

VILLAGE OF GURNEE

COMMUNITY OF OPPORTUNITY



ANNUAL BUDGET FISCAL YEAR 2020/21

May 1, 2020 to April 30, 2021
Adopted April 6, 2020

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

Jeanne Balmes – Trustee
Greg Garner – Trustee
Thomas Hood – Trustee
Quin O'Brien – Trustee
Cheryl Ross - Trustee
Karen Thorstenson – Trustee

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SECTION I – TRANSMITTAL LETTER

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May 1, 2020

To the Citizens of Gurnee:

It is our privilege to present the Fiscal Year (FY) 2020/2021 Proposed Budget for the Village of Gurnee, Illinois. On an all-funds basis including inter-fund transfers, FY 2020/2021 projected revenues are \$81.6 million. This is a 1.8% increase compared to the FY 2019/2020 revised budget. Projected expenditures for FY 2020/2021 are \$77.1 million, a decrease of 2.6% or \$2.1 million. The budget is balanced.

It is important to note the FY 2020/2021 decrease is largely due to the accelerated expense of \$3.2 million related to the early payoff of the Series 2011 General Obligation Bonds in FY 2019/2020. This early pay off, a full three years in advanced of the scheduled date, saved the Village \$260 thousand in interest. The ability to pay off the debt early was made possible by conservative budgeting and strong fund balances.

The projected May 1, 2020 General Fund balance is \$26.9 million or 62.3% of FY 2020/2021 expenditures, well above the 35% requirement set by the Village Board. For the 20th consecutive year, the budget has been developed without a property tax.

The FY 2020/2021 Proposed Budget focuses on key areas identified during the 2015 Strategic Plan update initiative including continuing capital investments in our infrastructure, maintaining strong public safety services and protecting the vitality of our local economy. To further align the strategic plan and annual budget, the FY 2020/2021 budget establishes a new fund - the Fleet Services Fund – and separates technology purchases from the vehicles & equipment capital category. These two changes highlight the emphasis on utilizing technology to make operations more efficient and improve service delivery as well as identifying the true cost of operating a fleet services division and vehicle and equipment replacements, both supporting the key performance areas outlined in the strategic plan.

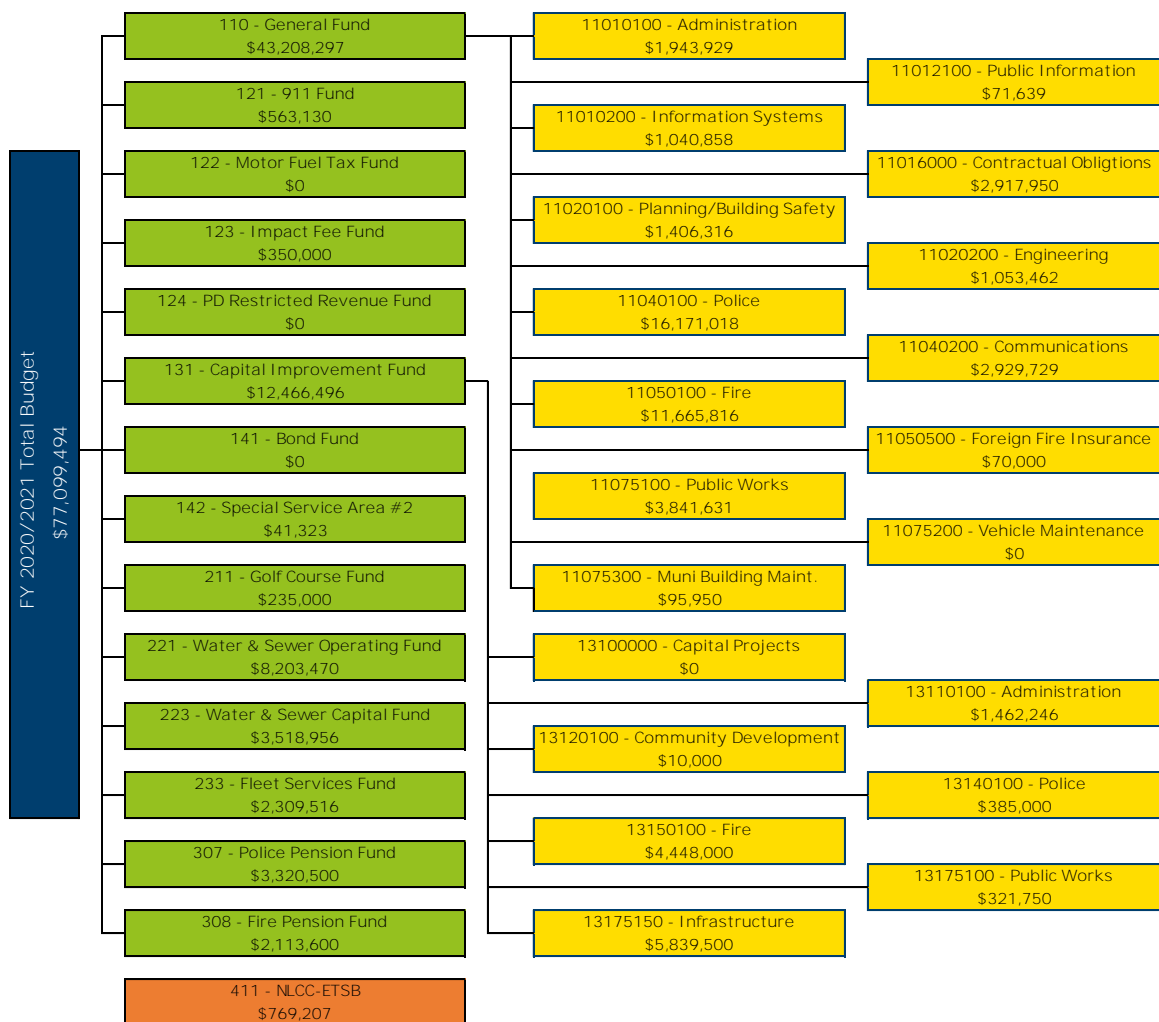
The Village's commitment to preserving its infrastructure is shown by a budget of \$16.0 million for capital improvements. This is the largest capital program in the Village's history, topping last year's historic program by \$1.1 million. The plan includes \$5.4 million in transportation system improvements, \$5.1 million for buildings & building improvements including a third fire station, \$3.0 million for water and sanitary sewer systems, \$580 thousand for stormwater management and \$522 thousand for technology enhancements.

Investments in keeping our residents, businesses and visitors protected are clearly illustrated in the planning and construction of a third fire station and adding two Communications Operator positions in the 9-1-1 Center. Staffing for the third station was included in FY 2019/2020 and is partially funded for three years by a Department of Homeland Security grant. The additional Firefighter/Paramedic positions allow the Fire Department's fourth ambulance to be staffed 24/7/365.

The vibrancy of Gurnee’s local economy correlates directly to the high-level of service the Village is able to provide to its residents. Protecting that vitality drives Village strategy and is evident from our capital investment in infrastructure and commitment to business retention, expansion and attraction. Economic development initiatives in FY 2020/2021 focus on visitor-generated revenue, high-quality employment opportunities and delivering the level of services that our residents deserve and have come to expect.

BUDGET OVERVIEW

The Village of Gurnee’s FY 2020/2021 Proposed Budget enables the delivery of services in the areas of administration, building inspection, civil engineering, urban planning/zoning, police protection, emergency dispatch, fire protection/prevention services and public works. The goal is to maintain a responsible budget while minimizing taxation. The FY 2020/2021 Proposed Budget meets this goal without sacrificing service levels. The Village continues to be one of the very few communities (3.6%) in the State with neither a property tax nor a utility tax. As a result, municipal operations remain heavily reliant on elastic revenues generated primarily from consumer spending in the community. As in prior years, obligations typically funded by property tax in most local governments, including debt service payments and pension contributions, are funded by general operating revenue. The following chart illustrates the allocation of financial resources across all Village funds (including inter-fund transfers).



Headcount across all departments is proposed to increase by 3.5 full-time equivalents. This is the result of the addition of two Communications Operator positions, a Civil Engineer and one Systems Administrator position in the Information Systems Division, combined with an increase in part-time Records Assistant hours. Two Communications Operator positions are being proposed now that the Village has over two years of data since 9-1-1 consolidation. In FY 2017/2018 the Village consolidated its 9-1-1 center with the City of Zion pursuant to State legislation mandating mergers. In addition, the Village began contractual dispatching for the Beach Park Fire Protection District. The Village hired additional Communication Operators based on the expected workload after efficiencies; nonetheless the workload has resulted in a continued dramatic increase in overtime. To address this concern, two additional Communication Operators are proposed while reducing part-time hours. The Village has utilized part-time Communication Operators historically to balance staffing needs however recruitment challenges, turnover and more rigorous training as a result of consolidation make part-time staffing a less effective option. Significant impacts to overtime are expected to occur into FY 2020/2021 as it takes approximately six months before an individual is fully trained and able to operate without the direct assistance of others. Due to a retirement and promotion in Engineering, an Engineering Tech position is eliminated and the promotion of a Civil Engineer to Assistant to the Village Engineer will be backfilled. The addition of a Systems Administrator is proposed as part of the Village's succession planning process. The current Information Systems Director is eligible for retirement in the next three to five years. In order to create opportunities to transfer this vast institutional knowledge, management is proposing to add a Systems Administrator position. This will afford current staff the ability to dedicate time to the anticipated staff change at the Director level. Management currently views this increase in headcount as temporary as once the retirement occurs the Division will return to 3.75 full-time positions. The increase in part-time Records Assistant hours is a direct result of unfunded mandates recently approved via State of Illinois legislation related to record expungement for minors and low-level cannabis offenses.

The General Fund supports the day-to-day operations of the Village and includes most of the operating services such as fire and police protection, public works, community development and general administration. For FY 2020/2021, this Fund is budgeted at \$43.2 million which represents a 2.9% or \$1.3 million decrease compared to FY 2019/2020. This decrease is primarily due to a \$1.9 million one-time transfer from the General Fund to the Debt Service Fund to pay off the Series 2011 General Obligation Bonds. As in previous years, personnel costs represent the greatest share of the General Fund's expenses at 79.4%. Notable increases can be found in the Salary & Wages, Employee Benefits and Contractual Services categories. The Salaries & Wages category is increasing 2.8% or \$620 thousand and the Employee Benefits category is increasing 2.0% or \$231 thousand from the previous fiscal year. This is a result of general budget assumptions, increases in workers compensation insurance and the personnel changes discussed earlier. These increases are offset by moving the Vehicle Maintenance Division, including personnel-related costs, to the new Fleet Services internal service fund. Costs incurred for fleet services will be allocated or charged back to departments in the General Fund in the Other Financing Uses category rather than the Supplies and Contractual Services categories. Other Contractual Services is increasing by 4.1% or \$47 thousand over the prior year due primarily to increases in liability insurance and additional training for public safety and dispatch.

Professional & Technical Services remained relatively flat increasing only 2.3% or \$32 thousand. Reductions are occurring in the Contractual Services and Supplies categories. The Contractual Services decrease of 16.7% or \$322 thousand is related to moving fleet services chargebacks to the Other Financing Uses category. The Supplies category is decreasing 35.4% or \$466 thousand primarily due to moving Vehicle Maintenance to the new Fleet Services Fund and reallocating electricity expenses between the General Fund and Water & Sewer Operating Fund. The Other Financing Uses category is decreasing

27.3% or \$1.4 million compared to FY 2019/2020 mainly as a result of decreases in debt service transfer following payoff of the Series 2011 bonds in FY 2019/2020 (-\$3.1 million) and maturity of the Park District Aquatic Center debt sharing (-\$252 thousand). These reductions are offset by increases in the budgeted transfer to the Capital Improvement Fund (+\$675 thousand), elimination of the intra-fund accounts previously used to allocate fleet services costs within the General Fund (+\$239 thousand), and inter-fund transfers to the new Fleet Services Fund (+\$991 thousand).

Staff has worked to reduce expenses in the General Fund. Three-quarters of Village employees are covered by one of six collective bargaining agreements. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2020; the two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2021; the International Association of Firefighters contract expires on April 30, 2022 and the Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2023. In an effort to keep personnel costs down, the Village has utilized part-time personnel and contractual assistance in areas where short-term service is needed. Included in the Professional & Technical Services category is funding for assistance related to contractual accounting, clerical, IT and customer service support in Administration; plan review, engineering and code enforcement support in Community Development; and custodial and building maintenance support in the Police Department. The use of contractual assistance provides the Village flexibility when it comes to staffing levels. Staff is also reviewing internal processes for areas where technology or process improvements can reduce the burden or workload on staff in an effort to maintain current levels of personnel and reduce operating costs. In FY 2019/2020 the Gurnee Process and Innovation Committee (GPIC) analyzed the need for a customer relationship management software to expedite and track resident requests. Funding for the software is included in the FY 2020/2021 budget. The Fire Department utilized technology and outsourcing to implement automated billing of service fees, increasing revenue without a corresponding expense. In addition, a management committee continues to examine the tracking and execution of building maintenance on Village facilities. This continuous effort to find operating efficiencies through the use of technology, and a commitment to funding technology projects, is part of the reason that technology initiatives are separated from vehicles and equipment within the FY 2020/2021 capital plan.

As previously mentioned in FY 2017/2018 the Village consolidated its 9-1-1 center with the City of Zion pursuant to State legislation mandating mergers. The legislation required the consolidation of Public Safety Answering Points (PSAPS) and Emergency Telephone Systems Boards (ETSB). The newly formed Joint ETSB is called the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) and receives all disbursed 911 funds from the associated entities. The new Board functions as an independent entity and each member of the NLCC-ETSB makes eligible purchases from its municipal budget and seek reimbursement from NLCC-ETSB. The 911 Fund now acts as a pass-through for Gurnee specific purchases approved by the NLCC-ETSB; purchases will be made out of the 911 Fund and reimbursed to it from the NLCC-ETSB. The FY 2020/2021 budget includes \$540 thousand in 911-related expenses and reimbursements and includes maintenance contracts, upgrades to the radio system, mobile data computer replacement and backup power systems.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue allocated per capita. The Village anticipates receiving approximately \$1.0 million in revenue in FY 2020/2021. Besides monthly distributions of MFT, the Village also anticipates \$25 thousand from the High Growth Cities Program and \$266 thousand from the Transportation Renewal Fund. The Village has transitioned to expending MFT funds every other year for street resurfacing. This allows funds to accrue and reduces the burden created by the required

State paperwork that accompanies any spending of these funds. FY 2020/2021 is a year that will not include the expenditure of MFT funds.

The Village's Capital Fund is supported by a dedicated 0.5% Home Rule Sales Tax, as well as transfers from the General Fund when available and limited grant and interest income. Management projects \$4.6 million will be generated from the dedicated Home Rules Sales Tax in FY 2020/2021. The FY 2020/2021 program will also be funded by a budgeted transfer of an additional \$675 thousand from the General Fund and \$350 thousand from the Impact Fee Fund. Curb appeal contributes heavily to Gurnee being a desirable place to live or locate a business. The Village continues to wisely invest in infrastructure and beatification and FY 2020/2021 will mark another very aggressive capital infrastructure program. The Capital Fund accounts for \$5.4 million in transportation system spending including \$3.7 million for roadway resurfacing, \$1.2 million in intergovernmental cost sharing for Stearns School Road overpass enhancements and \$125 thousand for the final phase of LED street lights. Buildings and building improvements is budgeted at \$4.6 million including \$4.1 million for Phase 1 engineering and construction of Fire Station #3, \$215 thousand for Police Department improvements, \$174 thousand for the Public Works facility and \$113 thousand for erection of a monopole on Cemetery Road and improvements at the Mother Rudd House. Effective stormwater management systems continues to be a priority for the Village. In FY 2020/2021 \$580 thousand has been budgeted for culvert replacement and land acquisition. The vehicles and equipment category includes \$817 thousand transferred to the Fleet Services Fund for the acquisition of squad cars and Public Works trucks and equipment, \$318 thousand in Fire Department vehicles and equipment including replacing cardiac monitors (anticipated to be partially grant funded) and \$494 thousand in technology improvements related to security enhancements and acquisition of Customer Relationship Management software. Further detail on the FY 2020/2021 Capital Improvement Projects can be found in *Section 7: Capital Improvement Budget Summary*.

The Bond Fund accounts for the Village's repayment of long-term debt and is funded by transfers from the General Fund. As a point of reference, the debt 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 within the corporate boundaries of the Village. Even though the Village of Gurnee is a home rule community it voluntarily complies with the State Statute and takes a fiscally conservative approach to debt management. In December 2019 the Village paid off its remaining outstanding debt three years early, making the Village General Obligation Bond Debt-free and saving \$260 thousand in interest fees.

Special Service Area #2 Fund was established in conjunction with bringing municipal water and sewer to the Hickory Haven subdivision and is budgeted each year consistent with the repayment schedule. The FY 2020/2021 budget includes the final payment for Special Service Area #2 which will be \$41,323. 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. Since reassuming control of the property in 2011, the Village has not made any substantial investments in the course. Rather, operating surplus from the course managed by GolfVisions, Inc. has been sufficient for moderate capital improvements and equipment needs. In October 2017, the Village Board renewed a five-year contract with GolfVisions and in November 2019 Village management presented a plan to allow capital reinvestment in the golf course using funds generated by the course. Going forward amusement tax generated by golf course operations will be accounted for in the Golf Fund for this purpose. In the past it was included in the General Fund. In addition, amusement tax revenue generated since 2012 by the course will be transferred to the Golf Fund to support needed capital improvements.

The Water & Sewer Operating Fund continues to benefit from the restructuring of water and sewer fees that went into effect May 1, 2016. For FY 2020/2021 the Village anticipates combined water and sewer sales revenue to increase by \$375 thousand compared to FY 2019/2020 year end projections. A major initiative continuing in FY 2020/2021 is replacement of aging water meters. The Water & Sewer Operating Fund includes \$350 thousand to fund a multi-year meter reading upgrade for its 9,500+ remote meter readers. The upgrade will consist of new meter reading software, antenna infrastructure and remote readers. Currently meters are read by driving the meter route on a bimonthly basis. The upgrade will allow for instantaneous meter reads and consumption history providing increased accuracy and the ability to identify small issues before they become large problems. Customers will have access to real time data to view and manage their water usage. In addition to these improvements, staff will continue the annual water tower maintenance program and hydrant replacement.

Historically, frontage and connection fees have supported the Water & Sewer Capital Fund. However with limited opportunities for new development, Water & Sewer Operating Fund surplus will support infrastructure improvements and equipment purchases. Water main replacement includes work on Old Grand Avenue between First Street and Ferndale Street, and Waveland Avenue between Grand Avenue and Woodlawn Avenue. These stretches of water main have an extensive break history and are in need of complete replacement. Proposed equipment funding includes covering 25% of the cost of two five-yard plow trucks and equipment for the shop truck and 50% of a compact excavator and loader. The remaining 75% and 50% respectively are funded by the Capital Improvement Fund. As these vehicles are used for plowing in the winter, the cost is split between the two funds. Beginning in FY 2020/2021 funding for vehicle and equipment purchases is done through a transfer from the Capital Improvement Fund and the Water & Sewer Capital Fund to the new Fleet Services Fund where the purchases will be recorded.

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 2020/2021 is increasing from \$1,869,571 last year to \$1,966,654 this year (\$97,083 or 5.2%) for Fire. The lump sum employer contribution for FY 2020/2021 is increasing from \$2,273,714 last year to \$2,398,379 (\$124,665 or 5.5%) for Police. The rate of return assumption in the Police and Fire pension funds is 7.00%.

The Village established a new internal service fund in the FY 2020/2021 budget, the Fleet Services Fund. Internal service funds are utilized to account for any activity that provides goods or services to other funds, departments or agencies of the Village on a cost-reimbursement basis. Historically, the Vehicle Maintenance Division was accounted for in the General Fund and only a portion of the cost was allocated to departments. With the new internal service fund, the entire cost of operating a Fleet Service Division will be charged back to departments providing a truer picture of the resources needed to support fleet services.

BUDGET PRIORITIES & UPCOMING INITIATIVES

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

Our community is defined by a sense of place, collaboration, entrepreneurial spirit, and openness to diversity and traditions. We communicate and educate often, in many ways, and in all directions to multiple audiences. Effective local, regional, and mass transportation options are available for motorists, pedestrians, and bicyclists alike. We work to regularly employ "green" initiatives in

Village operations and encourage them throughout the community as part of protecting our valuable land and beautiful, open spaces. We continuously improve through process evaluation, training, and technology.

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2020/2021 Budget includes funding to support its three-fold Mission Statement:

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

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

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

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

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

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

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

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

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

The following highlights each key performance area as it relates to the FY 2020/2021 Proposed Budget.

Exceptional Village Services and Staff... The Village continues to make personnel and operational adjustments to ensure our residents, businesses and visitors are provided with quality services. Beginning in FY 2019/2020 the Public Works Department and Engineering Division more closely aligned to maintain and improve the Village infrastructure. Historically the Village Engineer has operated out of the Community

Development Department, which impacted communication and coordination across the two service areas. In addition, the Public Works Department had operated without an Assistant Public Works Director which negatively impacted planning efforts. When the Village Engineer position was vacated, staff used the opportunity to create a hybrid Assistant Public Work Director/Village Engineer position. This position bridges the gap between Public Works and Engineering and results in better planning, coordination and service delivery. With infrastructure investment a priority of the Village, it is critical that the Division that plans the infrastructure and the Department that maintains it are in sync. This position allows for that.

Continued and considerable changes to the Village's workforce structure are expected due to anticipated retirements. Over the next three to five years, the Village's employee base will continue to be shaped and influenced by on-going retirements from long-tenured employees, legislative changes such as government consolidation efforts, technological improvements resulting in improved efficiency and productivity and increased demand for Village services. To ensure the Village is able to provide the quality services the public has come to expect, workforce planning was identified as an initiative in the Strategic Plan. The Village needs sustainable human resources to accomplish its mission and key performance objectives and has formally engaged in a workforce planning process. The process is a continual effort aimed at meeting the demands of today and tomorrow in a more cost effective and efficient manner. FY 2018/2019 saw the retirement of the Police Chief after 30 years of total service to the community. This retirement resulted in the loss of a large amount of institutional knowledge. Fortunately, the Department had focused strongly on personnel development and succession planning in the years leading up to this retirement which positioned the Village favorably to address this change in leadership. In order to properly prepare for the retirement of the Information Systems Director in the next three to five years, FY 2020/2021 includes the addition of one Systems Administrator position. This will create an opportunity to transfer this vast institutional knowledge to a viable internal candidate.

In order to better serve the community via technology, the Gurnee Fire Department recently updated its records management system for patient and fire reporting. The Department transitioned from a paper-based system to an electronic platform utilizing iPads. The transition allows the Department to transmit critical data and patient reporting electronically resulting in improved medical outcomes and a higher-level of customer service. In addition, fire inspection reports have been moved to the same electronic platform. This allows Inspectors to better track results as well as provide information to business owners remote from the location.

An initiative of the Gurnee Process Innovation Committee (GPIC) was to look in to how the Village tracks and organizes customer requests. The Committee recommended leveraging technology to implement a customer relationship management (CRM) and public records request management (PRRM) software. The Village has contracted for a software that will improve responsiveness to requests and reduce the staff time necessary to do so. The software is anticipated to go-live in early FY 2020/2021.

Fiscal Sustainability... The projected May 1, 2020 General Fund balance of \$26.9 million, which is 62.3% of FY 2020/2021 expenditures and well over the 35% requirement set by the Village Board, is a notable achievement and prudent due to the Village's strong reliance on economically sensitive revenues absent a property tax. The Village is one of very few communities in the State of Illinois to be in such a strong financial position with its reserves. Furthermore, the early payoff in FY 2019/2020 of the Series 2011 Debt Service resulted in considerable interest savings, relieves the Village of all General Obligation Debt and frees up financial resources for the Village to invest in the community. Having no property tax and being debt-free is a rarity in local government.

Since the Village does not levy a property tax and relies very heavily on economically sensitive revenues to fund operations and capital, it is critical that the Village work in partnership with the business community to keep the local economy vibrant and attractive, and storefronts filled. Gurnee continues to be attractive to retailers and customers and has welcomed both large and small businesses in the past year. In calendar year 2019, the Village issued 110 new business licenses including 34 at Gurnee Mills Mall. In FY 2020/2021 staff anticipates a remodel of the Sears Grand space at Gurnee Mills, the redevelopment of the Uno's Pizzeria & Grill and the Toys R Us sites, as well as re-occupancy of the former Lowe's and Krispy Kreme buildings on Grand Avenue. In contrast to nationwide trends regarding big box retail vacancies, Gurnee has enjoyed very low turnover and in the rare instances where it does occur, spaces are being quickly reoccupied by premier tenants. Gurnee Mills has been particularly adept at backfilling its anchor boxes with sought-after tenants beneficial to the overall mix such as Floor & Décor, DICK'S Sporting Goods, The Room Place and tenancies in development for the Sears Grand building. Gurnee Mills recently completed a \$6 million investment (with \$1 million assistance from the Village) in common area interior and exterior upgrades. This type of investment positions the Mall to readily attract new tenants and keeps customers coming back.

Six Flags Great America is making further investments in the Park to maintain aging infrastructure as well as add new and exciting attractions for its patrons to enjoy. In FY 2018/2019 the Village partnered with the amusement park in order to facilitate up to \$15 million worth of capital and public safety improvements over the next seven years. Under the agreement, the Village rebates amusement tax generated by the Park that is in excess of a set base amount kept by the Village. A built in annual escalator acts as a motivator for Six Flags to continue to increase attendance and amusement tax revenue. The Village's participation is capped at \$4 million or seven years, whichever comes first. In addition to investing in current infrastructure, the Park will also continue the trend of adding new attractions. In 2019, the Park opened a triple record-breaking launch coaster, dubbed "Maxx Force", featuring the fastest launch, fastest inversion and tallest double inversion of any coaster in the world. For 2020, Hurricane Harbor will be the focus of excitement with Tsunami Surge, the world's tallest watercoaster. Reaching speeds up to 28 mph riders will experience five breathtaking drops and be propelled uphill by water blasts during three gravity-defying climbs. In November and December, the third annual Holiday in the Park will again transform the grounds into a winter wonderland featuring more than two million twinkling LED lights, a beautifully adorned Christmas tree, immersive holiday décor, delicious seasonal food and spectacular holiday entertainment.

In 2016 the Village adopted a Pension Funding Policy that addresses the Police and Fire Pension Funds. In conjunction with the policy creation the Village changed actuaries to enhance the information provided in the annual Actuarial Valuation of the Police and Fire Pension Funds. This report determines the Annual Required Contribution (ARC) based on assumptions outlined in the Policy and directed by State statute. The report provides the ARC based on these assumptions and also based on actual performance of the fund over the reporting year. To conservatively fund its pension obligations, the Village began the practice of funding based on the higher of these two scenarios. This funding method allows the Village to immediately make up any shortfalls in assumptions that may have occurred during the reporting period and keep the unfunded liability in check. This resulted in the Village increasing its contribution by \$35,665 or 116.2% more than the required increase of \$30,681 for the Police Pension Fund in FY 2019/2020. There is no anticipated increase over the required amount for FY 2020/2021.

Well-Maintained Infrastructure... The FY 2020/2021 capital program totals \$16.0 million and is the largest capital program in the Village's history topping last year's historic program by \$1.1 million. This funding is included in four funds; Capital Improvement Fund, Golf Course Fund, Water & Sewer Capital

Fund and Fleet Services Fund. The plan includes \$5.4 million for our transportation systems, \$5.1 million for building improvements, \$3.0 million for water and sanitary sewer systems, \$1.4 million for vehicles and equipment, \$580 thousand for stormwater management systems and \$522 thousand for technology. The program is largely supported by a dedicated Home Rule Sales Tax which accounts for approximately 28% of the overall funding and loan proceeds of \$4.0 million for Phase 1 of Fire Station #3.

The highlight of the FY 2020/2021 capital program is Phase 1 of construction of Fire Station #3. Construction is expected to span two years, FY 2020/2021 to FY 2021/2022. FY 2020/2021 includes \$4.0 million in funding for Phase 1, which includes finishing design work, project management and beginning construction. Other capital improvements for FY 2020/2021 include 3.7 miles of roadway resurfacing, including work on Northwestern Avenue, Leonard Drive, Deer Run, Cross Road, Clearview Court and reconstruction of a portion of Ferndale Street. The Proposed Budget also includes funding for cost-sharing infrastructure enhancements to the overpass on Stearns School Road to be more pedestrian-friendly. Furthermore, funding has been included to continue sidewalk improvements and complete the final phase of LED street lighting upgrades.

The Village continues to focus on flood mitigation through improvements to the stormwater management system. The FY 2020/2021 budget includes funding for culvert work, landscaping and drainage improvements, televising and land acquisition. In early FY 2020/2021 the Knowles Road water tower will be completed and serving residents. This two million gallon tower will assist in improving the Village's storage capacity, as well as creating a new pressure zone west of Hunt Club Road. The focus of the water and sewer system in the FY 2020/2021 budget is water main replacement and identification of system conditions. Funding in the amount of \$1.6 million is included for water main replacement.

A continued focus of the Village in FY 2020/2021 will be the East Grand Gateway, a very local commercial corridor on Grand Avenue east of Highway 41. With assistance from the Urban Land Institute, a revitalization plan was developed in 2016 which suggests land uses appropriate to the trade area and market-tested action steps for attracting new investment and vibrancy to the corridor. Implementation of the plan began in FY 2017/2018 with streetscape improvements and marketing efforts for the corridor. The Village has allocated \$100 thousand in each of the past two years toward installation of landscaping via a private-public partnership between the Village and property owners. In 2018 a new East Grand Avenue Farmers & Artisans Market was launched in an effort to bring visibility and potential shoppers to the area. The Market grew in 2019, attracting additional vendors and shoppers. This trend is expected to continue as the Market returns for its third season. FY 2020/2021 should also bring the long anticipated renovation of the U-Haul property which now includes the two hotels to the east. The hotels were acquired by U-Haul in 2018 to incorporate into its future plans for self-storage and truck rental. These underutilized parcels have sat vacant for years. Temporary, limited rental and retail operations in the main building, which has been vacant for 20 years, will soon be supplemented with 150 newly constructed, interior self-storage units opening to the public in spring 2020. Business and property investment continues to occur throughout the corridor: The Habitat ReStore, the retail arm of Habitat for Humanity Lake County, nearly doubled its size and inventory in the past two years; KT Home, a furniture and home furnishings retail store was opened; Harbor Freight renewed its lease; and several new monument signs are expected to be constructed in spring 2020.

Safe and Livable... In addition to personnel changes highlighted earlier, our residents, businesses and visitors will also benefit from equipment replacements, planning initiatives and continuing community events. The Fire Department will be adding a 3rd fire station, while the Public Works Department will be replacing two aging snow plows. The Community Development Department will complete updating the

Village's Comprehensive Land Use Plan. The Comprehensive Land Use Plan was last updated in 1997 and provides a framework for zoning and other land use decisions while establishing guidelines for the future growth and development in the community. The Department is also evaluating the 2018-series International Building Codes for adoption in FY 2020/2021. The Village is currently operating under the 2012-series of codes. The International Code Council publishes new codes every three years. Alleviating large jumps in codes allows for more consistent building regulations and building products. It also protects the Village's Insurance Service Office (ISO) rating when code adoptions happen at least every six years. The ISO rating is one of the bases for determining insurance rates for both residential and commercial structures. The Village currently has a class three rating.

The FY 2020/2021 Proposed Budget includes design and final drawings, and Phase 1 construction for Fire Station #3. Based on the current timeline construction would start in the summer of 2020 with completion of the station in the fall of 2021. The location of Fire Station #3 was chosen utilizing emergency response data gathered over the past decade paired with the Village's Information Systems Division's utilization of mapping and modeling. Fire Station #3's primary response district will cover the Route 120 and 21 corridors. Additionally, having a centralized third station allows for the better response to back-to-back or second and third emergency responses in Fire Station #1 and #2's primary districts. As a safety net during large scale flood events when Fire Station #1 has to be evacuated Fire Station #3 will allow for additional personnel to be staffed at this location. Station #3, coupled with the grant funded Firefighter/Paramedic positions added in FY 2019/2020, will allow two jump companies to staff two ambulances or the Department's ladder truck and heavy rescue out of this centrally located station. Fire Station #1 and #2 will each be staffed with an ambulance and an advanced life support (ALS) fire engine. This staffing model will allow the Fire Department to respond to four simultaneous rescue calls with ambulances and still have two ALS engines available to respond to additional rescue calls. The Station will also include office space for the Warren-Waukegan Fire Protection District whose residents will benefit from its placement near Route 120.

All Communication Operators in the Village's 9-1-1 Center are emergency medical dispatch certified (EMD). Emergency medical dispatch is an enhanced service that allows Communication Operators to quickly and properly determine the nature and priority of the call, dispatch the appropriate response, then give the caller instructions to help treat the patient until the responding fire or police unit arrives. The Gurnee 9-1-1 Center has been successfully utilizing emergency medical dispatch protocols for over 20 years. The FY 2019/2020 budget included transitioning this service to a software-based system. During the year all communications operators received enhanced training on the new EMD system which went live on January 28, 2020. In addition, the FY 2020/2021 budget includes funding for two additional Communications Operators to reduce overtime and increase service levels for the Village and contract customers.

High Quality Lifestyle... A major theme that emerged from the 2015 Strategic Plan update process was improving pedestrian mobility in the community. As a follow-up to this concern, a Blue Ribbon Committee (BRC) on Pedestrian Mobility was formed to review the issue and make recommendations for improvement. In July 2017, the BRC presented a report that identified 30 projects that would improve accessibility and connectivity for pedestrians and bicyclists. These projects were then divided into priority tiers. Notable progress toward connectivity has been made over the past three years including a pedestrian connection along Knowles Road from the Com Ed Trail south to Dada Drive installed in FY 2018/2019 that will connect the Village's system to the Lake County Forest Preserve District's Rollins Savanna upon completion of its connecting trail. To further connect to this system, the Village will be installing sidewalk along Knowles Road from the Com Ed trail north to Rollins Road/Scarborough Drive. Additionally, the Village installed sidewalk along Hunt Club Road from Wentworth Drive to Wildflower Lane as part of a water main

replacement program. These high-profile improvements are just a starting point aimed at meeting community goals. The FY 2020/2021 Proposed Budget includes \$1.2 million in enhancements to pedestrian accessibility on the Stearns School Road overpass. The opportunity to improve the pedestrian infrastructure on this overpass came about as Lake County and the Tollway Authority have scheduled improvements to the road. The Village shifted funding for other BRC projects out one year to take advantage of this intergovernmental opportunity.

Gurnee is well-known for the variety of large national chain retailers, restaurants and entertainment/hospitality venues that contribute significantly to the Village's revenue base. Local, independent retailers, restaurants, and service businesses add unique offerings, convenience and connection with the community. The Village will continue its collaborative efforts with the Village of Gurnee Chamber of Commerce to keep a focus on the interests of independent business and promote a "Shop Local" message. Small Business Saturday is celebrated on Thanksgiving weekend featuring deals and discounts at independent stores and restaurants. In early-December the annual arrival of the Canadian Pacific Holiday Train supports nonperishable food collections at local businesses in conjunction with Small Business Saturday and is enjoyed by residents and tourists alike. Local restaurants are showcased during Visit Lake County's Restaurant Week each spring as well as in the Village of Gurnee Independent Restaurant Guide and the Chamber of Commerce Community Guide. In addition, local businesses' special events and promotions are regularly shared on social media via Gurnee's Got It! and Village of Gurnee Chamber of Commerce channels.

Beginning in 2020 in cooperation with Alpha Media and its four radio stations at Gurnee Mills the Village will host a weekly "Gurnee's Got It!" live call-in segment on WXLC 102.3 to promote shopping, dining and recreation by featuring guests representing a variety of Gurnee businesses, events and organizations. One radio segment each month will focus exclusively on tourism in Gurnee and Lake County will be hosted by Visit Lake County (VLC), the County's official convention and visitor bureau. With Gurnee's reliance on tourism, the Village is continually seeking new opportunities to drive both local and regional demand and the Village's partnership with Visit Lake County is key. In FY 2018/2019, the Village made the decision to increase its contribution to VLC to a maximum of \$190 thousand per year, a decision driven by a local Hotel Tax rate increase and the economic benefit derived from the Village's support of the Bureau. This eight percent increase in contribution is allowing Visit Lake County to further promote Gurnee's attractions, events and amenities reinforcing its position as a premier tourism destination. In addition, for the past three years the Village has participated in a co-op marketing campaign executed by VLC in November/December to specifically promote holiday shopping and dining in Gurnee. Year-round the Bureau's collective sales and marketing approach stimulates overnight stays, enhances visitor spending and ultimately generates a substantial economic impact, thereby contributing to the Village's ability to operate without a property tax and keep overall rates and fees for residents at a minimum.

FACTORS AFFECTING THE BUDGET

Sales tax, including the state shared 1% and home rule 1%, represents 39.0% of the Village's FY 2020/2021 General Fund revenue budget and 28.5% of this year's Capital Improvement Plan (CIP) revenue. Therefore, consumer spending habits and demographics are of the utmost importance to the Village's financial health. In the late 1990s and early-2000s Gurnee experienced a population boom with young families moving to the Village, resulting in a spike in sales tax revenue. Since that time, resident growth has slowed and the populace continues to age. The spending habits of young families differ from mature residents and this impacts sales tax receipts. Growth in sales tax receipts declined between FY 2015/2016 and FY 2017/2018,

but rebounded in FY 2018/2019 and is expected to remain flat in FY 2019/2020 and FY 2020/2021. The national economy is currently in the longest growth period ever recorded. According to the National Bureau of Economic Research (NBER), the current expansion period started in June of 2009. Based on historical economic cycles, current levels of consumer debt, signals from the Federal Reserve regarding future rate adjustments and trade war worries with China to name a few factors, many economists believe a slow-down is possible in the near future. To plan for this, the Village prepares a Multi-Year Financial Forecast (MYFF) annually. Included in the MYFF are three scenarios and the impact on economically sensitive Village revenue sources. The three scenarios include a Baseline model in which major revenues are forecasted at average long-term historical growth, an Expansion model in which major revenues grow at rates consistent with the current expansion period and a Contraction model in which a slowdown is assumed in the next fiscal year. The Contraction model is forecasted using the impact of historical recessions on major revenues. While it is difficult to predict the scope and timing of economic cycles, the MYFF process helps the Village prepare for any possible scenario and understand the potential impact to major revenues.

Following years of operating on an uneven playing field, brick-and-mortar retailers claimed a victory in 2018 when the Supreme Court ruled online retailers are subject to sales tax. Although the ruling and Illinois legislation does not require online retailers to pay the sales tax rate at the local level, they are now required to submit sales tax at the state rate through Use Tax. Use Tax is collected by the State of Illinois and a portion is distributed to municipalities based on population. The distribution is a fraction of what the Village would normally receive from a brick-and-mortar transaction. Use Tax increased 14.14% in FY 2018/2019 over the prior year and is expected to increase 16.54% in FY 2019/2020. The Village continues to work closely with the retail and business community to redefine the shopping experience in Gurnee. To be conservative the FY 2020/2021 budget assumes Sales Tax equal to the estimated FY 2019/2020 total.

Online shopping has changed the brick-and-mortar retail landscape dramatically in the last several years. Many traditional department stores are adopting a boutique small store experience versus the large square footage stores of the past. As a result, the competition to attract and retain retailers among municipalities has increased. Attracting new "big box" stores often requires some sort of participation from the local government in the form of incentives. The Village of Gurnee participates in various incentive packages for Gurnee Mills Mall, Six Flags and Great Wolf Lodge (formerly KeyLime Cove). In conjunction with the adjustments to the Hotel and Amusement taxes, the Village pledged to budget \$300 thousand annually for economic development purposes. Any unspent funds are reserved for future economic development purposes. In FY 2019/2020 the Village expects to reserve the full \$300 thousand and the FY 2020/2021 budget includes \$300 thousand for economic development.

