500	53,900-	94
101-5010-422.20-05	DENTAL INSURANCE	51,634	52,315	54,050	55,650	65,100	11,050	120
101-5010-422.20-06	LIFE INSURANCE	7,132	7,596	8,000	7,465	8,700	700	109
101-5010-422.20-07	WORKERS COMP INSURANCE	414,705	396,390	441,390	441,390	529,266	87,876	120
101-5010-422.20-08	UNEMPLOYMENT INSURANCE	6		5,000	0	0	5,000-	
101-5010-422.20-09	WELLNESS PROGRAM	415	311	700	402	700		100
101-5010-422.20-10	TUITION REIMBURSEMENT	9,268	15,947	24,000	20,389	17,000	7,000-	71
101-5010-422.20-11	EMPLOYEE AWARDS/RECOG	2,898	2,594	3,000	2,800	2,700	300-	90
101-5010-422.20-12	EMPLOYEE ASSISTANCE	1,166	1,368	1,400	1,400	1,191	209-	85
101-5010-422.20-14	UNIFORM ALLOWANCE	28,214	29,499	34,100	30,500	34,100		100
101-5010-422.20-15	UNIFORM ISSUE	4,071	6,732	8,600	6,856	8,600		100
101-5010-422.20-18	SAFETY PROGRAM	94		500	250	500		100
101-5010-422.20-19	CLOTHING REPLACEMENT	1,904	2,683	7,500	1,900	7,500		100
101-5010-422.20-21	FIRE PENSION CONTRIBUTION	1,068,500	1,027,531	1,009,600	1,009,521	1,239,754	230,154	123
101-5010-422.20-23	MEDICAL INSURANCE PSEBA	15,409	21,452	21,625	20,900	23,201	1,576	107
101-5010-422.20-24	COMMUTING BENEFIT		140	200	120	200		100
* EMPLOYEE BENEFITS		2,399,611	2,347,326	2,605,365	2,513,081	2,876,812	271,447	110
101-5010-422.25-01	TRAINING & SCHOOLS	20,810	16,146	24,800	18,360	21,500	3,300-	87
101-5010-422.25-02	MEETING & CONVENTION	2,149	3,425	4,300	3,625	4,300		100
101-5010-422.25-03	DUES & SUBSCRIPTIONS	3,589	3,670	3,700	3,670	3,700		100
101-5010-422.25-04	CAR EXPENSE/MILEAGE REIMB	163	463	500	250	500		100
101-5010-422.25-05	MEDICAL EXPENSE	2,404	2,355	8,000	7,100	8,000		100
101-5010-422.25-08	PERSONNEL TESTING	18,981		28,000	15,000	4,500	23,500-	16
101-5010-422.25-09	INFO SYS TRAINING	576		600	462	600		100
* PERSONNEL EXPENSE		48,672	26,059	69,900	48,467	43,100	26,800-	62
101-5010-422.30-01	GENERAL LEGAL SERVICE		20,768	10,000	2,000	10,000		100
101-5010-422.30-03	LABOR ATTORNEY	16,288	75,337	11,500	90,000	11,500		100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
GENERAL OPERATING FUND									
FIRE									
ADMINISTRATION									
101-5010-422.30-10	CONSULTING SERVICES	7,817	5,057	8,000	5,200	8,250	250	103	
101-5010-422.30-11	PBS COLLECT NON RES	24,533	22,333	26,600	4,773	25,900	700-	97	
101-5010-422.30-12	PBS COLLECT RESIDENT	32,164	31,084	30,800	13,227	30,800		100	
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*	PROFESSIONAL SERVICES	80,802	154,579	86,900	115,200	86,450	450-	99	
101-5010-422.32-07	MISC SERVICES	2,868	2,731	3,000	3,000	2,000	1,000-	67	
101-5010-422.32-09	PAGER RENTAL		2,880	3,000	2,880	1,500	1,500-	50	
101-5010-422.32-12	HYDRANT CHARGES	29,000	29,900	30,800	30,800	30,800		100	
101-5010-422.32-28	SERVICE CHARGE	2,247	9,330	9,600	7,500	8,700	900-	91	
101-5010-422.32-32	QUASI GOVERNMENT DUES	15,130	14,837	11,000	5,600	7,500	3,500-	68	
101-5010-422.32-33	DEPARTMENT CONTINGENCY			4,000	0	0	4,000-		
101-5010-422.32-38	OFFICE MACHINE RENTAL	12,479	12,727	13,000	8,700	5,000	8,000-	38	
101-5010-422.32-46	POSTAGE METER	1,018	836	1,200	830	1,200		100	
101-5010-422.32-63	NETWORK SERVICES	2,969	3,577	5,700	4,630	4,400	1,300-	77	
101-5010-422.32-66	CPR CLASSES		3,855	5,000	4,980	5,000		100	
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*	CONTRACTUAL	65,711	80,673	86,300	68,920	66,100	20,200-	77	
101-5010-422.35-01	LIABILITY INSURANCE	32,240	12,980	12,700	13,449	12,950	250	102	
101-5010-422.35-02	AUTO INSURANCE	18,560	8,260	7,780	7,780	11,600	3,820	149	
101-5010-422.35-03	PROPERTY INSURANCE	9,660	14,060	10,890	10,890	10,000	890-	92	
101-5010-422.35-05	INSURANCE DEDUCTIBLE	1,000	1,629	2,000	0	2,000		100	
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*	INSURANCE	61,460	36,929	33,370	32,119	36,550	3,180	110	
101-5010-422.40-01	OFFICE SUPPLIES	3,997	4,249	4,500	4,195	4,000	500-	89	
101-5010-422.40-02	COPIER/FAX SUPPLIES	330	2,302	1,700	1,900	1,400	300-	82	
101-5010-422.40-03	COMPUTER SUPPLIES	695	1,596	1,700	1,723	1,500	200-	88	
101-5010-422.40-04	PRINTED FORMS	2,269	1,404	2,600	1,900	2,300	300-	88	
101-5010-422.40-05	POSTAGE	1,453	1,409	1,800	1,425	1,700	100-	94	
101-5010-422.40-06	FUEL	65,610	71,773	77,500	67,250	74,700	2,800-	96	
101-5010-422.40-07	CHEMICALS	1,953	1,943	2,200	2,026	3,000	800	136	
101-5010-422.40-08	REFERENCE MATERIAL	1,152	80	1,200	725	1,000	200-	83	
101-5010-422.40-14	SMALL TOOLS	2,456	2,011	3,300	3,309	2,800	500-	85	
101-5010-422.40-15	HOUSEKEEPING SUPPLIES	7,810	8,200	8,200	8,150	8,200		100	
101-5010-422.40-16	SAFETY SUPPLIES	1,080	2,017	2,800	1,000	2,400	400-	86	
101-5010-422.40-17	MEDICAL SUPPLIES	17,305	20,361	22,500	22,100	22,500		100	
101-5010-422.40-20	PHOTO MATERIALS	68	51	300	80	100	200-	33	
101-5010-422.40-22	COMMUNICATION SUPPLIES	269	197	1,200	250	500	700-	42	
101-5010-422.40-35	MAINTENANCE SUPPLIES	9,544	7,658	11,000	9,600	9,700	1,300-	88	
101-5010-422.40-37	AUTO & TRUCK MAINT SUPPLY	18,510	19,566	21,000	20,709	21,000		100	
101-5010-422.40-52	PUBLIC ED SUPPLIES	8,880	8,805	9,500	9,631	8,900	600-	94	
101-5010-422.40-59	KITCHEN SUPPLIES	493	496	500	499	500		100	
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
FIRE								
ADMINISTRATION								
* COMMODITIES		143,874	154,118	173,500	156,472	166,200	7,300-	96
101-5010-422.45-01	TELEPHONE SERVICE	5,032	5,482	6,000	6,060	6,000		100
101-5010-422.45-02	MOBILE PHONE	6,811	7,115	7,500	6,100	7,300	200-	97
101-5010-422.45-04	LEASED PHONE LINES	14,731	17,491	14,600	18,500	19,200	4,600	132
101-5010-422.45-07	MOBILE DATA SERVICE	1,303	988	1,400	950	1,400		100
101-5010-422.45-10	NATURAL GAS	843	959	800	885	800		100
101-5010-422.45-12	NSSD SEWAGE FEE	298	416	600	775	800	200	133
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* UTILITIES		29,018	32,451	30,900	33,270	35,500	4,600	115
101-5010-422.50-01	OFFICE EQUIP MAINTENANCE		80	1,000	0	500	500-	50
101-5010-422.50-02	COMP HARDWARE MAINTENANCE	3,577	4,644	5,650	5,238	5,525	125-	98
101-5010-422.50-03	COMP SOFTWARE MAINTENANCE	8,263	8,310	11,050	10,428	13,225	2,175	120
101-5010-422.50-04	TELECOM MAINTENANCE	2,569	3,622	3,900	3,263	4,850	950	124
101-5010-422.50-05	EQUIPMENT MAINTENANCE	29,475	28,669	30,100	25,000	29,200	900-	97
101-5010-422.50-06	BUILDING MAINTENANCE	58,241	19,628	24,000	22,500	24,000		100
101-5010-422.50-08	OPTICOM MAINTENANCE	4,415	4,444	5,000	4,500	5,000		100
101-5010-422.50-09	AUTO & TRUCK MAINTENANCE	76,257	79,430	90,200	67,000	73,200	17,000-	81
101-5010-422.50-11	RADIO MAINTENANCE	8,359	8,420	8,500	8,500	8,500		100
101-5010-422.50-17	LANDSCAPE MAINTENANCE	4,085	3,882	4,900	4,850	4,900		100
101-5010-422.50-34	EMERGENCY SIREN MAINT	9,899	10,658	15,000	10,500	14,000	1,000-	93
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* REPAIRS & MAINTENANCE		205,140	171,787	199,300	161,779	182,900	16,400-	92
101-5010-422.70-03	TELECOM EQUIPMENT	119		0	0	600	600	
101-5010-422.70-06	COMPUTER HARDWARE	7,139	8,229	8,200	8,174	10,550	2,350	129
101-5010-422.70-07	COMPUTER SOFTWARE	4,992	3,423	7,600	5,746	1,950	5,650-	26
101-5010-422.70-08	RADIO EQUIPMENT	3,107	4,406	14,400	7,300	9,700	4,700-	67
101-5010-422.70-09	MACHINERY & EQUIPMENT	20,389	11,408	22,240	13,500	25,900	3,660	116
101-5010-422.70-10	BUILDING IMPROVEMENT	8,165	16,415	16,200	16,100	16,200		100
101-5010-422.70-20	FIRE HOSE	881	817	1,300	1,250	1,300		100
101-5010-422.70-21	MISC OTHER CAPITAL ITEMS	16,491	8,495	14,660	14,660	13,000	1,660-	89
101-5010-422.70-28	FIRE FIGHTING GEAR	11,370	12,471	12,500	10,825	12,500		100
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* CAPITAL		72,653	65,664	97,100	77,555	91,700	5,400-	94
** PUBLIC SAFETY		8,557,854	8,671,500	9,157,105	9,129,822	9,501,322	344,217	104
*** ADMINISTRATION		8,557,854	8,671,500	9,157,105	9,129,822	9,501,322	344,217	104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
FIRE								
FOREIGN FIRE INSURANCE								
101-5050-422.25-02	MEETING & CONVENTION			0	4,950	0		
*	PERSONNEL EXPENSE			0	4,950	0		
101-5050-422.32-07	MISC SERVICES			0	40	0		
*	CONTRACTUAL			0	40	0		
101-5050-422.35-04	OFFICIAL BONDS	100	100	0	0	0		
*	INSURANCE	100	100	0	0	0		
101-5050-422.40-01	OFFICE SUPPLIES	8,920	4,832	0	363	0		
101-5050-422.40-16	SAFETY SUPPLIES	7,473		0	1,861	0		
101-5050-422.40-59	KITCHEN SUPPLIES	7,452	9,529	0	2,972	0		
*	COMMODITIES	23,845	14,361	0	5,196	0		
101-5050-422.50-05	EQUIPMENT MAINTENANCE	18,105	48,339	53,000	43,699	53,000		100
*	REPAIRS & MAINTENANCE	18,105	48,339	53,000	43,699	53,000		100
**	PUBLIC SAFETY	42,050	62,800	53,000	53,885	53,000		100
***	FOREIGN FIRE INSURANCE	42,050	62,800	53,000	53,885	53,000		100
****	FIRE	8,599,904	8,734,300	9,210,105	9,183,707	9,554,322	344,217	104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GENERAL OPERATING FUND								
CONTINGENCIES								
CONTINGENCIES								
101-6050-411.32-30	GURNEE DAYS	15,000	15,000	15,000	15,000	15,000		100
101-6050-411.32-31	CONVENTION BUR CONTRIB	92,398	128,507	124,700	133,900	137,917	13,217	111
101-6050-411.32-32	QUASI GOVERNMENT DUES	11,250		14,065	13,950	23,950	9,885	170
101-6050-411.32-33	DEPT CONTINGENCY	4,357	24,007	40,000	14,347	30,000	10,000-	75
101-6050-411.32-43	BAD DEBT EXPENSE		24,535	0	5,134	0		
101-6050-411.32-52	PARK AQUATIC CENTER AGRMT	380,391	380,255	383,353	383,353	385,350	1,997	101
101-6050-411.32-70	MARKETING EXPENSE	47,023	10,892	5,100	5,100	11,000	5,900	216
* CONTRACTUAL		550,419	583,196	582,218	570,784	603,217	20,999	104
101-6050-411.98-03	GURNEE MILLS RECAPTURE	1,265,461	1,314,724	0	0	0		
101-6050-411.98-04	KEY LIME COVE RECAPTURE	435,709	436,926	450,500	399,900	407,900	42,600-	91
101-6050-411.98-09	TRANSFER TO CAPITAL IMPR	1,500,000	2,709,998	0	3,400,000	600,000	600,000	
101-6050-411.98-11	TRANS 2004 GO REFUNDING	254,833	254,089	249,009	249,009	249,660	651	100
101-6050-411.98-13	TRANSFER TO DEBT SERV FD			0	0	850	850	
101-6050-411.98-17	TRANS 2009 GO REFUNDING	839,775	835,975	838,475	838,475	856,875	18,400	102
101-6050-411.98-18	TFR TO DS FOR SERIES 2011			1,197,350	1,197,350	1,197,850	500	100
* OTHER FINANCING USES		4,295,778	5,551,712	2,735,334	6,084,734	3,313,135	577,801	121
**	GENERAL GOVERNMENT	4,846,197	6,134,908	3,317,552	6,655,518	3,916,352	598,800	118
***	CONTINGENCIES	4,846,197	6,134,908	3,317,552	6,655,518	3,916,352	598,800	118
****	CONTINGENCIES	4,846,197	6,134,908	3,317,552	6,655,518	3,916,352	598,800	118
*****	EXPENDITURE	33,872,366	35,560,435	34,900,262	37,389,736	36,505,919	1,605,657	105
*****	GENERAL OPERATING FUND	1,059,244-	332,551-	980,788-	649,012	615,728-	365,060	63

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
911 FUND								
203-0000-341.14-00	911 SURCHARGE	139,854-	124,106-	120,000-	121,100-	110,000-	10,000	92
*	911 SURCHARGE	139,854-	124,106-	120,000-	121,100-	110,000-	10,000	92
203-0000-341.21-00	WIRELESS 911 SURCHARGE	190,652-	234,550-	190,000-	213,005-	215,000-	25,000-	113
203-0000-341.21-10	VOICE OVER IP		8-	0	0	0		
*	WIRELESS 911 SURCHARGE	190,652-	234,558-	190,000-	213,005-	215,000-	25,000-	113
**	CHARGES FOR SERVICES	330,506-	358,664-	310,000-	334,105-	325,000-	15,000-	105
203-0000-361.01-00	INTEREST	1,010-	898-	800-	780-	900-	100-	113
*	INTEREST	1,010-	898-	800-	780-	900-	100-	113
**	INCOME	1,010-	898-	800-	780-	900-	100-	113
***	911 FUND	331,516-	359,562-	310,800-	334,885-	325,900-	15,100-	105
****	911 FUND	331,516-	359,562-	310,800-	334,885-	325,900-	15,100-	105
*****	REVENUE	331,516-	359,562-	310,800-	334,885-	325,900-	15,100-	105

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
911 FUND									
203-0000-423.10-02	SALARIES-PART TIME	24,881	46,684	52,500	26,919	88,900	36,400	169	
203-0000-423.10-10	OVERTIME	253	210	500	0	500		100	
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*	SALARIES & WAGES	25,134	46,894	53,000	26,919	89,400	36,400	169	
203-0000-423.20-01 IL MUNIC RETIREMENT FUND									
203-0000-423.20-02	SOCIAL SECURITY	1,165	2,927	3,300	1,667	5,512	2,212	167	
203-0000-423.20-03	MEDICARE	272	684	800	395	1,289	489	161	
203-0000-423.20-12	EMPLOYEE ASSISTANCE	19	45	50	31	44	6-	88	
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*	EMPLOYEE BENEFITS	1,456	3,656	4,150	2,198	17,735	13,585	427	
203-0000-423.25-01 TRAINING & SCHOOLS									
203-0000-423.25-02	MEETING & CONVENTION	2,407	2,500	3,200	2,500	4,000	800	125	
203-0000-423.25-03	DUES & SUBSCRIPTIONS	4,363	4,292	4,800	4,755	5,000	200	104	
203-0000-423.25-09	INFO SYS TRAINING	130	130	250	137	150	100-	60	
203-0000-423.25-09	INFO SYS TRAINING			1,000	0	2,500	1,500	250	
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*	PERSONNEL EXPENSE	6,900	6,922	9,250	7,392	11,650	2,400	126	
203-0000-423.30-01 GENERAL LEGAL SERVICE									
203-0000-423.30-10	CONSULTING SERVICES	436		1,500	0	500	1,000-	33	
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*	PROFESSIONAL SERVICES	436		16,500	5,000	10,500	6,000-	64	
203-0000-423.32-05 PUBLIC RELATIONS									
203-0000-423.32-06	PRINTING & PUBLISHING	1,751	1,700	2,000	1,800	2,000		100	
203-0000-423.32-28	SERVICE CHARGE	9,492	9,492	9,500	9,492	9,500		100	
203-0000-423.32-35	WIRELINE CONNECT FEE	24,437	24,434	25,000	24,528	25,000		100	
203-0000-423.32-36	WIRELESS CONNECT FEE	9,302	9,724	12,500	10,008	12,500		100	
203-0000-423.32-63	IP NETWORK SERVICES	4,617	4,374	30,000	4,764	30,000		100	
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*	CONTRACTUAL	49,599	49,724	79,150	50,642	79,150		100	
203-0000-423.40-03 COMPUTER SUPPLIES									
203-0000-423.40-55	EMD SUPPLIES	1,033	427	1,500	900	1,250	250-	83	
203-0000-423.40-61	COMMUNICATIONS SUPPLIES	207	321	500	350	500		100	
203-0000-423.40-61	COMMUNICATIONS SUPPLIES	619	199	1,000	1,000	4,000	3,000	400	
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*	COMMODITIES	1,859	947	3,000	2,250	5,750	2,750	192	
203-0000-423.45-01 TELEPHONE SERVICE									
203-0000-423.45-07	MOBILE DATA SERVICE	691	743	1,250	907	950	300-	76	
203-0000-423.45-07	MOBILE DATA SERVICE	15,054	18,955	19,000	16,500	18,500	500-	97	
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*	UTILITIES	15,745	19,698	20,250	17,407	19,450	800-	96	
203-0000-423.50-02 COMP HARDWARE MAINTENANCE									
203-0000-423.50-03	COMP SOFTWARE MAINTENANCE	4,907	6,725	10,225	10,000	9,500	725-	93	
203-0000-423.50-04	TELECOM MAINTENANCE	59,472	65,394	72,025	67,755	73,050	1,025	101	
203-0000-423.50-04	TELECOM MAINTENANCE	13,541	9,287	25,000	24,997	14,500	10,500-	58	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
911 FUND								
203-0000-423.50-05	EQUIPMENT MAINTENANCE	5,422	27,977	7,500	13,400	35,400	27,900	472
203-0000-423.50-06	BUILDING MAINTENANCE	2,816	6,030	21,000	17,229	16,000	5,000-	76
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*	REPAIRS & MAINTENANCE	86,158	115,413	135,750	133,381	148,450	12,700	109
203-0000-423.70-03	TELECOM EQUIPMENT	253	4,345	6,000	800	1,000	5,000-	17
203-0000-423.70-05	OFFICE FURNITURE	3,200		0	0	0		
203-0000-423.70-06	COMPUTER HARDWARE	1,257	9,734	16,100	15,500	45,725	29,625	284
203-0000-423.70-07	COMPUTER SOFTWARE	1,927	4,485	28,350	7,332	5,000	23,350-	18
203-0000-423.70-17	COMMUNICATIONS EQUIPMENT	27,490	3,704	47,500	20,000	95,000	47,500	200
203-0000-423.70-27	MOBILE DATA	20,615	151,769	100,000	17,000	90,000	10,000-	90
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*	CAPITAL	54,742	174,037	197,950	60,632	236,725	38,775	120
**	PUBLIC SAFETY	242,029	417,291	519,000	305,821	618,810	99,810	119
***	911 FUND	242,029	417,291	519,000	305,821	618,810	99,810	119
****	911 FUND	242,029	417,291	519,000	305,821	618,810	99,810	119
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*****	EXPENDITURE	242,029	417,291	519,000	305,821	618,810	99,810	119
*****	911 FUND	89,487-	57,729	208,200	29,064-	292,910	84,710	141

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
MOTOR FUEL TAX FUND								
205-0000-335.10-03	MOTOR FUEL TAX	912,039-	892,478-	735,355-	906,783-	895,830-	160,475-	122
205-0000-335.10-05	HIGH GROWTH CITIES PROG	19,123-	19,114-	25,868-	25,778-	25,939-	71-	100

*	STATE GOVERNMENT	931,162-	911,592-	761,223-	932,561-	921,769-	160,546-	121

**	INTERGOVERNMENTAL REVENUE	931,162-	911,592-	761,223-	932,561-	921,769-	160,546-	121
205-0000-361.01-00	INTEREST	388-	319-	400-	118-	125-	275	31

*	INTEREST	388-	319-	400-	118-	125-	275	31

**	INCOME	388-	319-	400-	118-	125-	275	31
205-0000-391.04-00	TRANSFER FROM CAPITAL IMP	142,500-		0	0	0		

*	TRANSFER FROM CAPITAL IMP	142,500-		0	0	0		

**	OTHER INCOME	142,500-		0	0	0		
***	MOTOR FUEL TAX FUND	1,074,050-	911,911-	761,623-	932,679-	921,894-	160,271-	121
****	MOTOR FUEL TAX FUND	1,074,050-	911,911-	761,623-	932,679-	921,894-	160,271-	121

*****	REVENUE	1,074,050-	911,911-	761,623-	932,679-	921,894-	160,271-	121

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
MOTOR FUEL TAX FUND								
205-0000-432.50-12	STREET SURFACING-MAINT	1,441,946	893,999	1,000,000	1,000,000	895,000	105,000-	90
205-0000-432.50-13	CRACK SEALING	38,992	44,025	45,000	44,988	55,000	10,000	122
205-0000-432.50-38	PAVEMENT STRIPING	39,901	40,000	0	0	0		
205-0000-432.50-39	CEMETERY RD CONS		721,133	740,000	71,907-	0	740,000-	
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*	REPAIRS & MAINTENANCE	1,520,839	1,699,157	1,785,000	973,081	950,000	835,000-	53
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**	INFRASTRUCTURE MANAGEMENT	1,520,839	1,699,157	1,785,000	973,081	950,000	835,000-	53
***	MOTOR FUEL TAX FUND	1,520,839	1,699,157	1,785,000	973,081	950,000	835,000-	53
****	MOTOR FUEL TAX FUND	1,520,839	1,699,157	1,785,000	973,081	950,000	835,000-	53
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*****	EXPENDITURE	1,520,839	1,699,157	1,785,000	973,081	950,000	835,000-	53
*****	MOTOR FUEL TAX FUND	446,789	787,246	1,023,377	40,402	28,106	995,271-	3