Effective May 1, 2018 the Village adjusted Amusement Tax from 3% to 4% and Hotel Tax from 5% to 6%. Amusement Tax had not been adjusted in 20 years, while Hotel Tax has not been adjusted in more than 30 years. With a large proportion of Amusement Tax and Hotel Tax paid by visitors to the community, the rate adjustment will keep the burden on residents low. The FY 2020/2021 budget includes \$3.6 million in Amusement Tax, an increase of \$251 thousand over FY 2019/2020. Hotel Tax totals \$2.2 million in the FY 2020/2021 budget, an increase of \$60 thousand over FY 2019/2020.

Tourism in the form of Amusement, Food & Beverage and Hotel taxes represent 21.9% of the General Fund budget. The opening of Great Wolf Lodge in July 2018 accounted for a net positive impact to the General Fund of \$560 thousand in FY 2019/2020 and is anticipated to account for \$570 thousand in FY 2020/2021. The opening brought back a major attraction that had a positive impact on other businesses. The Village restructured the rebate agreement in place with KeyLime Cove to attract Great Wolf Lodge and that expense is included in the General Fund budget.

In FY 2018/2019 the Village was awarded a Staffing for Adequate Fire and Emergency Response Grant (S.A.F.E.R.) from the Department of Homeland Security. This grant is used to offset the salary and benefit costs of six additional Firefighter/Paramedics for three years. The grant covers 75% of salary and benefit costs in years 1 and 2, and 35% in year 3. This allowed the Village to increase staffing in anticipation of building a third Fire Station discussed earlier in this section. Additionally, in FY 2019/2020 the Fire Department applied for a 90/10 grant to update cardiac monitors in the Department's five ambulances. If awarded, the grant will be received in FY 2020/2021.

In 2018 the Village secured a low interest loan from the Illinois Environmental Protection Agency to fund the construction of the Knowles Road Water Tower, which is anticipated to be substantially completed by the end of FY 2019/2020. The Village utilized reserves to cover a portion of the project in order to keep the debt load moderate. Debt service payments are expected to commence in FY 2020/2021.

In 2019, the Village utilized \$1.8 million in General Fund reserves and \$1.4 million in Debt Service Fund reserves to pay off the Series 2011 General Obligation Bonds three years early. Due to conservative budgeting, the General Fund is still projected to end FY 2019/2020 with a surplus. In addition, the debt service for the Hunt Club Aquatic Center, split with the Park District, is satisfied as the final payment occurred in FY 2019/2020 and is no longer budgeted in the General Fund.

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 \$15.1 million for FY 2020/2021. 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, 2021 General Fund balance of \$27.0 million equates to 62.5% of FY 2020/2021 expenditures. The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/19 (Actual)	Fiscal Year Ended 4/30/20 (Projected)	Fiscal Year Ended 4/30/21 (Projected)
Net Change in Fund Balance	\$701,751	\$165,453	\$105,840
Fund Balance	\$26,743,168	\$26,908,621	\$27,014,461
Budgeted Expenditures	\$42,274,291	\$43,176,456	\$43,208,297
Fund Balance/Expenditure Budget %	61.9%	62.3%	62.5%

The Village's bond rating is further evidence of its overall financial strength. On July 9, 2014 the Village of Gurnee received notice from Standard & Poor's (S&P) Rating Services that its bond rating had been upgraded from "AA+" to "AAA," the highest possible rating an individual agency can achieve. Ratings range from AAA to D (in default); (+) and (-) indicate the relative standing within the rating categories. AAA means the Village's bonds are considered to be of the highest investment quality. This results in lower interest rates and significant interest expense savings.

In a report explaining the rationale for the upgrade, S&P analysts noted that the Village's local economy, management conditions, budgetary flexibility, liquidity, budgetary performance and debt are all either "strong" or "very strong." In particular, analysts identified the Village's financial policies, practices and plans

as “strong” under their Finance Management Assessment (FMA) methodology. Further, analysts noted the Village’s low debt service to total expenditures ratio, proactive approach to pension funding, high reserves and strong retail and tourism economy as other fundamental strengths in awarding the upgraded rating. The Village is one of approximately 20 in the state to be rated AAA by S&P.

BUDGET AWARD

The Village has been granted the prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program award for the past ten budget documents, including the most recent fiscal year beginning May 1, 2019. 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. The FY 2020/2021 Proposed Budget has been compiled to adhere to these strict requirements and we are submitting it to the GFOA to determine its eligibility for another award.



SUMMARY

This budget includes funding that places capital improvements at the forefront of Village operations while continuing to keep public safety as a priority. Preparation of the budget is a long and demanding task that reflects the contribution of the entire organization. We would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2020/2021 Budget.

Respectfully submitted,

Kristina M. Kovarik
Mayor

Patrick A. Muetz
Village Administrator

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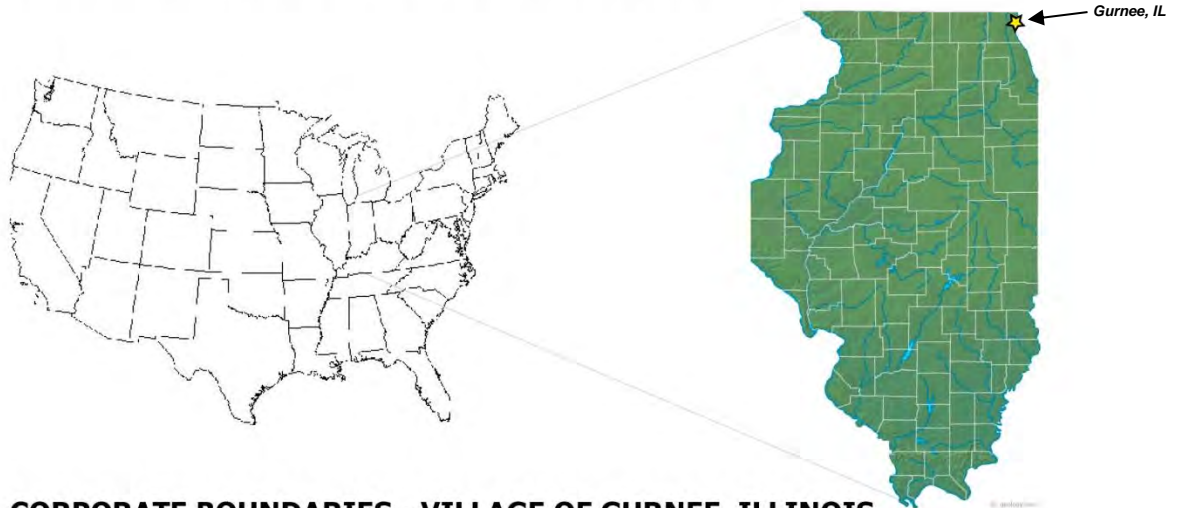


SECTION II – ORGANIZATION & SERVICES

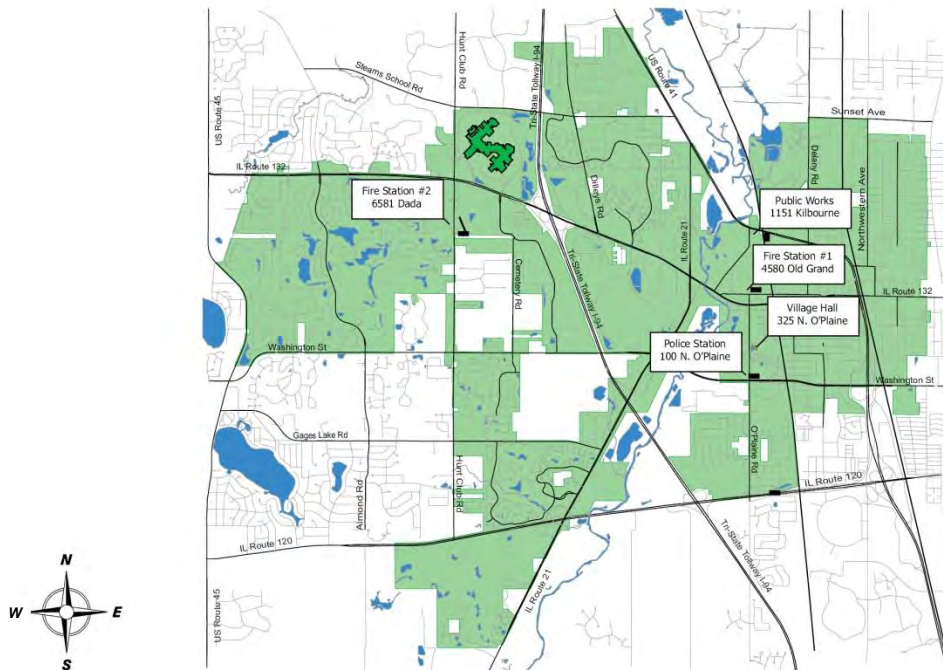
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VILLAGE BACKGROUND

SPATIAL REFERENCE - VILLAGE OF GURNEE, ILLINOIS

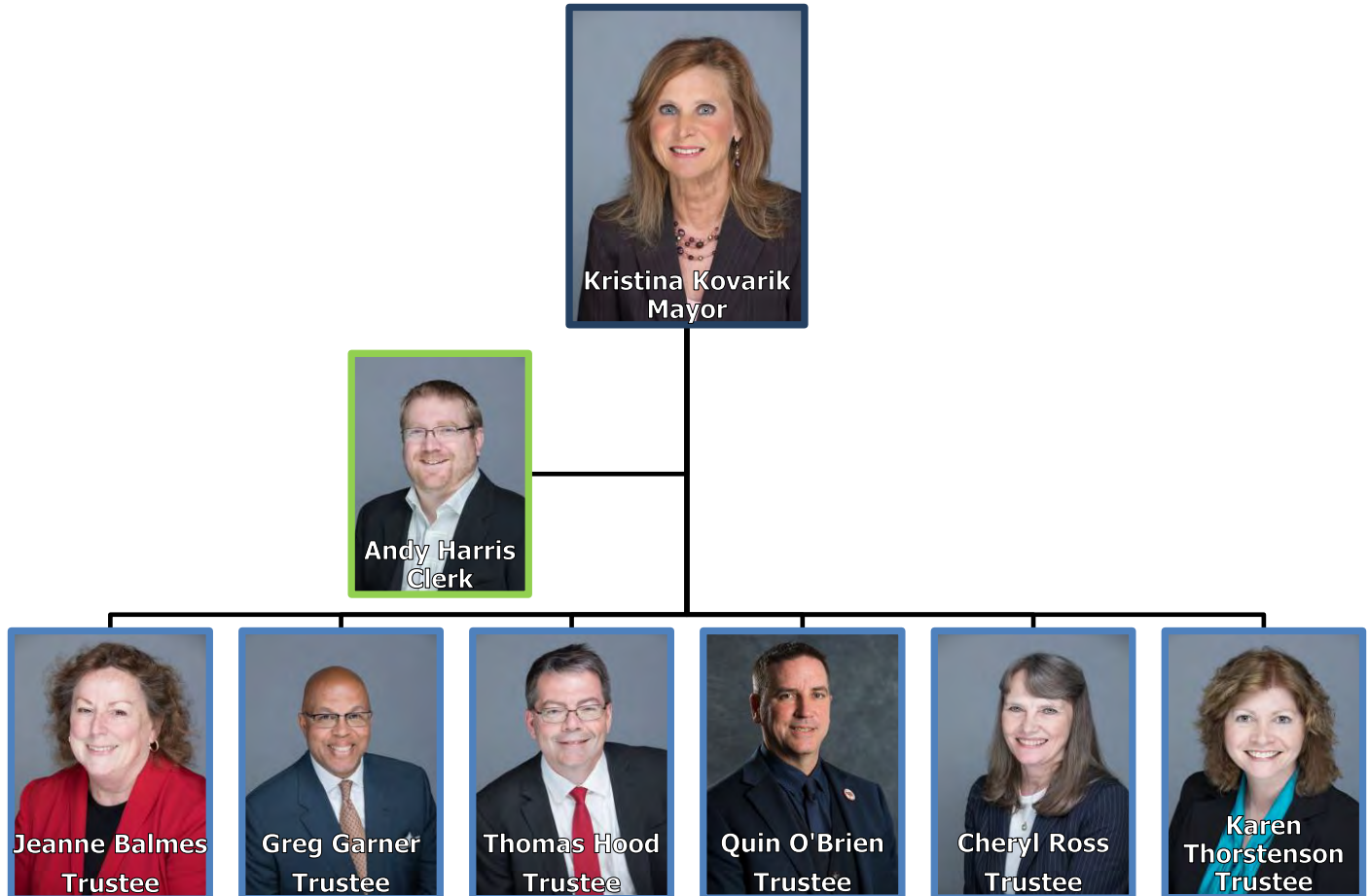


CORPORATE BOUNDARIES - VILLAGE OF GURNEE, ILLINOIS



PRINCIPAL OFFICERS

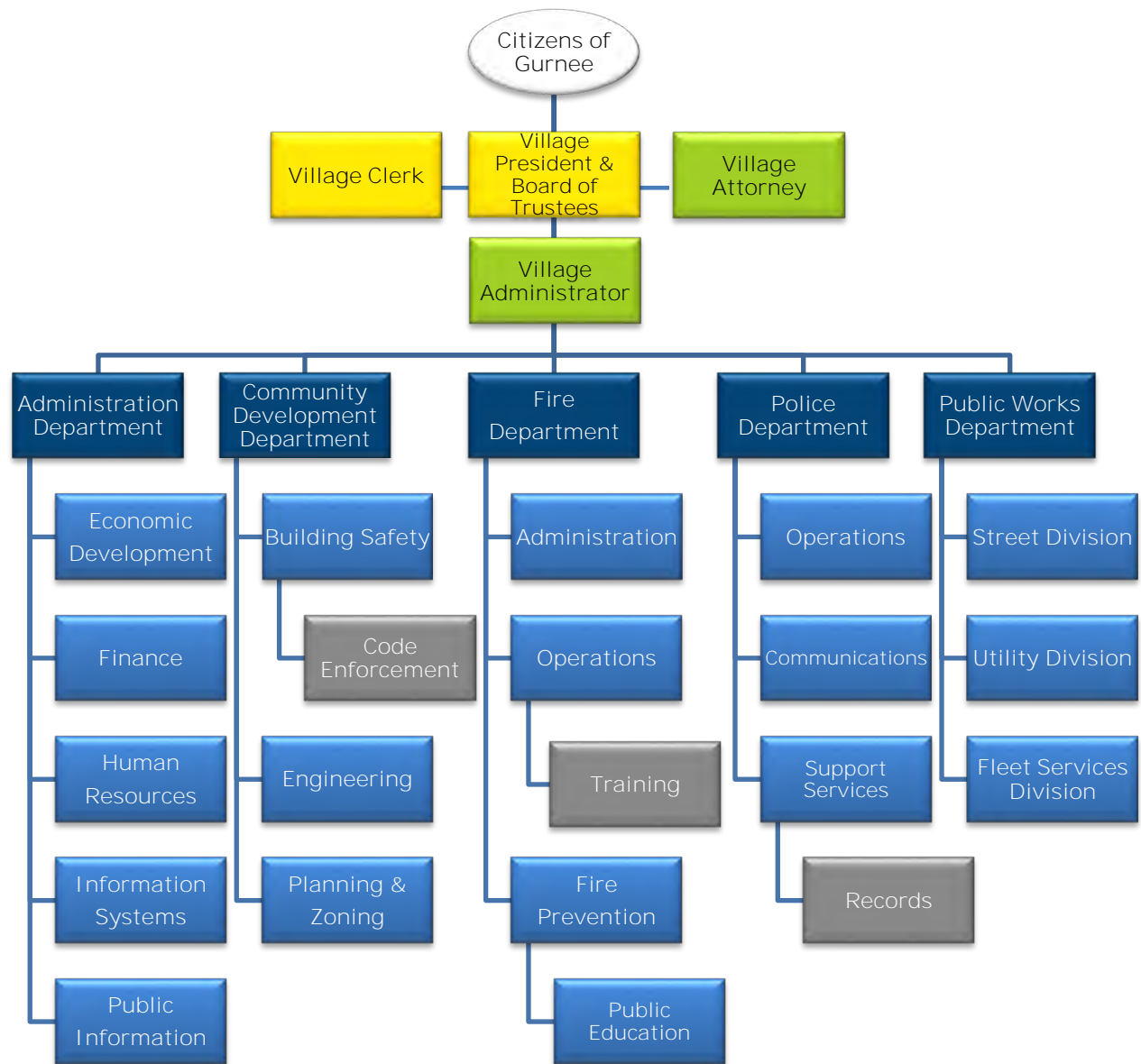
ELECTED OFFICIALS



APPOINTED OFFICIALS/EXECUTIVE STAFF

Patrick Muetz Village Administrator	Chris Velkover Info Systems Director	Tom Rigwood Public Works Director
David Ziegler, P.E. Community Development Director/Asst. Administrator	Heather Galan, P.E. Village Engineer/ Asst. Public Works Director	John Kavanagh Fire Chief
Jack Linehan Asst. to the Administrator	Ellen Dean Economic Development Director	Brian Smith Police Chief
Brian Gosnell Finance Director	Tracy Velkover Planning Manager	Christine Palmieri Human Resources Director

ORGANIZATIONAL CHART



LEGEND



= Elected Official



= Appointed Official



= Department

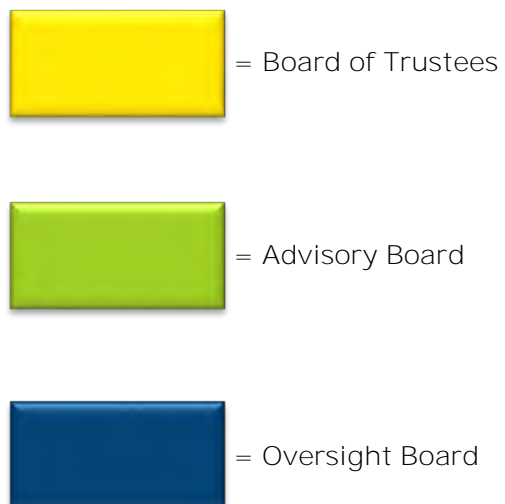
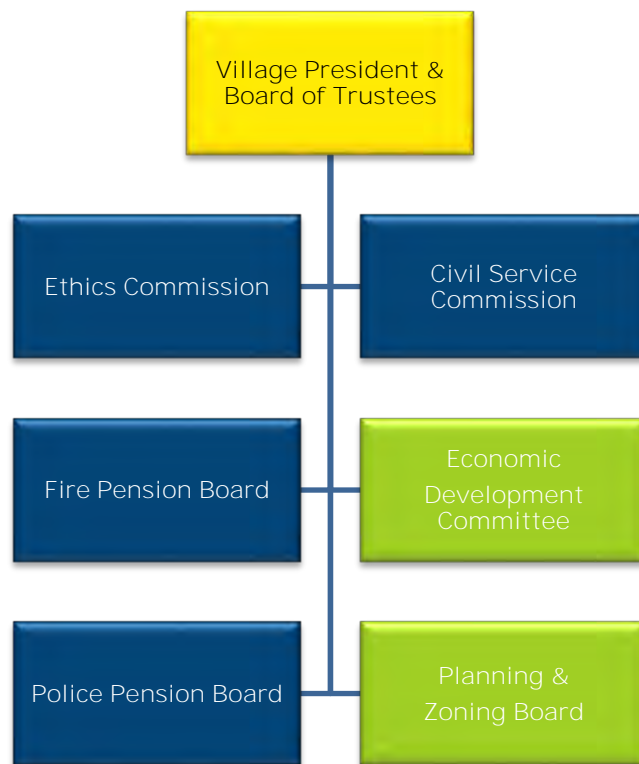


= Division



= Responsibility Center

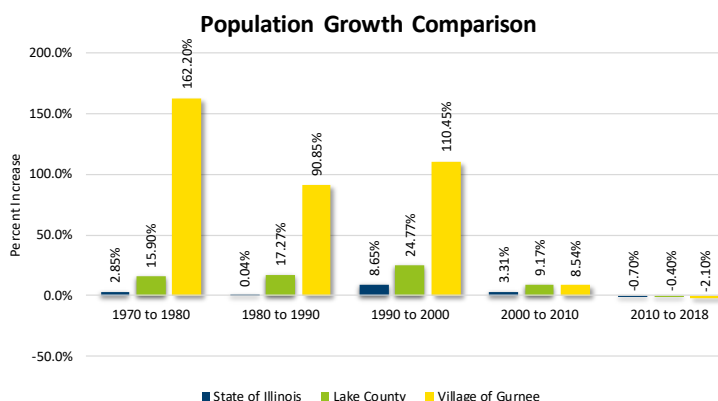
BOARD & COMMISSION STRUCTURE



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 conducted surveying for the railroad. However, one of the first settlers in the Chicago area was Walter S. Gurnee, a Democratic political leader and one-time Chicago mayor who came from the east in 1836. Some believed that the Village was named for him. At its time of incorporation, the Village had only 200 residents. Since that time, Gurnee has grown into one of the premier Chicagoland communities featuring world-class entertainment and excellent local amenities.

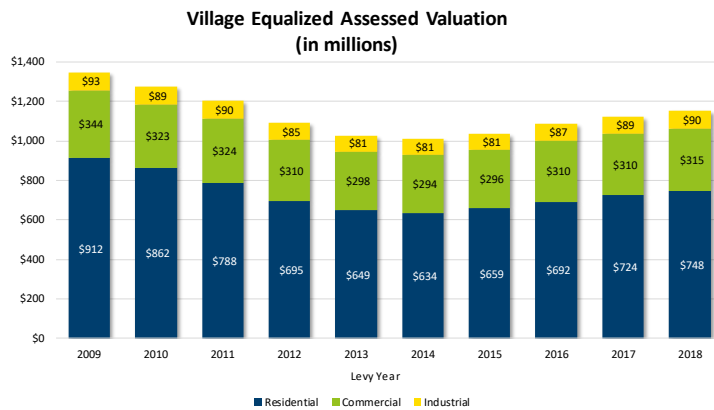
As illustrated by the *Population Growth Comparison* chart, the growth the Village of Gurnee has experienced over the past 40 years has greatly outpaced that of the State of Illinois and Lake County. The percent change in population for the Village of Gurnee since 1960 has been 1709%, compared to the State, which has increased its population by 27.3% since 1960 and Lake County which has increased by 139.4%. The increase in Gurnee's population, especially between 1990 and 2000, placed increased demands upon the Village's resources. These demands included providing new services and infrastructure. The Village has been able to effectively handle new demands resulting from the population increase. Based upon the 2010 National Census, the Village's official population is 31,295. The US Census Bureau has estimated that Gurnee's population has declined by -2.10% as of 2018 and is now at 30,576. As Gurnee's growth has stabilized the need for new services and new infrastructure has slowed, with the focus shifting to maintaining existing services and infrastructure.



Gurnee is a balanced community with approximately 58% of its land zoned residential, 17% commercial, 12% parks/open space, 8.5% industrial and 4.5% office. 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, the Village has experienced strong growth in taxable valuation with new residential, commercial and industrial construction. Neighboring communities include Waukegan and North Chicago to the east and Libertyville and Lake Bluff to the south, Wadsworth and Old Mill Creek to the north and Grayslake and Lindenhurst to the west.

Equalized Assessed Valuations (EAV) in the Village had risen steadily from 2000 to 2008. Beginning in 2009, the EAV steadily began to decrease from \$1.349 billion to \$1.009 billion in 2014, a decrease of 25%. This trend was similar to what Lake County as a whole experienced. 2015, however, saw the

EAV rise for the first time in nearly eight years. This trend continued in 2018 and reflects rising EAV values in Lake County. 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 further contribute to the Village's EAV.



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

VILLAGE GOVERNMENT

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



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

VILLAGE SERVICES

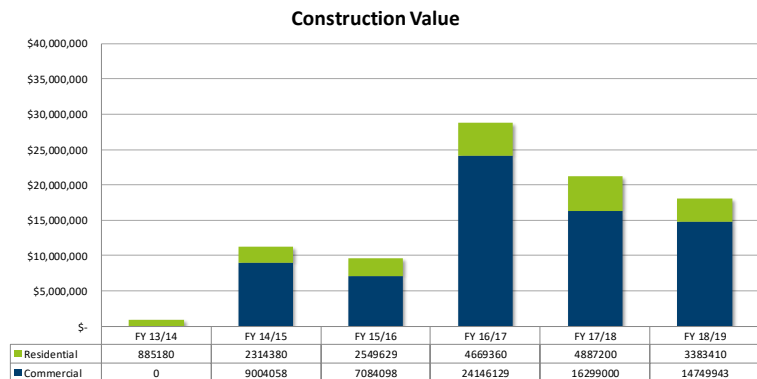
The Village of Gurnee provides services considered comparable with the vast majority of other municipalities in the United States including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, 911 communications dispatch, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance and finally water and wastewater conveyance and utility billing. Village services are divided among five major areas including Administration, Community Development, Police, Fire and Public Works. Within each department are specialized divisions which further delineate responsibility centers. See the *Operational Overview* contained within this section for more information. The Village has 215 full-time employees and

approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2020; the two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2021; the International Association of Firefighters contract expires on April 30, 2022; and the Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2023.

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 Great Wolf Lodge making it a leading retail, recreation and hospitality center in northern Illinois.

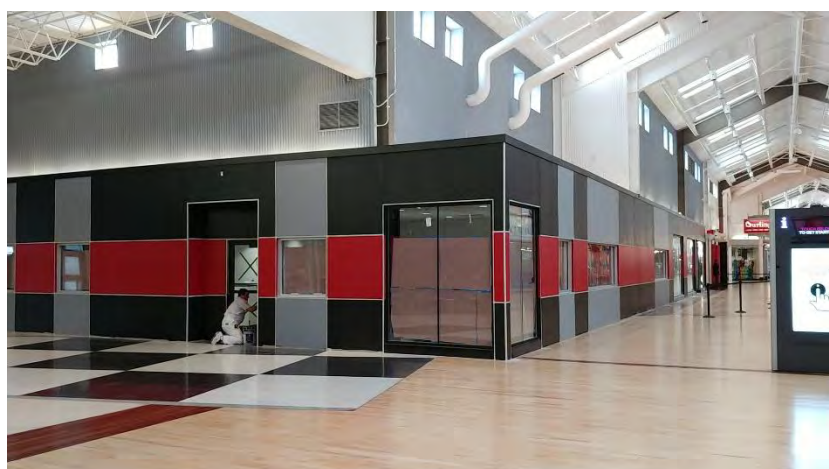
As illustrated by the *New Construction Value* chart to the right, Gurnee remains a popular location to build homes and new businesses due to the Village's location and strong recognition by visitors. In fiscal year 2018/19 vs. 2017/18, the total value of new construction permits issued decreased by approximately 14%. This was primarily due to the Wentworth subdivision nearing buildout and resulting in fewer new residential construction permits issued.



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 2019/2020 budget, sales tax dollars represented approximately 41% of the Village's General Fund revenue.

The Village has a total of 25 shopping centers with 6,120,000 square feet of floor area and 15 industrial/office parks with 5,200,000 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 features the best names in manufacturers' full-line stores and retail outlets including Bass Pro Shops Outdoor World, Macy's, Dick's Sporting Goods, The Room Place, Bed Bath & Beyond, Burlington, H&M, Kohl's, Marshall's Home Goods, Floor & Decor and Victoria's Secret. The Gurnee Mills dining experience has been expanded in recent years with the addition of Chicago



Woodfire Pizza Co., Buffalo Wild Wings, Portillo's and Outback Steakhouse, as well as a comprehensive remodel of Starbucks and one of the Mall's two large dining pavilions. A variety of entertainment – including a 19-screen, 4DX Marcus Cinema, ice rink, arcade, a recently expanded escape room adventure, air soft shooting gallery, and a virtual reality experience – round out the family-friendly offerings which are central to Gurnee's retail and tourism base. In Spring 2020, Gurnee Mills' visitor appeal will be further enhanced by the addition of four Alpha Media radio stations, consolidated from Waukegan and Kenosha into this one location. Broadcast operations will begin from an 8,600 square foot renovated space (visible to the public) adjacent to the Mall's show court which will be programmed with a minimum of 32 concerts and events annually. The Village will collaborate with Gurnee Mills and Visit Lake County on a weekly "Gurnee's Got It" radio show promoting things to do and businesses to visit in the community.

Gurnee Mills is owned by the Simon Property Group, Inc., an S&P 100 company and a global leader in retail real estate ownership, management and development. Simon continues to invest in the Mall's infrastructure recently completing a \$6 million investment (with \$1 million assistance from the Village) in common area interior and exterior upgrades. This type of investment positions Gurnee Mills to readily attract new tenants and keeps customers coming back.

Vacancies in Gurnee Mills are few and short-lived and this halo effect benefits the entire Grand Avenue Corridor. Major retailers on the corridor include Walmart, Sam's Club, Target, Home Depot, Menard's, Best Buy, Art Van Furniture, Jewel, Mariano's and Aldi (opened fall 2019). This corridor also serves as "auto row" for dealerships which also contribute to the Gurnee economy and sales tax base, including Dodge Chrysler Jeep RAM, Pontiac-GMC, Honda, Volkswagen and Hyundai/Genesis. While retail is the predominant use, significant office development is also occurring on and near the Grand Avenue corridor. Bellewater Place, a 30,000 square foot multi-tenant office building on Dilleys Road is under construction with occupancies projected for FY 2020/2021, as are two new medical office buildings.

The Village continues to be attractive to retailers and customers and has welcomed both large and small businesses in the past year. In calendar year 2019, the Village issued 96 new business licenses including 33 at Gurnee Mills Mall.

The Village is also 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 Village currently receives 4% on each admission ticket sold, generating approximately \$2.4 million in amusement revenue each year. The Six Flags Corporation continues to make enhancements to the park to attract new and returning visitors, with new rides or attractions added at least biannually since 2011 and annually since 2016. In 2016 Six Flags Great America unveiled an indoor 4D "dark coaster" ride dubbed "Justice League: Battle for Metropolis." Battle for Metropolis is a high-volume attraction designed to accommodate 900 riders per hour. The innovation continued in 2017 with The Joker, a free-fly coaster featuring flips, inversions and 90+ degree drops. In 2018 the Park opened "Mardi Gras Hangover", the world's largest loop coaster, which takes riders forward and backward on a gigantic loop before suspending them completely upside down.



Also new in 2018 was an extension of the operating season as “Holiday in the Park” made its debut. The event transformed the park into a winter wonderland featuring more than one million twinkling LED lights, a beautifully adorned Christmas tree, immersive holiday décor, delicious seasonal food and spectacular holiday décor, with many coasters and other rides/attractions open for visitors to enjoy. With another strong season in 2019, Holiday in the Park is quickly becoming a mainstay during November and December.

In 2019, the Park opened a triple record-breaking launch coaster, “Maxx Force”, featuring the fastest launch, fastest inversion and tallest double inversion of any coaster in the world. For 2020, Hurricane Harbor will be the focus of excitement with Tsunami Surge, the world’s tallest watercoaster. Reaching speeds up to 28 mph riders will experience five breathtaking drops and be propelled uphill by water blasts during three gravity-defying climbs.

With 23 million visitors annually, the Village is a major hospitality center boasting 1,738 hotel rooms and 140 restaurants. In 2017, Great Wolf Lodge purchased KeyLime Cove. It is the Village’s largest hotel/resort property featuring 414 rooms and a full-feature indoor water park and outdoor pool that opened in Summer 2018. This project represented a \$65+ million private investment to expand the water park by 20,000 square feet and re-theme the resort to the northwoods motif for which Great Wolf Lodge is well-known. The Gurnee location is the sole Illinois location and a flagship for the chain, which is headquartered in Chicago. The Great Wolf chain includes 19 properties nationwide with several more in construction or pre-development.



In addition to Great Wolf Lodge, Gurnee is home to one other full-service hotel, the Holiday Inn and Conference Center, which features 220 remodeled guest rooms and a full-service conference center and restaurant. The remaining eight hotel properties are limited-service or extended stay. In FY2020/2021, Gurnee’s newest hotel is expected to open, a 114-room, extended stay hotel proposed for the current site of Gurnee Antique Market on Northridge Drive adjacent to I-94.

All hotel/motel visitors to the village currently pay a 6% local “bed tax”. In December 2004, specifically for KeyLime Cove, the Village approved a 2.0% “Resort Hotel Occupancy Tax” which applies only to full-service hotels with at least three of the following characteristics: 300 rooms; 4,000 gross square feet of spa and fitness facilities; one full-service restaurant; or an accessory recreational or entertainment amenity such as a water park, theater or golf course. Currently, Great Wolf Lodge is the only establishment to which this tax applies. Pursuant to the revenue sharing agreement originally adopted for KeyLime Cove, the Village Board authorized an amendment for Great Wolf Lodge which provides a base level of revenue to the Village and shares the remainder of hotel/motel tax revenue with the developer contingent upon performance.

Restaurants are a critical contributor to Gurnee's position as a regional entertainment center and the Village offers a variety of chain and local restaurants from which residents and guests may choose. In FY 2015/2016, Buffalo Wild Wings and Portillo's opened at Gurnee Mills, followed in FY 2017/2018 by Chicago Woodfire Pizza, an independently-owned restaurant thriving among chains. That same year, Chick-fil-A and Cold Stone Creamery opened nearby on Grand Avenue. FY 2018/2019 brought the addition of McAlister's Deli and Mission BBQ, as well as the relocation of Outback Steakhouse and the relocation/expansion of Panera to the Gurnee Mills ring road. Other chains include fast casual offerings such as Five Guys Burgers and Fries, Burger King, Chipotle, McDonald's, Subway, Wendy's and many others, as well as family-oriented, table service chain restaurants such as Cracker Barrel, Olive Garden and Red Robin.

Over 30 independent eateries also contribute to the Village's food & beverage tax base and support local hospitality including Tina's Italian Kitchen, Kaiser's Pizza, Momcorn, Saluto's Italian Restaurant, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's, Chocolate Sanctuary, Primo and Jalisco to name a few. The Village will continue to actively diversify its restaurant offerings to bring even more choice to residents and visitors. Several Grand Avenue restaurant sites – current and former – are expected to be reoccupied or redeveloped in FY 2020/2021.

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 Class A, 135-acre CenterPoint Business Center at the southwest corner of Route 132 and I-94 includes signature firms Kalle USA, Weiman Products, Marantec and Akorn. Development in the Park continues on the few remaining lots: Recent projects include a 30,000 office building for Abbott Laboratories Employee Credit Union (ALEC) opened in June 2019 and a speculative 190,000 square foot industrial building now fully occupied by Luxor Furniture. The adjacent Tri-State Business Park is home to Nypro, Ohio Medical, Domino Amjet Tablecraft and AKHAN Semiconductor, as well as the educational facilities of Columbia College and DeVry University and several entertainment/recreation uses including Extreme Flight Simulator, Launch Trampoline Park and Only Child Brewing Company. In 2017, Nypro completed a 90,000 square foot expansion of its manufacturing and clean room facility adding 50+ new jobs. In 2018, Tablecraft expanded into an existing 120,000 square foot building within the Park and AKHAN Semiconductor added clean room facilities to enhance its in-house design and testing capabilities. In 2019, land was purchased behind the Holiday Inn by Restaurant Depot to build a restaurant wholesale facility, a project anticipated to be under construction in FY 2020/2021. In FY 2020/2021, Launch Trampoline purchased Jump America and will renovate the facility to include additional activities.

CenterPoint and Tri-State are reaping the benefits of a "hyperbuild" investment by Comcast completed in 2016. This expansion of the fiber network serves the parks with Internet speeds of 10 GBps and a variety of business services including Ethernet, Internet, Voice and Cloud. The presence of fiber nearby enables new corporate customers to be installed more quickly with reduced startup cost.

State-of-the-art medical facilities located throughout the community such as the Advocate Condell Immediate Care Center, Greenleaf Center, Vista Health System and NorthShore University HealthSystem provide health care industry jobs and services for local residents. New additions to this inventory include 4,600 square feet of NorthShore University imaging and orthopedic procedure space and a 25,000 Northwestern Medicine professional office building under construction.

Senior and supportive 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 residential complexes, Thomas Place and Heritage Woods, finished construction and opened to new residents. Thomas Place is a 101-unit affordable, independent living senior development located near the intersection of Washington Street and Hunt Club Road, while Heritage Woods is a 105-unit affordable assisted living facility located in the East Grand Gateway District. In 2015, the Village welcomed Autumn Leaves, a memory care facility. In late 2017 Bickford, a 38,000 square foot, 60-unit assisted living facility opened. In 2018, Gurnee expanded its offerings with Stonebridge, a 120-unit supportive care facility for physically disabled adults ages 22-64. In 2019, Shepherd Premier Senior Living opened its boutique assisted living facility with a caregiver to resident ratio of 1:5. Improvements to further enhance its residential character were recently approved and will be under construction soon.

The Village is dedicated to further advancing economic development for the benefit of residents and visitors. The Village's economic development strategy continues to be shaped by its prime location, highly skilled workforce and its large non-resident/visitor population. To market these assets and leverage them, the Village deploys a full complement of business retention and attraction tools that are consistent with those offered by competitive communities. Occupancy in all sectors has been consistently high, with notable strength in retail (only 6% vacant) and skilled manufacturing (2.2% vacant).

Regional competition, particularly that created by Gurnee's location near the Wisconsin border, demands ongoing vigilance by the Village leveraged via partnerships with regional organizations such as Lake County Partners, the State of Illinois Department of Commerce and Economic Opportunity and Intersect Illinois. The Village's strong partnership with Visit Lake County, the County's official convention and visitor's bureau, is a major contributor to the vitality of Gurnee's important tourism economy. Collaborative efforts between the Village and the Gurnee Chamber of Commerce keep a focus on the interests of independent business and promote a "Shop Local" message throughout the community.

A major policy initiative started in FY 2016/2017 concerns a very local commercial corridor known as the East Grand Gateway. With assistance from the Urban Land Institute, a revitalization plan was developed which suggests land uses appropriate to the trade area and market-tested action steps for attracting new investment and new vibrancy to this corridor. Implementation of the plan began in FY 2017/2018 with streetscape improvements and marketing efforts for the corridor. The Village has allocated \$100,000 in each of the past two years toward installation of landscaping via a private-public partnership between the Village and property owners. Business leaders and public officials have met regularly to plan/coordinate joint marketing efforts including a radio campaign in 2019. A new East Grand Avenue Farmers & Artisans Market was launched in 2018 to bring visibility and potential shoppers to the area. Efforts are beginning to reap dividends in the form of property investment and tenant retention/expansion. Notable recent examples include renovation plans by U-Haul which will result in 150 new self-storage units opening to the public this spring, a long-term lease extension by Harbor Freight and retail expansion by Habitat ReStore.

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 bathing 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 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 eighth grade and is one of the largest school districts in the State of Illinois. Woodland School District 50 encompasses 33 square miles and educating approximately 5,600 students. The District's mission is to empower students to reach their potential by providing exceptional learning experiences that foster critical thinking in a nurturing learning community. Woodland District 50 serves all of unincorporated 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. Students in Gurnee District 56 are in grades early childhood through eighth grade and are educated at four schools. At the end of eighth grade students are sent to Warren Township High School. The areas served by Gurnee District 56 include portions of Beach Park, Gurnee, Park City, Wadsworth and Waukegan. Currently, there are approximately 2,200 students in Gurnee District 56. In 2012, the District opened its new Prairie Trail School in Wadsworth and officially closed Gurnee Grade School.

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

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

TRANSPORTATION

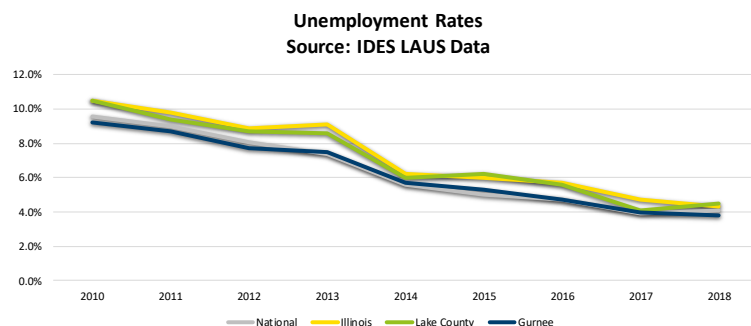
The Village roadway network is comprised of federal (5.6%), state (11.3%), county (8.7%), private (12.3%) and municipal (62.1%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries; however, this is not correct. Interstate 94 Tri-State Tollway, which passes through the center of the Village, is under the control of the Illinois Toll Authority. This highway provides Village residents and businesses with easy access to the City of Chicago, O'Hare International Airport and the City of Milwaukee. State roads 41, 21, 120, 132 and U.S. Route 45 also pass through the Village. These state routes are maintained by the Illinois Department of Transportation (IDOT). Similarly, Hunt Club Road, Washington Street, O'Plaine Road, Dilley's Road, Delany Road, Stearns School Road and Gages Lake Road fall under the jurisdiction of Lake County Department of Transportation (LCDOT). Each respective highway authority is responsible for snow and ice removal, as well as patching and resurfacing to maintain the pavement. Gurnee officials work closely with all the agencies to coordinate maintenance and improvement projects.

In FY 2019/2020, the Village completed \$14.9 million in capital improvement projects. The primary source of funding for this project was the 0.5% sales tax that went in to effect January 1, 2015. As part of the FY 2019/2020 capital improvement program the Village reconstructed 0.6 miles of roadway, including Ferndale Street and Waveland Avenue. Additionally, the Village resurfaced 3.2 mile of roadway throughout the community and performed patching of roads to improve conditions village-wide. To increase walkability in the community, the Village installed sidewalk along Hunt Club Road from Wentworth Road north to Wildflower Lane.

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 65 minutes from the train stations to Chicago's "Loop" business district. The Village is also fortunate to have four PACE bus routes 562, 565, 570 and 572 provide access to Gurnee and the surrounding communities.

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

Gurnee's annual average unemployment rate has closely followed the national average trend over the period presented. For calendar year 2018, the Village's average unemployment rate decreased 0.2% from 2017 to 3.8%, the lowest local rate in decades. Gurnee's 2018 unemployment rate was 0.3% higher than the national rate and 0.4% lower than the State of Illinois rates.



PRINCIPAL EMPLOYERS

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

Employer
Gurnee Mills
Six Flags Great America
District 121 (Warren Township HS)
Nosco Printing Group
Gurnee School District No. 56
Village of Gurnee
Domino Amjet, Inc.
Nypro Chicago, Inc.
Lambent Technologies

DEMOGRAPHICS

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

Age:	The median age is 39.0 years.
Education Level:	14.47 is the average years of schooling.
Income:	Median household income is \$94,145.

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

SUMMARY

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

OPERATIONAL OVERVIEW

The Village of Gurnee provides services considered comparable 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 concurrence of the Village Board including the Village Administrator, Village Attorney and several Department Heads.

The Village Administrator manages the day-to-day operations of the Village under the guidance and direction of the Village Board. Appointed Department Heads manage the operations directly related to their Department's responsibilities.

PRIMARY OPERATING GOAL

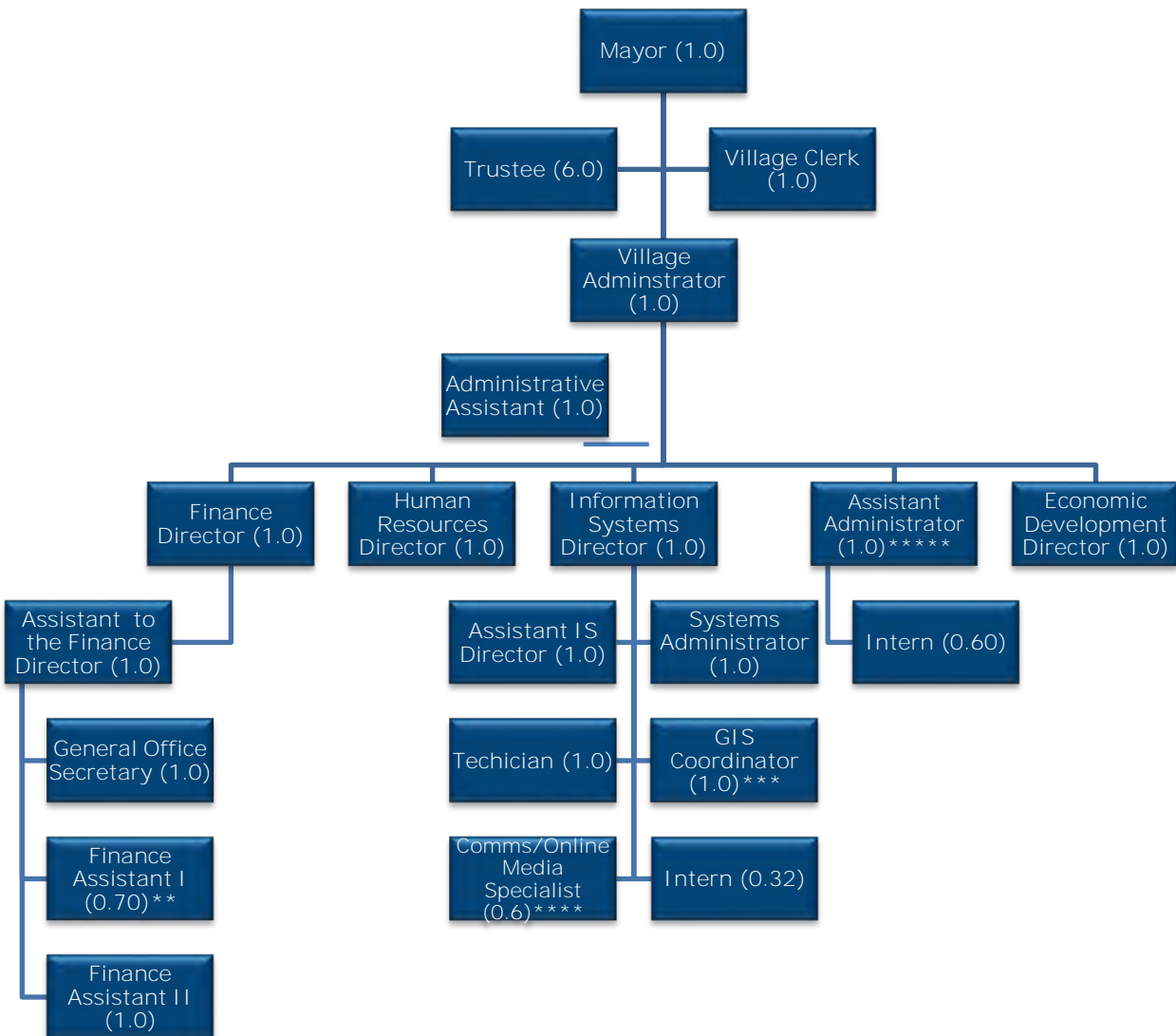
The primary operating goal of the Village is "to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum."

ADMINISTRATION DEPARTMENT

Description:

The Village's Administration Department provides a direct link between Gurnee residents, the Board of Trustees and Village staff. Primarily, the Department manages centralized administrative services through its five divisions: Finance, Human Resources, Information Systems, Public Information and Economic Development. The Department also oversees most special projects such as working with other taxing bodies and contracts. The Village Administrator, the chief executive officer of the Village, leads the Department and is directly accountable to the Village Board for the proper administration of all affairs, departments and offices of the Village. The Administration Department oversees three separate cost centers: Administration (11010100), Information Systems (11010200) and Public Information (11012100).

Departmental Structure*:



* Based on reporting structure.

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

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

**** Communications/Online Media Specialist is split 0.4 to Information Systems and 0.2 to Administration.

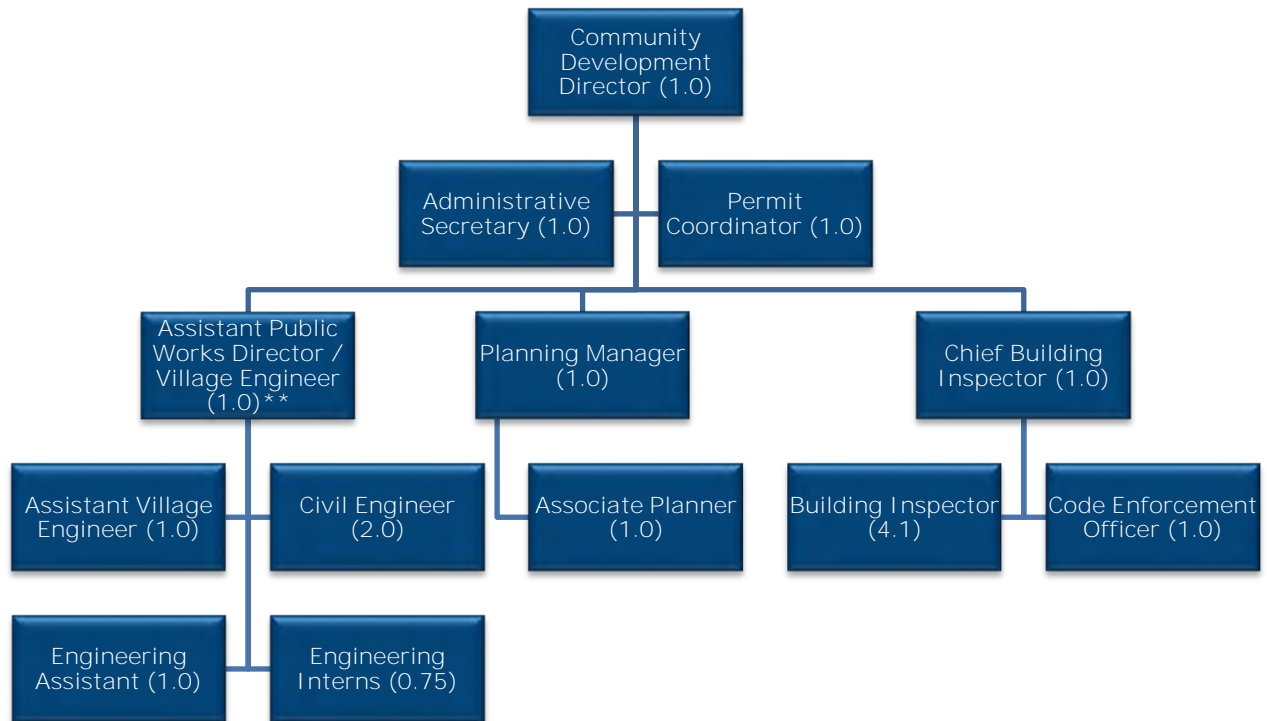
***** Assistant Administrator is split 0.80 Administration and 0.20 PW Utility.

COMMUNITY DEVELOPMENT DEPARTMENT

Description:

The Community Development Department is concerned with physical planning, infrastructure construction and the safety of structures and grounds in the Village. The Department is divided into three Divisions, which include Building Safety, Planning & Zoning and Engineering. The Building Safety Division oversees building construction, code enforcement and inspections of specialized facilities such as elevators. The Engineering Division is responsible for the construction and management of public infrastructure such as streets, drainage facilities, water lines and sewer lines. The Planning & Zoning Division manages the overall use and development of private property in the Village. The Community Development Department oversees two separate cost centers: Planning/Building Safety (11020100) and Engineering (11020200).

Departmental Structure*:



** Based on reporting structure.*

*** Assistant Public Works Director / Village Engineer split 0.50 to Community Development and 0.50 to Utility*

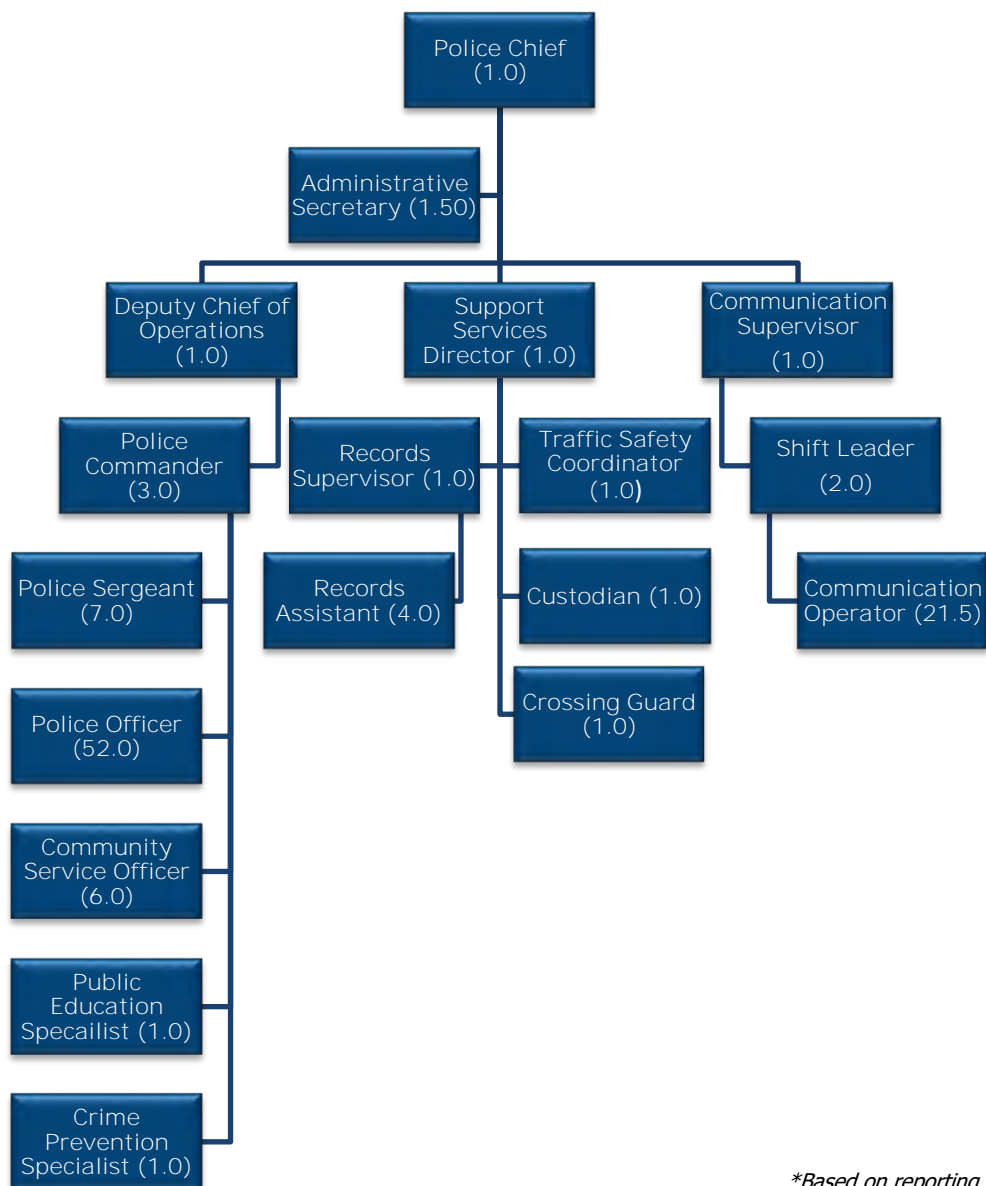
POLICE DEPARTMENT

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, public education, neighborhood watch, gang prevention and youth assistance programs. The Police Department has two separate cost centers, Police Administration (11040100) and Police Communications (11040200).

The Department is led by the Chief of Police, a Deputy Chief, a civilian Director of Support Services and a civilian Communication Supervisor. Within the Department there are two divisions: Operations and Support Services.

Departmental Structure*:



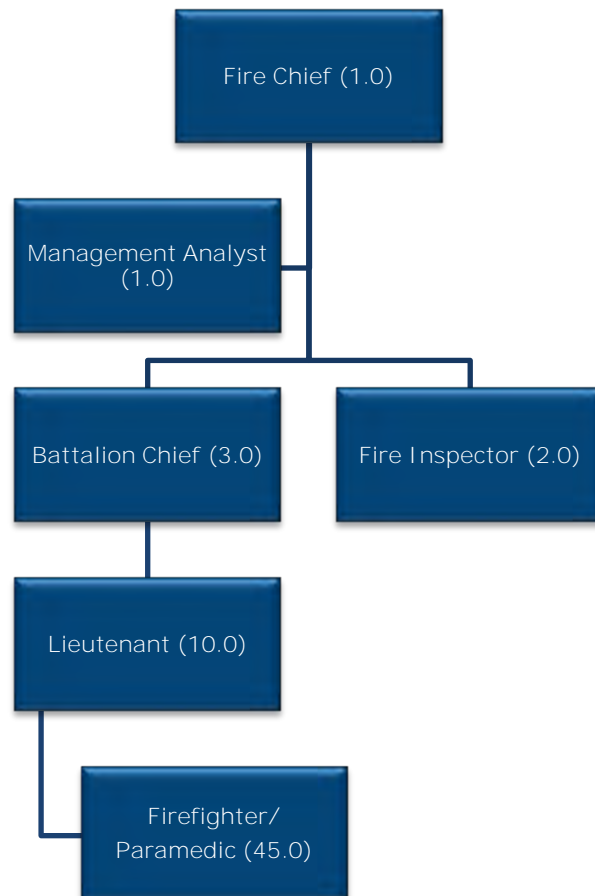
**Based on reporting structure.*

FIRE DEPARTMENT

Departmental Description:

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of two stations, the Department provides 24-hour fire, rescue and EMS services. The GFD's headquarters station is located at 4580 Old Grand Avenue, with a second station located at 6581 Dada Drive. The Department serves over 30,000 Gurnee residents, as well as an additional 30,000 residents of the Warren-Waukegan Fire Protection District through a contract. In 2019, the Gurnee Fire Department responded to a total of 7,171 emergency calls. The Department is led by the Fire Chief and includes one Management Analyst, three Battalion Chiefs, ten Lieutenants, forty-five firefighter / paramedics and two fire prevention personnel. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

Departmental Structure*:



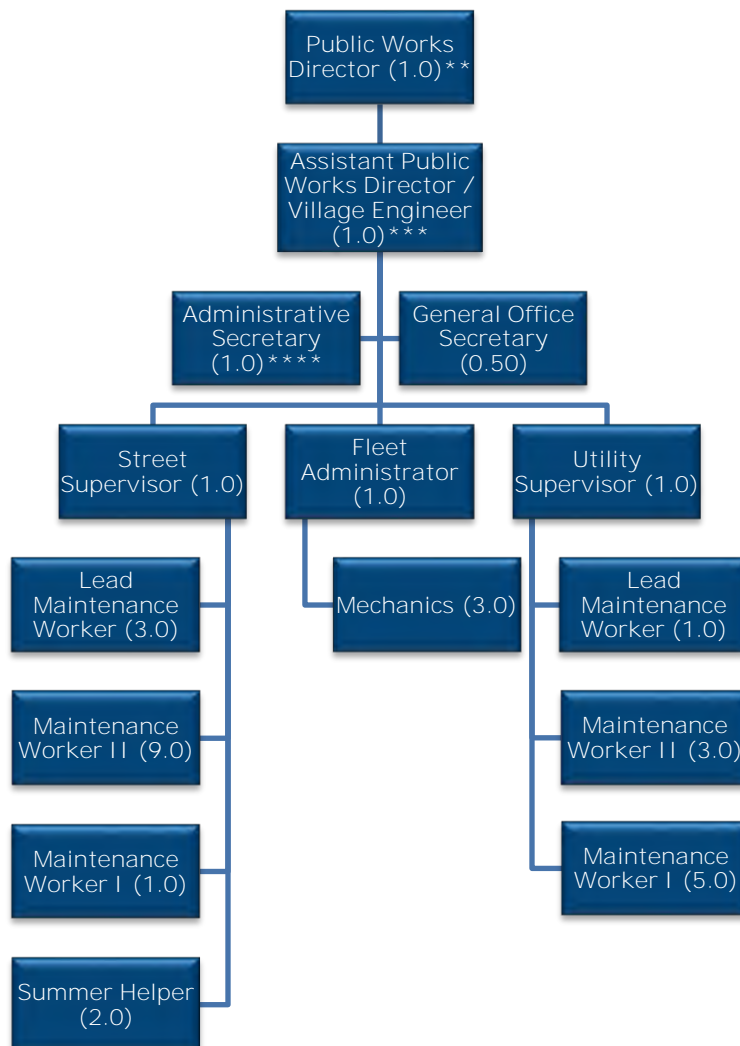
**Based on reporting structure.*

PUBLIC WORKS DEPARTMENT

Departmental Description:

The Public Works Department was established to manage, maintain, operate and repair the Village's infrastructure, facilities and related assets which include public streets, sidewalks, street lighting, traffic control signs, storm sewer and drainage systems, water distribution and pumping facilities, sanitary sewer collector and conveyance system, parkways, municipal buildings and grounds, parkway trees and municipal fleet. The Public Works Department is led by the Director of Public Works and Assistant Public Work Director. Working in conjunction with the Director and Assistant Director are the Street and Utility Supervisors, who oversee each respective Division and the Fleet Administrator, who oversees the Fleet Services Division. The Public Works Department oversees two separate cost centers, Public Works - Administration (11075100) and Utility Operating (22175500). Public Works also oversees the Fleet Services Fund (233)

Departmental Structure*:



**Based on reporting structure.*

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

**** Assistant Public Works Director / Village Engineer is split 0.50 to Community Development and 0.50 to Utility*

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



SECTION III – STRATEGIC PLAN

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OVERVIEW

PURPOSE & OBJECTIVE

Realizing the importance of establishing a sound base for future financial and non-financial decision-making, the Village of Gurnee embarked on an initiative to create a formalized strategic plan in late-2007. During the initiative, Vision and Mission Statements were developed, as were a set of Core Values and Village-wide Strategic Goals. Over the years that followed, this plan served the Village well and resulted in significant improvements in the areas of economic development, capital infrastructure, external communication, community and intergovernmental partnerships and land use policies, to name a few.

With a number of years passing since the 2007 initiative, the Village embarked on a strategic plan update in 2015. While the Vision, Mission and Core Values were still very much relevant, revisiting community concerns and areas of focus to help assist with the development of new Village-wide Strategic Goals (reabeled Key Performance Areas) was necessary. Focus groups brought together a cross-section of stakeholders to discuss topics. In addition to focus groups, one-on-one interviews with key stakeholders were conducted. The Village desired a process that set the direction for the organization by involving its employees, governing bodies and community stakeholders.

FY 2017 – 2021 STRATEGIC PLAN TIMELINE TO DATE

- August 17, 2015 – Village Board One-on-One Interviews
- August 19 – 24, 2015 – Village of Gurnee Management Staff Online Survey
- August 28, 2015 – Community Focus Group #1
- August 29, 2015 – Community Focus Group #2
- October 30, 2015 – Village Board Planning Retreat
- May 16, 2016 – FY 2017 – 2021 Strategic Plan formally adopted via Resolution 2016-03
- June 27, 2016 – Progress Report #1 presented to the Village Board
- March 1, 2017 – Progress Report #2 provided to the Village Board via FY 17/18 Budget
- August 28, 2017 – Progress Report #3 presented to the Village Board
- March 1, 2018 – Progress Report #4 provided to the Village Board via FY 18/19 Budget
- August 27, 2018 – Progress Report #5 presented to the Village Board
- March 1, 2019 – Progress Report #6 provided to the Village Board via FY 19/20 Budget
- October 28, 2019 – Progress Report #7 presented to the Village Board

BIANNUAL PROGRESS REPORTS

Twice a year Village staff reports on progress related to completing Action Steps within each Initiative. The report is shared on the Village's website (gurnee.il.us), social media accounts and provided directly to those that participated in the 2015 plan update.



= Action Step Complete



= Progress Made



= No Progress to Date

VISION STATEMENT

Our Vision describes our destination: the Village of Gurnee in 2020. Vision statements help to illustrate the physical and social characteristics most important in the future community landscape. The key stakeholders of the community—including residents, businesses, youth, and governing agencies—painted a picture of the future.

Community is defined by sense of place, collaboration, entrepreneurial spirit, embracement of diversity and traditions.

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

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

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

Continuously improve through process evaluation, training, and technology.

MISSION STATEMENT

At the most essential level, a Mission Statement defines why an organization exists. The Vision describes where Gurnee wants to go in the future, and the Mission establishes the Village's role in reaching that destination.

Engage

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

Preserve

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

Advance

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

CORE VALUES

While the Mission defines our purpose and the Vision outlines our destination, our organization must also be united by a set of broadly accepted and practiced principles. The actions and decisions of the Village will be guided by the following Core Values:

Customer Focused

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

Leadership

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

Progressive

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

Team Oriented

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

Stewardship

- Maintain infrastructure
- Preserve Village traditions
- Ensure fiscal responsibility

KEY PERFORMANCE AREAS

Key Performance Areas that emerged from the 2015 strategic planning initiative include:

Exceptional Village Services and Staff

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

Fiscal Sustainability

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

Well-Maintained Infrastructure

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

Safe and Livable

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

High Quality Lifestyle

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

PLAN DEVELOPMENT PROCESS

STAFF SURVEY

The online strategic planning survey for Gurnee staff (including Department Heads) generated approximately 20 responses. The survey asked several open-ended questions and generated a wide variety of feedback. The survey questioned staff's opinion on the mission/values, areas for improvement, and initiatives they would like to see the Village pursue.

COMMUNITY MEETINGS

Approximately 66 people attended two community meetings held on August 28 and 29, 2015 to provide input for the Village Strategic Plan. Of these attendees, four (4) had participated in the Village's 2007 strategic planning effort.

PERCEPTIONS OF GURNEE

At the start of each meeting, participants were asked to provide a word that they felt best summarized Gurnee. These words were compiled and analyzed to compare the frequency of responses. The figure below represents a graphic visualization of all responses, with more common responses shown in larger print.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

STRATEGIC INITIATIVES FOR FY 2017 - 2021

1. EXCEPTIONAL VILLAGE SERVICES AND STAFF

- 1.1 Improve communication opportunities with stakeholders. **COMPLETED FEB '18**
- 1.2 Develop a plan for workforce and succession planning with a focus on increasing diversity.
- 1.3 Refine performance measures to improve village service delivery.
- 1.4 Improve business processes Village-wide.
- 1.5 Update the Fire Department's Reporting and Record Keeping Systems. **COMPLETED FEB '19**

2. FISCAL SUSTAINABILITY

- 2.1 Develop a plan for economic development that connects existing businesses with the Village, attracts new businesses and fills vacant store fronts.
- 2.2 Update the Village financial policies. **COMPLETED AUG '18**
- 2.3 Develop a multi-year financial plan with contingency scenarios. **COMPLETED NOV '16**
- 2.4 Continue to conservatively fund pension liabilities. **COMPLETED JULY '16**

3. WELL-MAINTAINED INFRASTRUCTURE

- 3.1 Redevelopment of East Grand.
- 3.2 Provide solutions for improved pedestrian and bicyclist movement throughout the community. **COMPLETED OCT '19**
- 3.3 Improve efforts to mitigate flooding and provide storm water management. **COMPLETED OCT '19**
- 3.4 Enhance Multi-Year Capital Improvement Plan to identify other key needs and opportunities for funding enhancements.
- 3.5 Develop a Parkway Program as the standard for Public Works parkway operations. **COMPLETED FEB '19**
- 3.6 Explore opportunities for partnerships to provide enhanced communications via public Wi-Fi/open data/fiber infrastructure. **COMPLETED OCT '19**

4. SAFE AND LIVABLE COMMUNITY

- 4.1 Identify ways to increase public safety presence in retail districts to improve the sense of security. **COMPLETED FEB '18**
- 4.2 Update the Village Comprehensive Land Use and Subdivision plans.
- 4.3 Research opportunities for Shared Public Safety Communications Dispatch Services. **COMPLETED OCT '19**
- 4.4 Research opportunities to implement electronic citation technology.
- 4.5 Research and implement a body worn camera program within the patrol division of the Police Department. **COMPLETED MAR '17**

5. HIGH QUALITY LIFESTYLE

- 5.1 Improve Public Transportation opportunities.
- 5.2 Attract and retain boutique and small business stores/restaurants.
- 5.3 Build Welton Plaza. **COMPLETED JUNE '18**
- 5.4 Encourage private sector investment and deployment of Gigabit speed Internet services for Village residents and businesses.

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

Initiative #1.1: Improve communication opportunities with residents, visitors and businesses.

Primary Department/Division: Administration/Public Information

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

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #1.1: Improve communication opportunities with stakeholders.



Status	Action Step	Description of Action Step Status
✓	#1	On January 1, 2016 the Village officially launched its Facebook page. Since that time, the page has over 3,700 likes. Village staff continues to use the page to promote community events, share important information on Village business, alert residents to upcoming construction plans, and generally educate the public on its local government and its functions.
✓	#2	The Village uses the YouTube channel to post public education shorts, Village Board and Planning & Zoning Board meetings and community event highlights.
✓	#3	All Village Board and Planning & Zoning Board meetings are now posted to YouTube as well as the Village website. There are long-range plans to improve the capital equipment in the Council Chambers to allow YouTube Live video to stream while meetings occur.
✓	#4	The Village currently partners with the Gurnee Park District and the schools (D50, D56, and D121) for the Keeping Posted+ newsletter every August. Additionally, the Village includes information about partner events in the Weekly Announcements listserv to further highlight our partnership.
✓	#5	The new website went live on Tuesday, May 16 th , 2017. The website continues to experience heavy traffic, with nearly 50% of users viewing the site from their mobile phone.
✓	#6	The Village website is fully launched and includes a transparency portal as a central location for things like employee compensation, bids, and strategic documents. The Illinois Policy Institute has discontinued grading websites on transparency, but using past metrics the Village's score should increase from the F/D grade range to around a B+.



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

Initiative #1.2: Develop a plan for workforce and succession planning with a focus on increasing diversity.

Primary Department/Division: Administration/Human Resources

Supporting Department/Division: All Departments

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

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

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

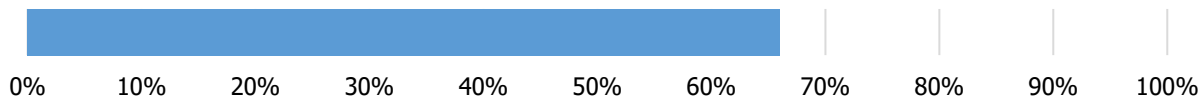
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #1.2: Workforce/succession planning with a focus on diversity.



Status	Action Step	Description of Action Step Status
✓	#1	Staff researched different types of workforce planning models and created a model document to guide the workforce planning process moving forward. The model plan was presented to the Village Board at the June 27, 2016 Committee of the Whole Meeting.
✓	#2	Staff developed worksheets to analyze future workforce needs and identify pending staff changes. In conjunction with the annual budget planning process, these worksheets are distributed to Department Heads for review and completion. Gap analysis and alternate staffing scenarios were reviewed.
✓	#3	Draft succession planning initiated for pending vacancies due to retirements and other possible staffing changes. Staffing alternatives were reviewed.
🕒	#4	Development of a recruitment plan remains a dynamic process. Staff continues to review new methods and sources of recruitment such as increased social media announcements and improved candidate access to online applications. Police Department staff has utilized the Police Explorer program as a 'grow your own' opportunity for filling part-time and full-time Community Service Officer opportunities, as well as recruitment for future entry-level Police Officer testing processes.
🕒	#5	Implementation – this is a continuous process. Alternative methods for filling vacancies continue to be considered where appropriate. Village workforce diversity continues to increase due to lateral hires. The addition of contractual positions for some administrative support roles has also increased diversity in customer service positions.
🕒	#6	Modify / Evaluate / Revise – staff continues to reevaluate best methods to reach the target audience, to evaluate best use of Village resources and consideration of alternative staffing methods when possible, and to look to the future for anticipated staffing vacancies and evaluate current staff for future changes.



Gurnee Police Explorers at the National Law Enforcement Explorer Conference

Gurnee Workforce Retirement Facts as of September 2019:

After adjusting for YTD retirements and filling of vacancies, 14.2% of Village's full time workforce remains eligible for retirement during the remainder of FY 19/20 (30 of 211 positions):

Workgroup Breakdown:

- Sworn Police: 11% eligible (7 of 62)
- Civilian Police: 9% eligible (3 of 32)
- Sworn Fire: 15% eligible (9 of 59)
- Civilian Fire: 0% eligible (0 of 3)
- Public Works: 13% eligible (4 of 31)
- Community Development 46% eligible (6 of 13)
- Administration/IS: 8% eligible (1 of 11)

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

Initiative #1.3: Refine performance measures to improve Village service delivery.

Primary Department/Division: Administration

Supporting Department/Division: All Departments

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

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

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

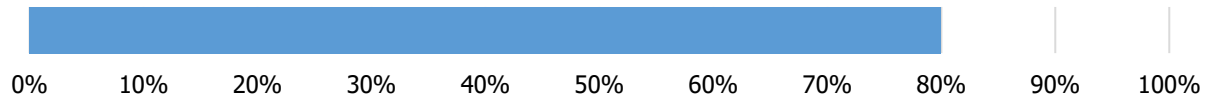
Success Indicators:






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

Action Steps	Desired Target Date
1. Assign each department a series of goals and objectives based off of the strategic plan.	January 2016
2. Meet with Department Heads individually to identify metrics that can be analyzed to review their Success Indicators and help ensure the desired target dates are met with the Action Steps.	February 2016
3. Adapt the metrics or outputs from the Department in to a measurable performance measurement and tie them in to an initiative they are working on.	April 2016
4. Submit the performance measurements to the FY 19/20 Budget.	February 2019
5. Review the performance measurements and adapt to ensure that goals are being completed.	February 2019 & annually thereafter

STATUS AS OF: FEBRUARY 2020

INITIATIVE #1.3: Refine performance measures to improve service delivery.



Status	Action Step	Description of Action Step Status
	#1	Village departments were assigned Initiatives identified through the Strategic Plan update process. Associated with each Initiative are Success Indicators. Departments are required to develop performance measures related to these indicators.
	#2	Village departments identified strategic planning sheets to develop action steps and success indicators for major strategic priorities assigned by the Village Board through the strategic planning process.
	#3	Administration adapted the priorities from the departments in to action steps that could be tracked semi-annually through this reporting process.
	#4	Strategic Plan Progress Report #7 was presented in October 2019 to the Village Board as an update on the progress of the FY2016-2021 Strategic Plan.
	#5	Strategic plan progress report sheets continue to be reviewed. With the strategic plan currently in the third year of the plan, total progress is well over 75% completed. However, many of the remaining tasks have been lingering so it will require staff to oversee progress on these items.

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

Initiative #1.4: Improve business processes Village-wide.

Primary Department/Division: Administration

Supporting Department/Division: All Departments

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

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

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

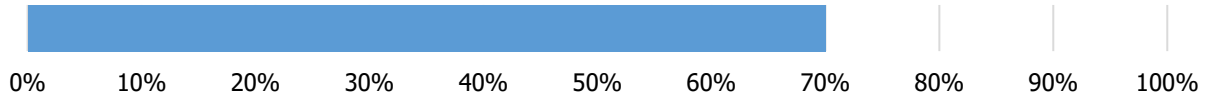
Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #1.4: Improve Business Processes Village-wide.



Status	Action Step	Description of Action Step Status
✓	#1	The Gurnee Process Innovation Committee (GPIC) had their first meeting on October 26, 2016. At the meeting, the committee reviewed proposals from each department and identified three areas for review for the first round of meetings: building maintenance services, customer relationship management (CRM), and paper/printed forms procurement.
✓	#2	The GPIC work groups continue to meet in order to analyze current processes, with a focus on differences between departments.
✓	#3	The GPIC work group on paper purchasing recommended tying in the purchase of paper to the Village's copier contract. On October 21 st , 2019 the Village Board approved a contract that will allow for purchasing of paper to be automated and tied directly to usage. This will prevent staff time in purchasing paper inefficiently. Additionally, the GPIC work group on improving customer service inquiries successfully completed an RFP for a citizen request management and FOIA request software. The Village has selected GovQA as a vendor to partner in this project for a software solution and staff are working with GovQA on building software that will help connect resident problems with a solution. The CRM is anticipated to go-live in early FY 2020/2021.
🕒	#4	Requires completion of Action Step #3. Once the CRM is launched, it will encompass each department and allow for efficiency improvement in how operations are handled and inquiries are responded to.
✗	#5	Requires completion of Action Steps #2 and #3.

KEY PERFORMANCE AREA: EXCEPTIONAL VILLAGE SERVICES AND STAFF

Initiative #1.5: Update the Fire Department's Reporting and Record Keeping Systems.

Primary Department/Division: Fire Department

Supporting Department/Division: Information Systems, Finance

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

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

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

Success Indicators:

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

Action Steps	Desired Target Date
1. Host Multiple Vendor Webinars to Collect Information to Write an RFP.	February 2016
2. Draft RFP and Receive Board Approval to Let the RFP.	March 2016
3. Select a Vendor.	January 2018
4. Work with ambulance billing vendor to ingrate EPCR system.	August 2018
5. Train Personnel and Work with Ambulance Billing Vendor on Data Transfer.	July 2018
6. Go Live with New System.	September 2018

STATUS AS OF: FEBRUARY 2020

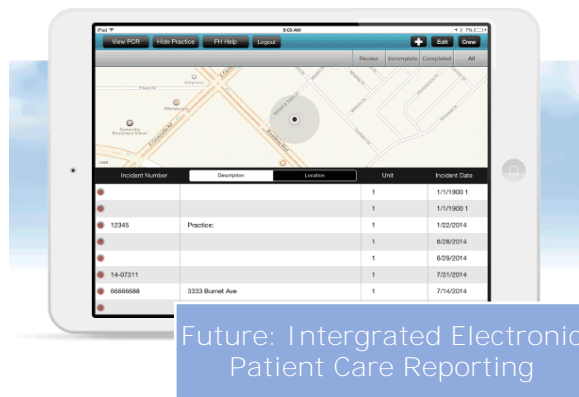
INITIATIVE #1.5: Update the Fire Department's Reporting & Record Keeping.



Status	Action Step	Description of Action Step Status
✓	#1	The week of February 15 th 2016 the EPCR (Electronic Patient Care Reporting) Committee met with potential vendors to review products and receive budgetary pricing.
✓	#2	The Committee requested quotes from the three vendors that it had been meeting with. The committee was pleasantly surprised to find that cloud based solutions met the needs of its EPCR system while falling far below the Village's requirement to solicit bids through an RFP system.
✓	#3	Early in October 2016 the Committee moved forward with recommending the purchase of <i>FH Medic</i> . The State approved FH Medic's platform for meeting NEMSIS 3 reporting requirements on January 9, 2017. FH Medic was bought out by ESO a larger player in the field of electronic records management. Contact was made with ESO and it was shared that they plan to discontinue <i>FH Medic</i> in favor of their current EPCR solution. The Committee is now recommending moving forward with Image Trend EPCR platform.
✓	#4	An agreement was signed with Image Trend EPCR system on February 20, 2018. Additionally, the Village approved working with Andres Medical Billing Ltd. starting September 1, 2018.
✓	#5	Training on the Image Trend platform started June 1, 2018 and will continue until September 1, 2018.
✓	#6	Went live on September 1, 2018.



Current: Multiple Step Hand Written Reports



Future: Intergrated Electronic Patient Care Reporting

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.1: Execute a plan for economic development that connects existing businesses with the Village, encourages their expansion, aggressively attracts new businesses, and fills vacant property with compatible uses.

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Community Development

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

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

- Regional competition – lower land values and lucrative incentives – has made it difficult to retain/expand Gurnee's manufacturing base.
- There is a mismatch between the types of jobs available in Gurnee (primarily retail) and Gurnee's highly-educated workforce, ³/₄ of whom are employed outside of Gurnee (source: 2010-2014 American Community Survey).
- Gurnee employers depend upon availability of public transportation to recruit talent from outside of Gurnee. The Village must serve as an advocate with public transit agencies to ensure that these needs are met.