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
IMPACT FEE FUND									
214-0000-322.03-01	STORMWATER MANAGEMENT	67,500-		0	0	0			
214-0000-322.03-02	SIDEWALKS	5,513-		0	0	0			
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*	IMPACT FEES-VILLAGE	73,013-		0	0	0			
214-0000-322.04-07	COMMERCIAL ROAD		7,825-	0	0	0			
214-0000-322.04-11	MERIT CLUB ROAD	1,650-	1,650-	1,100-	1,650-	1,650-	550-	150	
214-0000-322.04-14	ABERDARE ROAD		550-	0	0	0			
214-0000-322.04-15	MISC SUBDIVISION ROAD	19,800-	36,300-	0	0	0			
214-0000-322.04-42	ESTATES AT CHURCHILL HUNT	900-	1,350-	450-	0	450-		100	
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*	ROAD IMPACT FEES-VILLAGE	22,350-	47,675-	1,550-	1,650-	2,100-	550-	135	
214-0000-322.07-01	IMPACT SEWER CONNECT FEE	5,000-	7,500-	2,500-	0	2,500-		100	
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*	SEWER FRONTAGE FEES	5,000-	7,500-	2,500-	0	2,500-		100	
**	LICENSES & PERMITS	100,363-	55,175-	4,050-	1,650-	4,600-	550-	114	
214-0000-361.01-00	INTEREST	1,592-	2,075-	2,200-	700-	600-	1,600	27	
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*	INTEREST	1,592-	2,075-	2,200-	700-	600-	1,600	27	
**	INCOME	1,592-	2,075-	2,200-	700-	600-	1,600	27	
***	IMPACT FEE FUND	101,955-	57,250-	6,250-	2,350-	5,200-	1,050	83	
****	IMPACT FEE FUND	101,955-	57,250-	6,250-	2,350-	5,200-	1,050	83	
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*****	REVENUE	101,955-	57,250-	6,250-	2,350-	5,200-	1,050	83	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
IMPACT FEE FUND								
214-0000-510.98-04	TRANS TO CAPITAL IMPR	330,000		550,000	550,000	0	550,000-	
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*	OTHER FINANCING USES	330,000		550,000	550,000	0	550,000-	
**	OTHER ACTIVITY	330,000		550,000	550,000	0	550,000-	
***	IMPACT FEE FUND	330,000		550,000	550,000	0	550,000-	
****	IMPACT FEE FUND	330,000		550,000	550,000	0	550,000-	
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*****	EXPENDITURE	330,000		550,000	550,000	0	550,000-	
*****	IMPACT FEE FUND	228,045	57,250-	543,750	547,650	5,200-	548,950-	1-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
ASSET FORFEITURE FUND								
217-0000-334.10-03	DARE FORFEITED FUNDS	5,852-	324	0	22,558-	0		
*	PUBLIC SAFETY-POLICE	5,852-	324	0	22,558-	0		
**	INTERGOVERNMENTAL REVENUE	5,852-	324	0	22,558-	0		
217-0000-361.01-00	INTEREST	39-	36-	40-	55-	40-		100
*	INTEREST	39-	36-	40-	55-	40-		100
**	INCOME	39-	36-	40-	55-	40-		100
***	ASSET FORFEITURE FUND	5,891-	288	40-	22,613-	40-		100
****	ASSET FORFEITURE FUND	5,891-	288	40-	22,613-	40-		100
*****	REVENUE	5,891-	288	40-	22,613-	40-		100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
ASSET FORFEITURE FUND								
POLICE								
ADMINISTRATION								
217-4010-421.40-01	OFFICE SUPPLIES	520		0	0	0		
*	COMMODITIES	520		0	0	0		
217-4010-421.70-06	COMPUTER HARDWARE	10,601		0	0	0		
217-4010-421.70-07	COMPUTER SOFTWARE	9,030		0	0	0		
*	CAPITAL	19,631		0	0	0		
**	PUBLIC SAFETY	20,151		0	0	0		
***	ADMINISTRATION	20,151		0	0	0		
****	POLICE	20,151		0	0	0		
*****	EXPENDITURE	20,151		0	0	0		
*****	ASSET FORFEITURE FUND	14,260	288	40-	22,613-	40-		100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
CAPITAL IMPROVEMENT FUND									
304-0000-335.10-16	CEMETERY ROAD REIMB-IDOT	245,145-		253,280-	253,280-	0	253,280		
304-0000-335.10-35	EMERG ROAD GRANT - DADA		7,500-	0	0	0			
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*	STATE GOVERNMENT	245,145-	7,500-	253,280-	253,280-	0	253,280		
304-0000-335.20-10	LAKE CO. GRANT/REIMBURSE			0	245,716-	0			
304-0000-335.20-30	TOWNSHIP REIMBURSEMENT			0	20,787-	0			
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*	LOCAL GOVERNMENT			0	266,503-	0			
304-0000-336.10-03	SCBA & ACCESSORIES	70,200-	40,500-	0	0	0			
304-0000-336.10-04	Fire Prevention Grant			81,000-	0	31,500-	49,500	39	
304-0000-336.10-05	Fire Grant			43,500-	59,400-	229,500-	186,000-	528	
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*	DHS	70,200-	40,500-	124,500-	59,400-	261,000-	136,500-	210	
**	INTERGOVERNMENTAL REVENUE	315,345-	48,000-	377,780-	579,183-	261,000-	116,780	69	
304-0000-343.01-00	CONTRIBUTIONS	17,043-		0	12,751-	0			
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*	CONTRIBUTIONS	17,043-		0	12,751-	0			
**	CHARGES FOR SERVICE	17,043-		0	12,751-	0			
304-0000-361.01-00	INTEREST	2,230-	2,746-	2,500-	2,414-	3,100-	600-	124	
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*	INTEREST	2,230-	2,746-	2,500-	2,414-	3,100-	600-	124	
**	INCOME	2,230-	2,746-	2,500-	2,414-	3,100-	600-	124	
304-0000-382.10-01	SALE OF MISC ASSETS			0	9,500-	0			
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*	SALE OF MISC ASSETS			0	9,500-	0			
**	PROCEEDS			0	9,500-	0			
304-0000-391.01-00	TRANSFER FROM GENERAL	1,500,000-	2,709,998-	0	3,400,000-	500,000-	500,000-		
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*	TRANSFER FROM GENERAL	1,500,000-	2,709,998-	0	3,400,000-	500,000-	500,000-		
304-0000-391.04-00	TRANSFER FROM CAPITAL IMP	142,500		0	0	0			
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*	TRANSFER FROM CAPITAL IMP	142,500		0	0	0			
304-0000-391.14-00	TRANS FROM IMPACT FEE	330,000-		550,000-	550,000-	0	550,000		
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*	TRANS FROM IMPACT FEE	330,000-		550,000-	550,000-	0	550,000		
**	OTHER INCOME	1,687,500-	2,709,998-	550,000-	3,950,000-	500,000-	50,000	91	
***	CAPITAL IMPROVEMENT FUND	2,022,118-	2,760,744-	930,280-	4,553,848-	764,100-	166,180	82	
****	CAPITAL IMPROVEMENT FUND	2,022,118-	2,760,744-	930,280-	4,553,848-	764,100-	166,180	82	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
CAPITAL IMPROVEMENT FUND								
*****	REVENUE	2,022,118-	2,760,744-	930,280-	4,553,848-	764,100-	166,180	82

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
CAPITAL IMPROVEMENT FUND								
304-0000-514.30-07	ENGINEERING CONSULTANT	10,847	10,698	21,000	15,000	115,000	94,000	548
304-0000-514.30-22	GREENLEAF ST. ENGINEERING	8,333	14,251	9,000	15,000	0	9,000-	
304-0000-514.30-23	CEMETERY ROAD ENGINEERING	99,095	51,010	5,000	119,890	0	5,000-	
* PROFESSIONAL SERVICES		118,275	75,959	35,000	149,890	115,000	80,000	329
304-0000-514.32-51	PROPERTY TAXES	2,486	66	3,000	1,400	3,000		100
* CONTRACTUAL		2,486	66	3,000	1,400	3,000		100
304-0000-514.50-12	STREET SURFACING-MAINT		334,226	1,300,000	1,300,000	2,405,000	1,105,000	185
304-0000-514.50-13	PAVEMENT MARKING		9,912	0	0	0		
304-0000-514.50-14	PUBLIC SIDEWALK			50,000	0	50,000		100
* REPAIRS & MAINTENANCE			344,138	1,350,000	1,300,000	2,455,000	1,105,000	182
304-0000-514.75-01	FLOOD PLAIN			87,000	100,000	100,000	13,000	115
304-0000-514.75-14	DATA PROCESSING SYSTEM	54,000		0	0	0		
304-0000-514.75-19	APPRAISAL FEES			1,000	0	1,000		100
304-0000-514.75-21	LAND ACQUISITION	1,145	2,039	50,000	0	50,000		100
304-0000-514.75-26	INTER/INTRA NETWORK PROJ	44,711	25,903	64,000	64,000	59,000	5,000-	92
304-0000-514.75-51	VILLAGE PARK			0	0	50,000	50,000	
* CAPITAL		99,856	27,942	202,000	164,000	260,000	58,000	129
304-0000-514.76-89	SECURITY IMPROVEMENTS			13,000	12,815	0	13,000-	
304-0000-514.76-94	DRAINAGE IMPROVEMENTS	7,129	65,625	30,000	30,000	30,000		100
304-0000-514.76-95	DETENTION IMPROVEMENTS	52,827	264,303	275,000	275,000	0	275,000-	
304-0000-514.76-96	Washington Street 8214			0	10,000	0		
* CAPITAL PROJECTS		59,956	329,928	318,000	327,815	30,000	288,000-	9
**	OTHER ACTIVITY	280,573	778,033	1,908,000	1,943,105	2,863,000	955,000	150
***	CAPITAL IMPROVEMENT FUND	280,573	778,033	1,908,000	1,943,105	2,863,000	955,000	150
****	CAPITAL IMPROVEMENT FUND	280,573	778,033	1,908,000	1,943,105	2,863,000	955,000	150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
CAPITAL IMPROVEMENT FUND								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
304-1510-514.75-14	DATA PROCESSING SYSTEM	38,825	62,135	10,000	9,525	0	10,000-	
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*	CAPITAL	38,825	62,135	10,000	9,525	0	10,000-	
**	OTHER ACTIVITY	38,825	62,135	10,000	9,525	0	10,000-	
***	PLANNING/BUILDING SAFETY	38,825	62,135	10,000	9,525	0	10,000-	
****	COMMUNITY DEVELOPMENT	38,825	62,135	10,000	9,525	0	10,000-	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
CAPITAL IMPROVEMENT FUND									
PUBLIC WORKS									
ADMINISTRATION									
304-2510-514.70-02	VEHICLES	463,058	172,132	290,000	235,477	259,000	31,000-	89	
304-2510-514.70-03	HEAVY EQUIPMENT		100,867	77,900	68,101	27,000	50,900-	35	
304-2510-514.70-14	DATA PROCESSING			35,000	35,000	0	35,000-		
304-2510-514.70-35	BUILDING IMPROVEMENTS	34,404		35,500	35,500	0	35,500-		
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*	CAPITAL	497,462	272,999	438,400	374,078	286,000	152,400-	65	
**	OTHER ACTIVITY	497,462	272,999	438,400	374,078	286,000	152,400-	65	
***	ADMINISTRATION	497,462	272,999	438,400	374,078	286,000	152,400-	65	
****	PUBLIC WORKS	497,462	272,999	438,400	374,078	286,000	152,400-	65	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
CAPITAL IMPROVEMENT FUND								
POLICE								
ADMINISTRATION								
304-4010-514.70-02	VEHICLES	88,158	142,222	259,000	255,696	249,500	9,500-	96
304-4010-514.70-20	BUILDING IMPROVEMENTS			45,000	45,000	215,000	170,000	478
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*	CAPITAL	88,158	142,222	304,000	300,696	464,500	160,500	153
**	OTHER ACTIVITY	88,158	142,222	304,000	300,696	464,500	160,500	153
***	ADMINISTRATION	88,158	142,222	304,000	300,696	464,500	160,500	153
****	POLICE	88,158	142,222	304,000	300,696	464,500	160,500	153

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
CAPITAL IMPROVEMENT FUND								
FIRE								
ADMINISTRATION								
304-5010-514.70-02	VEHICLES	28,904	68,385	251,000	229,341	572,000	321,000	228
304-5010-514.70-18	PRE-EMPTION SYSTEM	4,236	4,125	5,000	0	5,000		100
304-5010-514.70-32	MATCHING GRANT PROGRAM	79,099	45,990	138,600	65,500	295,000	156,400	213
304-5010-514.70-35	BUILDING IMPROVEMENTS	102,168		0	0	0		
* CAPITAL		214,407	118,500	394,600	294,841	872,000	477,400	221
** OTHER ACTIVITY		214,407	118,500	394,600	294,841	872,000	477,400	221
*** ADMINISTRATION		214,407	118,500	394,600	294,841	872,000	477,400	221
**** FIRE		214,407	118,500	394,600	294,841	872,000	477,400	221
***** EXPENDITURE		1,119,425	1,373,889	3,055,000	2,922,245	4,485,500	1,430,500	147
***** CAPITAL IMPROVEMENT FUND		902,693	1,386,855	2,124,720	1,631,603	3,721,400	1,596,680	175

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
MALL REDEVELOPMENT PROJ								
318-0000-361.01-00	INTEREST	4,181-	6,145-	500-	170-	0	500	
*	INTEREST	4,181-	6,145-	500-	170-	0	500	
**	INCOME	4,181-	6,145-	500-	170-	0	500	
318-0000-383.10-00	BOND PROCEEDS	9,458,919-		0	0	0		
318-0000-383.10-10	BOND PREMIUM	537,665-		0	0	0		
*	BOND PROCEEDS	9,996,584-		0	0	0		
**	PROCEEDS	9,996,584-		0	0	0		
***	MALL REDEVELOPMENT PROJ	10,000,765-	6,145-	500-	170-	0	500	
****	MALL REDEVELOPMENT PROJ	10,000,765-	6,145-	500-	170-	0	500	
*****	REVENUE	10,000,765-	6,145-	500-	170-	0	500	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
MALL REDEVELOPMENT PROJ								
COMMUNITY DEVELOPMENT								
PLANNING/BUILDING SAFETY								
318-1510-514.76-97	GURNEE MILLS	857,222	6,367,381	2,535,680	2,775,397	0	2,535,680-	
318-1510-514.76-98	TFR TO DEBT SERVICE FUND			0	7,079	0		
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*	CAPITAL PROJECTS	857,222	6,367,381	2,535,680	2,782,476	0	2,535,680-	
**	OTHER ACTIVITY	857,222	6,367,381	2,535,680	2,782,476	0	2,535,680-	
***	PLANNING/BUILDING SAFETY	857,222	6,367,381	2,535,680	2,782,476	0	2,535,680-	
****	COMMUNITY DEVELOPMENT	857,222	6,367,381	2,535,680	2,782,476	0	2,535,680-	
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*****	EXPENDITURE	857,222	6,367,381	2,535,680	2,782,476	0	2,535,680-	
*****	MALL REDEVELOPMENT PROJ	9,143,543-	6,361,236	2,535,180	2,782,306	0	2,535,180-	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
BOND FUND								
410-0000-361.01-00	INTEREST	479-	663-	500-	500-	500-		100
*	INTEREST	479-	663-	500-	500-	500-		100
**	INCOME	479-	663-	500-	500-	500-		100
410-0000-383.10-00	BOND PROCEEDS	536,081-	1,195,000-	0	0	0		
410-0000-383.10-10	BOND PREMIUM		24,295-	0	0	0		
*	BOND PROCEEDS	536,081-	1,219,295-	0	0	0		
**	PROCEEDS	536,081-	1,219,295-	0	0	0		
410-0000-391.01-00	TRANSFER FROM GENERAL	1,094,608-	1,090,064-	2,284,834-	2,284,834-	2,305,235-	20,401-	101
*	TRANSFER FROM GENERAL	1,094,608-	1,090,064-	2,284,834-	2,284,834-	2,305,235-	20,401-	101
410-0000-391.06-00	TRANSFER FROM GO BOND FND			0	7,079-	0		
*	TRANSFER FROM GO BOND FND			0	7,079-	0		
410-0000-391.21-00	TRANS FROM W/S OPERATING	169,893-	169,393-	165,640-	165,640-	166,440-	800-	100
*	TRANS FROM W/S OPERATING	169,893-	169,393-	165,640-	165,640-	166,440-	800-	100
**	OTHER INCOME	1,264,501-	1,259,457-	2,450,474-	2,457,553-	2,471,675-	21,201-	101
***	BOND FUND	1,801,061-	2,479,415-	2,450,974-	2,458,053-	2,472,175-	21,201-	101
****	BOND FUND	1,801,061-	2,479,415-	2,450,974-	2,458,053-	2,472,175-	21,201-	101
*****	REVENUE	1,801,061-	2,479,415-	2,450,974-	2,458,053-	2,472,175-	21,201-	101