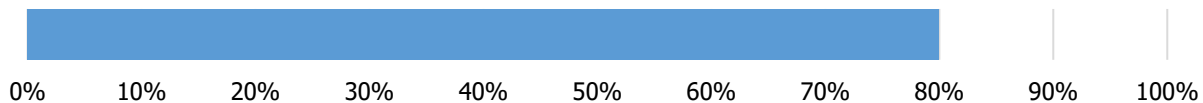
Success Indicators:






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

Action Steps	Desired Target Date
1. Complete first phase of East Grand Avenue revitalization planning (see <i>Well-Maintained Infrastructure</i> – Initiative #3.1).	January 2017
2. Schedule visits with Gurnee manufacturers – respond to any identified issues or concerns.	Ongoing
3. Work with Pace to expand transportation options e.g. vanpools, corporate shuttles, etc. in major employment centers. Publicize accordingly.	Ongoing
4. Establish contact with all owner/brokers with active listings in Gurnee, including vacant land; support their marketing efforts.	Ongoing
5. Attend International Council of Shopping Centers; maintain contact with major retailers' representatives.	March, May, October annually

STATUS AS OF: FEBRUARY 2020

INITIATIVE #2.1: Develop a plan for economic development.



Status	Action Step	Description of Action Step Status
	#1	An Urban Land Institute Technical Assistance Panel (ULI-TAP) study of East Grand Avenue was conducted in July 2016. The Panel's report is available on the Village website. Panelists met again, at Gurnee's request, in January 2019 to assess the progress and offer professional guidance on next steps.
	#2	Tri-State Business Park has seen considerable expansion activity. The most significant addition of space is Centerpoint Development's new, 190,000 square foot speculative industrial building which is fully leased to Luxor Furniture. Abbott Laboratory Credit Union (ALEC) relocated in June 2019 to its new, 30,000 square foot headquarters office building. Lease/purchase interest in the former Handifoil and Teva Pharma buildings is strong. AKHAN Semiconductor enhanced its operational capacity with the addition of a clean room. Weiman Products expanded by 100,000 square feet; Tablecraft executed a lease for the 120,000 square foot, former Kenall building. High speed fiber service to TriState Corporate Park, completed by Comcast, puts this park in a position to continue to attract technology-intensive users. Retention visits to manufacturers provide a web of resources to Gurnee manufacturers, including access to job training grants and recruitment support to attract qualified labor. Newly seated Department of Commerce & Economic Opportunity executive staff have visited Gurnee and are in contact regarding local project priorities.
	#3	The Pace shelter at Rt. 21 & Washington is actively used, the product of a cooperative effort between the Village and Pace for the concrete pad and structure installation. A new shelter is also planned for the north side of Grand Avenue west of Hunt Club. The vanpool and employer shuttle programs, as well as the Lake County Shuttlebug Program, are promoted to major employers. Following a January 2019 meeting with Pace officials, Gurnee will spearhead regional outreach to manufacturers to assess public transportation needs. Short-term, we expect to promote/extend existing programs e.g. vanpool; midterm, possible route modification; longer term, a pilot program for traffic signal preemption.
	#4	Staff routinely generates property searches using CoStar data. CoStar is the most common source utilized by commercial brokers, and listings are free to any property owner with property for lease or sale. The value to the Village includes the ability to run individual, detailed reports on properties (available and occupied) and analysis of occupancy and rent trends over time and to provide potential businesses with customized listings of available properties that meet their criteria.
	#5	The Village of Gurnee is represented each year at the International Council of Shopping Centers (ICSC) Idea Exchange in Chicago in March; RECon in Las Vegas in May; the Chicago Retail Connection formerly held in August and now combined with Midwest Dealmaking Trade Show in October, where the Village hosts a booth. The October event in Chicago typically draws attendance of approximately 4,000, and the the Vegas event attracts close to 35,000. The Village was also a founding partner community in Select Chicago, an affiliate of Select USA, held in 2018 for the first time and again in 2019.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.2: Update the Village financial policies.

Primary Department/Division: Administration/Finance

Supporting Department/Division: All Departments

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

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

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

Success Indicators:

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

Action Steps	Desired Target Date
1. Research best practices and comparable community policies.	April 2016
2. Prepare draft policies.	October 2017
3. Staff review of draft policies.	November 2017
4. Present draft policies to Village Board.	December 2017
5. Adoption of the updated policies by the Village Board.	March 2018

STATUS AS OF: FEBRUARY 2020

INITIATIVE #2.2: Update the Village financial policies



Status	Action Step	Description of Action Step Status
✓	#1	Finance Director has researched and reviewed other policies and GFOA best practices. Individual policies have been consolidated into a single Financial Policies Manual for ease of reference and update.
✓	#2	Updates have been made to the Investment Policy. Policy reviews in progress include the Debt, Fixed Asset, Fund Balance, Identity Theft and Social Security Number Protection Policies. The Purchasing and Accounts Receivable Policy updates will occur after the implementation of the new financial software as procedures will change. Additional policies are being considered for development in-line with the GFOA recommended best practice guidance including Grants, Economic Development, Long-Term Financial Planning and Budget policies. Policy updates are anticipated to be brought forward for consideration in conjunction with the Multi-Year Financial Forecast discussion in late-2017.
✓	#3	Complete
✓	#4	Policy changes were presented to the Village Board for feedback on December 4, 2017 and red-lined versions of policies were presented to the Village Board on June 25, 2018 for discussion.
✓	#5	The Village of Gurnee Financial Policies and Procedures Manual was formally adopted on August 20, 2018 via Ordinance No. 2018-64.

The Village maintains the following financial policies; Accounts Receivable Policy; Debt Policy; Fixed Asset Policy; Fund Balance Policy – General Corporate Fund; Investment Policy; Identity Theft Policy; Purchasing Policy and Social Security Number Protection Policy.

GFOA Recommended Best Practice - Adopting Financial Policies - Financial policies are central to a strategic, long-term approach to financial management. Some of the most powerful arguments in favor of adopting formal, written financial policies include their ability to help governments:

1. Institutionalize good financial management practices.
2. Clarify and crystallize strategic intent for financial management.
3. Define boundaries. Financial policies define limits on the actions staff may take.
4. Support good bond ratings and thereby reduce the cost of borrowing.
5. Promote long-term and strategic thinking.
6. Manage risks to financial condition.
7. Comply with established public management best practices.

Recommendation: GFOA recommends that governments formally adopt financial policies.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.3: Develop a multi-year financial plan with contingency scenarios.

Primary Department/Division: Administration/Finance

Supporting Department/Division: Administration

Key Staff: Finance Director (Lead), Village Administrator

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

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

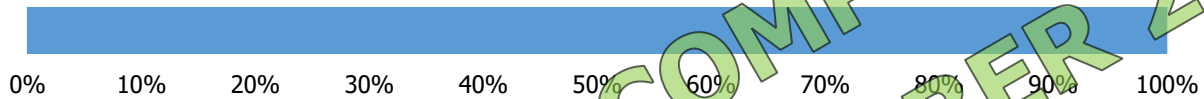
Success Indicators:

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

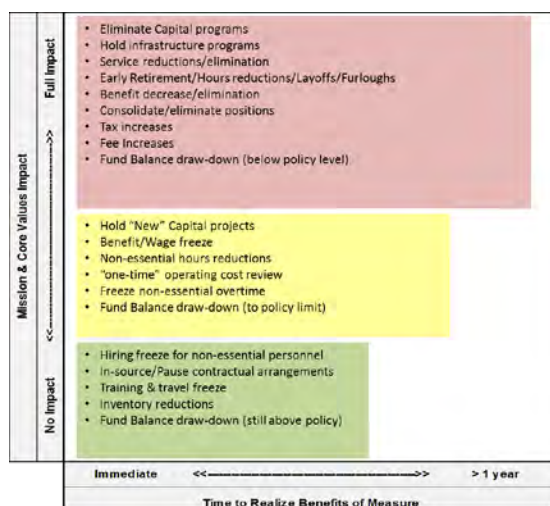
Action Steps	Desired Target Date
1. Research best practices and comparable community forecasts.	July 2015
2. Develop a framework Multi-Year Financial Forecast.	August 2015
3. Draft plan presented to department heads for feedback.	October 2015
4. Present Multi-Year Financial Forecast to Village Board.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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #2.3: Develop a multi-year financial plan with contingency scenarios



Status	Action Step	Description of Action Step Status
✓	#1	Staff researched several Multi-Year Financial Forecast (MYFF) models of comparable communities as well as GFOA best practice guidance on Multi-Year Financial Planning.
✓	#2	A framework was developed and shared with executive staff for feedback. A final model that included 3 scenarios for major revenue sources was created.
✓	#3	The draft MYFF was presented to department heads on October 29, 2015. Individual meetings were held with the Village Board in November to review the assumptions and structure in detail.
✓	#4	Staff presented the MYFF to the Village Board on November 23, 2015.
✓	#5	Staff researched best practices by the GFOA and ICMA, and reviewed several contingency plans by various communities to prepare a draft Fiscal Contingency Plan.
✓	#6	A draft Fiscal Contingency Policy was presented to the Village Board in conjunction with the Multi-Year Financial Forecast on November 28, 2016. The Policy was adopted in conjunction with the Annual Budget.



In preparing the MYFF it became apparent that given the Village's reliance on economically sensitive revenues, the Village is susceptible to sudden interruptions in resources for a variety of reasons such as a recession or State budget issues. Such events could require action by the Village to protect fund balance but continue to deliver vital services. This reality prompted staff to consider a policy that identifies and prioritizes action steps that could be taken based on the timeframe to realize the benefit and impact on service levels (graphic at left). The policy will also identify a trigger for the Village to consider taking action. An internal action plan will be maintained with specific actions within each

Action Level. For example, a hiring freeze on non-essential positions would be an example of a Level 1 action. An increase in the Village's home rule sales tax rate would be an example of a Level 2 action. In-sourcing contract engineering to existing staff would be an example of a Level 3 action. Discontinuing a seasonal program would be an example of a Level 3 or 4 action.

KEY PERFORMANCE AREA: FISCAL SUSTAINABILITY

Initiative #2.4: Conservatively fund pension liabilities.

Primary Department/Division: Administration/Finance

Supporting Department/Division: Administration/Human Resources

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

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

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

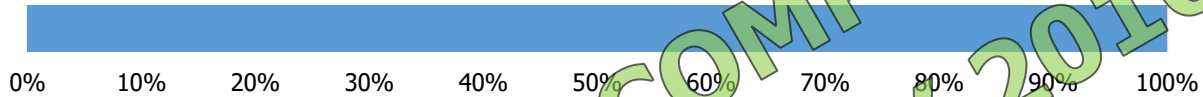
Success Indicators:

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

Action Steps	Desired Target Date
1. Research pension funding policy best practices.	May 2016
2. Determine conservative actuarial assumptions.	May 2016
3. Develop a draft pension funding policy.	May 2016
4. Present funding policy to Village Board in conjunction with the Multi-Year Financial Forecast.	June 2016

STATUS AS OF: FEBRUARY 2020

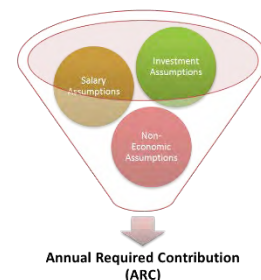
INITIATIVE #2.4: Continue to conservatively fund pension liabilities.



Status	Action Step	Description of Action Step Status
✓	#1	The Finance Director researched various policies and best practices in conjunction with the Village's auditors. Sample policies were reviewed from several area municipalities.
✓	#2	In conjunction with the Police and Fire Pension Boards, the Finance Director met with independent actuary Todd Schroeder from Lauterbach & Amen, to determine where the Village could be more conservative in its assumptions. Mr. Schroeder reported the Village was in-line with other municipalities of comparable composition. Both Pension funds and the Village agreed to utilize Mr. Schroeder for the upcoming actuarial valuation because he will supply scenario modeling on the impact of changing various assumptions included in the fee.
✓	#3	A draft funding policy outlining all the current assumptions utilized in the actuarial valuation was presented to the Village Board on June 27, 2016. The draft policy included a statement that the Village will seek to apply more conservative assumptions if funding allows.
✓	#4	The Village Board adopted the Pension Funding Policy on July 11, 2016.

Over the past several years changes in the benefits for downstate article 3 & 4 police and fire pension funds has changed dramatically. The Village has historically funded at the most conservative level provided by state statute under a given set of assumptions for investment return and other demographic factors. Governmental Accounting Standards Board statements 67 & 68 changed the presentation of financial reporting for pension funds to include the net pension liability on the Village's balance sheet. In addition the changes require each government to have a funding policy for defined benefit plans.

reasons for change



KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.1: Redevelopment of East Grand.

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Community Development

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

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

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

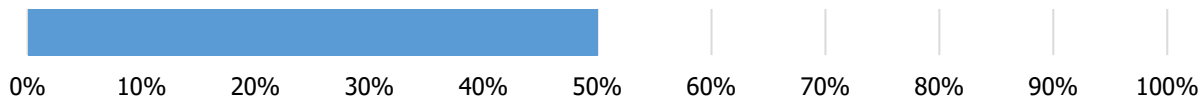
Success Indicators:








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

Action Steps	Desired Target Date
1. Conduct a thorough Market Analysis.	On Hold
2. Develop a Retention / Recruitment Strategy.	Ongoing
3. Contact all property owners; identify willing sellers.	Ongoing
4. Offer quarterly education/networking open to all East Grand Avenue business owners.	Quarterly meetings Ongoing
5. Prepare development pro formas for Redevelopment Opportunity Sites.	Focus is on investment by current owners
6. Where supported by a pro forma, begin recruiting developers.	Developer outreach ongoing
7. Develop renovation incentives (e.g. façade, signage) to encourage investment in cases where total site redevelopment is not likely.	On a case-by-case basis, renovation incentives may be considered in conjunction with new tenant attraction

STATUS AS OF: FEBRUARY 2020

INITIATIVE #3.1: Redevelopment of East Grand.



Status	Action Step	Description of Action Step Status
	#1	Market Analysis was intended as a follow-up to the ULI-TAP report but has been deferred in order to deploy funds for other East Grand initiatives.
	#2	This item would be dependent upon #1. Until a retail market study is completed, staff will focus on recruiting restaurants which are necessary to enliven a business district irrespective of the retail mix. Retention of existing businesses is a priority; radio promotions and events are intended to support the existing business base; this has been especially important during the construction on the Railroad Bridge and Route 41/132 intersection.
	#3	Staff is working closely with the owners of key, larger properties on East Grand where investment is likely – including notably the owners of the U-Haul, motels, 3545-3575 Grand Avenue, and several north side strip centers. The Village's investment in landscaping has been well received by the community; Phase 2 was completed in 2019, and the few remaining "unplanted" areas will be filled in once the railroad bridge construction is complete.
	#4	East Grand Merchants / Residents Committee has been meeting approximately quarterly since Spring 2017. Promotions have included participation in the 2017-2019 Gurnee Days parades; a summer coupon flier; a frequent-shopper holiday promotion (\$1,000 "Grand" giveaway); and the Farmers & Artisans Market that was held monthly, July-October, in 2018 and 2019; and two rounds (Summer/Fall) of WXLC radio promotions featuring East Grand businesses who opted in for a \$50 participation fee.
	#5	See #6
	#6	U-Haul's building permit plans are under review for remodeling of its existing building into a climate controlled self-storage facility. U-Haul also purchased the two vacant motel properties for use in subsequent phases and is currently addressing long-deferred property maintenance on those buildings. The owner of the retail center at 3545-3575 Grand Avenue has begun conceptual planning for aesthetic improvements. Village staff is coordinating with these owners to encourage property improvement. The ULI report completed in 2016 was clear that, with few exceptions, the rents in the East Grand area do not yet support new, ground-up construction; this remains the case. The ULI-TAP recommended (and a subgroup has subsequently affirmed) an emphasis on revitalizing the area with special events and promotion while encouraging property rehabilitation where possible.
	#7	Incentives for catalytic uses will be considered on a case-by-case basis.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.2: Provide solutions for improved pedestrian and bicyclist movement throughout the community.

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Community Development/Planning

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #3.2: Provide solutions for improved pedestrian & bicyclist movement.



Status	Action Step	Description of Action Step Status
✓	#1	The Blue Ribbon Committee met for one year to develop a plan to improve walkability. The final report was presented in July 2017 and can be seen at: www.gurnee.il.us/BRC .
✓	#2	Work on the IL 21 sidewalk gap was completed in November 2016.
✓	#3	The BRC presented final recommendations to the Board on July 24, 2017. The presentation included ranking of proposed mobility improvements. In three tiers. The report has been made available on the Village's website and is being shared with surrounding governmental partners.
✓	#4	Camiros Ltd. was awarded the Comprehensive Land Use Plan (Comp Plan) contract in May 2018. Camiros was provided a copy of the BRC findings and recommendations and has incorporated them into the Comp Plan. The second draft of the Comp Plan is currently being reviewed by staff. Following that it will be scheduled before the Planning & Zoning Board for feedback.
✓	#5	With the BRC Final Report issued, staff has a roadmap to follow as it relates to mobility improvements. The Report will allow staff to more effectively allocate resources in future budget years. The FY20 Capital Improvement Plan continued to include over \$100,000 for pedestrian improvements which help fund the sidewalk extension along Hunt Club between Wildflower and Wentworth. With the County's upcoming improvement to the intersection of Washington Street and Hunt Club Road, the County has agreed to work collaboratively with the Village to install the paths we desire to improve walkability in that area. This is likely targeted closer in the FY21/22. Additionally, the FY21 Capital Plan will continue to provide for walkability in connection with the recommendations of the Blue Ribbon Committee.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.3: Improve efforts to mitigate flooding and provide storm water management.

Primary Department/Division: Community Development/Engineering

Supporting Department/Division:

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

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

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

Success Indicators:

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

Action Steps	Desired Target Date
1. Re-evaluate the list of targeted properties located in the flood plain.	December 2016
2. Pursue annual grant program through Lake County SMC and Illinois DNR.	April 2016 & annually thereafter
3. Maintain and investigate bettering the CRS rating for Gurnee.	2017 Re-Assessment

STATUS AS OF: FEBRUARY 2020

INITIATIVE #3.3: Improve efforts to mitigate flooding and storm water management.



Status	Action Step	Description of Action Step Status
✓	#1	Engineering staff presented a reevaluated priority list to the Village Board on May 1, 2017. The new ranking was based on repetitive loss claims, lowest adjacent grade elevation (LAG) compared to base flood elevation (BFE) and past flooding history of the property. The list includes 20 priority properties, which comprises both residential and commercial structures. Staff presented an update on progress to the Village Board on October 28, 2019.
✓	#2	The 2017 grant applications have been funded. LCSMC and the Village will be cooperating in the purchase and demolition of 3 additional residential structures in 2019. Potential grant funding for 2 additional structures is being pursued. The Village will continue to partner with SMC on an annual basis to apply for grant funding.
✓	#3	ISO began performing an audit of the Village in November 2017. The Village maintained the current CRS Rating of 6. The Village was notified in the Fall of 2019 that it has maintained this rating.



September 2019 Flood – 6th highest



September 2019 Flood – 6th highest

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.4: Enhance Multi-Year Capital Improvement Plan to identify other key needs and opportunities for funding enhancements.

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Administration/Finance, Public Works

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

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

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

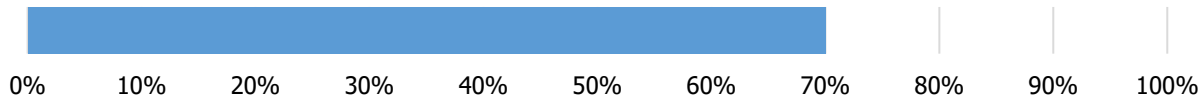
Success Indicators:






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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #3.4: Enhance Capital Plan to identify needs & funding opportunities.



Status	Action Step	Description of Action Step Status
	#1	In preparation of preparing metrics staff is working to identify what aspects of infrastructure measurements are documented for each system. Pavement condition indices are regularly measured. Properties impacted by boil orders for water mains are documented. Sanitary sewer backup occurrences are documented. Fleet management data is available. Due to decentralized facility maintenance measurements are not available for this system.
	#2	No reportable progress at this point.
	#3	The Finance Division in conjunction with Fleet Maintenance and input from departments has completed a 20-year replacement plan that will be updated annually in conjunction with the Multi-Year Capital Plan moving forward.
	#4	The Multi-Year Capital Plan is prepared on an annual basis during the months of November & December. The Plan includes 5-years of planned improvements to maintain assets and protect the Village's investment in infrastructure and equipment.
	#5	The current draft Multi-Year Capital Plan was presented to the Board on December 16, 2019. It will be approved by the Village Board as part of the annual budget.

The purpose of preparing a Multi-Year Capital Improvement Plan (CIP) is to assist decision makers in identifying resources needed to maintain infrastructure, services and service levels, and potential future funding challenges and policy considerations. The CIP encompasses the Village's main systems of infrastructure; Transportation, Water and Sewer and Storm Water Management, as well as capital items such as Vehicles, Equipment and Buildings/Building Improvements.

The FY19/20 Capital Plan included the construction of the Knowles Road Water Tower and associated water system improvements, along with several water main replacement projects. MFT resurfacing project will focus on a variety of local streets.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.5: Develop a program that establishes a standard for parkway operations.

Primary Department/Division: Public Works

Supporting Department/Division: Street, Utility

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #3.5: Develop a standard for parkway operations.



Status	Action Step	Description of Action Step Status
✓	#1	Traffic control line item increased by \$5,000 in FY 18/19 budget.
✓	#2	Public Works and Engineering have coordinated the installation of new signage and street lighting in conjunction with re-construction or re-surfacing projects. FY 18/19 replaced 231 streetlights with LED technology and 39 streetlight poles. FY 19/20 includes the replacement of 191 streetlights with LED technology and 65 streetlight poles.
✓	#3	Lights/Signs currently has completed all traffic control sign upgrades in Snow & Ice Control routes (SIC) #1,2,3,4,5,6,7 and 10. The crew has SIC Routes 8, 9 and 11 to complete. Traffic control sign upgrades started in FY 12/13 with 1,845 traffic control signs upgraded/replaced out of 3,678.
✓	#4	Forestry crew completed EAB treatment of 1,008 Ash trees in the Village west of Hunt Club Rd. This treatment placed the Village on a two-year cycle, alternating with east of Hunt Club treated one year and west the following. 2011 – 3,380 Ash trees 2018 – 2,130 Ash trees (17% of the current tree population)
✓	#5	Species of trees categorized as of January 2019 in a total inventory of 12,689 trees are as follows: Ash 2,130 (17%), Elm 571 (5%), Linden 1,035 (8%), Locust 1,876 (15%), Maple 2,938 (23%), Oak 509 (4%) and Other 3,630 (28%).
✓	#6	Tree planting line item was increased by \$25,000 in FY 16/17 budget to \$64,000. In FY 18/19 116 trees were planted in Spring and Fall program. The FY 19/20 budget has 125 trees earmarked for planting.
✓	#7	11 obsolete hydrants were replaced in FY 17/18. FY 18/19 included replacement of 13 obsolete fire hydrants, while FY 19/20 had 11 obsolete hydrants replaced.
✓	#8	Village contractor completed Year 5 (FY 17/18) of hydrant painting of the 5-year program.
✓	#9	Public Works Utility Division has completed flow testing/hydrant flushing (FY 17/18) of the Village's 2,553 fire hydrants. Next flow testing program scheduled in FY 22/23.
✓	#10	In FY 16/17, PW Utility Division personnel completed flushing of the Village's 2,553 fire hydrants generating 285 work orders for repairs. All work orders have been completed. Next system-wide hydrant flushing required in 2020.

KEY PERFORMANCE AREA: WELL-MAINTAINED INFRASTRUCTURE

Initiative #3.6: Explore opportunities for partnerships to leverage high speed network assets and services cooperatively amongst both Village Departments and other taxing bodies.

Primary Department/Division: Administration/Information Systems

Supporting Department/Division: Administration, Engineering

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #3.6: Explore enhanced communications via public Wi-Fi/fiber.



Status	Action Step	Description of Action Step Status
✓	#1	Completed for Police Station, Fire Station 1, Fire Station 2, Public Works, and Village Hall. Future additions may include Mother Rudd & Welton Plaza.
✓	#2	Design work has been completed to complete a fiber link between Fire House #1 and the Village Hall. Warren Township High School will be participating in the project with a conduit connection from the main building to the football field.
✓	#3	Met with WTHS, but meetings with other agencies have not yet occurred for potential future opportunities.
✓	#4	Project completed including Fire Station #1, Village Hall WTHS OPlaine Campus Building, and WTHS Field Press Box. Village benefited from Warren Township High School's agreement to allow the Village to have an easement on School property. Conduit was installed to provide a cable path between the Village and the High School. 10Gb network connections on Village owned fiber are now active between the Police Station, Village Hall, Fire Station 1 and Public Works. Point-to-Point Microwave equipment being installed between Gurnee Police Station and Zion Police Station in support of resource sharing.
✓	#5	Microwave link from Gurnee Police Station to Zion Police Station is now in service. This link provides greater bandwidth and redundancy in support of dispatch consolidation and law enforcement communication. In August 2019, the State of Illinois "Connect Illinois" infrastructure initiative is looking to invest \$20 million in the existing Illinois Century Network (ICN). As a participant in ICN we stand to benefit from this investment. Our education partners will benefit from increased subsidies for bandwidth provided via ICN.

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

Initiative #4.1: Identify ways to increase public safety presence in retail districts to improve the sense of security.

Primary Department/Division: Police/Visitor Oriented Policing Team

Supporting Department/Division: Administration/Economic Development

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #4.1: Increase public safety presence in retail districts.



Status	Action Step	Description of Action Step Status
✓	#1	Funding for two additional police officers was approved by the Village Board for FY 16/17.
✓	#2	Since June of 2016, 2 additional sworn officer positions have been added to the Department. Since that time we have successfully hired and trained seven police officers.
✓	#3	A selection process for V.O.P. has been completed and several excellent candidates were identified.
✓	#4	In addition to Officers Shawn Torre and Derek Kay who joined the team in 2017. In 2018 staffing has allowed the assignment of Officer Jon Savage and Travis Hitzelburger in January and Officer Delante Greer in February.
✓	#5	With a fully staffed V.O.P. unit shift coverage overtime has been reduced by 47% from last year. (1/1/18 to 7/22/18, has required 660 fewer hours to maintain minimum patrol coverage for an estimated savings of \$43,500).



V.O.P. Officers



Gurnee Mills which houses a Police Substation

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

Initiative #4.2: Update the Village Comprehensive Land Use and Subdivision plans.

Primary Department/Division: Community Development/Planning

Supporting Department/Division:

Key Staff: Planning Manager (Lead), Senior Planner

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

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

Success Indicators:

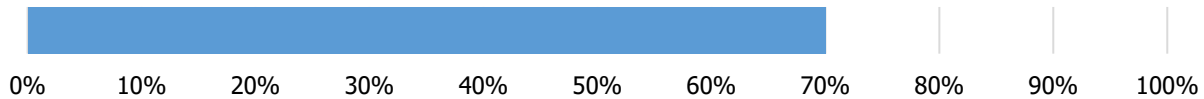
- Residents engaged in developing an updated plan.
- Adopt the plan.
- Execute the plan.

Action Steps	Desired Target Date
1. Engage a consultant to assist in the project*.	May 2018*
2. Engage residents and stakeholders to develop plan.	September 2016– April, 2017
3. Bring draft plan to Planning and Zoning Board.	October 2019
4. Bring draft plan to Village Board.	November 2019
5. Adopt new plan.	December 2019

*Original consultant was engaged in August 2016, follow-up consultant was engaged in May 2018.

STATUS AS OF: FEBRUARY 2020

INITIATIVE #4.2: Update Comprehensive Land Use and Subdivision plans.



Status	Action Step	Description of Action Step Status
✓	#1	The Village board approved a contract with a consultant on August 8, 2016 after a RFQ process. After numerous delays, staff reassessed this relationship and determined the best course of action was to move forward with a different firm. On May 21, 2018 the Village Board approved a contract with Camiros, Ltd. Camiros is the same consultant the Village used to update the Zoning Ordinance.
✓	#2	A project initiation was conducted with Village Staff, the Village Board, and PZB to "kick-off" the project on October 24, 2016. After this "kick-off", community outreach and citizen participation occurred via a workshop on January 25, 2017 and focus groups, social networking, and surveys and/or an interactive website. Work products from the initial consultant will be turned over to Camiros for use going forward. Staff held a kick-off meeting with Camiros on July 9, 2018.
✓	#3	The first draft of the Comprehensive Land Use Plan is being presented to the Planning and Zoning Board on February 19, 2020. Feedback will be provided by the PZB to Camiros to provide an updated version of the plan.
🕒	#4	Requires completion of Action Step #3. The final-draft version of the Comprehensive Land Use Plan will be presented to the Village Board for consideration. Similar to the PZB process, feedback will be sought and implemented into the Plan before a final vote is taken.
✗	#5	Requires completion of Action Step #4. In conjunction adopting a new Comprehensive Land Use Plan, an implementation strategy will be utilized.

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

Initiative #4.3: Research opportunities for Shared Public Safety Communications Dispatch Services.

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

Supporting Department/Division: Information Systems, Village Administration

Key Staff: Village Administrator, Police Chief, Fire Chief, Information Systems Director, Communications Supervisor

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #4.3: Research opportunities for shared 911 dispatch services.



Status	Action Step	Description of Action Step Status
✓	#1	The Village has worked with Baker Tilly/IXP to conduct an assessment of its 911 Center and its capacity to bring on new partners. Through this process partners were identified and Village staff has held discussions with these agencies. In addition, the Village has been contacted by other agencies interested in discussing potential opportunities. This is an on-going process.
✓	#2	Staff has received and analyzed data from multiple agencies. Staff continues to be "open for business" for those interested in exploring consolidation.
✓	#3	The Village has entered into a five-year contractual agreement with the City of Zion. Additionally, the Village has entered into a five-year contract for services agreement with the Beach Park Fire Protection District to provide dispatch services.
✓	#4	The Village contracted with IXP Corporation to oversee the application process and submittal as required under Public Act (99-0006). All necessary paperwork was submitted and approved by the State of Illinois on June 19, 2017. This was the final step in order to officially create the Northeast Lake County Consolidation ETSB (Gurnee/Zion Consolidation).
✓	#5	Staff divided the transition into three working committees and one oversight committee. The three working committees are Technology, Police Policy and Fire Policy. All three groups continue to have meetings on a monthly basis to discuss and modify operations in order to improve efficacy.
✓	#6	The Village was awarded a \$554,167.00 grant by the State of Illinois in June 2017. The total amount sought for reimbursement by the Village was \$487,455.33 (88% of original grant award).
✓	#7	Went live with dispatching for Beach Park Fire Protection District on 5/1/17. Went live with dispatching for the City of Zion Police and Fire on 7/11/17.
✓	#8	As a result of the Lake County Regional 911 Consolidation project staff has developed new relationship with key personnel in other agencies and continues to be available to discuss opportunities for partnerships.
✓	#9	The Regional 911 Consolidation Report is currently being finalized. Following finalization, each participant will need to determine its level of participation in further consolidation. The Village continues to be in discussion with Lake County related to future partnerships and coordination efforts. The County is currently working on a Request for Proposal for Computer-aided Dispatch (CAD), Records Management System (RMS) and Jail Management Services (JMS). Gurnee will need to replace its CAD and RMS within the next 3 years and will participate in evaluating responses with hopes of standardizing software platforms with other participants.

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

Initiative #4.4: Research opportunities to implement electronic citation technology.

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

Supporting Department/Division: Information Systems

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

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

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

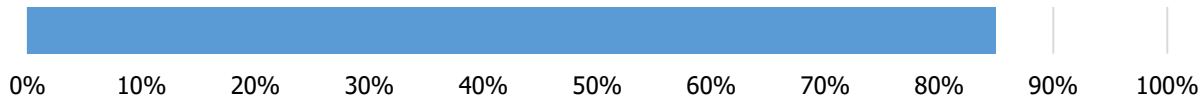
Success Indicators:

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

Action Steps	Desired Target Date
1. Secure funding through Village budget process.	May 2016
2. Create an e-citation study committee.	May 2016
3. Obtain and review e-citation program guidelines.	June 2016
4. Participate with Lake County exploring e-citation technology.	December 2016
5. Evaluate software and hardware needs; identify vendors.	March 2017
6. Identify the cost of implementation and ongoing maintenance.	March 2017
7. Seek approval to fund purchase and maintenance costs.	March 2019
8. Execute implementation plan.	May 2019
9. Verify that the Circuit Court Clerk has established an Electronic Citation Fund to collect the Electronic Citation Fee authorized by 705 ILCS 105/273e.	December 2016
10. Verify that the Village receives 40% of the Electronic Citation Fee to defray the expenses related to the establishment and maintenance of e-citations.	December 2016

STATUS AS OF: FEBRUARY 2020

INITIATIVE #4.4: Research implementation of electronic citation technology.



Status	Action Step	Description of Action Step Status
✓	#1	Funding for the purchase and support of eCitation hardware and software was approved in the FY 16/17 budget. Purchase is still under consideration.
✓	#2	An e-citation committee was formed and is headed by the Support Services Deputy Police Chief. This 4 member committee includes the Police Records Supervisor, Information Systems Director and a Police Patrol Sergeant.
✓	#3	The eCitation guidelines as revised on January 1, 2016 have been obtained from the Conference of Chief Circuit Judges and reviewed.
✓	#4	The software evaluation process began in February 2015 with concept introduction by Lake County Circuit Clerk Keith Brinn via the Lake County Chiefs of Police Association (LCCPA). The LCCPA retained a consultant to prepare a county-wide RFP for service providers. In December 2016 two vendors were recommended by the LCCPA Committee.
✓	#5	The E-citation committee is evaluating the LCCPA recommended vendors and our current Records Management System provider against Village needs.
✓	#6	Staff has met with and received quotes from four vendors, including our Records Management System provider PSSI.
🕒	#7	The Lake County Circuit Court Clerk has yet to approve a system for receiving e-citations. The e-citation committee continues to monitor that process and to gather information from other police agencies regarding the risks/rewards of launching an e-citation program prior to the County's implementation.
✗	#8	Requires completion of all previous Action Steps.
✓	#9	The Circuit Court Clerk is collecting \$5.00 and is funding The Electric Citation Fund as authorized by 705 ILCS 105/273e.
✓	#10	The Village is receiving 40% (\$2.00) from each qualifying defendant. It is included in the monthly disbursement of court fines.



Example of citation scanning and printing equipment



Example of Drivers License scanning equipment

KEY PERFORMANCE AREA: SAFE & LIVABLE COMMUNITY

Initiative #4.5: Research and implement a body worn camera program within the patrol division of the Police Department.

Primary Department/Division: Police Department

Supporting Department/Division: Administration/Information Systems

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #4.5: Research/implement a body camera program in the Police Dept.



Status	Action Step	Description of Action Step Status
✓	#1	Commander Dave Farrow conducted research into the many body camera vendors, comparing features and support then requested several models for field testing. Test cameras were provided at no cost.
✓	#2	Field testing was completed on December 31, 2015 and TASER/Axon body worn cameras were identified as the preferred model.
✓	#3	Gurnee Police Department Policy 468 Portable Audio/Video Recorders has been completed and adopted into the GPD Policy Manual.
✓	#4	Evidence.com cloud based is the storage is preferred and provided by contract with TASER/Axon.
✓	#5	A number of grants were explored but our department was not selected as a recipient.
✓	#6	The proposal for purchased of 60 Axon Body Cameras TASER body cameras was presented to the Village Board on December 5, 2016 and the purchase was approved on December 19, 2016.
✓	#7	60 Axon Body Cameras were delivered to the Gurnee Police Department in February 2017. Cameras were fully deployed as of March 1, 2017.



Picture of a body camera deployed on an an officer

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.1: Improve Public Transportation opportunities.

Primary Department/Division: Community Development/Engineering

Supporting Department/Division: Administration/Economic Development

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

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

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

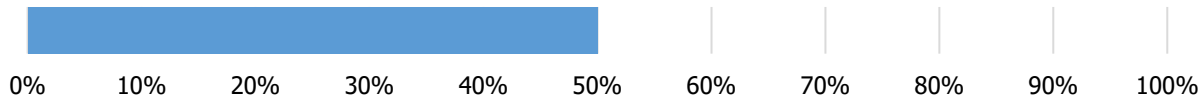
Success Indicators:





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

Action Steps	Desired Target Date
1. Maintain working relationship with Pace and other regional transportation entities.	Ongoing
2. Install additional bus shelters at high traffic areas.	July 2017
3. Install bike racks in high traffic Pace shelter areas.	July 2018
4. Evaluate process to obtain Metra rail service or add an Amtrak stop on the existing rail line.	March 2019

STATUS AS OF: FEBRUARY 2020

INITIATIVE #5.1: Improve Public Transportation opportunities.



Status	Action Step	Description of Action Step Status
	#1	The Economic Development Director regularly meets with the Pace representatives with the specific intention of improving employee access to employers in the community. These discussions resulted in a pilot program in 2016 for Six Flags, and this route extension was made permanent. Emphasis is on improving regional access from rail lines in the adjoining communities. In January 2019 several goals were reaffirmed with Pace officials: (a) extending routes to serve major employment centers where warranted (b) maintaining availability of vanpool, employer shuttle options (c) evaluating route optimization strategies including signal preemption. The Village of Gurnee has agreed to spearhead the outreach required for these efforts.
	#2	According to the June 2019 ridership report, daily ridership on Route 565 (Grand Avenue) was 1,014 on weekdays and 742 on Saturdays; on Route 572 (Washington Street) it was 480 on weekdays and 161 on Saturdays; and Route 562 (Sunset Avenue) served 204 riders on weekdays only (no weekend route). Ridership for Routes 570 and 573 (in Gurnee) is considerably less. In 2016/17, new shelters were installed at the SE and NW corners of Washington Street and Rt. 21; these locations, combined with new sidewalk installed on Rt. 21, serve employees of Six Flags Great America as well as other nearby businesses. A new shelter west of the Sam's Club entrance on Grand Avenue will be added following completion of the 2019 Hunt Club/Grand construction. Existing shelters in high traffic locations – Six Flags, Menards - received replacement refuse containers in 2019 in order to facilitate more regular collection service by Pace. Gurnee Public Works has been extremely helpful in cleaning/maintaining shelters so that they reflect well on the community.
	#3	No reportable progress at this time.
	#4	No reportable progress at this time.



KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.2: Attract and retain boutique and small business stores/restaurants.

Primary Department/Division: Administration/Economic Development

Supporting Department/Division: Gurnee Chamber of Commerce

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

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

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

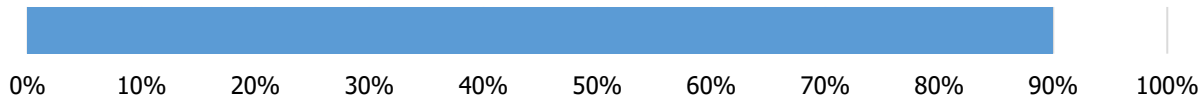
Success Indicators:









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

Action Steps	Desired Target Date
1. Review the special event approval process to ensure that local restaurants can host events without burdensome requirements. Prepare a 'how-to' instruction sheet.	April 2016
2. Produce a local Gurnee dining guide – web + limited print run. Distribute in Gurnee hotels.	June 2016, updated annually
3. Include a queryable business listing on the new website.	January 2017
4. Promote local businesses' specials and events on Gurnee's Got It Facebook page.	Ongoing
5. Create a Marketing Calendar to promote Gurnee business. Design Facebook ads and purchase advertising for business "clusters" (e.g. restaurants, apparel & accessories, health and fitness, etc.).	January 2019
6. Promote Small Business Saturday.	Annually
7. Organize a restaurant promotion in conjunction with the Holiday Train to encourage out-of-town residents to patronize Gurnee restaurants.	December 2016
8. Update Village marketing materials and trade show displays.	March 2019

STATUS AS OF: FEBRUARY 2020

INITIATIVE #5.2: Attract/retain boutique and small business stores/restaurants.