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
BOND FUND									
410-0000-471.30-01	LEGAL	47,592	5,525	0	0	0			
410-0000-471.30-05	FINANCIAL SERVICES	70,734	7,722	0	0	0			
410-0000-471.30-18	BOND RATING COST	23,000	7,700	0	0	0			
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*	PROFESSIONAL SERVICES	141,326	20,947	0	0	0			
410-0000-471.90-23	2004 REFUNDING BOND	360,000	370,000	390,000	390,000	400,000	10,000	103	
410-0000-471.90-24	2009 REFUNDING BOND	690,000	700,000	720,000	720,000	760,000	40,000	106	
410-0000-471.90-25	2011 GO			825,000	825,000	875,000	50,000	106	
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*	DEBT SERVICE-PRINCIPAL	1,050,000	1,070,000	1,935,000	1,935,000	2,035,000	100,000	105	
410-0000-471.92-23	2004 REFUNDING BOND	64,733	53,483	24,099	24,099	16,100	7,999-	67	
410-0000-471.92-24	2009 REFUNDING BOND	149,775	135,975	118,475	118,475	96,875	21,600-	82	
410-0000-471.92-25	2011 GO BONDS		396,139	372,350	372,350	322,850	49,500-	87	
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*	DEBT SERVICE-INTEREST	214,508	585,597	514,924	514,924	435,825	79,099-	85	
410-0000-471.94-23	2004 REFUNDING BOND	350	175	350	350	450	100	129	
410-0000-471.94-24	2009 REFUNDING BOND	350	350	350	350	450	100	129	
410-0000-471.94-25	2011 GO BONDS	700	350	350	350	450	100	129	
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*	DEBT SERVICE-FEES	1,400	875	1,050	1,050	1,350	300	129	
410-0000-471.96-09	PAYMENT TO ESCROW		1,198,109	0	0	0			
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*	PAYMENT TO ESCROW		1,198,109	0	0	0			
**	DEBT SERVICE	1,407,234	2,875,528	2,450,974	2,450,974	2,472,175	21,201	101	
***	BOND FUND	1,407,234	2,875,528	2,450,974	2,450,974	2,472,175	21,201	101	
****	BOND FUND	1,407,234	2,875,528	2,450,974	2,450,974	2,472,175	21,201	101	
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*****	EXPENDITURE	1,407,234	2,875,528	2,450,974	2,450,974	2,472,175	21,201	101	
*****	BOND FUND	393,827-	396,113	0	7,079-	0			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
SPECIAL SERVICE AREA #2								
423-0000-311.10-06	ROAD & BRIDGE	41,267-	42,125-	41,779-	41,439-	41,095-	684	98
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*	CURRENT YEARS TAXES	41,267-	42,125-	41,779-	41,439-	41,095-	684	98
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**	TAXES	41,267-	42,125-	41,779-	41,439-	41,095-	684	98
423-0000-361.01-00	INTEREST	13-	2-	10-	0	5-	5	50
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*	INTEREST	13-	2-	10-	0	5-	5	50
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**	INCOME	13-	2-	10-	0	5-	5	50
***	SPECIAL SERVICE AREA #2	41,280-	42,127-	41,789-	41,439-	41,100-	689	98
****	SPECIAL SERVICE AREA #2	41,280-	42,127-	41,789-	41,439-	41,100-	689	98
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*****	REVENUE	41,280-	42,127-	41,789-	41,439-	41,100-	689	98

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
SPECIAL SERVICE AREA #2								
423-0000-471.90-19	2001 SSA #2 PRINCIPAL	25,000	27,000	28,000	28,000	29,000	1,000	104
*	DEBT SERVICE-PRINCIPAL	25,000	27,000	28,000	28,000	29,000	1,000	104
423-0000-471.92-19	SSA #2 INTEREST	15,858	14,708	13,439	13,439	12,095	1,344-	90
*	DEBT SERVICE-INTEREST	15,858	14,708	13,439	13,439	12,095	1,344-	90
423-0000-471.94-19	SSA #2 FEES	350	350	350	350	450	100	129
*	DEBT SERVICE-FEES	350	350	350	350	450	100	129
**	DEBT SERVICE	41,208	42,058	41,789	41,789	41,545	244-	99
***	SPECIAL SERVICE AREA #2	41,208	42,058	41,789	41,789	41,545	244-	99
****	SPECIAL SERVICE AREA #2	41,208	42,058	41,789	41,789	41,545	244-	99
*****	EXPENDITURE	41,208	42,058	41,789	41,789	41,545	244-	99
*****	SPECIAL SERVICE AREA #2	72-	69-	0	350	445	445	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
GOLF COURSE FUND									
511-0000-361.01-00	INTEREST	85-	90-	70-	20-	20-	50	29	
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*	INTEREST	85-	90-	70-	20-	20-	50	29	
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**	INCOME	85-	90-	70-	20-	20-	50	29	
511-0000-375.20-00	DEVELOPER DONATIONS		42,175-	0	0	50,000-	50,000-		
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*	DEVELOPER DONATIONS		42,175-	0	0	50,000-	50,000-		
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**	CONTRIBUTIONS		42,175-	0	0	50,000-	50,000-		
***	GOLF COURSE FUND	85-	42,265-	70-	20-	50,020-	49,950-	71,457	
****	GOLF COURSE FUND	85-	42,265-	70-	20-	50,020-	49,950-	71,457	
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*****	REVENUE	85-	42,265-	70-	20-	50,020-	49,950-	71,457	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
GOLF COURSE FUND								
511-0000-451.30-10	CONSULTANT	35,000	101,498	100,000	0	100,000		100
*	PROFESSIONAL SERVICES	35,000	101,498	100,000	0	100,000		100
511-0000-451.32-51	PROPERTY TAXES	165,671		0	0	0		
*	CONTRACTUAL	165,671		0	0	0		
511-0000-451.40-09	MISC OTHER SUPPLIES	159		0	568	0		
*	COMMODITIES	159		0	568	0		
**	CULTURE & RECREATION	200,830	101,498	100,000	568	100,000		100
511-0000-461.60-10	AMORTIZATION	19,250	19,250	0	0	0		
*	DEPRECIATION	19,250	19,250	0	0	0		
**	ENTERPRISE OPERATIONS	19,250	19,250	0	0	0		
***	GOLF COURSE FUND	220,080	120,748	100,000	568	100,000		100
****	GOLF COURSE FUND	220,080	120,748	100,000	568	100,000		100
*****	EXPENDITURE	220,080	120,748	100,000	568	100,000		100
*****	GOLF COURSE FUND	219,995	78,483	99,930	548	49,980	49,950-	50

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
WATER & SEWER OPERATING								
WATER & SEWER								
OPERATION & MAINTENANCE								
521-7555-322.06-14	ABERDARRE CONNECTION		1,600-	0	0	0		
521-7555-322.06-15	MISC SUBDIVISION CONNECT	71,594-	24,666-	0	14,450-	100,000-	100,000-	
521-7555-322.06-19	GURNEE MILLS CONNECTION		1,100-	0	0	0		
521-7555-322.06-42	ESTATES AT CHURCHILL HUNT	3,200-	4,800-	1,600-	0	1,600-		100
521-7555-322.06-49	THOMAS PLACE	79,160-		0	0	0		
* WATER FRONTAGE FEES		153,954-	32,166-	1,600-	14,450-	101,600-	100,000-	6,350
521-7555-322.07-14	ABERDARRE CONNECTION		1,200-	0	0	0		
521-7555-322.07-15	MISC SUBDIVISION CONN	48,558-	14,234-	0	12,700-	75,000-	75,000-	
521-7555-322.07-26	ORCHARD VALLEY ESTATES	1,200-		0	1,200-	0		
521-7555-322.07-42	ESTATES AT CHURCHILL HUNT	2,400-	3,600-	1,200-	0	1,600-	400-	133
521-7555-322.07-49	THOMAS PLACE	59,370-		0	0	0		
* SEWER FRONTAGE FEES		111,528-	19,034-	1,200-	13,900-	76,600-	75,400-	6,383
** LICENSES & PERMITS		265,482-	51,200-	2,800-	28,350-	178,200-	175,400-	6,364
521-7555-341.16-00	RECYCLING REVENUE	1,397-	936-	1,000-	2,343-	1,500-	500-	150
* RECYCLING REVENUE		1,397-	936-	1,000-	2,343-	1,500-	500-	150
521-7555-342.10-00	CUSTOMER SALES-WATER	5,659,846-	5,586,435-	6,030,000-	5,900,000-	6,050,000-	20,000-	100
521-7555-342.10-11	COLLECTION REVENUE	1,382-	414-	0	0	0		
* CUSTOMER SALES-WATER		5,661,228-	5,586,849-	6,030,000-	5,900,000-	6,050,000-	20,000-	100
521-7555-342.15-00	CUSTOMER SALES-SEWER	1,013,082-	1,707,326-	1,852,500-	1,730,000-	1,760,000-	92,500	95
* CUSTOMER SALES-SEWER		1,013,082-	1,707,326-	1,852,500-	1,730,000-	1,760,000-	92,500	95
521-7555-342.20-00	METER SALES	13,521-	12,801-	6,000-	8,825-	5,000-	1,000	83
* METER SALES		13,521-	12,801-	6,000-	8,825-	5,000-	1,000	83
521-7555-342.30-00	HYDRANT CHARGES	29,503-	29,700-	30,800-	30,800-	30,800-		100
* HYDRANT CHARGES		29,503-	29,700-	30,800-	30,800-	30,800-		100
521-7555-342.50-00	METER RENTAL	1,875-	1,282	2,000-	1,000-	1,000-	1,000	50
* METER RENTAL		1,875-	1,282	2,000-	1,000-	1,000-	1,000	50
521-7555-343.05-00	MISC. OTHER CHARGES	18,770-	33,335-	27,500-	17,198-	15,000-	12,500	55
* MISC. OTHER CHARGES		18,770-	33,335-	27,500-	17,198-	15,000-	12,500	55

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
WATER & SEWER OPERATING								
WATER & SEWER								
OPERATION & MAINTENANCE								
521-7555-343.06-00	TOWER/ANTENNAE LEASE	216,137-	218,981-	126,877-	199,771-	176,629-	49,752-	139
*	TOWER/ANTENNAE LEASE	216,137-	218,981-	126,877-	199,771-	176,629-	49,752-	139
521-7555-343.09-00	REIMBURSEABLE CHARGES	104,606-	14	0	0	0		
*	REIMBURSEABLE CHARGES	104,606-	14	0	0	0		
**	CHARGES FOR SERVICESS	7,060,119-	7,588,632-	8,076,677-	7,889,937-	8,039,929-	36,748	100
521-7555-351.03-00	WATER PENALTIES	66,789-	79,771-	67,000-	86,400-	77,700-	10,700-	116
*	WATER PENALTIES	66,789-	79,771-	67,000-	86,400-	77,700-	10,700-	116
**	FINES & FORFEITURES	66,789-	79,771-	67,000-	86,400-	77,700-	10,700-	116
521-7555-361.01-00	INTEREST	3,205-	2,870-	2,500-	2,650-	3,100-	600-	124
*	INTEREST	3,205-	2,870-	2,500-	2,650-	3,100-	600-	124
**	INCOME	3,205-	2,870-	2,500-	2,650-	3,100-	600-	124
521-7555-382.40-00	SALE OF FIXED ASSETS	13,160-	14,415-	20,000-	27,124-	15,000-	5,000	75
*	SALE OF FIXED ASSETS	13,160-	14,415-	20,000-	27,124-	15,000-	5,000	75
**	PROCEEDS	13,160-	14,415-	20,000-	27,124-	15,000-	5,000	75
***	OPERATION & MAINTENANCE	7,408,755-	7,736,888-	8,168,977-	8,034,461-	8,313,929-	144,952-	102
****	WATER & SEWER	7,408,755-	7,736,888-	8,168,977-	8,034,461-	8,313,929-	144,952-	102
*****	REVENUE	7,408,755-	7,736,888-	8,168,977-	8,034,461-	8,313,929-	144,952-	102

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
WATER & SEWER OPERATING								
WATER & SEWER								
OPERATION & MAINTENANCE								
521-7555-461.10-01	SALARIES-REGULAR	775,648	797,237	842,100	825,769	922,100	80,000	110
521-7555-461.10-05	SALARIES-SICK LV BUYBACK	6,934	4,240	7,300	5,648	6,000	1,300-	82
521-7555-461.10-09	LONGEVITY	3,400	3,830	4,430	4,390	3,640	790-	82
521-7555-461.10-10	OVERTIME	105,704	115,323	145,000	180,000	120,000	25,000-	83
* SALARIES & WAGES		891,686	920,630	998,830	1,015,807	1,051,740	52,910	105
521-7555-461.20-01	ILL MUNIC RETIREMENT FUND	105,048	107,370	124,200	124,852	128,600	4,400	104
521-7555-461.20-02	SOCIAL SECURITY	54,245	55,298	61,000	61,756	64,100	3,100	105
521-7555-461.20-03	MEDICARE	12,688	13,034	14,400	13,829	15,300	900	106
521-7555-461.20-04	MEDICAL INSURANCE	174,565	201,426	250,900	219,000	272,200	21,300	108
521-7555-461.20-05	DENTAL INSURANCE	2,735	2,749	2,824	3,000	3,200	376	113
521-7555-461.20-06	LIFE INSURANCE	1,374	1,310	1,500	1,500	1,400	100-	93
521-7555-461.20-07	WORKERS COMP INSURANCE	91,050	192,400	221,160	221,160	249,720	28,560	113
521-7555-461.20-08	UNEMPLOYMENT INSURANCE		5,239	0	0	0		
521-7555-461.20-09	WELLNESS PROGRAM	212	168	280	295	275	5-	98
521-7555-461.20-10	TUITION REIMBURSEMENT	1,110	736	4,150	164	3,350	800-	81
521-7555-461.20-11	EMPLOYEE AWARDS	492	272	552	552	1,000	448	181
521-7555-461.20-12	EMPLOYEE ASSISTANCE	361	316	400	400	336	64-	84
521-7555-461.20-13	CLOTHING ALLOWANCE	3,925	3,575	4,168	4,021	3,675	493-	88
521-7555-461.20-14	CLOTHING ALLOW NONTAX		1	50	0	50		100
521-7555-461.20-16	UNIFORM SERVICE	2,318	2,597	3,500	3,500	3,700	200	106
521-7555-461.20-20	AUTO ALLOWANCE	1,920	1,920	1,920	1,920	1,920		100
521-7555-461.20-24	COMMUTING BENEFIT	120	120	140	80	140		100
* EMPLOYEE BENEFITS		452,163	588,531	691,144	656,029	748,966	57,822	108
521-7555-461.25-01	TRAINING & SCHOOLS	2,914	10,260	9,555	3,500	6,000	3,555-	63
521-7555-461.25-02	MEETING & CONVENTION	786	1,377	1,660	1,650	1,750	90	105
521-7555-461.25-03	DUES & SUBSCRIPTIONSS	1,420	1,666	1,335	1,225	1,300	35-	97
521-7555-461.25-04	CAR EXPENSE/MILEAGE REIMB		634	420	27	350	70-	83
521-7555-461.25-05	MEDICAL EXPENSE	1,024	876	1,450	2,290	1,200	250-	83
521-7555-461.25-06	CDL REIMBURSEMENT	284	65	135	300	60	75-	44
521-7555-461.25-07	CDL SCREENING	793	728	893	882	885	8-	99
521-7555-461.25-08	PERSONNEL TESTING	160	77	347	911	700	353	202
521-7555-461.25-09	INFO SYS TRAINING	1,419	422	2,350	1,820	1,300	1,050-	55
* PERSONNEL EXPENSE		8,800	16,105	18,145	12,605	13,545	4,600-	75
521-7555-461.30-01	GENERAL LEGAL SERVICE		742	1,678	1,678	1,500	178-	89
521-7555-461.30-03	LABOR ATTORNEY	2,504	7,695	9,027	9,027	3,000	6,027-	33
521-7555-461.30-04	AUDIT FEES	15,700	16,050	16,400	16,400	16,750	350	102
521-7555-461.30-10	MISC CONSULTING SERVICES	12,926	1,739	4,000	4,000	4,000		100
* PROFESSIONAL SERVICES		31,130	26,226	31,105	31,105	25,250	5,855-	81

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
WATER & SEWER OPERATING								
WATER & SEWER								
OPERATION & MAINTENANCE								
521-7555-461.32-06	PRINTING & PUBLISHING	13,691	10,832	16,790	11,500	15,000	1,790-	89
521-7555-461.32-08	CUSTODIAL SERVICE	5,694	3,978	3,500	3,500	4,000	500	114
521-7555-461.32-10	JULIE SERVICE	4,649	5,325	5,700	5,500	5,750	50	101
521-7555-461.32-11	METER TESTING	1,037	3,650	6,000	6,036	10,500	4,500	175
521-7555-461.32-28	SERVICE CHARGE	2,260	3,385	3,810	3,890	4,000	190	105
521-7555-461.32-37	EQUIPMENT RENTAL	848	3,001	4,080	2,500	3,500	580-	86
521-7555-461.32-38	OFFICE MACHINE RENTAL	2,498	1,291	1,610	1,610	1,650	40	102
521-7555-461.32-46	POSTAGE METER	1,892	1,827	1,600	1,600	1,600		100
521-7555-461.32-53	BANK FEES	23,503	18,547	28,800	20,000	23,040	5,760-	80
521-7555-461.32-54	WATER TOWER MAINT.	246,103	292,205	432,100	474,220	261,619	170,481-	61
521-7555-461.32-60	PROPERTY LIEN FEES	46-		1,000	1,118	1,200	200	120
521-7555-461.32-63	NETWORK SERVICES	457	677	1,050	939	950	100-	90
521-7555-461.32-67	COLLECTION FEES	432	154	550	0	500	50-	91
521-7555-461.32-68	SEWER TELEVISIONING		75,285	152,780	152,780	100,000	52,780-	65
* CONTRACTUAL		303,018	420,157	659,370	685,193	433,309	226,061-	66
521-7555-461.35-01	LIABILITY INSURANCE	19,781	15,580	15,615	15,615	15,540	75-	100
521-7555-461.35-02	AUTO INSURANCE	20,620	9,170	8,650	8,650	12,900	4,250	149
521-7555-461.35-03	PROPERTY INSURANCE	12,070	37,490	29,030	29,030	26,750	2,280-	92
521-7555-461.35-05	INSURANCE DEDUCTIBLE	3,000	2,000	2,625	2,500	3,000	375	114
* INSURANCE		55,471	64,240	55,920	55,795	58,190	2,270	104
521-7555-461.40-01	OFFICE SUPPLIES	1,744	2,227	4,000	2,500	3,000	1,000-	75
521-7555-461.40-05	POSTAGE	24,560	25,958	35,000	28,000	30,000	5,000-	86
521-7555-461.40-06	FUEL	34,691	24,613	33,000	42,715	33,000		100
521-7555-461.40-07	CHEMICALS	1,139	1,039	1,590	1,500	1,750	160	110
521-7555-461.40-09	MISC OTHER SUPPLIES	437	334	450	350	400	50-	89
521-7555-461.40-13	JULIE SUPPLIES	1,153	1,517	1,755	1,500	1,750	5-	100
521-7555-461.40-14	SMALL TOOLS	1,135	1,790	2,250	2,250	1,985	265-	88
521-7555-461.40-15	HOUSEKEEPING SUPPLIES	631	801	1,000	800	900	100-	90
521-7555-461.40-16	SAFETY SUPPLIES	9,211	7,725	7,925	8,000	7,000	925-	88
521-7555-461.40-17	WATER METERS	29,526	32,541	40,895	40,000	26,000	14,895-	64
521-7555-461.40-19	METER PARTS	1,752	1,995	1,630	1,500	2,000	370	123
521-7555-461.40-21	WATER SAMPLING	6,969	7,148	7,820	7,820	12,400	4,580	159
521-7555-461.40-27	AGG MATERIAL	7,334	11,471	18,875	18,500	15,000	3,875-	79
521-7555-461.40-53	WATER PURCHASE	3,302,709	3,711,359	3,395,695	3,485,000	3,600,000	204,305	106
* COMMODITIES		3,422,991	3,830,518	3,551,885	3,640,435	3,735,185	183,300	105
521-7555-461.45-01	PHONE	4,228	4,448	4,200	7,516	5,800	1,600	138
521-7555-461.45-02	MOBILE PHONE	4,104	4,104	4,800	3,800	11,150	6,350	232
521-7555-461.45-04	LEASED PHONE LINES		233	0	0	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
WATER & SEWER OPERATING								
WATER & SEWER								
OPERATION & MAINTENANCE								
521-7555-461.45-07	MOBILE DATA SERVICE	3,269	1,306	2,375	1,450	3,000	625	126
521-7555-461.45-08	ELECTRIC PUMP/LFT STATION	93,279	83,020	78,000	75,000	78,000		100
521-7555-461.45-10	NATURAL GAS	5,865	8,406	8,000	8,000	5,500	2,500-	69
521-7555-461.45-11	WASTE REMOVAL	2,587	2,392	6,000	6,000	9,000	3,000	150
521-7555-461.45-12	NORTH SHORE SANITARY DIST	56	106	200	150	200		100
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*	UTILITIES	113,388	104,015	103,575	101,916	112,650	9,075	109
521-7555-461.50-02	COMPUTER HARDWARE MAINT	6,095	11,265	10,150	9,423	10,775	625	106
521-7555-461.50-03	COMPUTER SOFTWARE MAINT	35,164	37,938	38,275	37,736	53,630	15,355	140
521-7555-461.50-04	TELECOM MAINTENANCE	1,560	1,521	1,800	1,444	2,275	475	126
521-7555-461.50-05	EQUIPMENT MAINTENANCE	18,037	8,174	16,370	16,500	15,000	1,370-	92
521-7555-461.50-06	BUILDING MAINTENANCE	12,516	22,506	16,325	16,000	18,500	2,175	113
521-7555-461.50-09	MAINT-AUTO & TRUCK	90,118	74,182	91,900	108,421	128,450	36,550	140
521-7555-461.50-17	LANDSCAPE MAINTENANCE	1,024	850	1,282	1,000	1,750	468	137
521-7555-461.50-22	PUMPING-MAINTENANCE	22,755	23,684	24,375	25,000	28,000	3,625	115
521-7555-461.50-23	SERVICES-MAINTENANCE	1,944	3,245	14,500	14,000	5,000	9,500-	34
521-7555-461.50-24	HYDRANT & VALVE-MAINT	9,148	8,853	60,000	66,000	64,000	4,000	107
521-7555-461.50-25	MANHOLE-MAINTENANCE	321	632	898	1,500	1,500	602	167
521-7555-461.50-27	MISCELLEANEOUS-MAINTENANC	3,087	1,222	2,000	1,200	1,750	250-	88
521-7555-461.50-28	MAINS-MAINTENANCE	16,668	15,552	57,000	59,000	30,000	27,000-	53
521-7555-461.50-38	SCADA MAINTENANCE	7,148	2,366	4,925	4,925	4,000	925-	81
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*	REPAIRS & MAINTENANCE	225,585	211,990	339,800	362,149	364,630	24,830	107
521-7555-461.60-00	DEPRECIATION	1,134,584	1,142,368	0	0	0		
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*	DEPRECIATION	1,134,584	1,142,368	0	0	0		
521-7555-461.70-03	TELECOM EQUIPMENT			0	0	750	750	
521-7555-461.70-06	COMPUTER HARDWARE	4,498	6,121	10,950	11,000	12,075	1,125	110
521-7555-461.70-07	COMPUTER SOFTWARE	2,828	4,468	9,000	8,911	4,400	4,600-	49
521-7555-461.70-08	RADIO EQUIPMENT	414		500	0	500		100
521-7555-461.70-09	MACHINERY & EQUIPMENT	19,870	1,875	9,800	9,000	5,000	4,800-	51
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*	CAPITAL	27,610	12,464	30,250	28,911	22,725	7,525-	75
521-7555-461.95-01	ADMINISTRATION FEES	591,600	603,400	615,500	615,500	625,594	10,094	102
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*	INTER/INTRA DEPARTMENT	591,600	603,400	615,500	615,500	625,594	10,094	102
**	ENTERPRISE OPERATIONS	7,258,026	7,940,644	7,095,524	7,205,445	7,191,784	96,260	101
521-7555-471.90-23	2004 REFUNDING BOND	144,000	148,000	156,000	156,000	160,000	4,000	103
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*	DEBT SERVICE-PRINCIPAL	144,000	148,000	156,000	156,000	160,000	4,000	103

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
WATER & SEWER OPERATING								
WATER & SEWER								
OPERATION & MAINTENANCE								
521-7555-471.92-23	2004 REFUNDING BOND	25,893	21,393	9,640	9,640	6,440	3,200-	67
*	DEBT SERVICE-INTEREST	25,893	21,393	9,640	9,640	6,440	3,200-	67
**	DEBT SERVICE	169,893	169,393	165,640	165,640	166,440	800	100
***	OPERATION & MAINTENANCE	7,427,919	8,110,037	7,261,164	7,371,085	7,358,224	97,060	101
****	WATER & SEWER	7,427,919	8,110,037	7,261,164	7,371,085	7,358,224	97,060	101
*****	EXPENDITURE	7,427,919	8,110,037	7,261,164	7,371,085	7,358,224	97,060	101
*****	WATER & SEWER OPERATING	19,164	373,149	907,813-	663,376-	955,705-	47,892-	105