Status	Action Step	Description of Action Step Status
	#1	New outdoor dining procedures were promoted to all restaurants. Special Event procedures will be incorporated in an updated Business Handbook.
	#2	Independent Restaurant Guide was produced by the Village and incorporated as a full page ad in the Chamber of Commerce Community Guides. Update and reprint as a rack card or flier for future years. Guide is distributed at local hotels and events. Of the approximately 125 restaurants in Gurnee, nearly 35 are independently owned/operated.
	#3	Village website features all businesses by type/category and location. Several user-friendly enhancements were incorporated with the new website rollout. The goal is for business data to be updated in real time, with active Business Licenses.
	#4	The Gurnee's Got It! Facebook page shares the news, specials, and events of Gurnee businesses and community organizations. Its primary focus is on promoting independent business but does include Gurnee's important tourism and hospitality industry.
	#5	<p>Alpha Media's opening in Gurnee Mills in early 2020 provides an opportunity for a coordinated promotion effort to make best use of the in-kind trade advertising the Village will be receiving. The Village has contracted with Lynn G Designs to assist the Village in organizing the radio promotion and helping promote Gurnee's Got It!</p> <p>Lake County Restaurant Week debuted in June 2016 and has become an annual promotion, now held in the spring. This event, which showcases Lake County's independent dining establishments, has included many Gurnee restaurants, including in 2020 Chocolate Sanctuary, Stevens, Timothy O'Toole's, Great Wolf's Barnwood Restaurant, Holiday Inn's Spice Restaurant, Giordanos, and Salutos.</p> <p>Back-to-School shopping and Holiday shopping Facebook promotions feature retail, while service businesses are supported throughout the year via sharing of their posts. A major initiative has been participation in the Visit Lake County Holiday coop campaign, which features holiday shopping at Gurnee Mills, Holiday in the Park at Six Flags Great America, overnight stays at Great Wolf Lodge and other hotel partners, and events throughout the holiday season in Gurnee.</p>
	#6	Gurnee's first Small Business Saturday (SBS) event in 2016 featured 17 independent retailers and restaurants. In 2017, it was expanded it to two Saturdays and featured a shuttle to the Holiday Train; 29 retailers and restaurants participated. For 2018, the event was transitioned to the Chamber of Commerce; the Village played a supporting role; this will continue for 2020.
	#7	See #6
	#8	Trade show displays were updated Fall 2018. Marketing Materials have been updated by staff and a5 Marketing; projected early 2020.

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.3: Build Welton Plaza.

Primary Department/Division: Administration, Engineering

Supporting Department/Division: Welton Plaza Committee

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

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

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

Success Indicators:

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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #5.3: Build Welton Plaza



Status	Action Step	Description of Action Step Status
✓	#1	Resolution 2014-04 was approved on February 24, 2014. It named the property located at 4575 Old Grand Avenue after former Mayor Richard A. Welton as a sign of the Village's appreciation for all of his great contributions.
✓	#2	Major site work completed in the Fall of 2016.
✓	#3	Ordinance 2015-70 was approved on September 28, 2015. It allows the Village to replace the drive aisle with a concrete sidewalk, gives the Church the right to use Village property for parking and clarifies maintenance.
✓	#4	The pergola was awarded to New World Restoration on December 17, 2015.
✓	#5	Construction of the pergola structure was completed in May 2016.
✓	#6	All major site work has been completed, including sidewalk, concrete border, paver (June 2017) and monument sign (June 2017) installations.
✓	#7	Ancillary improvements including trees and lighting have been installed.
✓	#8	Parking lot reconstruction was completed in the Fall of 2016.
✓	#9	The site has been completed and a formal dedication ceremony was held on Saturday, June 30, 2018.



Welton Plaza dedication ceremony on June 30, 2018



Official Ribbon Cutting by Family Members

KEY PERFORMANCE AREA: HIGH QUALITY LIFESTYLE

Initiative #5.4: Encourage private sector investment and deployment of Gigabit speed Internet Services for Village Residents and Businesses.

Primary Department/Division: Administration

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

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

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

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

Success Indicators:






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

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

STATUS AS OF: FEBRUARY 2020

INITIATIVE #5.4: Encourage deployment of Gigabit speed Internet services.



Status	Action Step	Description of Action Step Status
	#1	Verizon recently did a build out for fiber in Village right-of-way, which was reviewed and approved by Engineering. This fiber installation may lead to greater internet speeds for Gurnee customers.
	#2	As part of Economic Development staff's retention visits with major employers, technology infrastructure is routinely addressed and referrals made as necessary to business representatives within Comcast and AT&T. Comprehensive investments such as the hyperbuild fiber installation in Grand Tri-State Business Park has improved service and shortened installation time for area businesses and is cited as a recruitment/retention attribute.
	#3	No reportable progress at this point.
	#4	Gurnee does not meet the rural and/or low income focus of recent broadband programs. Additionally, the availability of services from Comcast and AT&T in Gurnee disqualify us from programs for under-served areas. We do benefit from the former Illinois Department of Central Management Services (currently DoIT) participation in the Broadband Technology Opportunities Program (BTOP) Grant Program as it relates to our Illinois Century Network (ICN) Internet Service delivery including diverse points of presence.
	#5	Staff has meet with an incumbent service provider to discuss plans for future offerings and how the Village can assist in fast-tracking this process. 1 gig service is available in Comcast build-out area for both Residents and Businesses in Gurnee. Custom fiber networks up to 15 gigs for large companies can be built by Comcast.

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SECTION IV – 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. In FY2015/2016 the Village updated its Strategic Plan through a process that included meetings with the general public, other taxing bodies, the Village staff and Mayor and Village Board. The outcome of these meetings is a series of Key Performance Areas and Strategic Initiatives for the Village to focus on over the next 3-5 years. Where applicable, funding for these initiatives is included in the FY 2020/2021 budget and noted in various sections. More information on the strategic plan update and process can be found in *Section 3: Strategic Plan* of the budget document.

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

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

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

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

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

BUDGET TIMELINE

November

- Update of the Multi-Year Financial Forecast identifying funding for long-term goals and objectives and sustainability of operations.
- Projection of funds available for Multi-Year Capital Plan.

December

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

January

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

February

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

March

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

April

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

May

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

BUDGET SECTIONS

The Budget is divided into 11 sections:

1. Transmittal Letter: This section includes the Transmittal Letter, which provides the Village Board and the public with a general summary of the most important aspects of the budget.
2. Organization and Services: This section introduces readers to the Village, its services, operations and strategic goals. The Operations Overview outlines each operating Department, its functions, responsibilities and organization.
3. Strategic Plan: The Strategic Plan section provides the reader with the Village's Vision, Mission and Core Values. It also summarizes key performance areas, the initiatives the Village will undertake in order to accomplish these strategic goals and progress made as of February 2020.
4. Budget Process and Structure: The Budget Process and Structure section provides the reader with general information on how the budget was developed, including a timeline and its general format.
5. Executive Overview: In the Executive Overview section, the budget is examined at the macro-level and summarizes total revenues and expenditures, as well as the Village's personnel history, debt position and fund balance. This section aids in the reader's understanding the total budget, as well as the Village's various revenue and expenditure categories.
6. Budget Summary: The Budget Summary section provides a thorough examination of each budgetary fund including overviews of individual revenues and expenditures located in each respective fund. Departmental budgets are also reviewed in depth with emphasis on the current and prior fiscal year expenditures and personnel count histories. This section provides a detailed look at how funds are assigned to operational activities.
7. Capital Budget Summary: The Capital Budget Summary presents the planned investments in the long-term assets of the Village.
8. Line Item Budget: The Line Item Budget is the most comprehensive presentation of the annual budget, providing line items by fund, department and category on a multi-year basis.
9. Comprehensive Fee Schedule: The Comprehensive Fee Schedule is a complete list of all Village taxes and fees. The section has been divided into nine fee types including Business License Fees, Utility Fees, Engineering Fees, Building and Development Fees, Planning and Zoning Fees, Administration Fees, Police Department Fees, Fire Department Fees and Taxes.
10. Glossary: The Glossary includes definitions of key terms and acronyms that are found throughout the budget book.
11. Appendix: The Appendix includes the Village's Financial Policies including the Accounts Receivable Policy, Debt Policy, Fixed Asset Policy, General Corporate Fund Balance Policy, Identity Theft Policy, Investment Policy, Pension Funding Policy, Purchasing Policy, Social Security Number Protection Policy and Fiscal Contingency Policy.

BASIS OF BUDGETING & FUND STRUCTURE

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

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

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

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

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

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

- **Fiduciary Funds** use the economic resources measurement focus accrual basis of accounting. The Village acts as the fiduciary for the Police and Fire Pension Funds. These funds are supported by employee and Village contributions and are established as single-employer funds. The funds are managed by pension boards and are not available to support the Village's own programs. Non-police and fire personnel are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The Village provides the employer and employee contributions directly to IMRF and, as such, costs to fund these retirement benefits are embedded in the General Operating budget.
- **Component Unit Funds** include the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB). In 2017, the Village consolidated dispatch services with the City of Zion and formed the NLCC-ETSB. The NLCC-ETSB is a separate entity from the Village; however the Village is primarily responsible for the financial support and is the primary beneficiary of the NLCC-ETSB. As such, the Village believes it is beneficial for the readers of the Annual Budget to see the financial relationship between the Village and the NLCC-ETSB.

BUDGETED FUNDS

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

CURRENT VILLAGE FUNDS

Type	Fund Name	Fund No.	Description
General	General Operating	110	Village's primary operating fund. Accounts and reports all financial resources not accounted for and reported in another fund.
Special Revenue	Emergency 911	121	Accounts for the Village's portion of 911 related expenditures and reimbursement from the Joint Emergency Telephone Systems Board.
	Motor Fuel Tax (MFT)	122	Accounts for the use of the Village's share of state motor fuel 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	123	Accounts for fees collected from developers for necessary improvements made by the Village and money collected for county road improvements within the Village.

	Police Department Restricted Revenue Fund	124	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	131	Accounts for the acquisition or construction of major capital facilities (other than those in the Enterprise Fund).
Debt Service	Bond	141	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	142	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	211	Accounts for the construction and operation of a municipal golf course.
	Utility Operating	221	Accounts for the provision of water and sewer services.
	Water & Sewer Capital	223	Accounts for the purchase of water and sewer capital items.
Internal Service	Fleet Services Fund	233	Accounts for expenditures related to the maintenance and replacement of the vehicle and equipment fleet.
Fiduciary	Police Pension	307	Accounts for the accumulation of resources to be used for the retirement annuity payments to sworn police employees.
	Fire Pension	308	Accounts for the accumulation of resources to be used for the retirement annuity payments to firefighter/paramedics.
Agency	NLCC-ETSB	411	The Village manages the Budget process for the Northeast Lake County Consolidated Emergency Telephone Systems Board.

RELATIONSHIP BETWEEN FUNDS AND DEPARTMENTS

Fund Name	Department (Dept. Numbers)	Description
General (110)	Administration (10100, 10200, 12100, 75300)	Provides centralized services including Finance, Human Resources, Public Information, Information Systems & Municipal Building Maintenance
	Contingencies (16000)	Accounts for contingent Village obligations
	Community Development (20100, 20200)	Oversees land use and zoning, building safety and infrastructure engineering
	Police (40100, 40200)	Provides policing and 911 dispatching services
	Fire (50100, 50500)	Provides fire and emergency medical services
	Public Works (75100)	Manages Village's streets, streetlights, signage, stormwater infrastructure, public trees and fleet
Utility Operating (221)	Public Works (75500)	Oversees water and sewer conveyance infrastructure
Fleet Service Fund	Public Works (75200)	Manages the Village's vehicle & equipment fleet.

ACCOUNT NUMBERS

The account numbers used by the Village of Gurnee are in two segments. The first segment is the Organization Code and identifies the "who" the revenue or expenditure is related to. The Organization Code contains the fund, department, division and program segments. The second segment is the Object Code and identifies the "what" the revenue or expense is related to. Together these two segments make up the account number. To illustrate the numbering schema an example is provided below:

Organization Code – Object Code

11040100-413001

Organization Code

The first three digits (110) indicate to which fund the revenue/expenditure is charged. The 110 fund is General Fund.

The next two digits (40) indicate which department the revenue/expenditure is related. The 40 code identifies the Police Department. Each department has a unique number.

The next two digits (10) indicate which division within the department the revenue/expenditure is related. The 10 code is Administration. Each division has a unique number.

The last digit (0) of the Organization Code segment is reserved for the sub-division or program within the division. The Village does not currently budget to the program level, but has the ability to in the future if desired.

Object Code

The first digit (4) is the account's type; in other words, it indicates if the account is an asset, liability, revenue, or expenditure. Account codes beginning with a 1xxxxx are assets, 2xxxxx are liabilities, 3xxxxx are revenues and 4xxxxx are expenditures.

The next digit (1) is the character, or account grouping category. There are seven character codes for revenues and nine for expenditures. The character 1 is coded as Salaries & Wages.

The next two digits (30) following the character delineates the object within the given category. In this case, the object 30 is specifically Overtime, within the Salaries & Wages category.

The last two digits (01) is the sub-object string. The sub-object delineates the sub-object within the object. In this case, the object 01 is specifically Regular Overtime within the Overtime object within the Salaries & Wages category.

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

LONG RANGE FINANCIAL GOALS

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

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

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

Services to our constituents will increase while personnel counts will be optimized. The fiscal year budget includes an overall increase of 3.0 FTE. This is the result of the addition of one Systems Administrator position, two Communications Operator positions and increasing part-time Records Assistant hours. The increase in Records Clerk hours are offset by reducing an Engineering Technician position from full-time to part-time.

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

LONG RANGE FINANCIAL POLICIES

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

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

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

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

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

Fiscal Contingency Plan: Given the Village's heavy reliance on economically sensitive revenues, it is important the Village has the ability to react quickly to significant interruptions to the inflow of resources. To that end, in FY 2016/2017 the Village Board approved a Fiscal Contingency Policy that identifies metrics to recognize a significant interruption in resources and a plan that outlines what process is to be taken to reduce expenditures and report results to the Village Board.

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

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

unassigned fund balance for the General Fund balance drop below 35%, the Village Board will be notified. Reductions will be resolved by either implementing a new, recurring revenue source or reducing expenditures. Balances in excess of the recommended cash flow commitment may be transferred to the Capital Improvement Fund to support future capital projects.

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

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

Pension Funding Policy: The purpose of this policy is to define the manner in which the Village of Gurnee funds the long-term cost of benefits promised to plan participants and defines the calculation of Gurnee's "annual required contribution" (ARC) to its Pension Funds. The Village of Gurnee is committed to conservatively funding its pension obligations in accordance with this policy. The Village will seek opportunities to utilize more conservative assumptions as funding allows. Assumptions for the investment rate of return and salary and cost of living increases will be reviewed annually in conjunction with the Actuary to determine appropriateness. Adjustments may be made to be more conservative in increments, timed in a manner to minimize the impact on the overall Village budget and maintain consistency in the ARC.

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, Pension Funding, Purchasing and Social Security Number Protection.

Please see *Section 11: Appendix* for a detailed description of these policies.



SECTION V – EXECUTIVE OVERVIEW

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EXECUTIVE OVERVIEW

The Village of Gurnee's Fiscal Year (FY) 2020/2021 budget of \$77.1 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 20/21	Proposed Expenditures FY 20/21	Net Surplus / (Deficit)
All Funds	\$81,647,396	\$77,099,494	\$4,547,902
Governmental Funds	\$56,020,847	\$56,629,245	(\$608,398)
110 - General Fund	43,314,137	43,208,297	105,840
121 - 911 Fund	563,130	563,130	-
122 - Motor Fuel Tax Fund	1,066,008	-	1,066,008
123 - Impact Fee Fund	250	350,000	(349,750)
124 - PD Restricted Revenue Fund	6,000	-	6,000
131 - Capital Improvement Fund	11,030,000	12,466,496	(1,436,496)
141 - Bond Fund	-	-	-
142 - Special Service Area #2	41,323	41,323	-
Proprietary Funds	\$12,099,516	\$14,266,941	(\$2,167,425)
211 - Golf Course Fund	291,500	235,000	56,500
221 - Water & Sewer Operating Fund	9,388,500	8,203,470	1,185,030
223 - Water & Sewer Capital Fund	110,000	3,518,956	(3,408,956)
233 - Fleet Services Fund	2,309,516	2,309,516	-
Fiduciary Funds	12,632,033	\$5,434,100	\$7,197,933
307 - Police Pension Fund	7,100,379	3,320,500	3,779,879
308 - Fire Pension Fund	5,531,654	2,113,600	3,418,054
Agency Funds	895,000	\$769,207	\$125,793
411 - NLCC-ETSB	895,000	769,207	125,793

Fiscal Year 2020/2021 projected revenues are \$81.6 million, while projected expenditures are \$77.1 million including inter-fund transfers. On an all funds basis, a \$4.5 million surplus is projected. The budget is balanced.

The projected May 1, 2020 General Fund balance is \$26.9 million, which is 62.3% of FY 2020/2021 expenditures. The General Fund balance is projected to increase by \$88 thousand as of April 30, 2020. FY 2020/2021 is projected to add \$106 thousand to the General Fund Balance. The fund balance remains more than 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 2020/2021 budget also includes planned draw down of fund balance in selected funds in order to continue to address capital infrastructure needs. The use of fund balance includes \$350 thousand in the Impact Fee Fund, \$1.4 million in the Capital Improvement Fund and \$2.2 million in the Water & Sewer

Capital Fund in accordance with the Multi-Year Capital Plan. These changes in fund balance are discussed in greater detail under *Fund Balance Projections by Fund* at the end of this section.

FY 2020/2021 expenditures are aimed at working towards and accomplishing goals identified during the 2015 Strategic Plan update. This includes keeping public safety and capital improvements at the forefront, while preparing for future retirements in key positions. Funding to support the construction of a third Fire Station, as well as complete the Knowles Road water tower are highlights of the Village's commitment to improving public safety services and community infrastructure. The FY 2020/2021 Capital Improvement budget which includes \$5.4 million for transportation system improvements including road resurfacing, intersection improvements, street light upgrades, and funding for sidewalk and pedestrian improvements, \$5.1 million for building improvements including phase 1 of Fire Station #3, \$3.0 million for the Water & Sewer System, \$1.4 million for vehicles and equipment, \$580 thousand for stormwater management systems, and \$522 thousand for technology. Appropriately planning for key retirements is reflected via promotions and the addition of a Systems Administrator position in the Information Systems Division. More information on the FY 2020/2021 capital program can be found in Section 7: Capital Improvement Budget.

Despite the purposeful spend down in reserves, the Village's fund balances are strong. As of April 30, 2021 the General Fund is projected to have a fund balance of \$27 million, the Impact Fee Fund balance is projected to be \$577 thousand, the Capital Fund balance is projected at \$1.4 million and the combined Water & Sewer Operating and Water & Sewer Capital Fund balance is projected at \$2.5 million. The Village has continued an aggressive capital program over the last several years. As a result, the reserve balance in the Capital Improvement Fund has decreased. Going forward, Village management will work to maintain a fund balance of approximately \$1 million in this fund. As part of the Multi-Year Financial Forecast, the Village derived a strategy to continue the aggressive capital campaign by utilizing home rule sales tax, expiring debt service and General Fund operating surpluses. As a result of using available surplus to pay off the Series 2011 Debt three years early during FY 2019/2020, a surplus transfer to capital will not be made at the end of FY 2019/2020. Rather, the FY 2020/2021 includes a budgeted \$675 thousand transfer from the General Fund to the Capital Improvement Fund. This will allow another year of significant capital improvements while at the same time keeping the Capital Improvement Fund balance around \$1.4 million. At the end of FY 2020/2021 staff will evaluate the ability to make a surplus transfer.

The following chart illustrates revenues and expenditures by category since FY 2017/2018.

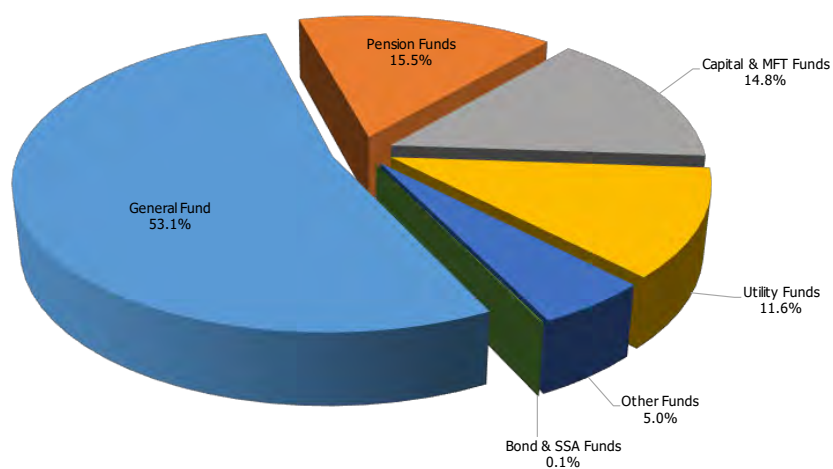
Summary of Revenues and Expenditures by Category - All Funds							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$9,514,326	\$12,087,382	\$3,995,626	\$3,770,082	\$4,547,902	\$552,276	113.8%
Total Revenues	\$73,544,005	\$77,620,606	\$83,167,717	\$79,278,311	\$81,647,396	-\$1,520,321	98.2%
30 - Major Revenues	32,891,855	35,001,319	35,198,625	35,225,000	35,515,000	316,375	100.9%
31 - Taxes	1,514,662	1,754,867	1,779,247	1,910,709	1,857,268	78,022	104.4%
32 - Licenses & Permits	651,724	804,846	555,500	560,682	505,300	(50,200)	91.0%
33 - Intergovernmental	2,866,437	2,640,125	3,341,734	3,297,709	4,103,124	761,390	122.8%
34 - Charges for Services	14,849,294	15,728,796	16,146,328	16,001,411	16,290,630	144,302	100.9%
35 - Fines & Forfeitures	2,090,282	2,273,927	2,085,700	2,060,241	1,864,500	(221,200)	89.4%
36 - Invests & Contribs	14,160,678	14,421,772	12,502,127	11,840,535	17,747,058	5,244,931	142.0%
39 - Other Sources	4,519,071	4,994,954	11,558,456	8,382,025	3,764,516	(7,793,940)	32.6%
Total Expenditures	\$64,029,678	\$65,533,224	\$79,172,091	\$75,508,229	\$77,099,494	(\$2,072,597)	97.4%
41 - Salaries & Wages	25,213,410	25,940,889	27,912,095	27,417,229	29,388,348	1,476,253	105.3%
42 - Employee Benefits	11,065,307	11,559,639	12,039,313	11,751,324	12,519,615	480,302	104.0%
43 - Prof & Tech Services	2,056,102	2,040,735	1,950,561	1,932,485	2,023,570	73,009	103.7%
44 - Contractual Services	10,129,236	9,284,310	10,497,241	10,338,958	9,655,362	(841,878)	92.0%
45 - Other Cont. Services	1,678,362	1,777,491	1,946,227	1,961,178	2,133,467	187,240	109.6%
46 - Supplies	1,731,273	1,668,700	2,029,423	1,715,590	1,969,425	(59,998)	97.0%
47 - Capital	3,893,321	5,048,012	12,041,068	10,366,598	12,361,968	320,900	102.7%
48 - Debt Service	2,191,369	1,240,974	4,580,222	4,580,297	601,323	(3,978,899)	13.1%
49 - Other Financing Uses	6,071,297	6,972,474	6,175,941	5,444,572	6,446,416	270,475	104.4%

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 2017/2018 and FY 2018/2019 actual, FY 2019/2020 budget and year end forecast and FY 2020/2021 budget.

Total Revenues by Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$73,544,005	\$77,620,606	\$83,167,717	\$79,278,311	\$81,647,396	(\$1,520,321)	98.2%
Governmental Funds	\$47,293,112	\$51,633,230	\$55,829,032	\$54,551,808	\$56,020,847	\$191,815	100.3%
110 - General Fund	38,926,478	42,353,404	44,531,280	43,341,909	43,314,137	(1,217,144)	97.3%
121 - 911 Fund	572,481	558,321	965,380	966,130	563,130	(402,250)	58.3%
122 - Motor Fuel Tax Fund	832,354	838,440	840,000	900,000	1,066,008	226,008	126.9%
123 - Impact Fee Fund	-	15,500	500	250	250	(250)	50.0%
124 - PD Restricted Revenue Fund	(351)	3,877	5,150	45,491	6,000	850	116.5%
131 - Capital Improvement Fund	4,861,308	6,600,194	4,890,000	6,096,058	11,030,000	6,140,000	225.6%
141 - Bond Fund	2,059,325	1,222,302	4,555,250	3,160,748	-	(4,555,250)	0.0%
142 - Special Service Area #2	41,517	41,194	41,472	41,222	41,323	(149)	99.6%
Proprietary Funds	\$11,149,989	\$11,171,123	\$14,479,708	\$12,677,218	\$12,099,516	\$(2,380,192)	83.6%
211 - Golf Course Fund	-	1,790	59,000	2,000	291,500	232,500	494.1%
221 - Water & Sewer Operating Fund	8,745,231	9,269,782	9,383,500	8,997,690	9,388,500	5,000	100.1%
223 - Water & Sewer Capital Fund	2,404,757	1,899,551	5,037,208	3,677,528	110,000	(4,927,208)	2.2%
233 - Fleet Services Fund	-	-	-	-	2,309,516	2,309,516	N/A
Fiduciary Funds	\$13,781,978	\$13,740,074	\$11,983,477	\$11,154,285	\$12,632,033	\$648,556	105.4%
307 - Police Pension Fund	8,883,858	8,754,436	6,702,456	6,088,714	7,100,379	397,923	105.9%
308 - Fire Pension Fund	4,898,120	4,985,638	5,281,021	5,065,571	5,531,654	250,633	104.7%
Agency Funds	\$1,318,926	\$1,076,178	\$875,500	\$895,000	\$895,000	\$19,500	102.2%
411 - NLCC-ETSB	1,318,926	1,076,178	875,500	895,000	895,000	19,500	102.2%

Revenues by Fund Type

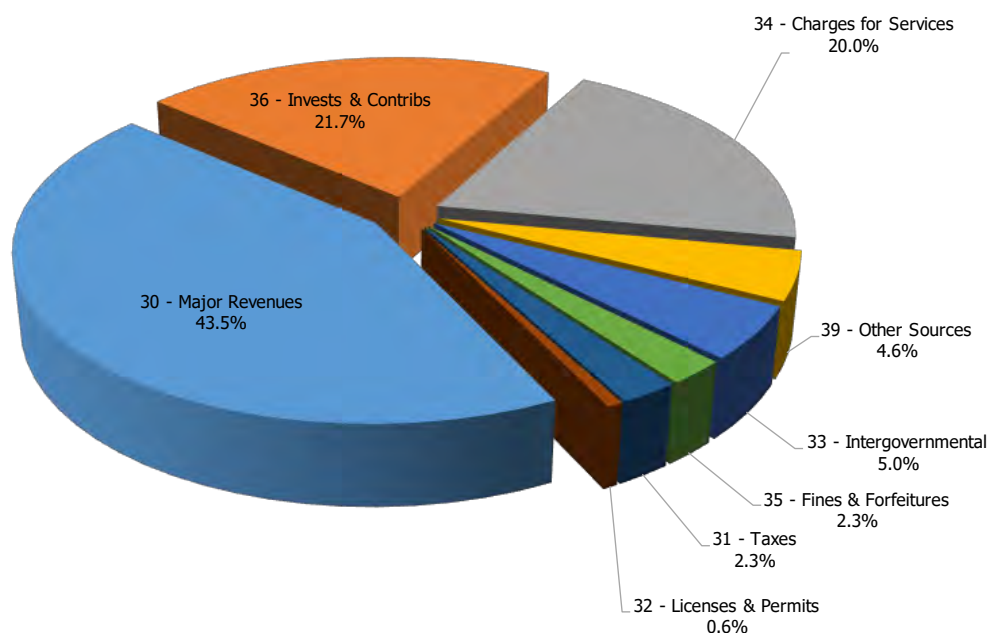


FY 2019/2020 revenues across all funds are forecasted to miss budget by \$3.9 million, primarily due to a budgeted use of fund balance to payoff the Series 2011 Bonds, less than anticipated water and sewer customer charges in the Water & Sewer Operating Fund and IEPA Loan proceeds in the Water & Sewer Capital Fund. A wet summer and the continued push towards water conservation resulted in lower water demands in the Water & Sewer Fund. In the Water & Sewer Capital Fund the Knowles Road water tower

was sustainably completed in FY 2019/2020 and the remaining \$1.3 million in expenses will be covered by fund balance, not the IEPA Loan. As a result, this line item will end the year substantially under budget. The FY 2020/2021 revenue forecast is \$81.6 million, which is \$1.5 million over the FY 2019/2020 budget of \$83.1 million. This includes inter-fund transfers. As the Village of Gurnee abates property tax levies for pension obligations, money is transferred from the General Fund to the Police & Fire Pension Funds to meet annual obligations. The General, Capital, Water & Sewer Operating and Water & Sewer Capital Funds are the Village's four largest non-fiduciary funds and account for 78.2% of all projected revenues. Of these funds, the Capital Improvement Fund has the greatest increase over the prior year. The Capital Improvement Fund is increasing \$6.1 million in FY 2020/2021. Of this increase, \$4.4 million is related to financing the construction of Fire Station #3. In FY 2020/2021 the Village anticipates \$3.4 million in loan proceeds as well as a \$1 million contribution from the Warren-Waukegan Fire Protection District. The Village will maintain an area within the station for use by Warren-Waukegan Fire Protection District for business related to the administration of the District. In addition, Fire Station #3's response area will improve service to Warren-Waukegan Fire Protection District residents. In the Water & Sewer Capital Fund the Knowles Road water tower was sustainably completed in FY 2019/2020 and no additional IEPA Loan proceeds will be needed in FY 2020/2021. As a result, this line item has been reduced by \$4.9 million compared to the prior year.

Total Revenues by Category - All Funds							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$73,544,005	\$77,620,606	\$83,167,717	\$79,278,311	\$81,647,396	(\$1,520,321)	98.2%
30 - Major Revenues	32,891,855	35,001,319	35,198,625	35,225,000	35,515,000	316,375	100.9%
31 - Taxes	1,514,662	1,754,867	1,779,247	1,910,709	1,857,268	78,022	104.4%
32 - Licenses & Permits	651,724	804,846	555,500	560,682	505,300	(50,200)	91.0%
33 - Intergovernmental	2,866,437	2,640,125	3,341,734	3,297,709	4,103,124	761,390	122.8%
34 - Charges for Services	14,849,294	15,728,796	16,146,328	16,001,411	16,290,630	144,302	100.9%
35 - Fines & Forfeitures	2,090,282	2,273,927	2,085,700	2,060,241	1,864,500	(221,200)	89.4%
36 - Invests & Contribs	14,160,678	14,421,772	12,502,127	11,840,535	17,747,058	5,244,931	142.0%
39 - Other Sources	4,519,071	4,994,954	11,558,456	8,382,025	3,764,516	(7,793,940)	32.6%

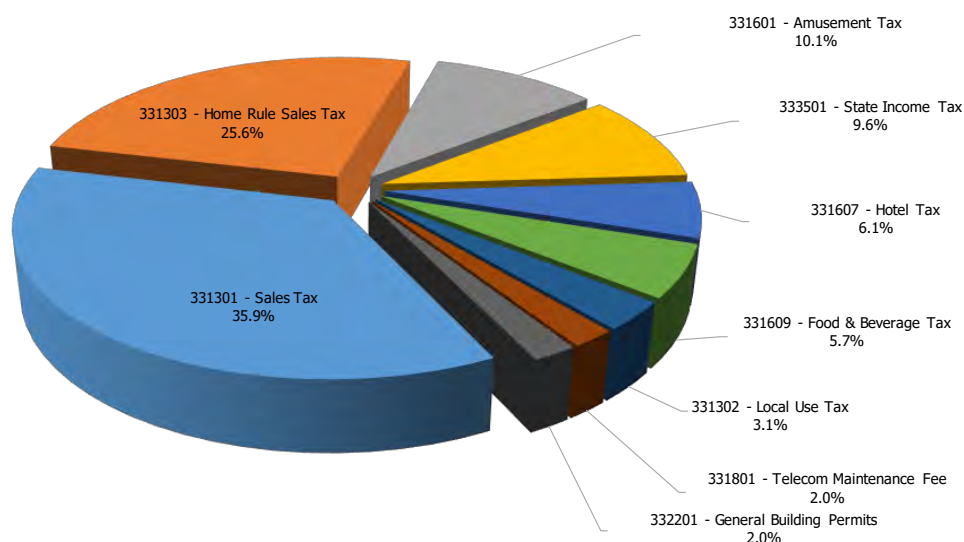
Total Revenues by Category (All Funds)



30 — Major Revenues: Major revenues are comprised of the Villages largest sources of revenue in the General Fund and Capital Improvement Fund (Home Rule Sales Tax). These include Sales Tax, Use Tax, Home Rule Sales Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and Telecommunications Tax from the Taxes category; Income Tax from the Intergovernmental category; and Building Permits from the Licenses & Permits category. These revenues account for approximately 71.4% of General Fund revenues and 43.5% of all revenues. Sales taxes are the largest component of the Major Revenues category. Items except food, drugs and titled property are subject to an 8.00% sales tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. The Village of Gurnee is highly dependent upon sales taxes since it eliminated its property tax levy in 2000 in exchange for a 0.50% Home Rule Sales Tax. The elimination of a relatively inelastic revenue source for an elastic revenue source has supported Village operations while reducing the tax burden on residents. The downside of this arrangement is that during times of economic downturn revenue decreases, yet demand for services does not. Effective January 1, 2015 the Village's Home Rule Sales Tax rate increased by 0.50% to 1.00% total. The additional 0.50% has been dedicated, by ordinance, to Village infrastructure improvements and capital assets and is shown as revenue in the Capital Improvement Fund. Effective May 1, 2018 the Village increased the Hotel Tax from 5% to 6% and Amusement Tax from 3% to 4%. Annually \$300 thousand of the increase is earmarked for economic development to ensure a funding source for development opportunities requiring Village participation in the future.

Total Major Revenues by Type - All Funds							
Type	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Budget	FY 19/20 Year End Forecast	FY 20/21 Budget	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Total Major Revenues	\$32,891,855	\$35,001,319	\$35,198,625	\$35,225,000	\$35,515,000	\$316,375	100.9%
331301 - Sales Tax	17,110,840	12,812,119	12,800,000	12,650,000	12,750,000	(50,000)	99.6%
331302 - Local Use Tax	768,614	952,796	995,000	1,080,000	1,100,000	105,000	110.6%
331303 - Home Rule Sales Tax	4,601,816	9,270,370	9,360,000	9,005,000	9,100,000	(260,000)	97.2%
331601 - Amusement Tax	2,987,767	3,302,382	3,338,625	3,425,000	3,590,000	251,375	107.5%
331607 - Hotel Tax	755,511	1,944,856	2,090,000	2,150,000	2,150,000	60,000	102.9%
331609 - Food & Beverage Tax	1,976,418	2,030,863	1,990,000	2,050,000	2,025,000	35,000	101.8%
331801 - Telecom Maintenance Fee	962,279	975,977	800,000	865,000	700,000	(100,000)	87.5%
332201 - General Building Permits	899,595	672,429	725,000	600,000	700,000	(25,000)	96.6%
333501 - State Income Tax	2,829,015	3,039,525	3,100,000	3,400,000	3,400,000	300,000	109.7%

Major Revenues by Type (All Funds)



FY 2019/2020 Review

Major Revenues are expected to finish the year 0.1% or \$26 thousand over budget. Negative variances in Sales Tax (-\$150 thousand), Home Rule Sales Tax (-\$355 thousand), Building Permits (-\$125 thousand)

are offset by positive variances in Local Use Tax (+\$85 thousand), Amusement Tax (+\$86 thousand), Hotel Tax (+\$60 thousand), Food & Beverage Tax (+60 thousand) Telecomm Maintenance Fee (+\$65 thousand) and State Income Tax (+\$300 thousand).

FY 2020/2021 Summary

Major Revenues are up 0.9% or \$316 thousand versus the FY 2019/2020 budget. Positive variances include Use Tax (+\$105 thousand), Amusement Tax (+\$251 thousand), Hotel Tax (+\$60 thousand), Food & Beverage Tax (+\$35 thousand) and State Income Tax (+\$300 thousand). Positive variances are offset by negative variances versus the FY 2019/2020 budget for Sales Tax (-\$50 thousand), Home Rule Sales Tax (-\$260 thousand), Telecommunications Taxes (-\$100 thousand) and General Building Permits (-\$25 thousand). Most residential building permit activity occurs during the spring and summer months. The Village has multiple commercial projects waiting to be permitted and the timing of these projects may cause large variances in revenue from year to year.

31 - Taxes: Taxes, excluding those in the Major Revenues category, make up 2.3% of all revenues and include Road & Bridge Tax, Resort Tax and Franchise Taxes.

FY 2019/2020 Review

Taxes category across all Village Funds is expected to finish 7.4% or \$131 thousand over budget. Negative variances in Resort Tax (-\$25 thousand) and Cable Franchise (-\$10 thousand) were offset by Road & Bridge Tax (+\$162 thousand). Road & Bridge Tax is levied by townships and shared with the Village for maintaining certain roadways.

FY 2020/2021 Summary

Taxes are up 4.4% or \$78 thousand compared to the FY 2019/2020 budget. Negative variances in Resort Taxes (-\$25 thousand) and Cable Franchise Tax (-\$10 thousand) are offset by Road & Bridge Tax, which is increasing 19.6% or \$107 thousand. Road & bridge tax is levied by townships and may fluctuate greatly year to year depending on township needs and fluctuations in other tax levy categories.

32 - Licenses and Permits: The three major components of licenses and permits are liquor licenses, business licenses and connection fees. General Building Permits are included in the Major Revenues category. Liquor licenses are renewed in late-spring, while business licenses are renewed during the winter months.

FY 2019/2020 Review

FY 2019/2020 Licenses and Permits across all funds is expected to finish 0.9% or \$5 thousand over budget largely due to frontage fees collected on various residential and commercial developments. Liquor and business licenses are expected to finish on budget.

FY 2020/2021 Summary

Licenses and Permits are down 9.0% or \$50 thousand due to lower connection fees for various residential and commercial projects. Several redevelopment opportunities exist in FY 2020/2021 including office buildings, multiple "big box" sites and car washes. The Village assumes revenue from only a portion of these opportunities to be conservative.

33 - Intergovernmental Revenue: Intergovernmental Revenue includes payments received from the State of Illinois such as the Village's share of motor fuel tax and corporate personal property replacement

tax. The Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) for 911 related purchases made through the Village's 911 Fund is also considered an intergovernmental revenue.

FY 2019/2020 Review

Intergovernmental Revenue is projected to end FY 2019/2020 behind budget by 1.3% or \$44 thousand due primarily to less than anticipated Staffing for Adequate Fire & Emergency Response (S.A.F.E.R.) Grant proceeds. The S.A.F.E.R. Grant was awarded to the Village in September 2018 to allow for the hiring of six additional fighter/paramedic positions. The Village began to utilize the funding in March 2019. Unfortunately the recruitment and hiring process took longer than anticipated. This resulted in the Village requesting less grant funds than originally budgeted which resulted in the line item ending the year under budget.

FY 2020/2021 Summary

The Intergovernmental category is projected to increase 22.8% or \$761 thousand due to a grant award from the State of Illinois Department of Transportation and an anticipated grant application for the Fire Department. The Village was very fortunate to have \$750 thousand included in the State Capital Bill for intersection improvements related to the construction of Fire Station #3. The State of Illinois Capital Bill that was signed by the Governor in June 2019. The Fire Department plans to submit for a Department of Homeland Security Grant to fund 90% of the purchase price of five cardiac monitors for its ambulances. The grant funding requested is budgeted at \$180 thousand. A notable decline in Intergovernmental revenue relates to the Gurnee JETSB Contribution. This line is decreasing \$425 thousand to correspond with a reduction in capital expenditures. The 911 Fund accounts for the Village's portion of 911-related expenditures and reimbursement from the Joint Emergency Telephone Systems Board. In this fund revenue and expenditures are equal, resulting in a balanced fund.

34 - Charges for Services: The Charges for Service category includes Water and Sewer charges, Dispatch and Fire service fees, Ambulance fees and charges for special Police services. In the Utility Fund "Charges for Services" primarily consist of water and sewer sales. On January 11, 2016 the Village approved a five-year water and sewer rate plan that includes modest increases, while capturing future rate reductions from the Village's water supplier and dedicating this funding to infrastructure improvements. The revised rate structure went into effect May 1, 2016 and includes annual increases every May 1 thru FY 2020/2021.

FY 2019/2020 Review

Across all funds Charges for Service are expected to finish 0.9% or \$145 thousand under budget primarily due to sale of cellular antenna leases in FY 2019/2020. In FY 2019/2020 the Village sold two ground leases for a 50-year term for a lump sum payment of \$1.45 million and 50% of any new tenant rents received. As a result, revenue that was previously received on an annual basis has been removed. Water usage over the long-term is expected to decrease as users become more efficient and this trend was reflected in water and sewer sales, both of which are expected to end the year under budget. These declines are partially offset by the Off Duty Police and School Resource Officer line items, which are expected to end the year ahead of budget by \$60 thousand and \$100 thousand respectively.

FY 2020/2021 Summary

Total Village-wide "Charges for Services" category is expected to increase 0.9% or \$144 thousand in FY 2020/2021. This increase is mainly the result of the Off Duty Police and School Resource Officer line items, as well as Warren-Waukegan Fire Protection District Contract. In addition both Resident and Non-Resident

Ambulance Billing revenue is projected to increase as the number of patient transports the Gurnee Fire Department conducts continues to increase.

35 - Fines and Forfeitures: Fines and Forfeiture revenues are generated through items such as parking fines, traffic tickets, alarm fines, liquor license violations, water & sewer penalties and red light violations.

FY 2019/2020 Review

Fines and Forfeitures are expected to finish the year 1.2% or \$25 thousand behind budget due to lower Police Department-related fines.

FY 2020/2021 Summary

The FY 2019/2020 budget is decreasing 10.6% or \$221 thousand compared to the FY 2019/2020 budget. This is primarily related to the State of Illinois Comptroller announcing in January 2020 that the office will no longer collect outstanding red light camera tickets via the IDROP program. As a result, Village management has decreased the Collections line item by \$110 thousand. In addition, Court Fines, Parking Fines and Impoundment Fees have been reduced based on FY 2019/2020 performance.

36 – Investments & Contributions: Investment Income is mainly located in the Police & Fire Pension Funds, of which the Village serves as a fiduciary for the funds. Outside of these funds, Investment Income is generated from investing the Village's idle cash balances in securities that allow for the highest return possible without sacrificing safety. Please see *Section 11: Appendix* for a copy of the Village's *Investment Policy*. Contributions for the most part are the revenue to the Police & Fire Pension Funds generated from the Village's annual payment to those funds for the employer portion of the liability and employee contributions into the Funds. Contributions are also donations received for various programs such as DARE and the Explorers.

FY 2019/2020 Review

Investments & Contributions is expected to finish 5.3% or \$662 thousand under budget due to lower than anticipated investment income in the Police & Fire Pension Funds.

FY 2020/2021 Summary

FY 2020/2021 reflects a 42.0% or \$5.2 million increase compared to the FY 2019/2020 budget. Of this increase, \$4.4 million is related to the construction of Fire Station #3. The Village anticipates \$3.4 million in loan proceeds as well as a \$1 million contribution from the Warren-Waukegan Fire Protection District. The remainder of the increase primarily to growing investment portfolios and increases in employer/employee contributions in the pension funds. Employer contributions for the Police & Fire Pension Funds increased by \$125 thousand and \$97 thousand respectfully. Village investment earnings are also anticipated to increase over last year. Finally, the Police & Fire Pension Funds are budgeted to earn 7.0% on invested balances, the Village's actuarial assumption for investment returns.

39 – Other Financing Sources: Other Financing sources consists of insurance settlements, the sale of miscellaneous assets and may also include bond or loan proceeds in a year capital financing is accomplished through debt issuance. Transfers are the method by which the Village is able to move monies between funds for appropriate expenditures such as debt service or future capital improvement funding.

FY 2019/2020 Review

FY 2019/2020 is forecasted to end the year 27.5% or \$3.2 million under budget due to a budgeted use of fund balance of \$1.8 million in the General Fund and \$1.4 million in the Bond Fund for the payoff of the Series 2011 bonds.

FY 2020/2021 Summary

FY 2020/2021 is decreasing 67.4% or \$7.8 million. In FY 2019/2020 the Village used \$1.8 million of General Fund reserves to pay off the Series 2011 debt service three years early. This saved \$260 thousand in interest fees and allowed the Village to become General Obligation Bonded Debt free. In addition, the Village transferred \$3.1 million from the General Fund to the Bond Fund to fund this early pay-off. As a result of paying off the debt, the Village has no further bond obligations and therefore similar transfers are not needed and in FY 2020/2021 the Bond Fund is being reduced by \$4.5 million to \$0. Additionally, FY2019/2020 included \$4.9 million for the funding of the Knowles Rd. Water Tower not included in FY2020/2021.

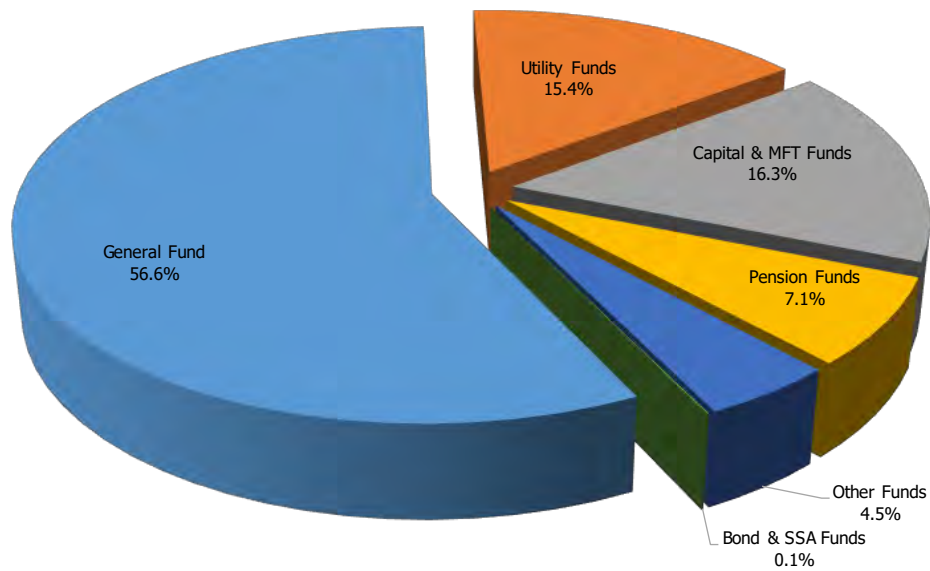
EXPENDITURE SUMMARY

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

Total Expenditures by Fund						
Fund	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$65,533,224	\$83,464,516	\$75,508,229	\$77,099,494	(\$2,072,597)	92.4%
Governmental Funds	\$49,674,855	\$58,228,859	\$56,117,174	\$56,629,245	(\$1,599,614)	97.3%
110 - General Fund	41,784,669	44,512,497	43,176,456	43,208,297	(1,304,200)	97.1%
121 - 911 Fund	494,511	965,380	966,130	563,130	(402,250)	58.3%
122 - Motor Fuel Tax Fund	-	1,675,000	1,657,020	-	(1,675,000)	0.0%
123 - Impact Fee Fund	400,000	209,000	200,000	350,000	141,000	167.5%
124 - PD Restricted Revenue Fund	-	-	-	-	-	N/A
131 - Capital Improvement Fund	5,754,351	6,285,510	5,536,023	12,466,496	6,180,986	198.3%
141 - Bond Fund	1,200,350	4,540,250	4,540,300	-	(4,540,250)	0.0%
142 - Special Service Area #2	40,974	41,222	41,247	41,323	101	100.2%
Proprietary Funds	\$10,995,994	\$14,979,952	\$13,598,634	\$14,266,941	(\$713,011)	95.2%
211 - Golf Course Fund	19,250	59,000	59,000	235,000	176,000	398.3%
221 - Water & Sewer Operating Fund	9,940,484	7,961,994	7,504,384	8,203,470	241,476	103.0%
223 - Water & Sewer Capital Fund	1,036,259	6,958,958	6,035,250	3,518,956	(3,440,003)	50.6%
233 - Fleet Services Fund	-	-	-	2,309,516	2,309,516	N/A
Fiduciary Funds	\$4,328,293	\$4,936,400	\$4,762,291	\$5,434,100	\$497,700	110.1%
307 - Police Pension Fund	2,766,705	3,160,200	3,005,295	3,320,500	160,300	105.1%
308 - Fire Pension Fund	1,561,588	1,776,200	1,756,996	2,113,600	337,400	119.0%
Agency Funds	\$534,083	\$5,319,305	\$1,030,130	\$769,207	(\$257,673)	14.5%
411 - NLCC-ETSB	534,083	1,026,880	1,030,130	769,207	(257,673)	74.9%

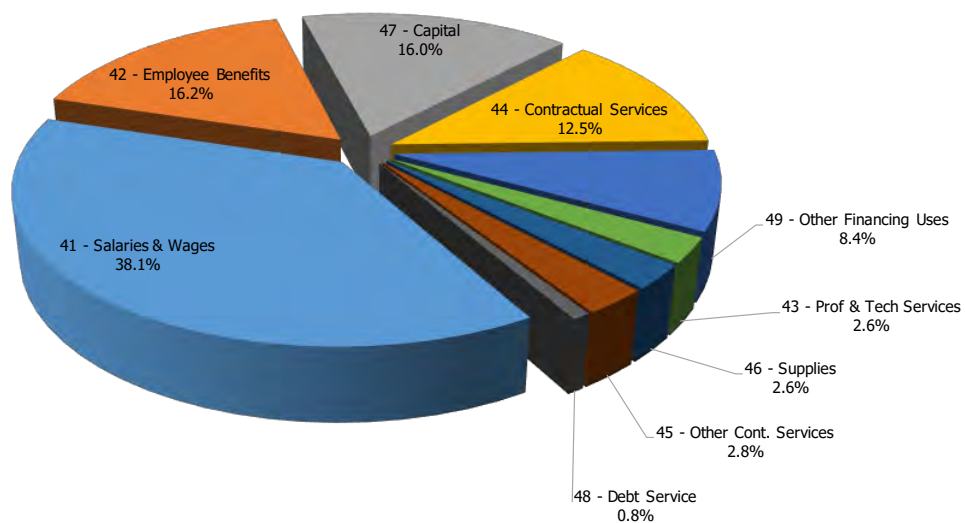
The Village is projecting \$77.1 million in expenditures for FY 2020/2021, including inter-fund transfers. The funds with the highest expenditures are the General and Capital Improvement funds. The General Fund accounts for the majority of the Village's cost of personnel and day-to-day operations while the Capital Improvement Fund accounts for the acquisition and construction of major capital items. The large increase in the Capital Fund is related to the construction of Fire Station #3. A chart illustrating the allocation of the financial resources across funds is provided on the following page.

Total Expenditures by Fund Type



Total Expenditures by Category - All Funds							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$64,029,678	\$65,533,224	\$79,172,091	\$75,508,229	\$77,099,494	(\$2,072,597)	97.4%
41 - Salaries & Wages	25,213,410	25,940,889	27,912,095	27,417,229	29,388,348	1,476,253	105.3%
42 - Employee Benefits	11,065,307	11,559,639	12,039,313	11,751,324	12,519,615	480,302	104.0%
43 - Prof & Tech Services	2,056,102	2,040,735	1,950,561	1,932,485	2,023,570	73,009	103.7%
44 - Contractual Services	10,129,236	9,284,310	10,497,241	10,338,958	9,655,362	(841,878)	92.0%
45 - Other Cont. Services	1,678,362	1,777,491	1,946,227	1,961,178	2,133,467	187,240	109.6%
46 - Supplies	1,731,273	1,668,700	2,029,423	1,715,590	1,969,425	(59,998)	97.0%
47 - Capital	3,893,321	5,048,012	12,041,068	10,366,598	12,361,968	320,900	102.7%
48 - Debt Service	2,191,369	1,240,974	4,580,222	4,580,297	601,323	(3,978,899)	13.1%
49 - Other Financing Uses	6,071,297	6,972,474	6,175,941	5,444,572	6,446,416	270,475	104.4%

Total Expenditures by Category (All Funds)



Costs associated with personnel including Salaries & Wages and Employee Benefits account for 54.4% of the overall expenditures in the FY 2020/2021 budget.

41 - Salaries & Wages: The Salaries & Wages category includes base salaries, overtime and any fringe benefit payments employees earn. Over 85% 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 six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPs) which cover most of the sworn personnel. The Department also has a second ICOPs unit which is comprised of Communication Operators. 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 ICOPs contract that covers Communications Operators expires April 30, 2020. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2021. The International Association of Firefighters contract will expire on April 30, 2022. The Fraternal Order of Police and Illinois Council of Police contracts that cover sworn positions expire on April 30, 2023. Wage adjustments are tied to the Chicago-Gary-Kenosha Metropolitan Statistical Area Consumer Price Index-All Urban Consumers, All Times. Not Seasonally Adjusted, Base Period 1982-1984=100, as well as a market adjustment, if applicable, based on comparable communities. Per negotiated terms, the cost of living adjustment will be no less than 2.25% and no more than 3.00%. Union employees are also eligible for step increases. More detail on individual departmental salary and wages assumptions may be found in *Section 6: Budget Summary*.

FY 2019/2020 Review

Salaries and Wages is expected to finish 1.8% or \$495 thousand under budget. This is primarily due to staff turnover and vacant positions offset by associated overtime to cover vacancies where needed. The Village budgets for full staffing levels for the full fiscal year as a conservative budgeting practice.

FY 2020/2021 Summary

Across all funds, Salaries & Wages is budgeted to increase by 5.3% or \$1.5 million. This is the result of the addition of a Systems Administrator position within the Information Systems Division and two Communications Operators positions as well as an increase in part-time Records Assistant hours in the Police Department. This is discussed in greater detail in *Personnel History* which can be found later in this section. The Village assumed a 2.25% COLA increase for non-bargained and bargained employees increased by any market adjustment included in the bargaining agreement. It is also important to note that the Village budget assumes that all of budgeted positions are filled 100% of the time during the fiscal year. In reality, turnover results in positions not being filled 100% of the time, therefore creating budget savings. However, for budgeting purposes the maximum exposure is assumed and accounted for.

42 - Employee Benefits: This category includes medical insurance and pension benefits, as well as items such as wellness programs, tuition reimbursement, auto allowances, uniform allowances and clothing replacement. Employee assistance expenses are also contained in the Employee Benefits category.

The Village has two separate medical insurance programs for its employees. Local 150 employees receive health insurance coverage through their union membership, while the rest of the Village's full-time employees are part of the Village's self-insurance program managed by Blue Cross Blue Shield of Illinois. Local 150 insurance rates are: \$950 single, \$2,150 family January 1, 2020 – April 30, 2021.

The Village has three separate pension programs for full-time employees: the single-employer Police & 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 2020 IMRF employer contribution rate is 11.96% compared to 10.53% in 2019. Lump sum employer contributions are made to the Police & Fire pensions based upon an independent actuarial calculation in accordance with Illinois Compiled Statutes Chapter 40/5 Articles 3&4. The calculations are made based upon the most recently audited fiscal year ending April 30, 2018. The funding level increased from 71.2% to 72.1% for police and increased from 72.4% to 74.8% for fire.

FY 2019/2020 Review

Employee Benefits are expected to finish 2.4% or \$282 thousand under budget. This is due to lower than expected Social Security, Medicare and Insurance costs due to staff turnover, and lower workers compensation and medical insurance expenses.

FY 2020/2021 Summary

The FY 2020/2021 budget is increasing 4.0% or \$480 thousand primarily due to increases in medical insurance, workers compensation premiums and Police & Fire Pension employer contributions. The Village's consultant for medical insurance expects medical expenses to be relatively flat for FY 2020/2021, the increase reflects changes in personnel and elections. The lump sum employer contribution for FY 2020/2021 is increasing from \$1,869,571 last year to \$1,966,654 this year (\$97 thousand or 5.2%) for Fire. For Police the lump sum employer contribution for FY 2020/2021 is increasing from \$2,272,456 last year to \$2,398,379 (\$126 thousand or 5.5%). The rate of return assumption in the pension funds is 7.0%. The Village funds these contributions from alternative revenue sources and fund balance in lieu of a property tax levy. IMRF expenses increased by 12.7% or \$120 thousand because of less than anticipated investment returns in calendar year 2018.

43 - Professional & Technical Services: Professional & Technical Services covers costs such as legal services, auditors, financial & engineering consultants, contracts for red light cameras, consulting assistance, ambulance billing, personnel testing and employment screening.

FY 2019/2020 Review

Professional & Technical Services is expected to finish the year 0.9% or \$18 thousand under budget. A majority of the line items are expected to finish near budget.

FY 2020/2021 Summary

Across all funds, Professional & Technical Services are budgeted 3.7% or \$73 thousand higher in FY 2020/2021. This is primarily due to including funding to update the Village's Strategic Plan and Flood Mitigation Plan, as well as an increase in Personnel Testing for the Fire Department as new promotional list and eligibility lists are needed. Accounting services in the Police & Fire Pension Funds are up as both contracted for agenda management and administrative assistance in FY 2019/2020.

44 - Contractual Services: The Contractual Services category includes items such as custodial service, tree removal, contract mowing, equipment rental, the purchase of water from the Central Lake County Joint Action Water Agency (CLCJAWA), water tower maintenance contracts, as well as maintenance costs related to streets, sidewalks, sewers, street lights, buildings, radios and autos to name a few.

FY 2019/2020 Review

Contractual Services is expected to finish the year 1.5% or \$158 thousand under budget primarily due to the Village purchasing less water from CLCJAWA than anticipated. A wet summer and continued push toward water efficiency has impacted water purchases. In addition, a number of computer hardware and software-related line items are expected to finish below budget.

FY 2020/2021 Summary

This category is decreasing 8.0% or \$842 thousand. This is mainly a result of not utilizing Motor Fuel Tax funds in FY 2020/2021. Due to the amount of paperwork involved with using these funds, the Village now uses them on an every other year basis. FY 2020/2021 is an "off" year. Another notable decrease is related to water purchases from the Village's water supplier CLCJAWA. CLCJAWA was able to pass along rate savings to charter members as a result of some of its debt being paid off in FY 2019/2020. This allows the Village to decrease its Water Purchase line item.

45 – Other Contracted Services: The Other Contracted Services category contains expenses related to mosquito control, contractual membership fees for public safety organizations and task forces and non-employee related insurance coverage (liability, automobile and property insurance). The category also includes expenses related to mobile and telephone communications (mobile phones, lease phone lines, mobile data services), as well as traveling and training costs.

FY 2019/2020 Review

Other Contracted Services is expected to finish the year 0.8% or \$15 thousand over budget due to Banking Charges in the General Fund and Water & Sewer Fund. This is a result of moving idle balances to accounts that earn a higher interest rate.

FY 2020/2021 Summary

Overall, the category is expected to increase 9.6% or \$187 thousand in FY 2019/2020. Notable changes compared to FY 2019/2020 include tuition assistance increases in the Public Works Department, additional training in the Police Department for recreational cannabis, emergency power redundancy improvements in the 911 Fund and Bank Charges in the Water & Sewer Fund. In addition, the Village's property and liability insurance is projected to increase 10% versus the FY 2019/2020 actual.

Currently, the Village obtains this insurance coverage through the Municipal Insurance Cooperative Agency (MICA). The premium formula for allocation is 33% exposure and 66% experience. The exposure element is made up of such things as bond rating, revenue streams, etc. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four-year period. The four-year period used to determine the FY 2020/2021 premium is FY 2015/2016 thru FY 2018/2019. 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.

46 - Supplies: The Supplies category includes items such as fuel, parts and supplies, ice control materials and street lighting. Supplies also includes utility expenses, chassis parts, firearm accessories, fire hose and minor capital items such as computer hardware and software that do not qualify as a fixed asset according to the Village's policy.

FY 2019/2020 Review

Supplies is expected to finish the year 15.5% or \$314 thousand under budget primarily due to lower fuel, street lighting costs as the Village moves to LED, and the delay in starting the water meter upgrade program. In FY 2019/2020 \$350 thousand was budgeted. Due to a delay in getting the new meter reading software to interface with the Village's financial software, this program was not implemented and the funding has been carried over to FY 2020/2021.

FY 2020/2021 Summary

Supplies are expected to decrease 3.0% or \$60 thousand primarily due to street lighting costs mentioned earlier.

47 - Capital: Capital expenditures include assets that have a useful life of five years or more such as vehicles, land, buildings, furnishing, equipment and machinery. Capital expenses are accounted for in the 911 Fund, Motor Fuel Tax, Capital Improvement Fund, Fleet Services and Water & Sewer Capital Funds. The Total Expenditure by Category – All Funds chart indicates this category is increasing 2.7% or \$321 thousand. This is mainly attributed to street resurfacing, the timing of expenditures related to Fire Station #3, computer and camera replacements in the Police Department and cost-sharing related to bridge replacement on Stearns School Road over the Tollway. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

48 – Debt Service: This category accounts for the Village's repayment of long-term debt. This includes principal, interest payments and bond trustee fees. As mentioned earlier, the Village has no outstanding general obligation bonds. The Village does however have an Illinois Environmental Protection Agency (IEPA) loan that was used to partially fund the Knowles Road water tower. The repayment of this loan starts six months after the project is complete. As a result, these payments will start in FY 2020/2021.

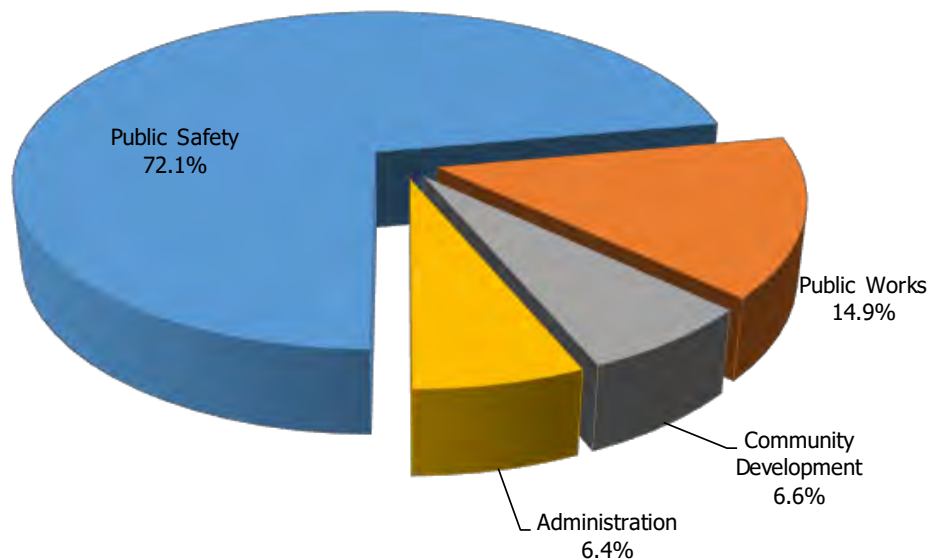
49 - Other Financing Uses: Other Financing Uses include transfers among funds as well as tax rebate programs and contingencies. The category is increasing 4.4% or \$270 thousand compared to FY 2019/2020. This is mainly a result of a budgeted transfer of \$675 thousand from the General Fund to the Capital Improvement Fund to support infrastructure improvements. Included for the first time in FY 2020/2021 is interfund transfers to the Fleet Services Fund. The Village established an internal service fund to account for Fleet Services with the FY 2020/2021 budget and the funding comes from an interfund transfer from departments in the General and Water & Sewer Funds for their portion of the cost to operate a garage, fuel and parts. Capital replacement for vehicles is funded through an interfund transfer from the Capital Improvement and Water & Sewer Capital Funds. and capital replacement. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

PERSONNEL HISTORY

The FY 2020/2021 headcount level is increasing to 236.02 full-time equivalents. This is the result of the addition of a Systems Administrator position within the Information Systems Division (+1.00), and two Communications Operators positions (+2.00) as well as an increase in part-time Records Assistant hours (+.50) in the Police Department.

Full-Time Equivalents by Department/Division									
Department/Division	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Village-Wide FTE's	208.65	216.75	216.75	217.70	223.62	223.62	232.52	236.02	▲ 3.50
Administration - 11010***	12.85	13.75	14.75	13.75	14.02	13.52	14.07	15.07	▲ 1.00
Administration - 1101010100	8.10	9.20	9.20	9.20	9.55	9.05	9.60	9.60	0.00
Information Systems - 11010200	4.75	4.55	5.55	4.55	4.47	4.47	4.47	5.47	▲ 1.00
Community Development - 11020***	16.25	14.90	15.90	15.90	15.85	15.85	15.65	15.65	0.00
Planning/Building Safety - 11020100	9.75	8.65	8.65	8.65	8.60	8.60	8.90	8.90	0.00
Engineering - 11020200	6.50	6.25	7.25	7.25	7.25	7.25	6.75	6.75	0.00
Police Department - 11040***	93.00	94.95	93.95	96.50	102.50	103.50	105.75	108.25	▲ 2.50
Administration - 11040100	80.00	80.00	79.00	81.50	81.50	82.50	83.50	84.00	▲ 0.50
Communications - 11040200	13.00	14.95	14.95	15.00	21.00	21.00	22.25	24.25	▲ 2.00
Fire Department - 11050***	52.70	58.70	57.70	57.60	56.50	56.00	62.00	62.00	0.00
Fire Department - 11050100	52.70	58.70	57.70	57.60	56.50	56.00	62.00	62.00	0.00
Public Works Department - 11075***	33.85	34.45	34.45	33.95	34.75	34.75	35.05	35.05	0.00
Streets - 11075100	16.20	16.60	16.60	16.60	17.40	17.40	17.20	17.20	0.00
Utility - 22175500	13.65	13.85	13.85	13.35	13.35	13.35	13.85	13.85	0.00
Vehicle Maintenance - 23375200	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00

FTE by Function

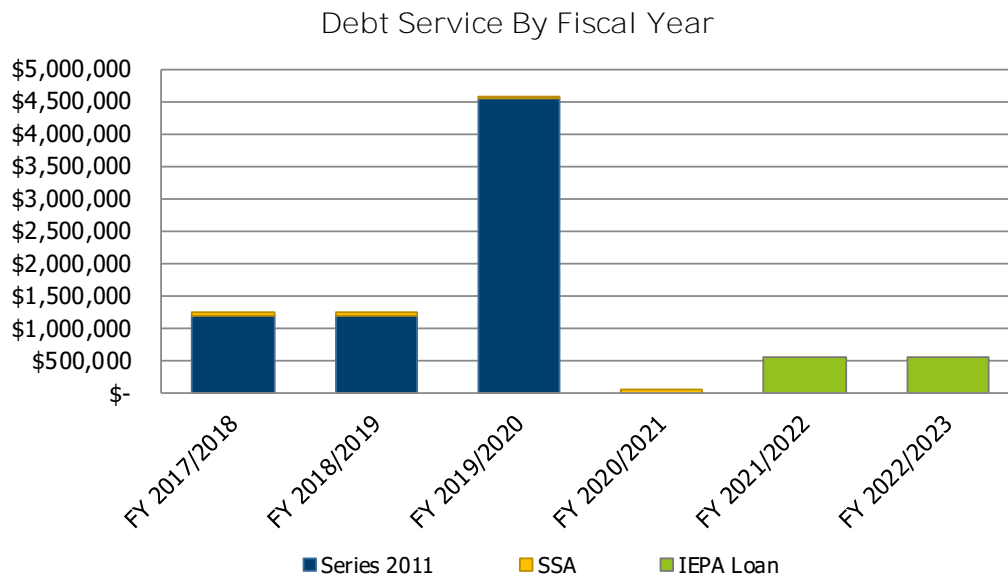


The majority of Village personnel (73.2%) continue to be employed in Public Safety, followed by Public Works (15.1%), Community Development (6.6%) and Administration (6.4%).

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. In FY 2019/2020 the Village took advantage of its strong financial position and paid off the Series 2011 debt service three years early. This saved \$260 thousand in interest fees and allowed the Village to become General Obligation Bonded Debt free. FY 2020/2021 debt service consists of \$41,323 for Special Service Area No. 2. FY 2020/2021 is the final payment for Special Service Area No. 2. New in FY 2020/2021 is the debt service related to the low-interest IEPA Loan to fund the construction of the Knowles Rd. water tower. This payment includes an additional principal payment as the Village continues to aggressively pay down any outstanding debt.

The following chart depicts future principal and interest payments.



The Village has no plans to issue new bond debt as part of this year's budget plan. The Village, as a home-rule community, adopted via a *Debt Policy* that abides by 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 December 15, 2019, the Village's ratio of General Obligation Bonded Debt to EAV was 0%. Having no General Obligation debt is nearly unheard of in municipal government. See *Section 11: Appendix* for a copy of the Village's *Debt Policy*.

FUND BALANCE PROJECTION BY FUND

Revenues and expenditures including inter-fund transfers for FY 2020/2021 are projected to increase the Village's equity position by approximately \$4.5 million to \$143.7 million. Excluding Police & Fire pension funds, the Village's equity position is projected to be \$33.1 million at April 30, 2021. These projections are prepared on the budget basis and do not include adjustments required for reporting in the Comprehensive Annual Financial Report (CAFR).

Fund	Audited Fund Balance May 1, 2019	Estimated Revenue FY 19/20	Estimated Expenditures FY 19/20	Projected Surplus / (Deficit) FY 19/20	Projected Fund Balance May 1, 2020	Budget Revenues FY 20/21	Budget Expenditures FY 20/21	Budget Net Surplus / (Deficit) FY 20/21	Projected Fund Balance April 30, 2021
Total All Funds	\$135,434,473	\$79,278,311	\$75,508,229	\$3,770,082	\$139,204,555	\$81,647,396	\$77,099,494	\$4,547,902	\$143,752,457
110 - General Fund	26,743,168	43,341,909	43,176,456	165,453	26,908,621	43,314,137	43,208,297	105,840	27,014,461
121 - 911 Fund	63,810	966,130	966,130	-	63,810	563,130	563,130	-	63,810
122 - Motor Fuel Tax Fund	965,459	900,000	1,657,020	(757,020)	208,439	1,066,008	-	1,066,008	1,274,447
123 - Impact Fee Fund	1,126,601	250	200,000	(199,750)	926,851	250	350,000	(349,750)	577,101
124 - PD Restricted Revenue Fund	99,080	45,491	-	45,491	144,571	6,000	-	6,000	150,571
131 - Capital Improvement Fund	2,276,175	6,096,058	5,536,023	560,036	2,836,211	11,030,000	12,466,496	(1,436,496)	1,399,715
141 - Bond Fund	1,394,502	3,160,748	4,540,300	(1,379,552)	14,950	-	-	-	14,950
142 - Special Service Area #2	8,625	41,222	41,247	(25)	8,600	41,323	41,323	-	8,600
211 - Golf Course Fund (1)	146,262	2,000	59,000	(57,000)	89,262	291,500	235,000	56,500	145,762
221 - Water & Sewer Operating Fund (2)	5,568,795	8,997,690	7,504,384	(864,415)	4,704,380	9,388,500	8,203,470	(2,223,925)	2,480,454
223 - Water & Sewer Capital Fund (2)	-	3,677,528	6,035,250	-	-	110,000	3,518,956	-	-
233 - Fleet Services Fund	-	-	-	-	-	2,309,516	2,309,516	-	-
307 - Police Pension Fund (1)	55,410,122	6,088,714	3,005,295	3,083,419	58,493,541	7,100,379	3,320,500	3,779,879	62,273,420
308 - Fire Pension Fund (1)	40,329,841	5,065,571	1,756,996	3,308,575	43,638,416	5,531,654	2,113,600	3,418,054	47,056,470
411 - NLCC-ETSB	1,302,033	895,000	1,030,130	(135,130)	1,166,903	895,000	769,207	125,793	1,292,696

(1) For Proprietary and Fiduciary Funds, the funds Net Position is displayed as Fund Balance.

(2) The Water & Sewer Operating and Capital Funds are reported as a single Proprietary Fund in the Village's CAFR. A combined Unrestricted Net Position is displayed as Fund Balance in the Operating Fund.

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 \$15.1 million; any amount below that requires Village Board notification. The projected May 1, 2020 General fund balance of \$27.0 million is 62.3% of FY 2020/2021 budgeted expenditures. Please see the *Section 11: Appendix* for a copy of the Village's *General Corporate Fund Balance Policy*.

A purposeful spend-down of unrestricted fund balance is projected in the Impact Fee, Capital Improvement and Water & Sewer Operating Funds.

- In FY 2020/2021 a \$350 thousand transfer from the Impact Fee Fund to the Capital Improvement Fund has been budgeted to help fund stormwater and drainage improvements.
- The Capital Improvement Fund shows a FY 2020/2021 projected deficit of \$1.4 million. Capital projects will be funded by \$4.5 million of Home Rule Sales Tax dedicated by ordinance to capital infrastructure, along with the above-mentioned \$350 thousand transfer from the Impact Fee Fund. The FY 2020/2021 budget also includes a \$675 thousand transfer from the General Fund to help partially offset the deficit. In addition \$3.4 million in loan proceeds as well as financial participation from the Warren-Waukegan Fire Protection District is anticipated to assist with the construction of Fire Station #3. The Capital Improvement Fund accounts for \$5.4 million in transportation system, \$4.6 million for buildings & improvements, \$1.1 million for vehicles & equipment and \$580 thousand for stormwater management. Further detail on the FY 2020/2021 Capital Improvement Project can be found in *Section 7: Capital Improvement Budget Summary* and *Section 11: Appendix*.

- The combined Water & Sewer Operating Fund and Water & Sewer Capital Fund has a projected deficit of \$2.2 million. While the Water & Sewer Operating Fund as a projected surplus of \$1.2 million, the Water & Sewer Capital Fund has a projected deficit of \$3.4 million. The combined deficit is a planned spend down of available fund balance to help support infrastructure improvements including Phase 1 water main replacement on Old Grand Avenue, water main replacement on Waveland Avenue, enhancements to wells and lift stations and finally expenses related to the remaining construction of the Knowles Road water tower.



SECTION VI – BUDGET SUMMARY

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BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2019/2020 year end estimates and FY 2020/2021 projected revenues and expenditures for all Village Funds. This section also includes departmental descriptions and personnel charts for the Village's major operating Departments. The Budget Summary section is designed to give the reader a comprehensive understanding of the allocation of the Village's financial resources for FY 2020/2021. The section is organized in numerical order by fund and discusses revenues followed by expenditures for each. The 110 - General Fund, 121 - 911 Fund, 122 - Motor Fuel Tax Fund, 123 - Impact Fee Fund, 131 - Capital Improvement Fund, 141 - Bond Fund, 142 - Special Service Area #2 Fund, 211 - Golf Course Fund, 221 - Utility Operating Fund, 223 - Utility Capital Fund, 233 - Fleet Services Fund, 307 - Police Pension Fund, 308 - Fire Pension Fund and 411 - Northeast Lake County Consolidated Emergency Telephone Systems Board are discussed.

110 - GENERAL FUND

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

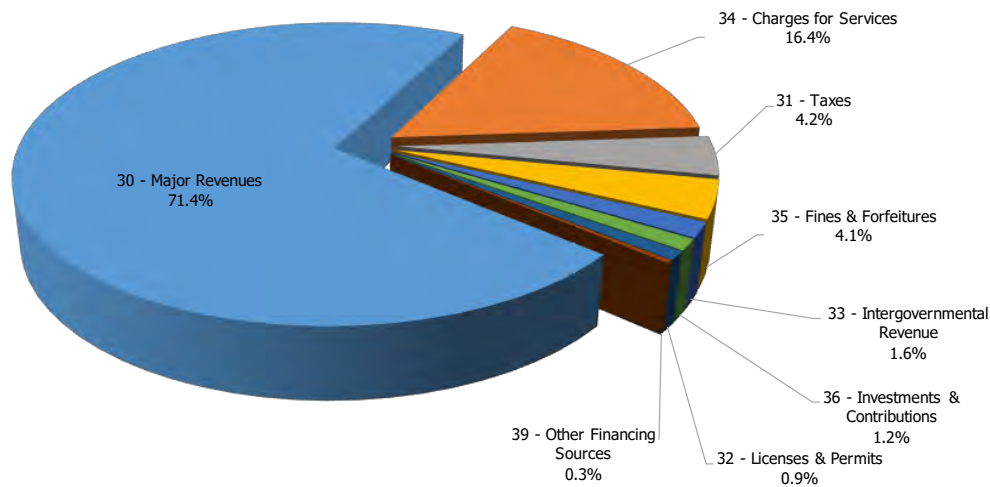
EXPLANATION OF REVENUE CATEGORIES

This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2020/2021 General Fund revenues are projected to be up 1.4% or \$590 thousand compared to FY 2019/2020. The majority of this increase is a result of the Major Revenues category, followed by Charges for Service and Investments & Contributions. Major Revenues consists of Sales Tax, Home Rule Sales Tax, Amusement Tax, Income Tax, Hotel Tax, Food & Beverage Tax, Use Tax, Telecommunications Tax and Building Permits. As noted in *Section V – Executive Overview*, these revenue sources are split out due to their sensitivity to overall economic conditions as well as the Village's reliance on these sources to maintain operations. Major Revenues account for over 71.4% of all General Fund revenues. The Major Revenues category is up primarily due to State Income Tax, Amusement Tax and Local Use Tax each of which is discussed in more detail on the following pages. Charges for Service is up due to Police and Fire Department services such as Off Duty Police, School Resource Officer and Resident and Non-Resident Ambulance billing. Investments & Contributions is increasing \$120 thousand compared to FY 2019/2020 primarily as a result of interest income and continued management by an outside advisor.

The following table and chart illustrates the majority of the General Fund revenue is comprised of taxes. This includes Sales Tax, Home Rule Sales Tax, Use Tax, Amusement Tax, Hotel Tax and Food & Beverage Tax which are included in the Major Revenues category. An additional analysis of these revenues is included in the following pages.