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
WATER & SEWER SURPLUS									
523-0000-322.06-50	FRONTAGE CHARGES		10,272-	0	6,000-	0			
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*	WATER FRONTAGE FEES		10,272-	0	6,000-	0			
523-0000-322.07-50	FRONTAGE FEES	10,200-	4,794-	0	0	0			
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*	SEWER FRONTAGE FEES	10,200-	4,794-	0	0	0			
**	LICENSES & PERMITS	10,200-	15,066-	0	6,000-	0			
***	WATER & SEWER SURPLUS	10,200-	15,066-	0	6,000-	0			
****	WATER & SEWER SURPLUS	10,200-	15,066-	0	6,000-	0			
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*****	REVENUE	10,200-	15,066-	0	6,000-	0			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
WATER & SEWER SURPLUS								
WATER & SEWER								
OPERATION & MAINTENANCE								
523-7555-461.70-02	VEHICLES-TRUCK	21,350	210	275,729	0	250,000	25,729-	91
523-7555-461.70-10	HEAVY EQUIPMENT		60	70,100	0	0	70,100-	
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*	CAPITAL	21,350	270	345,829	0	250,000	95,829-	72
523-7555-461.75-14 DATA PROCESSING SYSTEM								
		5,070		35,000	35,000	0	35,000-	
523-7555-461.75-30 SYSTEM SECURITY IMPROV.								
		5,190		0	0	0		
523-7555-461.75-50 RTE 132/41 COST SHARING								
				136,400	140,000	0	136,400-	
523-7555-461.75-51 UTILITY IMPROVEMENT								
		11,788	28,595	314,171	290,000	25,000	289,171-	8
523-7555-461.75-52 ENGINEERING STUDIES								
		1,800	6,961	33,400	30,000	15,000	18,400-	45
523-7555-461.75-60 EJECTOR PUMP INSTALLATION								
				5,000	0	5,000		100
523-7555-461.75-64 SANITARY SEWER REPAIR								
				15,200	15,200	0	15,200-	
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*	CAPITAL PROJECTS	23,848	35,556	539,171	510,200	45,000	494,171-	8
523-7555-461.76-06 SCADA UPGRADE								
			17,978	55,000	40,000	125,000	70,000	227
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*	CAPITAL PROJECTS		17,978	55,000	40,000	125,000	70,000	227
**	ENTERPRISE OPERATIONS	45,198	53,804	940,000	550,200	420,000	520,000-	45
***	OPERATION & MAINTENANCE	45,198	53,804	940,000	550,200	420,000	520,000-	45
****	WATER & SEWER	45,198	53,804	940,000	550,200	420,000	520,000-	45
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*****	EXPENDITURE	45,198	53,804	940,000	550,200	420,000	520,000-	45
*****	WATER & SEWER SURPLUS	34,998	38,738	940,000	544,200	420,000	520,000-	45

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
POLICE PENSION FUND								
707-0000-361.01-00	INTEREST		341,261-	0	315,083-	315,000-	315,000-	
*	INTEREST		341,261-	0	315,083-	315,000-	315,000-	
707-0000-361.02-00	IPTIP	414-		0	0	0		
*	IPTIP	414-		0	0	0		
707-0000-361.08-00	OTHER INCOME		7,606-	0	0	0		
*	OTHER INCOME		7,606-	0	0	0		
707-0000-363.10-00	EQUITY INCOME	279,714-	1,358,410-	1,000,000-	2,000,000-	2,000,000-	1,000,000-	200
707-0000-363.10-01	FIXED INCOME		287,013-	0	0	0		
707-0000-363.10-10	FIXED INCOME	1,193,738-		0	0	0		
707-0000-363.10-20	INCOME INSUR K-VAR ANNUITY	49,359	304,666-	0	0	0		
*	EQUITY INCOME	1,424,093-	1,950,089-	1,000,000-	2,000,000-	2,000,000-	1,000,000-	200
**	INCOME	1,424,507-	2,298,956-	1,000,000-	2,315,083-	2,315,000-	1,315,000-	232
707-0000-371.10-00	POLICE PENSION CONTRIB	511,926-	520,047-	544,900-	539,431-	580,257-	35,357-	106
*	POLICE PENSION CONTRIB	511,926-	520,047-	544,900-	539,431-	580,257-	35,357-	106
707-0000-372.10-01	VILLAGE CONTRIBUTION	1,259,650-	1,110,813-	1,163,598-	1,163,598-	1,416,990-	253,392-	122
*	EMPLOYER PENSION CONTRIB	1,259,650-	1,110,813-	1,163,598-	1,163,598-	1,416,990-	253,392-	122
**	CONTRIBUTIONS	1,771,576-	1,630,860-	1,708,498-	1,703,029-	1,997,247-	288,749-	117
***	POLICE PENSION FUND	3,196,083-	3,929,816-	2,708,498-	4,018,112-	4,312,247-	1,603,749-	159
****	POLICE PENSION FUND	3,196,083-	3,929,816-	2,708,498-	4,018,112-	4,312,247-	1,603,749-	159
*****	REVENUE	3,196,083-	3,929,816-	2,708,498-	4,018,112-	4,312,247-	1,603,749-	159

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR	
POLICE PENSION FUND									
707-0000-521.10-13	SALARIES-PENSION REGULAR	554,983	766,507	788,600	802,361	1,053,750	265,150	134	
707-0000-521.10-14	NONDUTY DISABILITY PEN	95,121	107,237	101,500	115,304	115,304	13,804	114	
707-0000-521.10-15	DUTY DISABILITY PENSION	124,591	125,992	112,000	145,707	145,707	33,707	130	
707-0000-521.10-16	SAL-SURVIVING SPOUSE	116,961	116,961	117,000	116,961	116,961	39-	100	
707-0000-521.10-17	PENSION REFUNDS	22,717	43,544	0	3,247	0			
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*	SALARIES & WAGES	914,373	1,160,241	1,119,100	1,183,580	1,431,722	312,622	128	
707-0000-521.25-02	MEETING & CONVENTION	2,819	2,733	5,000	2,800	5,000		100	
707-0000-521.25-03	DUES & SUBSCRIPTION		775	750	775	1,000	250	133	
707-0000-521.25-05	MEDICAL EXPENSE		4,775	1,000	2,700	3,000	2,000	300	
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*	PERSONNEL EXPENSE	2,819	8,283	6,750	6,275	9,000	2,250	133	
707-0000-521.30-01	GENERAL LEGAL SERVICE	19,531	12,714	13,600	3,000	13,600		100	
707-0000-521.30-04	AUDIT FEES		1,100	1,100	0	0	1,100-		
707-0000-521.30-05	FINANCIAL SERVICES	79,273	80,765	92,500	105,000	100,000	7,500	108	
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*	PROFESSIONAL SERVICES	98,804	94,579	107,200	108,000	113,600	6,400	106	
707-0000-521.32-06	ACCOUNTING SERVICES	8,125	12,170	11,200	10,762	11,200		100	
707-0000-521.32-07	MISCELLENEOUS SERVICES	301	424	318	1,400	1,750	1,432	550	
707-0000-521.32-34	PENSION FILING FEE	4,446	5,165	5,165	5,597	5,700	535	110	
707-0000-521.32-53	BANK CHARGES	3,879	3,607	3,800	3,400	3,800		100	
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*	CONTRACTUAL	16,751	21,366	20,483	21,159	22,450	1,967	110	
**	TRUST & AGENCY	1,032,747	1,284,469	1,253,533	1,319,014	1,576,772	323,239	126	
***	POLICE PENSION FUND	1,032,747	1,284,469	1,253,533	1,319,014	1,576,772	323,239	126	
****	POLICE PENSION FUND	1,032,747	1,284,469	1,253,533	1,319,014	1,576,772	323,239	126	
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*****	EXPENDITURE	1,032,747	1,284,469	1,253,533	1,319,014	1,576,772	323,239	126	
*****	POLICE PENSION FUND	2,163,336-	2,645,347-	1,454,965-	2,699,098-	2,735,475-	1,280,510-	188	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
FIRE PENSION FUND								
708-0000-361.01-00	INTEREST	149,964-	317,784-	0	265,759-	225,000-	225,000-	
*	INTEREST	149,964-	317,784-	0	265,759-	225,000-	225,000-	
708-0000-363.10-00	EQUITY INCOME	93,314		1,000,000-	1,715,000-	1,650,000-	650,000-	165
708-0000-363.10-01	FIXED INCOME	1,123,744-	1,595,410-	0	0	0		
*	EQUITY INCOME	1,030,430-	1,595,410-	1,000,000-	1,715,000-	1,650,000-	650,000-	165
**	INCOME	1,180,394-	1,913,194-	1,000,000-	1,980,759-	1,875,000-	875,000-	188
708-0000-371.20-00	FIRE PENSION CONTRIBUTION	407,104-	399,732-	410,000-	406,061-	506,830-	96,830-	124
*	FIRE PENSION CONTRIBUTION	407,104-	399,732-	410,000-	406,061-	506,830-	96,830-	124
708-0000-372.10-01	VILLAGE CONTRIBUTION	1,068,500-	1,027,531-	1,009,530-	1,009,530-	1,239,754-	230,224-	123
*	EMPLOYER PENSION CONTRIB	1,068,500-	1,027,531-	1,009,530-	1,009,530-	1,239,754-	230,224-	123
**	CONTRIBUTIONS	1,475,604-	1,427,263-	1,419,530-	1,415,591-	1,746,584-	327,054-	123
***	FIRE PENSION FUND	2,655,998-	3,340,457-	2,419,530-	3,396,350-	3,621,584-	1,202,054-	150
****	FIRE PENSION FUND	2,655,998-	3,340,457-	2,419,530-	3,396,350-	3,621,584-	1,202,054-	150
*****	REVENUE	2,655,998-	3,340,457-	2,419,530-	3,396,350-	3,621,584-	1,202,054-	150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
FIRE PENSION FUND								
708-0000-521.10-13	SALARIES-PENSION REGULAR	374,799	487,538	479,200	376,802	521,439	42,239	109
708-0000-521.10-15	DUTY DISABILITY PENSION	110,099	109,954	110,000	109,970	109,970	30-	100
708-0000-521.10-16	SAL-SURVIVING SPOUSE	108,938	108,938	108,900	108,938	108,938	38	100
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*	SALARIES & WAGES	593,836	706,430	698,100	595,710	740,347	42,247	106
708-0000-521.25-02	MEETING & CONVENTION	1,619	1,646	3,000	1,645	3,000		100
708-0000-521.25-03	DUES & SUBSCRIPTION	500	500	500	500	500		100
708-0000-521.25-05	MEDICAL EXPENSE	700	1,850	1,000	1,925	1,000		100
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*	PERSONNEL EXPENSE	2,819	3,996	4,500	4,070	4,500		100
708-0000-521.30-01	GENERAL LEGAL SERVICE			10,000	4,952	10,000		100
708-0000-521.30-04	AUDIT FEES			1,100	0	0	1,100-	
708-0000-521.30-05	FINANCIAL SERVICES	11,309	103,921	74,000	90,000	100,000	26,000	135
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*	PROFESSIONAL SERVICES	11,309	103,921	85,100	94,952	110,000	24,900	129
708-0000-521.32-06	ACCOUNTING SERVICES	7,600	11,045	10,200	10,243	11,000	800	108
708-0000-521.32-07	MISCELLENEOUS SERVICES	318	5,030	3,000	5,044	5,250	2,250	175
708-0000-521.32-34	PENSION FILING FEE	3,332	3,803	3,803	4,210	4,700	897	124
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*	CONTRACTUAL	11,250	19,878	17,003	19,497	20,950	3,947	123
**	TRUST & AGENCY	619,214	834,225	804,703	714,229	875,797	71,094	109
***	FIRE PENSION FUND	619,214	834,225	804,703	714,229	875,797	71,094	109
****	FIRE PENSION FUND	619,214	834,225	804,703	714,229	875,797	71,094	109
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*****	EXPENDITURE	619,214	834,225	804,703	714,229	875,797	71,094	109
*****	FIRE PENSION FUND	2,036,784-	2,506,232-	1,614,827-	2,682,121-	2,745,787-	1,130,960-	170

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11/12 ACTUALS	FY 12/13 ACTUALS	FY 13/14 BUDGET	FY 13/14 YE EST	FY 14/15 ADOPTED	\$ CHANGE	% OF PRIOR
	FIRE PENSION FUND	14,825,735-	1,164,678	2,516,724	3,170,486-	2,545,094-	5,061,818-	101-

SECTION 8

COMPREHENSIVE FEE SCHEDULE

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<u>Description</u>	<u>Amount</u>	<u>Reference</u>
I. BUSINESS LICENSE FEES		
Liquor License Application Fee	\$275.00	G.M.C. 32-32
Annual Liquor License Fees:		
Class 1	\$2,000.00	G.M.C. 32-32
Class 2	\$2,250.00	G.M.C. 32-32
Class 3	\$2,000.00	G.M.C. 32-32
Class 4	\$2,000.00	G.M.C. 32-32
Class 5	\$700.00	G.M.C. 32-32
Class 6	\$700.00	G.M.C. 32-32
Class 7	\$1,200.00	G.M.C. 32-32
Class 8	\$2,250.00	G.M.C. 32-32
Class 9	\$25.00 per day	G.M.C. 32-32
Class 10	\$1,500.00	G.M.C. 32-32
Class 11	\$3,000.00	G.M.C. 32-32
Class 12	\$250.00	G.M.C. 32-32
Class 13	\$500.00	G.M.C. 32-32
Commercial Solicitation	\$10.00	G.M.C. 32-32
Charitable Solicitation	Exempt	G.M.C. 32-32
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. 32-32
Automatic Amusement Machines- Permitted Accessory Use	\$100 plus \$50 per automatic amusement machine	G.M.C. 32-32
Automatic Amusement Machines- Special Accessory Use	\$200 plus \$50 per automatic amusement machine	G.M.C. 32-32
Automatic Amusement Machines- Special Use	\$500 plus \$50 per automatic amusement machine	G.M.C. 32-32
Bath or Massage Establishment	\$1,000 per establishment	G.M.C. 32-32
Auxiliary Massage Establishment	\$200.000 per establishment	G.M.C. 32-32
Food Delivery Vehicles	\$10.00 per vehicle	G.M.C. 32-32
Juke Box	\$25.00 per machine	Approved by Village Administrator
Junk Yard	\$100 per year	G.M.C. 32-32
Scavenger License	\$1,500.00 per year	G.M.C. 32-32

Public Passenger Vehicle Company License:

Company Operating less than 10 Vehicles	\$300.00 per year	G.M.C. 32-32
Company Operating more than 10 Vehicles	\$500.00 per year	G.M.C. 32-32

Public Passenger Vehicle Chauffeur's License

Application fee (Non-refundable)	\$20.00	G.M.C. 32-32
License fee upon issuance	\$20.00	G.M.C. 32-32
Public Passenger Vehicle License	\$50.00	G.M.C. 32-32

General Business License:

0-9,999 Square Feet	\$150.00 per year	G.M.C. 32-32
10,000-19,999 Square Feet	\$300.00 per year	G.M.C. 32-32
Greater than 20,000 Square Feet	\$600.00 per year	G.M.C. 32-32
Temporary Business License	\$50.00 per month	G.M.C. 32-32
Non-for-Profit License	Exempt	G.M.C. 32-32

II. UTILITY FEES

Meter Set	\$35.00 No-Show Fee/Return Visit	Ord. #2003-28
Turning off Water for Nonpayment or Violations	\$100 during Public Works Operating Hours, \$150 outside of those hours	G.M.C. 32-38
Hydrant Rental	\$200.00 Deposit for 1" Meter, \$775.00 Deposit for 3" Meter, \$10.00 per week	G.M.C. 32-38
Hydrant Water Charge	Cost plus \$0.09 per 1000 gallons	G.M.C. 32-38
Pool Filling	\$200 plus cost of water	G.M.C. 32-38
Water Meter Fees:		
1"	\$449.00	Authorized by Village Engineer
1.5"	\$574.00	Authorized by Village Engineer
2"	\$718.00	Authorized by Village Engineer
Water Connection- Single-Family Residential	\$1,600.00 per unit	G.M.C. 32-38
Water Connection- Two-Family Residential	\$1,600.00 per unit	G.M.C. 32-38

Water Connection- Multi-family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3- bedroom	G.M.C. 32-38
Water Connection- Motels	\$600.00 per room, but no less than \$2,400.00	G.M.C. 32-38
Water Connection- Restaurants	\$100.00 per seat, but no less than \$2,400.00	G.M.C. 32-38
Water Connection- Commercial	\$0.24 per square foot, but no less than \$2,400.00	G.M.C. 32-38
Water Connection- Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00	G.M.C. 32-38
Water Connection- Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour	G.M.C. 32-38
Frontage Fee	\$48.00 per front foot	G.M.C. 32-38
Water Charge- All Water (through September 30, 2014)	\$4.01 per 1000 gallons subject to automatic increase following JAWA increase	G.M.C. 32-38
Water Charge- All Water (effective October 1, 2014)	\$4.13 per 1000 gallons subject to automatic increase following JAWA increase	G.M.C. 32-38
Water Base Fees (through September 30, 2014):		
Water Base Fee Per Bill - 1" meter and Below	\$8.85	G.M.C. 32-38
Water Base Fee Per Bill - 1.5" meter	\$17.70	G.M.C. 32-38
Water Base Fee Per Bill - 2" meter	\$28.00	G.M.C. 32-38
Water Base Fee Per Bill - 3" meter	\$57.00	G.M.C. 32-38
Water Base Fee Per Bill - 4' meter	\$89.00	G.M.C. 32-38
Water Base Fee Per Bill - 6' meter	\$177.00	G.M.C. 32-38
Water Base Fees (effective October 1, 2014):		
Water Base Fee Per Bill - 1" meter and Below	\$9.23	G.M.C. 32-38
Water Base Fee Per Bill - 1.5" meter	\$18.46	G.M.C. 32-38
Water Base Fee Per Bill - 2" meter	\$30.00	G.M.C. 32-38
Water Base Fee Per Bill - 3" meter	\$59.00	G.M.C. 32-38
Water Base Fee Per Bill - 4' meter	\$92.00	G.M.C. 32-38
Water Base Fee Per Bill - 6' meter	\$185.00	G.M.C. 32-38

Water Charge for Unincorporated Users	50% surcharge	G.M.C. 32-38
Water Services Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	G.M.C. 82-1
Sewer Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	G.M.C. 82-1
Sanitary Sewer Connection Fee:		
Single-family Residential	\$1,200.00/unit	G.M.C. 32-38
Two-family Residential	\$1,200.00/unit	G.M.C. 32-38
Multi-family Residential: 1-Bedroom	\$450.00/unit	G.M.C. 32-38
Multi-family Residential: 2-Bedrooms	\$900.00/unit	G.M.C. 32-38
Multi-family Residential: 3-Bedrooms	\$1,200.00/unit	G.M.C. 32-38
Motel	\$450.00/room	G.M.C. 32-38
Restaurant	\$75.00/seat	G.M.C. 32-38
Commercial	\$0.18/square foot	G.M.C. 32-38
Industrial	\$300.00/P.E., minimum \$1,800.00	G.M.C. 32-38
Rates for Sewer Service:		
Sewer Charge (through September 30, 2014)	\$1.31 per 1000 gallons	G.M.C. 32-38
Sewer Charge (effective October 1, 2014)	\$1.35 per 1000 gallons	G.M.C. 32-38
Sewer Base Fees (through September 30, 2014):		
Sewer Base Fee Per Bill - 1" meter and Below	\$2.95	G.M.C. 32-38
Sewer Base Fee Per Bill - 1.5" meter	\$5.90	G.M.C. 32-38
Sewer Base Fee Per Bill - 2" meter	\$9.44	G.M.C. 32-38
Sewer Base Fee Per Bill - 3" meter	\$19.00	G.M.C. 32-38
Sewer Base Fee Per Bill - 4' meter	\$30.00	G.M.C. 32-38
Sewer Base Fee Per Bill - 6' meter	\$59.00	G.M.C. 32-38
Sewer Base Fees (effective October 1, 2014):		
Sewer Base Fee Per Bill - 1" meter and Below	\$3.08	G.M.C. 32-38
Sewer Base Fee Per Bill - 1.5" meter	\$6.16	G.M.C. 32-38
Sewer Base Fee Per Bill - 2" meter	\$9.86	G.M.C. 32-38
Sewer Base Fee Per Bill - 3" meter	\$20.00	G.M.C. 32-38

Sewer Base Fee Per Bill - 4' meter	\$31.00	G.M.C. 32-38
Sewer Base Fee Per Bill - 6' meter	\$62.00	G.M.C. 32-38
Sewer Charge for Unincorporated Users	50% surcharge	G.M.C. 32-38
Minimum Charges for Unmetered Residence	Cost for 7,000 gallons of usage per month	G.M.C. 32-38
Rate for Nonmetered Units in Metered Multi-Family Building or Mix-Use Buildings	Relative Portion of Base Fee and Total Cost	G.M.C. 32-38
Rate for Nonmetered Units in Nonmetered Building	Cost for 7,000 gallons of usage per unit per month	G.M.C. 32-38

III. ENGINEERING FEES

Plat Recording:

1 acre or less	\$350.00	G.M.C. 32-34
Over 1 acre, but not exceeding 5 acres	\$400.00	G.M.C. 32-34
Over 5 acres, but not exceeding 10 acres	\$425.00	G.M.C. 32-34
Over 10 acres, but not exceeding 20 acres	\$475.00	G.M.C. 32-34
Over 20 acres	\$575.00	G.M.C. 32-34
Annexation Plat	\$375.00	G.M.C. 32-34

Public Improvement and Inspection Fees:

Minimum Plan/Development Review Fee	\$100 and a fee of 0.5% for public improvements exceeding \$20,000	G.M.C. 32-34
Construction Inspection \$1 to \$500,000	3.00% of total cost of public improvements	G.M.C. 32-34
Construction Inspection \$500,001 to \$1,000,000	2.50% of total cost of public improvements	G.M.C. 32-34
Construction Inspection over \$1,000,000	2.0% of total cost of public improvements	G.M.C. 32-34
Driveway or Culvert Inspections	\$25.00	Ord. #2003-38
Work on Right-of-Way Permit Fee	\$25.00	Ord. #2003-38
Water Main Frontage Fee	\$48.00 per linear foot	Ord. #1997-73
Sewer Main Frontage Fee	\$51.00 per linear foot	Ord. #1997-73

Fee in Lieu of Charges:

Fee in Lieu of Detention	\$50,000 per acre foot	G.M.C. 32-34
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Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot	Authorized by Village Engineer
Fee in Lieu of Sidewalk Installation	\$5.50 per square foot	Authorized by Village Engineer

Watershed Development Permit Fees:

Initial Application Fee	\$190.00	Ord. #2002-21
Minor Development - No Detention	\$2,040.00	Ord. #2008-27
Minor Development - Detention	\$3,000.00	Ord. #2008-27
Major Development (No Floodplain or Wetlands)	\$5,240.00	Ord. #2008-27
Major Development (w/ Floodplain or Wetlands)	\$8,360.00	Ord. #2008-27
Major Development (w/ Floodplain and Wetlands)	\$5,100.00	Ord. #2002-21
Sediment and Erosion Control	\$560.00	Ord. #2008-27
Floodplain/Floodway Accessory Structure Review	\$320.00	Ord. #2008-27
Earth Change Approval	\$1,640.00	Ord. #2008-27
Variances	\$4,080.00	Ord. #2008-27
Appeals	\$1,600.00	Ord. #2008-27

IV. BUILDING & DEVELOPMENT FEES

Building Permits- All Commercial, Industrial, and Residential Projects:

Total Valuation of the Project:

\$1.00 to \$2,000.00	\$80.00	Ord. #2004-53
\$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	Ord. #2004-53
\$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	Ord. #2004-53
\$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	Ord. #2004-53

\$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	Ord. #2004-53
\$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	Ord. #2004-53
\$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. #2004-53
\$10,000,000.01 and above	\$45,954.75 for the first \$10,000,000.00 plus \$2.00 for each additional \$1,000.00 or fraction thereof	Ord. #2004-53

Building Permits- Plan Review Fees (Type of Construction):

One and Two-Family Residential	20% of building permit fee	Ord. #2004-66
Tenant Build-outs	10% of building permit fee	Ord. #2004-66
Commercial, Industrial, and Multi-Family	60% of the building permit fee	Ord. #2004-66

Building Permits- Zoning Compliance Fee (Type of Construction):

Incidental or Accessory Buildings to Residential One and Two-Family Dwellings	\$25.00 when less than 100 square feet and \$50.00 when 100 to 200 square feet per Plan Review fees as applicable for over 200 square feet	Ord. #2004-66
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Reinspection Fee- All Commercial, Industrial, and Residential Projects:

First Offense	\$50.00	Ord. #2004-53
Second Offense	\$75.00	Ord. #2004-53
Third Offense and Up	\$100.00	Ord. #2004-53
Per 1/2 hour where no fee indicated	\$35.00 per 1/2 hour, minimum \$35.00	Ord. #2004-53

Miscellaneous Permits:

Decks/Patios	\$40.00 up to 200 square feet and \$0.10 per square foot thereafter	Ord. #2004-53
Reroof	\$30.00 Residential \$10.00 Commercial or Industrial per 1,000 square feet, minimum \$75.00	Ord. #2004-53

Siding, Trim Soffit, Fascia, Window Replacement	\$8.00 per \$1,000.00 estimated cost of construction, minimum \$35.00	Ord. #2004-53
Swimming Pools/Hot Tub	\$30.00 Residential pool/hot tub, \$100.00 Commercial pool/hot tub	Ord. #2004-53
Fences	\$25.00	Ord. #2004-53
Demolition	\$30.00 Principal building, \$10.00 Accessory structure	Ord. #2004-53
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.	Ord. #2008-81
Fireplace	\$30.00	Ord. #2004-53
Parking Lot, Re-Striping and/or Expansion	\$40.00	Ord. #2004-53
Temporary Use Permits	\$35.00	Ord. #2008-81
Occupancy Only	\$85.00	Ord. #2004-53
Residential Electrical Permits:		
New Construction	\$125.00 per living unit	Ord. #2004-53
Electric Service for Single-Family	\$30.00 per 100 amps, minimum \$50.00	Ord. #2004-53
Remodeling, Alterations, Garages	\$50.00	Ord. #2004-53
Commercial and Industrial Electrical Permits:		
New Electric Service	\$100.00 per 100 amps up to 800 amps, over 800 amps \$50.00 per additional 100 amps, minimum \$250.00	Ord. #2004-53
New Commercial or Industrial Remodeling	\$25.00 per 1,500 square feet, minimum \$50.00	Ord. #2004-53
Signs with Electrical Connection	\$30.00 per sign	Ord. #2004-53
Low Voltage Wiring	5% cost of construction for work, minimum \$50.00	Ord. #2003-76
Plumbing Permits:		
Principal Building	\$35.00	Ord. #2004-53
Per Fixture	\$12.00	Ord. #2004-53

Water Heater	\$15.00 Residential \$30.00 Commercial	Ord. #2004-53
Sump Pumps & Ejector Pits	\$20.00 each	Ord. #2004-53
Water Softeners	\$30.00	Ord. #2004-53
Backflow Preventer	\$15.00 each	Ord. #2004-53
Plumbing Alteration	\$25.00 Residential, \$50.00 Commercial	Ord. #2004-53
Water Service, Sanitary Sewer, and/or Storm Sewer Inspection	\$50.00	Ord. #2004-53
Heating Permits:		
New Construction- Residential	\$45.00 each- per living unit	Ord. #2004-53
New Construction- Commercial or Industrial	\$25.00 per 1,500 square feet, minimum \$50.00	Ord. #2004-53
Alteration/Replacement- Residential	\$30.00 each	Ord. #2004-53
Alteration/Replacement- Commercial	\$30.00 each	Ord. #2004-53
Air Conditioning Permits:		
New Construction- Residential	\$45.00 each- per living unit	Ord. #2004-53
New Construction- Commercial or Industrial	\$25.00 per 1,500 square feet, minimum \$50.00	Ord. #2004-53
Alteration/Replacement- Residential	\$30.00 each	Ord. #2004-53
Alteration/Replacement- Commercial	\$60.00 each	Ord. #2004-53
Elevators, Amusement Rides, etc. Permits:		
Amusement Rides	\$10.00 per \$1,000.00 of estimated cost of construction, minimum \$200.00	Ord. #2004-53
Elevator, Dumb Waiter, Escalator-New	\$200.00 each, includes plan review & 1 inspection	Ord. #2008-28
New Construction Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator	Ord. #2008-28
Elevator- Semi-Annual Inspection	\$60.00 based on current rate of Thompson Elevator	Ord. #2008-28
Elevator- Semi-Annual Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator	Ord. #2008-28

V. PLANNING & ZONING FEES*

* Zoning fees adjust each calendar year on January 1st following Village Board approval.