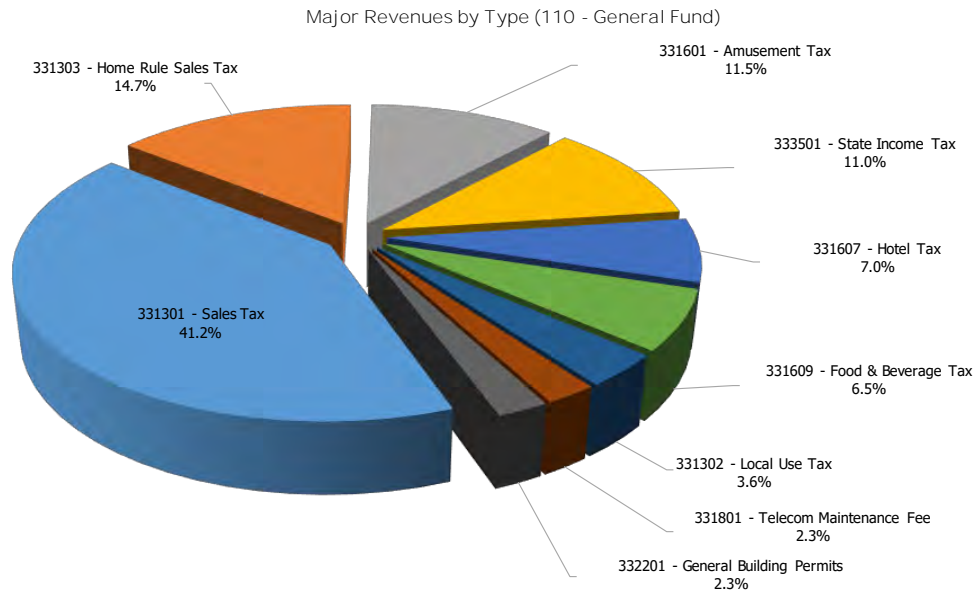
Total Revenues by Category 110 - General Fund							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total	\$38,926,478	\$42,353,404	\$42,724,282	\$43,341,909	\$43,314,137	\$589,855	101.4%
30 - Major Revenues	28,290,039	30,372,783	30,518,625	30,720,000	30,925,000	406,375	101.3%
31 - Taxes	1,473,145	1,714,075	1,738,275	1,869,738	1,816,221	77,946	104.5%
32 - Licenses & Permits	449,776	422,572	395,500	395,682	395,300	(200)	99.9%
33 - Intergovernmental	154,149	188,965	676,354	581,579	693,986	17,632	102.6%
34 - Charges for Services	6,217,146	6,903,916	6,952,828	7,188,911	7,092,130	139,302	102.0%
35 - Fines & Forfeitures	1,988,198	2,161,751	1,980,700	1,915,750	1,759,500	(221,200)	88.8%
36 - Invests & Contribs	323,659	518,425	392,000	512,750	512,000	120,000	130.6%
39 - Other Sources	30,365	70,920	70,000	157,500	120,000	50,000	171.4%

General Fund Revenues by Category



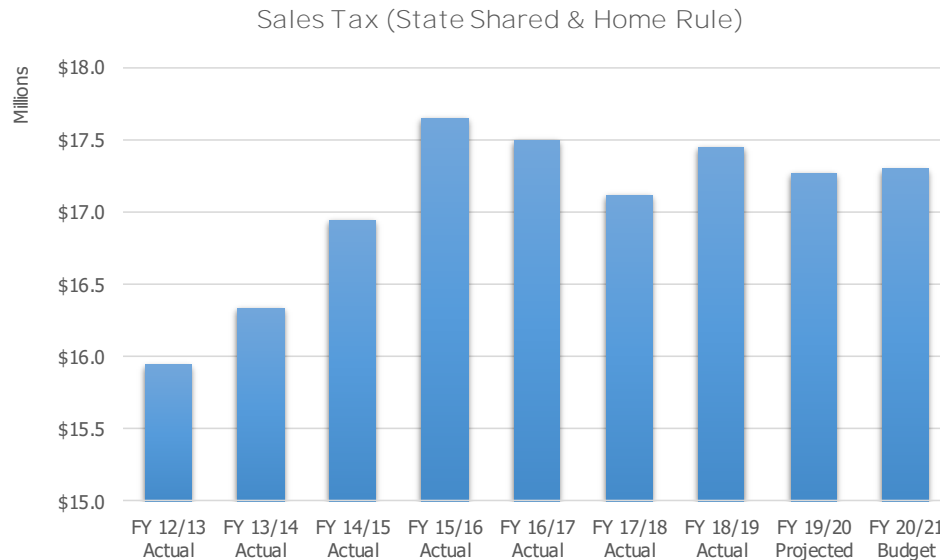
30 – Major Revenues: Major Revenues consists of Sales Tax, Home Rule Sales Tax, Amusement Tax, Income Tax, Hotel Tax, Food & Beverage Tax, Use Tax, Telecommunications Tax and Building Permits comprising over 71.4% of General Fund revenue.

Total Major Revenues by Type - General Fund							
Type	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Major Revenues	\$28,290,039	\$30,372,783	\$30,518,625	\$30,720,000	\$30,925,000	\$406,375	101.3%
331301 - Sales Tax	17,110,840	12,812,119	12,800,000	12,650,000	12,750,000	(50,000)	99.6%
331302 - Local Use Tax	768,614	952,796	995,000	1,080,000	1,100,000	105,000	110.6%
331303 - Home Rule Sales Tax	-	4,641,834	4,680,000	4,500,000	4,550,000	(130,000)	97.2%
331601 - Amusement Tax	2,987,767	3,302,382	3,338,625	3,425,000	3,550,000	211,375	106.3%
331607 - Hotel Tax	755,511	1,944,856	2,090,000	2,150,000	2,150,000	60,000	102.9%
331609 - Food & Beverage Tax	1,976,418	2,030,863	1,990,000	2,050,000	2,025,000	35,000	101.8%
331801 - Telecom Maintenance Fee	962,279	975,977	800,000	865,000	700,000	(100,000)	87.5%
332201 - General Building Permits	899,595	672,429	725,000	600,000	700,000	(25,000)	96.6%
333501 - State Income Tax	2,829,015	3,039,525	3,100,000	3,400,000	3,400,000	300,000	109.7%



Sales Tax & Home Rule Sales Tax – Items except food, drugs and titled property are subject to an 8.00% Sales Tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Sales taxes represent 40.0% of all General Fund revenues. The Village's largest sales tax producer is Gurnee Mills. According to data provided by the Illinois Department of Revenue, 39.3% of the retail sales tax allocated to the Village of Gurnee in the last four quarters was related to general merchandise, apparel, furniture, lumber and hardware; 14.2% was related to drugs and miscellaneous retail; 11.7% to automobiles and filling stations; 22.7% to food and food establishments; 10.2% to agricultural and all others; and 1.8% to manufacturers.

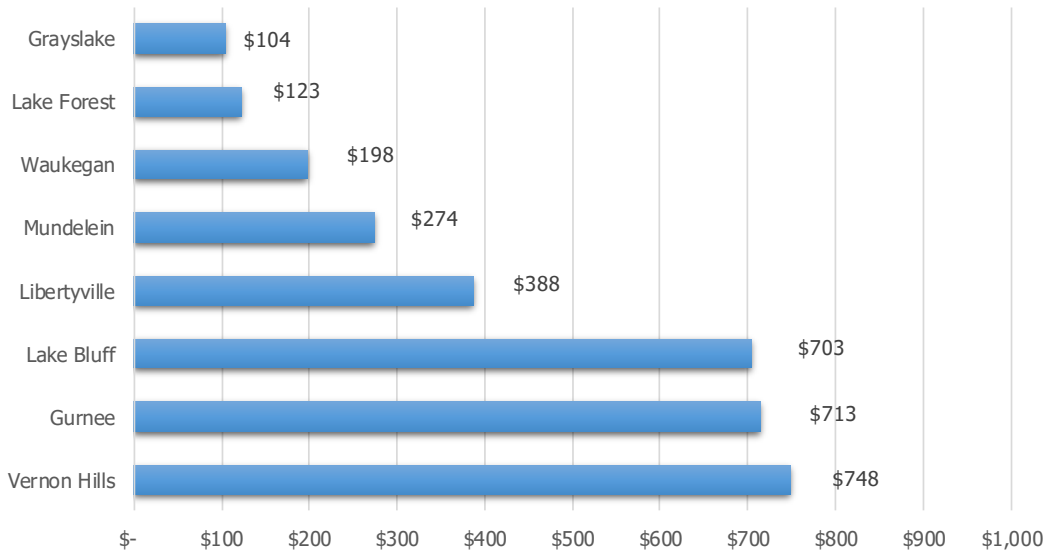
Forecasted FY 2019/2020 Sales Taxes are expected to end the year \$50 thousand under budget. This decrease can partially be attributed to an administrative fee imposed by the State of Illinois on Home Rule Sales Tax as well as general economic conditions and a greater share to online retailers. Due to State budget concerns, the State retains 1.5% of monthly home rule sales tax disbursements. As a part of the State Fiscal Year (SFY) 2018 budget the General Assembly adopted a 2% administrative fee collected on any locally-imposed sales taxes. The fee is not imposed on the 1% local portion of the State's 6.25% sales tax. This administrative fee was adopted without consideration of the actual costs associated with the collection of the taxes. In SFY 2019, the fee was reduced to 1.5% of locally-imposed collections. For SFY 2020, the fee will remain at 1.5% of locally-imposed collections. Management projects FY 2020/2021 combined Sales Tax and Home Rule Sales Tax at \$17.3 million; this is flat compared to the FY 2019/2020 forecast and \$180 thousand less than FY 2019/2020 Budget. The Village continues to be cautious about the impact of online retailers and budget conservatively.



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

- Internet Sales:** The Village of Gurnee is one of the top two retail sales generators in Lake County and has a total of 25 shopping centers with 6,120,000 square feet of floor area. Given the Village's dependence on brick-and-mortar retailers, the taxation of Internet sales and shoppers' habits is of critical importance. Illinois taxpayers are required to declare Internet purchases on their tax returns and pay Illinois Use Tax on those purchases. In January 2018, the U.S. Supreme Court agreed to hear another challenge in favor of collecting a tax on internet purchases in the South Dakota vs. Wayfair case. The State of Illinois passed legislation (SB 2577) that mirrored South Dakota in the event the Supreme Court overturned the lower court's decision and require online retailer to collect the tax. In June 2018, the Supreme Court ruled online retailers are subject to sales tax. In Illinois, online retailers remit the tax in the form of Use tax described in further detail later in this section. However the legislation does not address the collection of Home Rule Sales Tax which remains uncollected, and the distributions from the Use Tax are a fraction of what would be collected and remitted in a traditional in-person transaction.
- Trends:** For the first ten months of FY 2019/2020, Gurnee sales tax receipts decreased by \$80 thousand or 0.6% and home rule sales tax decreased by \$113 thousand or 2.4%, for a combined decrease of \$193 thousand compared to the prior fiscal year. Staff anticipates sales tax to remain near flat for at least the next 12-18 months.
- 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. High sales tax revenue means Gurnee is able to fund Village services through non-resident and resident shopping within its borders.

Sales Tax per Resident

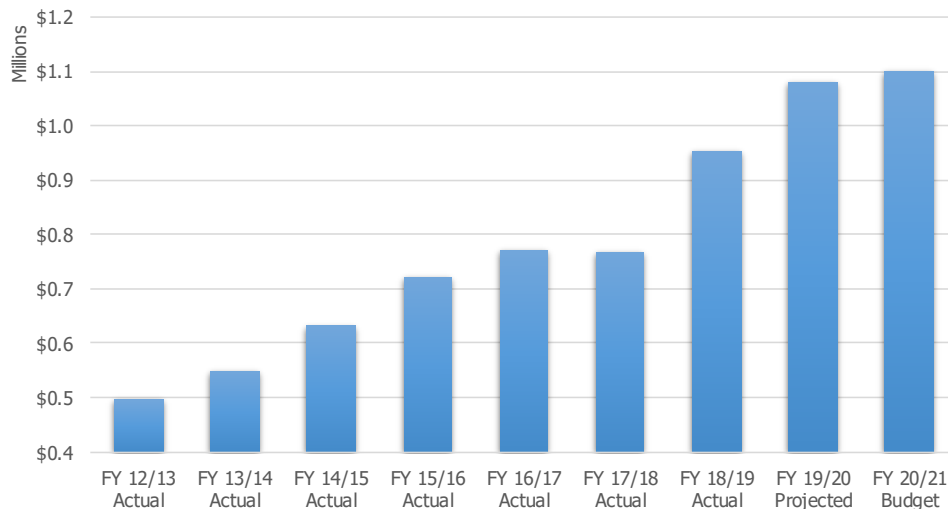


Source Illinois Department of Revenue Disbursements (State shared and Home Rule Sales Taxes collected in Calendar Year 2018)

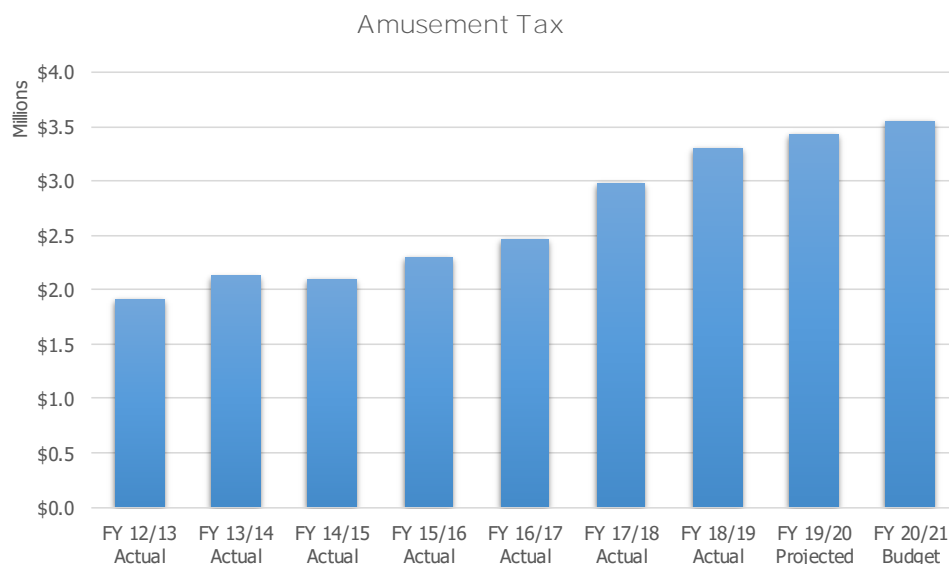
Use Tax - The Use Tax applies to the privilege of using tangible personal property purchased at retail from a retailer outside the State of Illinois. Use Tax rates are 6.25% for general merchandise and titled property and 1% for foods, drugs & medical appliances. Municipalities receive 16% of statewide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

Forecasted FY 2019/2020 Use Taxes exceed budget by \$85 thousand and FY 2018/2019 actual by \$127 thousand. FY 2020/2021 Use Tax budget is \$1.1 million. This is equal to \$35.15 per capita based on a population of 31,295 (2010 Census). The Illinois Municipal League predicts FY 2020/2021 Use Tax receipts equal to \$35.50 per capita and has consistently revised the estimate up over the last few years. Recent Supreme Court rulings and legislation requiring online retailers to remit Use Tax should lead to continued strong growth in Use Tax receipts. Use tax has increased over 10% year to year for the past 3 fiscal years and the trend is expected to continue.

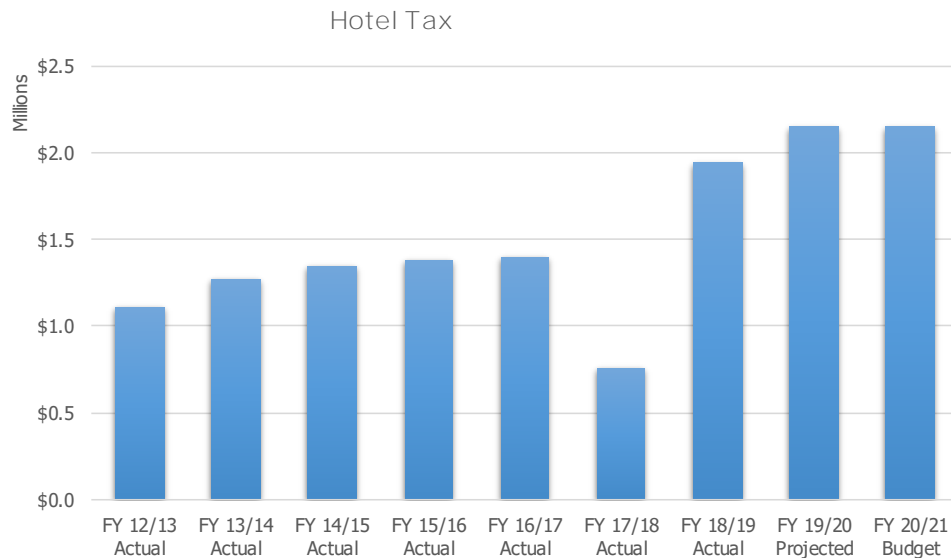
Use Tax



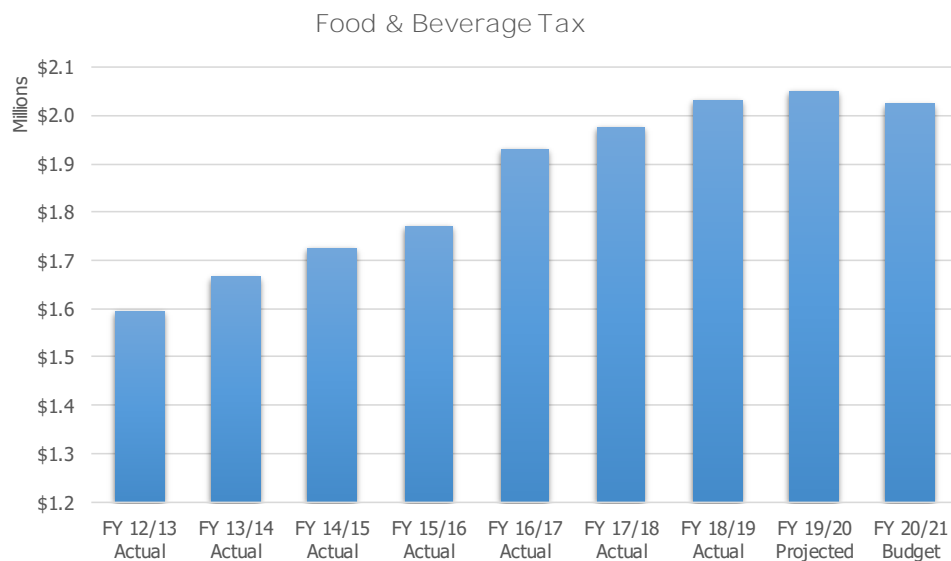
Amusement Tax – Effective May 1, 2018 the Village increased the tax on amusements from 3% to 4% on net amusement receipts within Village boundaries. Prior to this increase, Amusement Tax had not been adjusted in nearly 20 years. The largest Amusement Tax generator is Six Flags Great America. Forecasted FY 2019/2020 Amusement Taxes exceed FY 2019/2020 budget by \$123 thousand. Management projects FY 2020/2021 Amusement Taxes at \$3.5 million; this increase is the result of expensing the rebate out of a separate expense account rather than netting against the revenue account. Exclusive of this budgeting change, Amusement Taxes are projected to increase slightly by \$75 thousand or 2.2% over the FY 2019/2020 projected year-end. Six Flags Great America continues to make investments in the Park and in 2020 will open Tsunami Surge, the world's tallest water coaster. Reaching speeds up to 28 mph riders will experience five breathtaking drops and be propelled uphill by water blasts during three gravity-defying climbs. In November and December, the third annual Holiday in the Park will again transform the grounds into a winter wonderland featuring more than two million twinkling LED lights, a beautifully adorned Christmas tree, immersive holiday décor, delicious seasonal food and spectacular holiday entertainment. 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.



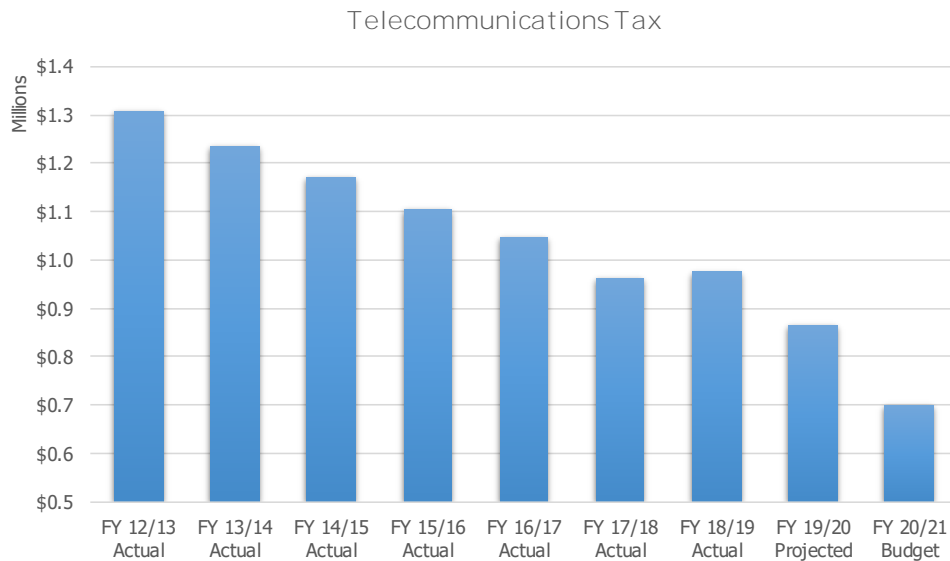
Hotel Tax - The Village's Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes 2% Resort Tax. Great Wolf Lodge is the sole payer of the Resort Tax and per an economic incentive agreement receives a tax rebate from the Village for the entire Resort Tax and a portion of the Hotel Tax. Great Wolf Resorts, Inc. purchased the KeyLime Cove property in 2017 and subsequently closed it for a year during a \$65 million construction and re-theming investment by the company. During the closure, the property generated no revenue and as a result Hotel Tax and Resort Tax revenues produced by the resort were removed from the FY 2017/2018 budget. The property came back online in July of 2018. Forecasted FY 2019/2020 Hotel Tax is \$2.2 million or \$60 thousand above the FY 2019/2020 budget. Management projects FY 2020/2021 Hotel Tax at \$2.2 million. Hotel occupancies correlate to attendance at tourism facilities.



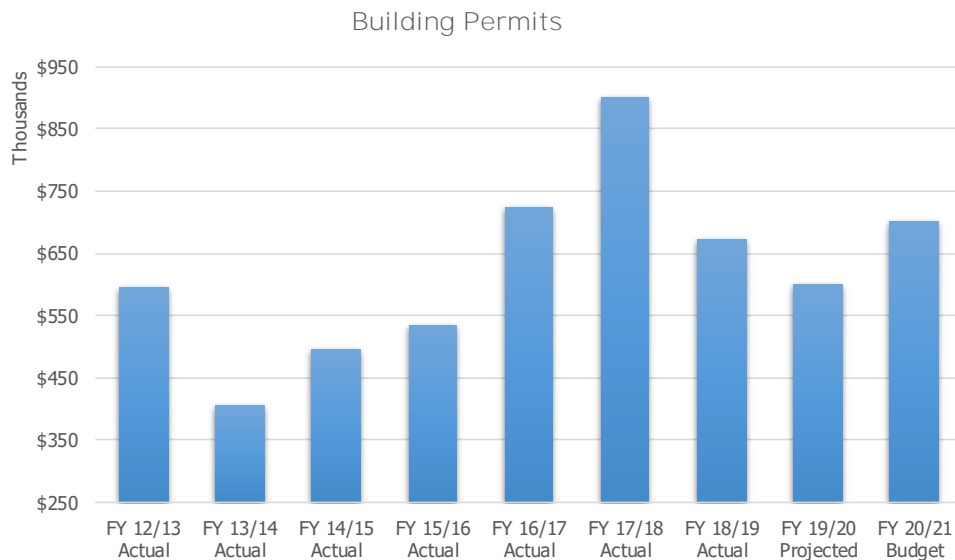
Food and Beverage Tax - This is a 1% tax on the sale of food and alcoholic beverages prepared for immediate consumption, as well as packaged liquor. The tax is paid by customers and submitted to the Village by owners on a monthly basis. There are currently 123 establishments in the Village that pay Food and Beverage Tax. Forecasted FY 2019/2020 Food & Beverage taxes are expected to be ahead of budget by \$60 thousand. Management projects FY 2020/2021 Food & Beverage taxes at \$2.0 million; this is slightly less than the FY 2019/2020 forecast.



Telecommunications Tax - The Village imposes a 6% Telecommunications Tax. Both land-based and wireless service providers remit taxes on gross sales. Telecommunications tax receipts from landlines are trending downward because many consumers are eliminating land lines in favor of cell phones and internet providers. Forecasted FY 2019/2020 Telecommunications taxes are \$65 thousand or 8.1% ahead of budget and \$111 thousand less than FY 2018/2019 actuals. The positive budget variance in FY 2019/2020 is due to a one-time payment due to a settlement with a provider. Management projects FY 2020/2021 Telecommunications taxes at \$700 thousand; this is \$100 thousand or 12.5%, less than the FY 2019/2020 budget. Telecommunications tax continues to decline due to consumers switching to modes of communication (Internet and text) not subject to the tax.



Building Permits - Building permits are budgeted at \$700 thousand in FY 2020/2021. This is \$25 thousand less than the FY 2019/2020 budget and forecasted revenue. In FY 2020/2021 staff anticipates several large scale projects including the redevelopment of the Toys R Us Site, the remodel of the Sears building, expansion of Menards and several other smaller scale commercial developments.

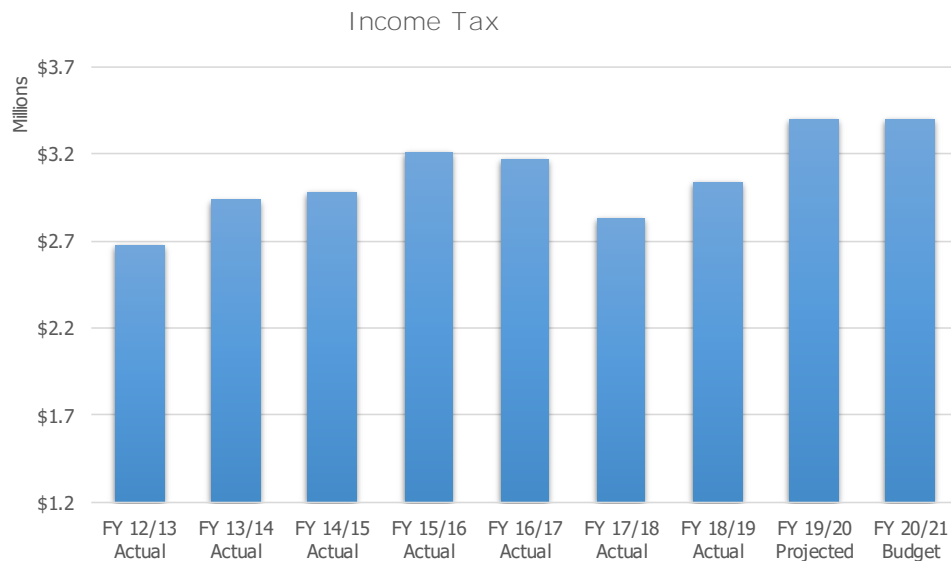


Income Tax - To estimate the FY 2020/2021 budget for income tax receipts, there are three key elements that need to be examined:

- **Population:** Income tax receipts are distributed based on the Village's population. According to 2010 Census figures, the Village's population is 31,295.
- **Municipality's share of income tax receipts:** Effective July 1, 2017 the Illinois individual income tax rate increased from 3.75% to 4.95% and the corporate income tax rate increased from 5.25% to 7%. Effective August 1, 2018, municipalities receive 5.757% of net collections of all income tax received from individuals, trusts, and estates and 6.50% of the net collections of all

income tax received from corporations. The distribution was reduced by 10% by the State of Illinois in FY 2018/2019 and 5% in FY 2019/2020 and is expected to continue into the future.

- Statewide growth in income tax receipts: FY 2019/2020 forecast is \$3.4 million or \$300 thousand ahead of the FY 2019/2020 budget. Staff anticipated moderate growth in personal income tax and flat growth in corporate income tax. Therefore, the FY 2020/2021 Budget is held flat at \$3.4 million. This is \$108.64 per capita based on a population of 31,295. The Illinois Municipal League (IML) is projecting \$105.00 per capita, but developed their assumption assuming negative growth forecasts.



31 - Taxes: Other Taxes, not including those reported in 30 – Major Revenues, include road & bridge tax, cable tax, alarm tax and foreign fire insurance tax. These taxes account for 4.2% of General Fund tax revenue. Taxes are projected to finish \$131 thousand or 7.6% ahead of budget primarily due to greater than anticipated road & bridge tax. The FY 2020/2021 budget is \$78 thousand or 4.5% ahead of FY 2019/2020 budget primarily due to revising the road & bridge tax upward.

32 - Licenses and Permits: Licenses and Permits, not including building permits categorized under 30 – Major Revenues category, include licenses such as business, liquor and vehicle licenses. Based on historical trends, business licenses typically generate \$275 thousand per year and liquor licenses earn \$110 thousand. There are currently 1,149 licensed businesses and 60 liquor licenses in the Village. FY 2019/2020 total Licenses & Permits revenue is projected at \$396 thousand and is flat compared to FY 2019/2020 budget. FY 2020/2021 budget is flat compared to the prior year.

33 - Intergovernmental Revenues: Intergovernmental Revenues, not including Income Tax reported under 30 – Major revenues category, are comprised primarily of the Village's share of public safety grant awards and Replacement Taxes. Compared to FY 2019/2020 the category is increasing by \$18 thousand or 2.6%. In September 2018 the Village was informed it was the recipient of a \$2 million Department of Homeland Security Staffing for Adequate Fire & Emergency Response (S.A.F.E.R.) grant. The grant covers 75% of salary and benefits costs in year one, 75% in year two and 35% in year three. These grant-funded positions allow for the Fire Department's fourth ambulance to be staffed 24/7/365. Additionally, as the Department continues to work towards the building of Fire Station #3 these positions

will allow that station to be staffed upon its opening. Of the \$2 million total award, \$500 thousand has been budgeted again in FY 2020/2021 as this is the second year of the grant. Management projects FY 2020/2021 Replacement Taxes (CPPRT or PPRT) revenues at \$120 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. The Illinois Municipal League estimate of CPPRT is flat from FY 2019/2020 receipts.

34 - Charges for Services: This category represents revenues received from services provided by the Village. This includes the Warren-Waukegan Fire Protection District's payments for fire/rescue services, the City of Zion's contract payments for police and fire dispatch service, cell tower leases, resident/non-resident ambulance rescue fees and elevator inspections. Revenue in FY 2020/2021 is budgeted at \$7.1 million. This is \$139 thousand higher than the FY 2019/2020 budget. The Village's multi-year contract with WWFPD for fire protection and ambulance services expires on April 30, 2023. FY 2020/2021 projected revenue is contractually set at \$3.2 million, which is a \$139 thousand increase. In addition, revenue related to Off Duty Police and Non-Resident and Resident Rescue are forecasted to increase. The Village's contract with the City of Zion is expected to be extended with the first year of the new contract remaining flat followed by increases tied to CPI.

35 - Fines and Forfeitures: Fines and Forfeitures include liquor license violations, DUI impoundment fees and red light camera violations. Total budget for this category is \$1.8 million. This is an 11.2% decrease from last year's budget. This is primarily a result of the Illinois Comptroller's Office suspending the program to assist local agencies collect fines. In January 2020 the Comptroller announced the office would no longer assist municipalities in collecting unpaid red light camera fines. The Village has historically turned over unpaid red light camera fines to the State program known as Illinois Debt Recovery Program (IDROP). The State would reduce payment going to individuals and redirect funds to the local agency. The decision by the Comptroller results in an anticipated \$110 thousand decrease.

36 - Investments & Contributions: The Village earns interest income on idle cash balances. In FY 2015/2016 the Village participated in a joint request for proposal for investment advisor services with four other municipalities. The purpose was to establish a relationship with an advisor to manage the Village's investment portfolio within the confines of state statute and the Village's investment policy. As a result, the Village increased investment income substantially. In FY 2019/2020 the Village issued a request for proposal for banking services to ensure competitive banking fees. As a result the Village contracted with three banks and will utilize those relationships to keep fees low and interest earnings high. The FY 2020/2021 budget anticipates an increase of \$120 thousand due to interest income and continued management by the outside advisor.

39 - Other Financing Sources: This category includes insurance proceeds as a result of damage to Village owned property, loan proceeds and transfers in from other funds. In FY 2020/2021 the Village anticipates insurance proceeds of \$20 thousand which is in line with historical trends. In addition, Workers Compensation reimbursements have been moved to this category and are anticipated to be

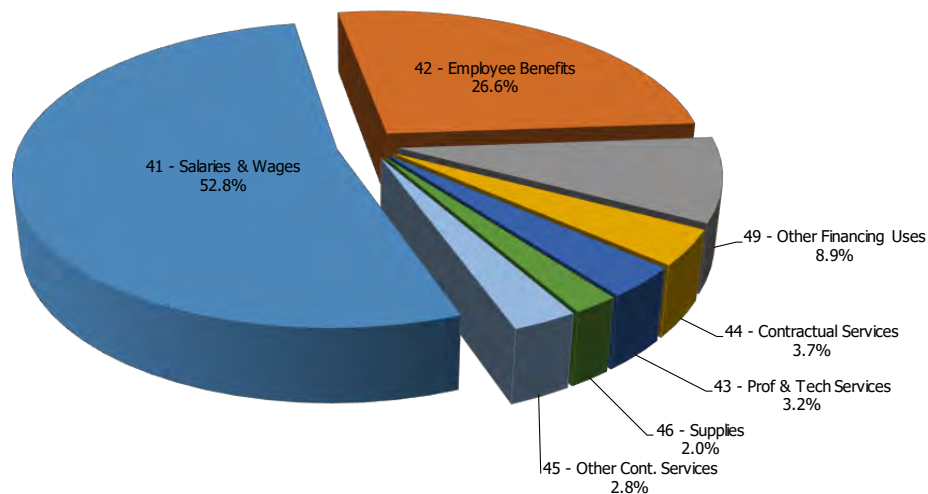
\$100 thousand. In FY 2020/2021 the category increases \$50 thousand or 71.4% from FY 2019/2020 budget.

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 down 2.9% or approximately \$1.3 million, compared to FY 2019/2020 budget. The majority of this decrease is in the Other Financing Uses category due to the transfer of an additional \$1.9 million to the Debt Service Fund in FY 2019/2020 to pay off the Series 2011 General Obligation Bonds. Excluding the impact of the additional transfer, the General Fund increases \$503 thousand or 1.1%. The majority of this increase can be attributed to the 41 – Salaries & Wages and 42 - Employee Benefits categories which are discussed in more detail below.

110 - General Fund							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total	\$ 38,768,483	\$ 41,784,669	\$ 44,512,497	\$ 43,176,456	\$ 43,208,297	\$ (1,304,200)	97.1%
41 - Salaries & Wages	20,491,940	20,892,217	22,197,827	21,926,292	22,817,491	619,664	102.8%
42 - Employee Benefits	10,399,282	10,798,194	11,261,179	10,971,367	11,491,717	230,538	102.0%
43 - Prof & Tech Services	1,173,008	1,522,755	1,360,151	1,347,330	1,392,090	31,939	102.3%
44 - Contractual Services	1,537,541	1,740,961	1,932,583	1,911,262	1,610,663	(321,919)	83.3%
45 - Other Cont. Services	1,105,630	1,115,554	1,151,891	1,157,632	1,198,574	46,683	104.1%
46 - Supplies	1,303,811	1,372,714	1,317,605	1,293,680	851,252	(466,353)	64.6%
47 - Capital	-	-	-	-	-	-	N/A
48 - Debt Service	93,086	-	-	-	-	-	N/A
49 - Other Financing Uses	2,664,184	4,342,274	5,291,261	4,568,892	3,846,510	(1,444,751)	72.7%

General Fund Expenditure Budget



41 - Salaries & Wages: The Village of Gurnee has six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPs), which cover most of the sworn personnel. The Department also has a second ICOPs unit which covers Communication Operators. Within the Fire Department, the International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants. Personnel in the Administration, Community Development, Public Works Departments and the Fire Prevention Bureau are covered by one of two Local 150 Midwest

Operating Engineers contracts. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2020. The two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2021. The International Association of Firefighters contract expires on April 30, 2022 and the Fraternal Order of Police and Illinois Council of Police contracts expires on April 30, 2023.

In FY 2012/2013 the Village modified its approach to developing Cost of Living Adjustments (COLA). The approach involves a two-component calculation that looks at the Consumer Price Index (CPI) and market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the top [third] quartile among comparable communities. This approach is incorporated into union agreements for IAFF, FOP and sworn ICOPs 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 annual percentage change for the period ending December 31st of the calendar year that immediately proceeds the fiscal year to which the CPI rate would be applied. For public safety personnel the CPI adjustment is limited to a minimum of 2.25% and a maximum of 3%. By linking the first component of any salary adjustments to the CPI, salaries are modified by the change in the price level of consumer goods and services purchased by households. The annual percentage change for the period ending December 31, 2019 was 2.25%. As a result, the minimum CPI adjustment of 2.25% will be used.

The second component looks at market comparables to determine if an additional adjustment is warranted to maintain top base salary at or above the top [third] quartile among comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. For Local 150 in FY 2020/2021, the annual COLA under the current contract is fixed at 2.25% annually with no additional market adjustment. During upcoming contract negotiations management will be discussing the continuance of two-component COLA adjustments.

As a result, for FY 2020/2021, the following COLA and market adjustments are anticipated for each of the respective groups subject to final comparable community wage confirmation and review:

<u>Group</u>	<u>COLA</u>	<u>Market</u>	<u>Total</u>
International Association of Firefighters	2.25%	0.46%	2.71%
FOP - Police Sworn Personnel	2.25%	0.00%	2.25%
ICOPs – Police Sworn Personnel	2.25%	0.00%	2.25%
ICOPs – Communication Operators	-----*	-----*	-----*
Local 150 – Administrative Unit	2.25%	0.00%	2.25%
Local 150 – Public Works Unit	2.25%	0.00%	2.25%
Non-union: All other employees	2.25%	0.00%	2.25%

*Currently being negotiated.

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

In the General Fund, the 41 - Salaries & Wages category is increasing 2.8% or \$620 thousand over the prior year budget. This is a result of the aforementioned assumptions and the following personnel changes.

- The addition of one Systems Administrator in the Information Systems Division.
- Reclassification of one Engineering Technician position to Civil Engineer.
- The addition of two Communications Operators. In FY 2017/2018 the Village consolidated its 911 communications center with the City of Zion pursuant to State legislation mandating mergers. In addition, the Village began contractual dispatching for Beach Park Fire Protection District. The Village hired an additional seven Communication Operators based on the expected workload after efficiencies. The workload has resulted in a dramatic increase in overtime. As a result, two additional Communication Operators are proposed to address this concern. Significant impacts to overtime are expected to continue in FY 2021/2022 as it takes approximately six months before the individual is fully trained and able to operate without the direct assistance of others.
- An increase in part-time Records Clerk in the Police Department to accommodate unfunded mandates from the State of Illinois in the handling of certain records.

42 - Employee Benefits: Much of 42 - Employee Benefits 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. Local 150 insurance rates are: \$950 single, \$2,150 family January 1, 2020 – April 30, 2021.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2020 IMRF employer contribution rate is 11.96% compared to 10.53% in 2019. 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 42 - Employee Benefits 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 2020/2021 is increasing from \$1,869,571 last year to \$1,966,654 this year (\$97,083 or 5.2%) for Fire. The lump sum employer contribution for FY 2020/2021 is increasing from \$2,273,714 last year to \$2,398,379 (\$124,665 or 5.5%) for Police. The rate of return assumption in the Police and Fire pension funds is 7.00%.

Costs related to Workers' Compensation Insurance are also included in this category. Currently, the Village obtains this insurance coverage through the Municipal Insurance Cooperative Agency (MICA) 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 and revenue streams. 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 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 and 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 higher claims experience an incentive towards which to work. Workers' compensation accounts for 77.5% of the total insurance premium and total \$1.6 million in FY 2020/2021. Costs related to liability, property and auto coverage are included in the 45 - Other Contracted Services category.

The 42 - Employee Benefits category is increasing 2.0% or \$231 thousand, from the previous fiscal year. The majority of this increase is a result of the increase in pension contributions (\$342 thousand) and workers compensation insurance (\$112 thousand).

43 - Professional & Technical Services: In general, the 43 - Professional Services category includes costs for legal services, external consultants and fees related to the red light camera enforcement program and paramedic ambulance billing services. 43 - Professional Services is increasing 2.3%, or \$32 thousand compared to the prior fiscal year. This is mainly the result of consulting assistance needed to update the strategic plan, increased audit fees due to a single audit requirement, document scanning in Engineering and personnel testing in the Fire Department.