Annexation:

Annexation Agreement	\$1,715.00	Ord. #2014-01
Amendment to Annexation Agreement	\$1,140.00	Ord. #2014-01
Annexation (without agreement)	\$105.00	Ord. #2014-01

Map Amendment (rezoning):

< 2 acres	\$570.00	Ord. #2014-01
≥ 2 < 10 acres	\$855.00 + \$30.00 per acre over 2 acres	Ord. #2014-01
≥ 10 < 25 acres	\$1,140.00 + \$30.00 per acre over 10 acres	Ord. #2014-01
≥ 25 < 50 acres	\$1,715.00 + \$30.00 per acre over 25 acres	Ord. #2014-01
≥ 50 acres	\$2,855.00 + \$30.00 per acre over 50 acres	Ord. #2014-01

Minor Sign Exception	\$50	Ord. #2014-01
Personal Wireless Service Facility	\$335	Ord. #2014-01

Planned Unit Development (PUD) - Conceptual/Preliminary:

< 2 acres	\$855.00	Ord. #2014-01
≥ 2 < 5 acres	\$1,140.00	Ord. #2014-01
≥ 5 < 10 acres	\$1,425.00	Ord. #2014-01
≥ 10 < 25 acres	\$1,715.00 + \$30.00 per acre over 10 acres	Ord. #2014-01
≥ 25 < 50 acres	\$2,285.00 + \$30.00 per acre over 25 acres	Ord. #2014-01
≥ 50 < 100 acres	\$2,855.00 + \$30.00 per acre over 50 acres	Ord. #2014-01
≥ 100 acres	\$5,710.00 + \$30.00 per acre over 100 acres	Ord. #2014-01
PUD - Final	50% of Preliminary PUD Fee (using acreage of Final PUD application)	Ord. #2014-01

PUD - Amendment:		
Minor	\$570.00	Ord. #2014-01
Major	Same as Initial Preliminary PUD Application Fee	Ord. #2014-01
Special Use Permit:		
Residential (R-1, R-2, R-3 zoned lots)	\$570.00 + \$115.00 per additional request	Ord. #2014-01
All other zoned lots	\$855.00 + \$565.00 per additional request	Ord. #2014-01
Special Use Permit - Minor Amendment:		
Residential (R-1, R-2, R-3 zoned lots)	\$115.00	Ord. #2014-01
All other zoned lots	\$285.00	Ord. #2014-01
Special Use Permit - Major Amendment	Same as Initial Special Use Application Fee	Ord. #2014-01
Tree Removal Permit (not associated w/Clearing & Grading Permit):		
Non-residential Zoned Lots	\$50.00	Ord. #2014-01
Text Amendment	\$570.00	Ord. #2014-01
Use Interpretation	\$105.00	Ord. #2014-01
Variation:		
Residential (R-1, R-2, R-3 zoned lots)	\$230.00	Ord. #2014-01
All other zoned lots	\$1,140.00	Ord. #2014-01
Zoning Appeal:		
Public hearing required	\$570.00	Ord. #2014-01
No public hearing required	\$285.00	Ord. #2014-01
Zoning Confirmation Letter	\$105.00	Ord. #2014-01
Zoning Plan Review (for non-residential building & occupancy permits):		
Certificate of Occupancy (move-in only)	\$25.00	Ord. #2014-01
Non-New Building Space	\$105 + \$75.00 per subsequent review	Ord. #2014-01

New Building Space:		
0 - 9,999 (Sq. Ft.)	\$105.00 + \$75.00 per subsequent review	Ord. #2014-01
10,000 - 49,999 (Sq. Ft.)	\$205.00 + \$75.00 per subsequent review	Ord. #2014-01
≥ 50,000 (Sq. Ft.)	\$310.00 + \$75.00 per subsequent review	Ord. #2014-01

VI. ADMINISTRATIVE FEES

Copies of Village Documents:

BOCA Amendments	\$2.00	Village Administrator Approval 3/13/03
CABO Amendments	\$3.00	Village Administrator Approval 3/13/03
Comprehensive Plan	\$10.00	Village Administrator Approval 3/13/03
Cross Connection Ordinance	\$1.50	Village Administrator Approval 3/13/03
Electrical Ordinance	\$5.00	Village Administrator Approval 3/13/03
Fire Prevention Ordinance	\$2.00	Village Administrator Approval 3/13/03
Flood Hazard Ordinance	\$4.00	Village Administrator Approval 3/13/03
Mechanical Ordinance	\$1.50	Village Administrator Approval 3/13/03
Massage Ordinance	\$2.00	Village Administrator Approval 3/13/03
Plumbing Ordinance	\$10.00	Village Administrator Approval 3/13/03
Sign Ordinance	\$4.00	Village Administrator Approval 3/13/03
Subdivision Ordinance	\$10.00	Village Administrator Approval 3/13/03
Watershed Development Ordinance	\$13.00	Village Administrator Approval 3/13/03
Zoning Ordinance with Zoning Map	\$35.00	Village Administrator Approval 3/13/03

Freedom of Information Act Copies

Pages	First 50 Copies Free, \$0.15 for each additional page	5 ILCS 140/6
Plans & Plats	\$0.05 per sq. ft.	5 ILCS 140/6

CDs	\$0.50 per CD	5 ILCS 140/6
VHS Tapes	\$1.50 per tape	5 ILCS 140/6
Maps:		
Comprehensive	\$3.00	Village Administrator Approval 3/13/03
Sanitary Sewer	\$5.00	Village Administrator Approval 3/13/03
Storm Sewer	\$5.00	Village Administrator Approval 3/13/03
Street	\$5.00	Village Administrator Approval 3/13/03
Water Main	\$5.00	Village Administrator Approval 3/13/03
Zoning	\$5.00	Village Administrator Approval 3/13/03
Colorized	\$15.00	Village Administrator Approval 3/13/03

VII. POLICE DEPARTMENT FEES

Accident Reports	\$5.00 each	625 ILCS 5/11-416
Accident Report Copy Reconstruction	\$20.00 each	625 ILCS 5/11-416
Freedom of Information Act Request	Free up to 50 pages, \$0.15 for each additional page	5 ILCS 140/6(a)
Parking Violation paid within 30 days	Not less than \$5.00 and not greater than \$750.00	G.M.C. 32-37
Parking Violation not paid and no court date requested since 30 days has lapsed	Not less than \$15.00 and not greater than \$750.00	G.M.C. 32-37
Parking Violation not paid and no court date requested since 60 days has lapsed	Not less than \$35.00 and not greater than \$750.00	G.M.C. 32-37
DUI Vehicle Impoundment Administrative Penalty	\$750.00, plus any applicable towing and storage fees	G.M.C. 32-37
Red Light Camera Violation	\$100.00 per citation	G.M.C. 32-37
False Alarms:		
False Alarm- First and Second	\$0.00	G.M.C. 32-37
False Alarm- Third	\$10.00	G.M.C. 32-37
False Alarm- Fourth	\$20.00	G.M.C. 32-37
False Alarm- Fifth	\$50.00	G.M.C. 32-37
False Alarm- Sixth	\$60.00	G.M.C. 32-37

False Alarm- Seventh to Ninth	\$75.00	G.M.C. 32-37
False Alarm- Ten or More	\$100.00	G.M.C. 32-37

VIII. FIRE DEPARTMENT FEES

Burn Permits	Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250	Authorized by Fire Chief
Spills	Based on equipment and manpower used per incident	Ord. #2001-84
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	Ord. #2001-85
Public Education Programs:		
Resident CPR	\$25.00	Authorized by Fire Chief
Resident First Aid	\$25.00	Authorized by Fire Chief
Non-Resident CPR	\$40.00	Authorized by Fire Chief
Non-Resident First Aid	\$40.00	Authorized by Fire Chief
Commercial Adult/Infant/Child CPR	\$175.00 for up to ten students, optional \$6.00 per student for a Micro Shield	Authorized by Fire Chief
Commercial First Aid	\$175.00 up to ten students optional, \$6.00 per student for supplies	Authorized by Fire Chief
Commercial Adult CPR & AED	\$325.00 for up to ten students, optional \$6.00 per student for a Micro Shield	Authorized by Fire Chief
Commercial Adult CPR & First Aid	\$225.00 for up to ten students, optional \$10.00 per student for Micro Shield and supplies	Authorized by Fire Chief
Commercial Adult/Infant/Child AED	\$175.00 for up to ten students, optional \$6.00 per student for Micro Shield	Authorized by Fire Chief

Commercial Adult CPR only	\$175.00 for up to ten students, optional \$6.00 per student for Micro Shield	Authorized by Fire Chief
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Commercial Any Re-Certification Class	\$100.00 for up to ten students	Authorized by Fire Chief
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Fire Prevention:

General Plan Review	\$0.0125 per square foot, minimum of \$37.50	G.M.C. 34-33
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Certificate of Occupancy:

Commercial and Industrial	\$62.50	G.M.C. 34-33
Multi-Family (per living unit)	\$31.25	G.M.C. 34-33
Tents	\$62.50	G.M.C. 34-33
Walls and Partitions	\$62.50	G.M.C. 34-33
Sales and Construction Trailers	\$62.50	G.M.C. 34-33
Wall Demolition	\$62.50	G.M.C. 34-33
Move In (no work)	\$62.50	G.M.C. 34-33
Name Change	\$62.50	G.M.C. 34-33
Paint Spray Booth	\$62.50	G.M.C. 34-33

Automatic Sprinkler System	\$0.0125 per square foot or minimum \$31.25	G.M.C. 34-33
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Fire Alarm System	\$0.0125 per square foot or minimum \$31.25	G.M.C. 34-33
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Kitchen Hood, Duct & Extinguisher Systems	\$31.25 per system	G.M.C. 34-33
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Underground & Above Ground Tank Installation	\$62.50	G.M.C. 34-33
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Underground & Above Ground Tank Removal	\$62.50	G.M.C. 34-33
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Special Inspections	\$125.00	G.M.C. 34-33
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First & Second Inspections	No Charge	G.M.C. 34-33
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Third Inspection	\$50.00	G.M.C. 34-33
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Fourth and Subsequent Inspections	\$75.00	G.M.C. 34-33
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Fire Reports:

EMS Report	\$20.00 per report	Authorized by Fire Chief
Fire Report	\$5.00 per report	Authorized by Fire Chief

Ambulance & Rescue Fees:

ALS Level 1	\$1,106.71	Res. #2009-05
ALS Level 2	\$1,223.16	Res. #2009-05
BLS	\$990.17	Res. #2009-05
Mileage	\$11.65	Res. #2009-05
Motor Vehicle Accident/Extrication	\$1,164.90	Res. #2009-05

IX. TAXES

Home Rule Municipal Retailer's Occupation Tax	0.5% of selling price of all tangible personal property	G.M.C. 74-31
Home Rule Municipal Service Occupation Tax	0.5% of selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service	G.M.C. 74-61
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	G.M.C. 74-91
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. 74-122
Amusement Tax	3.00% of gross receipts	G.M.C. 10-33
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. 74-152

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. 74-178
Food and Beverage Tax	1% of purchase price of prepared food or alcoholic liquor	G.M.C. 74-202
Cable Franchise Fee	5% of gross revenue	Ord. #2008-12
911 Surcharge	\$0.75 cents per month per network connection	Ord. #1989-164
Simplified Municipal Telecommunications Tax	6% of gross charges for origination or termination of electronic communications in Village	Ord. #2010-26

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SECTION 9

GLOSSARY

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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. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan 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.)

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 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 AA+ 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.

CLASS A and CLASS B OFFICE SPACE: Classification system for office space. Class B is second tier office space.

COLLECTIVE BARGAINING AGREEMENT: 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.

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.

CRACKFILLING 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. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

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 TIME EQUIVALENTS (FTE): A part-time position 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."

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, allotted by the state 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.

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.

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 .5%.

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_planning.html.

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.

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
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

SECTION 10

APPENDIX

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The Village of Gurnee

Accounts Receivable Policy

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

Adopted by the Village Board
July 10, 2006

VILLAGE OF GURNEE

ACCOUNTS RECEIVABLE POLICY

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.

*G:\Policies & Procedures\AR_Policy.doc
January 14, 2009*



The Village of Gurnee

Debt Policy

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

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

Fixed Asset Policy

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

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

Fund Balance Policy - General Corporate Fund

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

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.



The Village of Gurnee

Identity Theft Policy

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

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.

G:\Policies & Procedures\Utility Billing Manual\Red Flag Policy.doc



The Village of Gurnee

Investment Policy

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

Adopted by the Village Board
July 10, 2006

VILLAGE OF GURNEE INVESTMENT POLICY

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.

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*, the following investments will be permitted by this policy and are those defined by state and local law where applicable:

- U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value;
- Certificates of deposit and other evidences of deposit at financial institutions;
- Money market mutual funds regulated by Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- Local government investment pools, either state-administered or through joint powers statutes and other intergovernmental agreement legislation.

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.

G:\Policies & Procedures\Cash & Investments\Investment Policy.doc January 14, 2009



The Village of Gurnee

Purchasing Policy

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

Adopted by the Village Board
December 19, 2005

Village of Gurnee

Purchasing Policy

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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

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The Village of Gurnee

Social Security Number Protection Policy

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

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.