44 - Contractual Services: The 44 - Contractual category covers those items for which outside vendors provide services. The category is decreasing 16.7% or \$322 thousand compared to FY 2019/2020. Decreases can be attributed to the moving fleet maintenance services (mainly Auto & Truck Maintenance) to an internal service fund. Those charges are now charged to departments via an interfund transfer in the 49 – Other Financing Uses category instead of contractual services. The increase in the Cloud & Networks Services line items is primarily a result of customer relationship management software in Administration.

45 – Other Contracted Services: The Village budgets for liability, automobile and property insurance, as well as expenses related to mosquito control, contracted training, telephone service, leased phone lines and contracted electric service fees within the 45 – Other Contracted Services category. These expenses vary across Departments based on operational needs. Overall, the 45 – Other Contracted Services category is increasing 4.1% or \$47 thousand, compared to FY 2019/2020. This increase is primarily due to insurance increases and additional training required in the Police Department for the legalization of recreational cannabis.

46 - Supplies: Supplies are tangible items such as parts, fuel, utilities, ice control materials computer hardware and software and building supplies. The category is decreasing 35.4% or \$466 thousand versus FY 2019/2020. This is mainly the result of establishing the new Fleet Services Fund and moving fuel expenses to the new fund. Fuel is charged back to departments through interfund transfers in the 49 – Other Financing Uses category.

47 - Capital: Capital expenditures include investments in assets that have useful lives of five years or more as identified in the Village's fixed asset policy. Some examples of capital expenditures are vehicles, land acquisition and construction projects. The 47 - Capital category is primarily used in the Capital Improvement Fund and Water & Sewer Capital Improvement Fund. There are no capital expenditures budgeted in the General Fund in FY 2020/2021. Items considered capital expenditures that do not meet the thresholds of the Village's fixed asset policy are accounted for in 46 – Supplies.

48 – Debt Service: This category accounts for the Village's repayment of long-term debt and capital leases. This includes principal, interest payments and bond trustee fees. The Village has no outstanding general obligation bond issues. As a result the 141 - Bond Fund has been reduced to zero.

49 - Other Financing Uses: 49 - Other Financing Uses expenditures include inter-fund transfers and tax rebate programs. The 49 – Other Financing Uses category is also used by the Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. The category is decreasing 27.3% or \$1.4 million compared to FY 2019/2020 mainly as a result of adding the Fleet Services Fund and charging departments through interfund transfers (+\$1.2 million), a transfer to the Capital Improvement Fund (+\$675 thousand) and the Amusement Tax rebate (+\$135,000) which is offset by decreases in the transfer to the Debt Service Fund (-\$3.1 million) and the Aquatic Center debt sharing payment (-\$252 thousand).

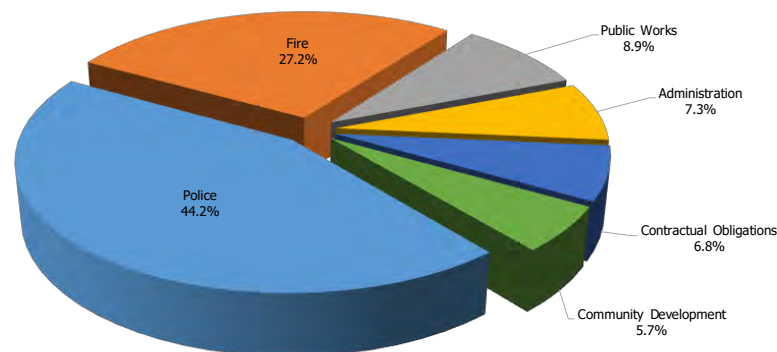
DEPARTMENTAL OVERVIEW

Individual department/division budgets within the General Fund are included in the following chart and graph. The Police and Fire Departments account for 71.5% of all General Fund expenditures, Public Works is 9.0%, Administration is 7.1%, Village-Wide Obligations is 6.7% and Community Development accounts for 5.7%. Contractual Obligations includes fund transfers and rebate agreements.

Total Expenditures by Department/Division - General Fund							
Department/Division	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Department/Divisions	\$38,768,483	\$41,784,669	\$44,512,497	\$43,176,456	\$43,208,297	-\$1,304,200	97.1%
Total Administration	\$5,511,729	\$7,378,319	\$8,390,158	\$7,737,243	\$6,070,325	(\$2,319,833)	72.4%
1010 - Administration	1,609,800	1,761,669	1,764,910	1,761,151	1,943,929	179,018	110.1%
1020 - Info Systems	771,775	776,876	887,887	824,087	1,040,858	152,971	117.2%
1021 - Public Info	56,337	48,508	58,950	56,987	71,639	12,689	121.5%
1600 - Contractual Obligations	2,968,580	4,674,457	5,584,761	5,001,612	2,917,950	(2,666,811)	52.2%
7530 - Building Maintenance	105,237	116,808	93,650	93,406	95,950	2,300	102.5%
Total Community Development	\$2,439,743	\$2,340,016	\$2,367,663	\$2,347,286	\$2,459,777	\$92,114	103.9%
2010 - CD-Planning/Building Safety	1,334,586	1,371,924	1,390,763	1,386,137	1,406,316	15,553	101.1%
2020 - CD Engineering	1,105,156	968,092	976,900	961,149	1,053,462	76,562	107.8%
Total Police Department	\$16,684,418	\$17,179,707	\$18,217,109	\$17,688,679	\$19,100,748	\$883,639	104.9%
4010 - PD Administration	14,214,831	14,786,757	15,429,209	15,175,627	16,171,018	741,810	104.8%
4020 - PD Communications	2,469,586	2,392,950	2,787,900	2,513,053	2,929,729	141,829	105.1%
Total Fire Department	\$10,188,246	\$10,588,068	\$11,250,065	\$11,340,099	\$11,735,816	\$485,751	104.3%
5010 - FD Administration	10,107,009	10,566,657	11,185,065	11,275,099	11,665,816	480,751	104.3%
5050 - FD Foreign Fire	81,237	21,411	65,000	65,000	70,000	5,000	107.7%
Total Public Works	\$3,944,347	\$4,298,559	\$4,287,502	\$4,063,148	\$3,841,631	(\$445,871)	89.6%
7510 - PW Administration	3,467,420	3,772,114	3,741,813	3,608,222	3,841,631	99,818	102.7%
*7520 - PW Vehicle Maintenance	476,927	526,445	545,689	454,925	-	(\$545,689)	0.0%

* Vehicle Maintenance activities were moved from the General Fund to the Fleet Services Internal Service Fund in FY 2020/2021

Total Budget by Department - General Fund



DEPARTMENTAL SUMMARIES

11010100 - ADMINISTRATION

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 Multi-Year Financial Forecast, Multi-Year Capital Plan, Annual Budget and Comprehensive Annual Financial Report (CAFR) while also overseeing financial reporting and debt and investment management. Division employees also manage water billing, collection of local taxes and other accounts receivables such as intergovernmental revenue, fines and payroll.

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

The Economic Development Division facilitates business development in Gurnee by engaging with property owners, businesses, commercial real estate brokers, residents, retailers, community and regional partners, and others who play a role in the continued economic prosperity of Gurnee. Staff serves as ombudsman to the business community, addressing individual needs as well as identifying opportunities to provide systemic support. Partnerships are integral to business retention and attraction, and the Economic Development Division staff regularly coordinates efforts with the Gurnee Chamber of Commerce as well as county and state agencies including Lake County Partners, Illinois Department of Commerce and Economic Opportunity, Visit Lake County and other organizations providing a myriad of business development, workforce training, education and transportation services to area employers and employees.

A summary of the Administration cost center's last two years of actual expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided on the following page.

11010100 - Administration							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$1,609,800	\$1,761,669	\$1,764,910	\$1,761,151	\$1,943,929	\$179,018	110.1%
41 - Salaries & Wages	955,574	999,146	1,081,378	1,035,911	1,131,580	50,202	104.6%
42 - Employee Benefits	338,411	398,591	344,834	340,577	392,090	47,256	113.7%
43 - Professional & Technical Services	216,780	229,605	211,626	249,966	247,645	36,019	117.0%
44 - Contractual Services	20,194	49,553	56,937	42,536	87,388	30,451	153.5%
45 - Other Contracted Services	56,235	70,540	52,610	76,496	57,600	4,990	109.5%
46 - Supplies	22,606	14,233	17,525	15,666	27,625	10,100	157.6%

FY 2019/2020 Review

Overall, the Administration cost center is expected to come in \$4 thousand under the FY 2019/2020 budget. The 43 – Professional & Technical Services and 45 – Other Contracted Services categories finished over budget largely due to the timing of personnel changes and shifting funds to higher interest accounts resulting in higher bank charges. All other categories finished under budget

FY 2020/2021 Summary

The Administration Department's FY 2020/2021 budget request is 10.1% or \$179 thousand higher than the FY 2019/2020 budget. The 41 – Salaries & Wages category is 4.6% higher than the prior fiscal year due to budgetary and contract assumptions. The 42 – Employee Benefits category is up 13.7% largely due to increased pension costs and changes in health insurance coverage elections. The 43 – Professional & Technical Services 17.0% increase is mainly the result of additional consulting for updating the strategic plan. The 44 – Other Contracted Services line item has increased 53.5% due to subscription fees for the Village's customer relationship management software. The 45 – Other Contracted Services category increases 9.5% due to bank charges and liability insurance. The 46 – Supplies category increases 57.6% due to increased finance software maintenance costs from adding an off-site backup and recovery service.

Employee Count

Full-Time Equivalents will remain flat compared to FY 2019/2020. The only anticipated changes is a promotion of the Assistant to the Village Administrator to the Assistant Village Administrator position, and the re-class of a vacant finance position from Staff Accountant to Finance Assistant II.

Administration Department - 11010***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Administration - 1101010100	8.10	9.20	9.20	9.20	9.55	9.05	9.60	9.60	0.00
Full-Time FTE's	7.60	8.60	7.60	7.60	7.60	7.60	7.80	7.80	0.00
Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.80
Assistant to Administrator	0.00	0.60	0.60	0.60	0.60	0.60	0.80	0.00	-0.80
Economic Dev Director	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant to the Finance Director	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Management Analyst / PIO	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Finance Assistant I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Assistant II	2.00	2.00	2.00	1.00	1.00	0.00	0.00	1.00	1.00
Staff Accountant	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
Part Time FTE's	0.50	0.60	1.60	1.60	1.95	1.45	1.80	1.80	0.00
General Office Secretary	0.00	0.00	1.00	1.00	1.50	1.00	1.00	1.00	0.00
Comm./Online Media Spclst.	0.00	0.10	0.35	0.35	0.20	0.20	0.20	0.20	0.00
Intern	0.50	0.50	0.25	0.25	0.25	0.25	0.60	0.60	0.00

11010200 - INFORMATION SYSTEMS

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. IS includes comprehensive Geographic Information Systems (GIS) services. This Division is also largely responsible for maintenance of software and equipment in five facilities with a number of Local Area Networks (LANs) connected via a Metropolitan Area Network (MAN). The MAN network now includes a cost-efficient and diverse mix of carrier services, Internet Service Providers (ISPs), wireless point-to-point links and Village-owned fiber cable.

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

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

11010200 - Administration - Information Systems							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$771,775	\$776,876	\$887,887	\$824,087	\$1,040,858	\$152,971	117.2%
41 - Salaries & Wages	484,260	464,690	494,340	492,374	622,415	128,075	125.9%
42 - Employee Benefits	162,912	168,202	163,972	164,495	213,813	49,841	130.4%
43 - Professional & Technical Services	92,504	112,397	180,150	122,150	147,650	(32,500)	82.0%
44 - Contractual Services	17,509	19,701	27,190	24,455	26,665	(525)	98.1%
45 - Other Contracted Services	6,737	6,674	10,485	10,121	11,740	1,255	112.0%
46 - Supplies	7,852	5,212	11,750	10,493	18,575	6,825	158.1%

FY 2019/2020 Review

Overall, the Information Systems cost center is projected to come in under budget by 7.2% of \$64 thousand for FY 2019/2020. All categories are expected to end the year near budget. The majority is the savings are found in the 43 – Professional & Technical Services category as the Consulting Services and Temporary Employment line items were not fully expended.

FY 2020/2021 Summary

The Information Systems cost center FY 2020/2021 budget request is up 17.2% or \$153 thousand compared to the prior year's budget. This is primarily the result of adding a Systems Administrator position, following the promotion of the current Network Administrator to Assistant Information Systems

Director, and eliminating the vacant Network Administrator position. This promotion is in-line with the Village's succession planning for the division.

Employee Count

Full Time Equivalents increase by 1.0 compared to the FY 2019/2020 budget due to the changes noted above.

Administration Department - 11010***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Information Systems - 11010200	4.75	4.55	5.55	4.55	4.47	4.47	4.47	5.47	▲ 1.00
Full-Time FTE's	3.75	3.75	4.75	3.75	3.75	3.75	3.75	4.75	▲ 1.00
Info Systems Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Info Systems Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	▲ 1.00
Systems Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	▲ 1.00
Network Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	▼ -1.00
Info Systems Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Info Systems Specialist	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS Coordinator	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.00
Part Time FTE's	1.00	0.80	0.80	0.80	0.72	0.72	0.72	0.72	0.00
Comm./Online Media Spclst.	0.50	0.30	0.30	0.30	0.40	0.40	0.40	0.40	0.00
Intern	0.50	0.50	0.50	0.50	0.32	0.32	0.32	0.32	0.00

11012100 - PUBLIC INFORMATION

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 2020/2021 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, e-mail listservs and social media accounts. A summary of the Public Information cost center's expenditures is shown below.

11012100 - Administration - Public Information							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$56,337	\$48,508	\$58,950	\$56,987	\$71,639	\$12,689	121.5%
43 - Professional & Technical Services	5,565	250	2,500	500	2,500	-	100.0%
44 - Contractual Services	8,270	6,967	12,420	7,400	21,473	9,053	172.9%
45 - Other Contracted Services	41,634	40,947	41,480	45,037	45,116	3,636	108.8%
46 - Supplies	869	344	2,550	4,050	2,550	-	100.0%

FY 2019/2020 Review

The Public Information cost center is expected to 3.3% or \$2 thousand under budget as cost related to the production of the newsletter and recording of Village meetings were less than anticipated.

FY 2020/2021 Summary

Overall, the Public Information budget is 21.5% or \$13 thousand higher than the FY 2019/2020. This is the result of the 44 – Contractual Services category. The Cloud & Network Services line item has increased related to the planned purchase of a three-year contract for a new employee emergency alert system that will rapidly notify personnel of any incidents at Village facilities and will improve the safety of all employees.

1101600 - CONTRACTUAL OBLIGATIONS

The 1101600 - Contractual Obligations cost center 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.

11016000 - Contractual Obligations							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$2,968,580	\$4,674,457	\$5,584,761	\$5,001,612	\$2,917,950	(\$2,666,811)	52.2%
45 - Other Contracted Services	25,718	56,716	55,000	61,793	62,000	7,000	112.7%
49 - Other Financing Uses	2,942,862	4,617,741	5,529,761	4,939,819	2,855,950	(2,673,811)	51.6%

FY 2019/2020 Review

FY 2019/2020 expenditures are projected to end the year 10.4% or \$583 thousand under budget due to unspent reserves for economic development. In FY 2018/2019, the Village began budgeting \$300 thousand annually in the event an economic development opportunity arose and the Village needed to act quickly to secure the development. Any unspent funds are reserved in the General Fund for future economic development. The Village approved a budget amendment in October 2019 to utilize General Fund balance to pay off the Series 2011 bonds three years early. This resulted in one-time inflated budget and expenditures of approximately \$2 million in the 49 – Other Financing Uses category.

FY 2020/2021 Summary

The FY 2020/2021 Village-wide Contractual Obligations budget is 47.8% or \$2.7 million less than the prior year budget. This is primarily the result of the previously mentioned budget adjustment to pay off the Series 2011 bonds and expiring Aquatic Center debt service sharing with the Park District. Those two line items account for a decrease of \$3.4 million. The decrease is partially offset by increases in the transfer to the Capital Improvement Fund of \$675 thousand and accounting for the \$135 thousand Amusement Tax Recapture Agreement in an expense account within this division versus netting against the revenue account. In the past, the recapture impact offset a revenue account.

11020100 - PLANNING/BUILDING SAFETY

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 including Building Safety, Planning & Zoning and Engineering. The Building Safety Division oversees building construction, inspection and code enforcement. The Planning & Zoning Division manages the overall use and development of private property in the Village. The Engineering Division is responsible for the construction and management of public infrastructure such as streets, drainage facilities, water lines and sewer lines.

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

by the Police Department. These include tall grass, the removal of illegal signs, property maintenance and nuisance regulations.

The primary responsibilities of the Planning & Zoning Division is 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 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided on the following page.

110201000 - Community Development - Planning/Building Safety								
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget	
	Actual	Actual	Budget	Year End Forecast	Budget			
Total All Categories	\$1,334,586	\$1,371,924	\$1,390,763	\$1,386,137	\$1,406,316	\$15,553	101.1%	
41 - Salaries & Wages	828,775	748,972	765,677	756,393	784,030	18,353	102.4%	
42 - Employee Benefits	343,347	322,862	316,396	326,563	338,695	22,299	107.0%	
43 - Professional & Technical Services	95,301	228,425	223,500	218,500	188,500	(35,000)	84.3%	
44 - Contractual Services	28,969	42,254	47,525	48,625	41,836	(5,689)	88.0%	
45 - Other Contracted Services	19,597	16,979	20,315	19,831	20,565	250	101.2%	
46 - Supplies	18,598	12,431	17,350	16,225	9,500	(7,850)	54.8%	
49 - Other Financing Uses	-	-	-	-	23,190	23,190	N/A	

FY 2019/2020 Review

FY 2019/2020 Planning/Building Safety forecasted expenses are expected to be under budget by 0.3%, or \$5 thousand. The savings in the 41 – Salaries & Wages category is offset by an overage in the 42 – Employee Benefits category as health insurance elections changed.

FY 2020/2021 Summary

The Planning/Building Safety FY 2020/2021 budget request is 1.1% or \$16 thousand higher than the prior year budget. The 41 – Salaries & Wages and 42 – Employee Benefits categories are up a combined \$41 thousand, however the 43 - Professional & Technical Services category is down \$35 thousand. The remaining categories had minor variances compared to the prior fiscal year. Expenses in the 44 – Contractual Services and 46 – Supplies categories related to auto & truck maintenance and fuel are moved to the 49 – Other Financing Uses category which is in inter-fund transfer to the new Fleet Services Fund. The transfer is new in FY 2020/2021 and is included in the 49 – Other Financing Uses category in division budgets that fund the Fleet Services Fund.

Employee Count

Full Time Equivalents will remain unchanged from FY 2019/2020.

Community Development Dept. - 11020***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Planning/Building Safety - 11020100	9.75	8.65	8.65	8.65	8.60	8.60	8.90	8.90	0.00
Full-Time FTE's	9.00	7.70	7.70	7.50	8.50	8.50	8.50	8.50	0.00
Comm. Dev. Director	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Senior Planner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Associate Planner	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief Inspector*	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Building Inspector	2.20	2.20	2.20	2.00	3.00	3.00	3.00	3.00	0.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
General Office Secretary	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	0.75	0.95	0.95	1.15	0.10	0.10	0.40	0.40	0.00
Building Inspector	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Code Enforcement Officer	0.45	0.45	0.45	0.45	0.00	0.00	0.00	0.00	0.00
Summer Helper	0.20	0.40	0.40	0.60	0.00	0.00	0.30	0.30	0.00

11020200 - ENGINEERING

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

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

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

11020200 - Community Development - Engineering							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$1,105,156	\$968,092	\$976,900	\$961,149	1,053,462	\$76,562	107.8%
41 - Salaries & Wages	686,200	615,246	629,281	614,996	653,360	24,079	103.8%
42 - Employee Benefits	279,013	264,779	260,559	253,567	263,439	2,880	101.1%
43 - Professional & Technical Services	11,430	14,194	5,000	9,190	31,000	26,000	620.0%
44 - Contractual Services	31,869	30,838	32,225	32,225	25,388	(6,837)	78.8%
45 - Other Contracted Services	79,419	21,567	19,635	20,621	21,735	2,100	110.7%
46 - Supplies	17,225	21,468	30,200	30,550	13,000	(17,200)	43.0%
49 - Other Financing Uses	-	-	-	-	45,540	45,540	N/A

FY 2019/2020 Review

The Engineering cost center is projected to come in 1.6% or \$16 thousand under budget as the 41 – Salaries & Wages and 42 - Employee Benefits categories will end the year under budget due to reduced hours from an Engineering Technician position. The remaining categories are expected to end near budget.

FY 2020/2021 Summary

The Engineering cost center FY 2020/2021 budget request is 7.8% or \$77 thousand higher than the prior year budget. This is mainly the result 41 – Salaries & Wages and 42 - Employee Benefits categories due to an Engineering Technician position being reclassified to a Civil Engineer. Expenses in the 44 – Contractual Services, and 46 – Supplies categories related to auto & truck maintenance and fuel are

moved to the 49 – Other Financing Uses category which is in inter-fund transfer to the new Fleet Services Fund. The transfer is new in FY 2020/2021 and is included in the 49 – Other Financing Uses category in division budgets that fund the Fleet Services Fund.

Employee Count

Full-Time Equivalents will decrease by 0.50 as a result of transitioning an Engineering Technician position from full-time to part-time. In FY 2019/2020 a Civil Engineer was promoted to Assistant Village Engineer.

Community Development Dept. - 11020***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Engineering - 11020200	6.50	6.25	7.25	7.25	7.25	7.25	6.75	6.75	0.00
Full-Time FTE's	5.50	5.50	6.50	6.50	6.50	6.50	6.00	6.00	0.00
Comm. Dev. Director	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Village Engineer	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Village Engineer/Asst. PW Director	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.00
Assistant to the Village Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Civil Engineer	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Engineering Tech I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
Engineering Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Part Time FTE's	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.00
Intern	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.00
Engineering Tech I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

11040100 - POLICE DEPARTMENT

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, public education, 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, Deputy Chief and Director of Support Services.

A summary of the Police cost center's last two years of actual expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided below.

11040100 - Police - Administration							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$14,214,831	\$14,786,757	\$15,429,209	\$15,175,627	\$16,171,018	\$741,810	104.8%
41 - Salaries & Wages	8,097,658	8,304,802	8,696,050	8,592,417	9,091,758	395,708	104.6%
42 - Employee Benefits	4,291,203	4,461,228	4,670,430	4,524,612	4,752,014	81,584	101.7%
43 - Professional & Technical Services	588,505	755,093	669,105	640,100	663,795	(5,310)	99.2%
44 - Contractual Services	429,322	531,533	577,574	629,836	503,353	(74,221)	87.1%
45 - Other Contracted Services	424,495	404,170	475,299	457,268	493,901	18,602	103.9%
46 - Supplies	383,649	329,932	340,750	331,393	228,507	(112,243)	67.1%
49 - Other Financing Uses	-	-	-	-	437,690	437,690	N/A

FY 2019/2020 Review

The Department expects to come in 1.6% or \$254 thousand, under budget for the fiscal year. This is most notably due to savings in the 41 - Salaries & Wages (\$104 thousand) and 42 - Employee Benefits categories (\$146 thousand) due to Departmental vacancies. The 43 – Professional & Technical Services category is also projected to end the year under budget due lower than anticipated costs for consulting services and labor attorney.

FY 2020/2021 Summary

The FY 2020/2021 budget request is 4.8% or \$742 thousand higher than the previous year. The 41 - Salaries & Wages category is increasing \$396 thousand primarily due to budgetary assumptions including a \$196 thousand increase in the Salaries & Wages line item, \$82 thousand increase in the Off Duty Security line item and \$90 thousand increase in the Overtime line item. It should be noted the Off Duty Security expense is offset by corresponding Off Duty Police revenue account. The 42 - Employee Benefits category is increasing \$106 thousand as a result of increased pension and insurance costs. The lump sum employer contribution for FY 2020/2021 is increasing from \$2,273,714 last year to \$2,398,379 (\$124,665 or 5.5%) for Police. Workers compensation insurance is increasing \$25 thousand and IMRF is increasing \$9 thousand. 45 - Other Contracted Services is increasing 9.7% largely due to increased training due to the legalization of recreational cannabis. Expenses in the 44 - Contractual Services, and 46 - Supplies categories related to auto & truck maintenance and fuel are moved to the 49 - Other Financing Uses category which is in inter-fund transfer to the new Fleet Services Fund. The transfer is new in FY 2020/2021 and is included in the 49 - Other Financing Uses category in division budgets that fund the Fleet Services Fund.

Employee Count

The employee count in the Police - Administration increases 0.50 FTE's in FY 2020/2021. The Department will add a part-time records clerk to assist in records retention law changes by the State.

Police Department - 11040***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Administration - 11040100	80.00	80.00	79.00	81.50	81.50	82.50	83.50	84.00	▲ 0.50
Full-Time FTE's	79.00	79.00	78.00	80.00	79.00	80.00	80.00	80.00	0.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Police Chief	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00
Director of Support Services	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Police Commander	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Police Sergeant	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Police Officer	49.00	49.00	49.00	51.00	51.00	52.00	52.00	52.00	0.00
Crime Prevention Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00
Public Education Specialist	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Traffic Safety Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Evidence Custodian	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Community Service Officer	6.00	6.00	6.00	6.00	5.00	5.00	4.00	4.00	0.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Records Assistant	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Custodian	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Part Time FTE's	1.00	1.00	1.00	1.50	2.50	2.50	3.50	4.00	▲ 0.50
Administrative Secretary	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.00
Community Service Officer	0.00	0.00	0.00	0.00	1.00	1.00	2.00	2.00	0.00
Crossing Guard	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Records Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	▲ 0.50

11040200 - COMMUNICATIONS

The Communications Center is staffed around the clock and provides Enhanced 9-1-1 service to residents of Gurnee and the City of Zion. In addition the Center provides radio dispatching, emergency medical dispatching (EMD), alarm monitoring and other critical communications functions. A summary of the Communications' expenditures follow.

11040200 - Police - Communications							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$2,469,586	\$2,392,950	\$2,787,900	\$2,513,053	\$2,929,729	\$141,829	105.1%
41 - Salaries & Wages	1,689,678	1,696,026	2,030,196	1,776,149	2,083,972	53,776	102.6%
42 - Employee Benefits	640,776	648,550	672,248	659,768	750,967	78,719	111.7%
43 - Professional & Technical Services	2,191	35	4,740	2,700	17,500	12,760	369.2%
44 - Contractual Services	8,041	12,961	21,016	19,433	21,366	350	101.7%
45 - Other Contracted Services	26,403	25,793	32,950	29,997	33,310	360	101.1%
46 - Supplies	9,411	9,586	26,750	25,006	22,615	(4,135)	84.5%
48 - Debt Service	93,086	-	-	-	-	-	N/A

FY 2019/2020 Review

The Division expects to finish approximately 9.9% or \$275 thousand under budget for FY 2019/2020. This is most notably due to savings in the 41 – Salaries & Wages and 42 - Employee Benefits as a result of bringing on new personnel later in the fiscal year than anticipated and utilizing part-time employees rather than full-time. All other categories finished slightly under budget.

FY 2020/2021 Summary

The FY 2020/2021 budget request is 5.1% or \$142 thousand higher compared to the previous year. The 41 – Salaries & Wages category and 42 – Employee Benefits category is responsible for the increase as two full-time Communications Operator positions is being proposed. In addition, the Overtime line item is decreasing only \$100 thousand based on prior year actuals and the fact that it takes approximately six months before the individual is fully trained and able to operate without the direct assistance of others. Additional reductions in Overtime are anticipated in FY 2021/2022.

Employee Count

Full Time Equivalents will increase by 2.00 FTE. Two full-time Communications Operator positions are being proposed. In FY 2017/2018 the Village consolidated its 911 communications center with the City of Zion pursuant to State legislation mandating mergers. In addition, the Village began contractual dispatching for Beach Park Fire Protection District. At that time the Village hired an additional six Communication Operators based on the expected workload after efficiencies, and added another one in FY 2019/2020. This workload has resulted in a dramatic increase in overtime.

Police Department - 11040***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Communications - 11040200	13.00	14.95	14.95	15.00	21.00	21.00	22.25	24.25	▲ 2.00
Full-Time FTE's	13.00	14.95	14.95	14.00	20.00	20.00	21.00	23.00	▲ 2.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Communications Shift Leader	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Communications Operator	10.00	11.95	11.95	11.00	17.00	17.00	18.00	20.00	▲ 2.00
Part Time FTE's	0.00	0.00	0.00	1.00	1.00	1.00	1.25	1.25	0.00
Communications Operator	0.00	0.00	0.00	1.00	1.00	1.00	1.25	1.25	0.00

11050100 - FIRE DEPARTMENT

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 and a third station proposed over the next two fiscal years on Route 21. 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 2019 the Gurnee Fire Department responded to 7,171 calls (compared to 6,818 upon the completion of 2018). Of the total calls in 2019, 4,733 were EMS related and 527 were motor vehicle accidents with injuries. The Fire Department made contact with 4,638 patients of which 3,544 were transported to local hospitals. The Department is led by

the Fire Chief. Within the GFD are five operating divisions, including Operations, Administration, Fire Prevention, Public Education and Training.

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

11050100 - Fire - Administration							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$10,107,009	\$10,566,657	\$11,185,065	\$11,275,099	\$11,665,816	\$480,751	104.3%
41 - Salaries & Wages	6,070,726	6,336,143	6,707,778	6,931,046	7,031,903	324,125	104.8%
42 - Employee Benefits	3,398,467	3,528,693	3,776,382	3,696,714	3,911,018	134,636	103.6%
43 - Professional & Technical Services	159,046	176,130	60,400	101,738	90,800	30,400	150.3%
44 - Contractual Services	154,223	179,182	242,775	214,844	230,525	(12,250)	95.0%
45 - Other Contracted Services	130,170	148,735	145,830	118,469	150,160	4,330	103.0%
46 - Supplies	194,378	197,773	251,900	212,287	201,150	(50,750)	79.9%
49 - Other Financing Uses	-	-	-	-	50,260	50,260	N/A

FY 2019/2020 Review

The Department expects to come in 0.8% or \$90 thousand over its total budget for FY 2019/2020. This is primarily a result of the 41 – Salaries & Wages category, more specifically the Overtime line item which is expected to end the fiscal year \$257 thousand over budget. The Department had a number of work-related injuries coupled with five retirements which required overtime. The 43 – Professional & Technical Services category is expected to finish the year over budget by \$41 thousand due to increased ambulance collections fees. This overage is offset by increased collections on the revenue side.

FY 2020/2021 Summary

The FY 2020/2021 budget request is 4.3% or \$481 thousand higher than the previous year. The 41 - Salaries & Wages and 42 – Employee Benefits categories account of the majority of the increase. Salaries & Wages is increasing \$324 thousand and is primarily due to employees due a COLA and step increase. The 42 – Employee Benefits category is increasing by \$135 thousand for the same reason, in addition to increases in workers compensation and pension costs. The lump sum employer contribution for FY 2020/2021 is increasing from \$1,869,571 last year to \$1,966,654 this year (\$97,083 or 5.2%) for Fire. Expenses in 46 – Supplies categories related to fuel are moved to the 49 – Other Financing Uses category which is in inter-fund transfer to the new Fleet Services Fund. The transfer is new in FY 2020/2021 and is included in the 49 – Other Financing Uses category in division budgets that fund the Fleet Services Fund.

Employee Count

Full Time Equivalents will remain flat compared to FY 2019/2020. The only anticipated change is the promotion of a Firefighter/Paramedic position to Lieutenant. The Firefighter/Paramedic position will not be backfilled.

Fire Department - 11050***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Fire Department - 11050100	52.70	58.70	57.70	57.60	56.50	56.00	62.00	62.00	0.00
Full-Time FTE's	52.70	58.70	57.70	57.00	56.00	56.00	62.00	62.00	0.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Lieutenant	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	▲ 1.00
Firefighter/Paramedic	34.00	40.00	40.00	40.00	40.00	40.00	46.00	45.00	▼ -1.00
Administrative Secretary	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
General Office Secretary	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Fire Marshal	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Inspector	2.50	2.50	2.50	3.00	2.00	2.00	2.00	2.00	0.00
Part Time FTE's	0.00	0.00	0.00	0.60	0.50	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.50	0.50	0.00	0.00	0.00	0.00
General Office Secretary	0.00	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00

11050500 - FOREIGN FIRE INSURANCE

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 2020/2021 Foreign Fire budgeted revenues are \$70 thousand.

11050500 - Fire - Foreign Fire							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$81,237	\$21,411	\$65,000	\$65,000	\$70,000	\$5,000	107.7%
44 - Contractual Services	81,237	21,411	65,000	65,000	70,000	5,000	107.7%

11075100 - PUBLIC WORKS DEPARTMENT

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 and Assistant Public Works Director who oversee three operating Divisions including Streets, Utility and Fleet Services (formerly Vehicle Maintenance). Working in conjunction with the Director and Assistant 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 2019/2020 budget and year end estimates and funding request for FY 2020/2021 are provided below.

11075100 - Public Works - Administration							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$3,467,420	\$3,772,114	\$3,741,813	\$3,608,222	\$3,841,631	\$99,818	102.7%
41 - Salaries & Wages	1,341,850	1,375,806	1,430,903	1,360,801	1,418,473	(12,430)	99.1%
42 - Employee Benefits	768,962	826,079	872,063	823,484	869,681	(2,382)	99.7%
43 - Professional & Technical Services	1,425	6,362	2,700	2,036	2,700	-	100.0%
44 - Contractual Services	657,255	709,506	732,420	704,081	512,370	(220,050)	70.0%
45 - Other Contracted Services	260,912	288,876	263,627	283,691	286,177	22,550	108.6%
46 - Supplies	437,016	565,486	440,100	434,130	318,350	(121,750)	72.3%
49 - Other Financing Uses	-	-	-	-	433,880	433,880	N/A

FY 2019/2020 Review

The FY 2019/2020 year end forecast is projected to end 3.6% or \$134 thousand under budget. This is largely due to the 41 – Salaries & Wages and 42 – Employee Benefits categories due to turnover. 44 – Contractual Services is expected to finish under budget by \$28 thousand due to favorable contract pricing. 46 - Supplies categories is expected to finish under budget by \$6 thousand due to lower electricity costs.

FY 2020/2021 Summary

The FY 2020/2021 budget request is up 2.7% or \$100 thousand, compared to the previous year. The increase in 42 - Employee Benefits is the result of increased workers compensation and IMRF costs. The 46 – Supplies category is down 27.7% or \$122 thousand due to reduced electricity costs for street lighting. Expenses in the 44 – Contractual Services and 46 – Supplies categories related to auto & truck maintenance and fuel are moved to the 49 – Other Financing Uses category which is in inter-fund transfer to the new Fleet Services Fund. The transfer is new in FY 2020/2021 and is included in the 49 – Other Financing Uses category in division budgets that fund the Fleet Services Fund.

Employee Count

Full Time Equivalents will remain flat compared to FY 2019/2020.

Public Works Department - 11075***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Streets - 11075100	16.20	16.60	16.60	16.60	17.40	17.40	17.20	17.20	0.00
Full-Time FTE's	15.20	15.60	15.60	15.20	15.20	15.20	15.00	15.00	0.00
Public Works Director	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.00
Superintendent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Lead Maintenance Worker	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Management Analyst	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant to the Administrator	0.00	0.20	0.20	0.20	0.20	0.20	0.00	0.00	0.00
Maintenance Worker I	2.00	3.00	3.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker II	8.00	7.00	7.00	9.00	9.00	9.00	9.00	9.00	0.00
Administrative Secretary	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.00
General Office Secretary	0.00	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	1.00	1.00	1.00	1.40	2.20	2.20	2.20	2.20	0.00
General Office Secretary	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.00
Summer Helpers	1.00	1.00	1.00	1.20	2.00	2.00	2.00	2.00	0.00

11075200 - VEHICLE MAINTENANCE

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 110 Village vehicles and heavy equipment from Public Works, Building, Engineering and Police as well as a SWALCO truck on contract. A summary of the Vehicle Maintenance expenditures follows.

11075200 - Public Works - Vehicle Maintenance							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$476,927	\$526,445	\$545,689	\$454,925	\$0	(\$545,689)	0.0%
41 - Salaries & Wages	337,220	351,386	362,224	366,206	-	(362,224)	0.0%
42 - Employee Benefits	176,191	179,212	184,295	181,587	-	(184,295)	0.0%
43 - Professional & Technical Services	261	265	430	451	-	(430)	0.0%
44 - Contractual Services	38,930	41,389	49,400	54,727	-	(49,400)	0.0%
45 - Other Contracted Services	14,702	19,744	18,490	18,382	-	(18,490)	0.0%
46 - Supplies	188,302	209,916	169,350	204,500	-	(169,350)	0.0%
49 - Other Financing Uses	(278,679)	(275,467)	(238,500)	(370,927)	-	238,500	0.0%

FY 2019/2020 Review

The Division expects to come in \$91 thousand under the FY 2019/2020 budget. The main reason for this is the 49 – Other Financing uses category which charges back labor and parts to individual departments.

FY 2020/2021 Summary

The FY 2020/2021 budget request is \$0 as the Village created a Fleet Services Internal Service Fund. All expenditures previously reported under this division are now reported in the 233 – Fleet Services Fund later in this section.

Employee Count

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

Public Works Department - 23375***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Vehicle Maintenance - 11075200	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Full-Time FTE's	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Mechanic	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Part Time FTE's	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fleet Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mechanic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

11075300 - MUNICIPAL BUILDING MAINTENANCE

The Municipal Building & Grounds budget includes the activities related to maintenance of the Village Hall and related property and the Mother Rudd House. Expenditures in this budget cover the costs for maintenance of the Village Hall landscaping, pond, parking lot, HVAC system, insurance and related housekeeping and contractual costs. Engineering Division staff oversees implementation of the Municipal Building & Grounds budget and Public Works Department staff provides support for general maintenance functions and maintenance of Village Hall landscaping. A summary of the cost center 11075300 expenditures follows.

11075300 - Administration - Municipal Building Maintenance							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$105,237	\$116,808	\$93,650	\$93,406	\$95,950	\$2,300	102.5%
44 - Contractual Services	61,722	95,666	68,100	68,100	70,300	2,200	103.2%
45 - Other Contracted Services	19,609	14,812	16,170	15,926	16,270	100	100.6%
46 - Supplies	23,906	6,330	9,380	9,380	9,380	-	100.0%

FY 2019/2020 Review

The Municipal Building Maintenance cost center is expected to end the fiscal year on target.

FY 2020/2021 Summary

The Municipal Building Maintenance budget is up 2.5% or \$2 thousand compared to the prior year. This is a result of increases in property insurance and contracts.

SPECIAL REVENUE, CAPITAL, DEBT SERVICE, ENTERPRISE, INTERNAL SERVICE AND FIDUCIARY FUNDS

121 - 911 FUND

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 FY 2016/2017 the State of Illinois changed the way revenues were collected and disbursed to municipalities along with the underlying formula. In short, the State determines the amount of the surcharge and disburses funds to qualifying Emergency Telephone Systems Boards (ETSB) in an amount equal to what the ETSB was collecting prior to the legislation. Additionally, State legislation also mandated the consolidation of ETSBs serving a population under 25,000. Identifying an opportunity to ensure the Village's 911 center remains under local control, the Village contracted with a consultant to study the viability of consolidation with surrounding communities. A result of that study was discussions with the City of Zion regarding consolidating ETSBs. Over several months of work by both partners, the Village of Gurnee and the City of Zion approved a consolidation plan and Intergovernmental Agreement for dispatch services. The result is a joint ETSB that took effect July 1, 2017 called the Northeast Lake County Consolidates Emergency Telephone Systems Board (NLCC-ETSB). Funds previously distributed to each municipality were combined and distributed to the NLCC-ETSB as a standalone entity.

As an independent entity, the Village does not budget for or have any financial control of the NLCC-ETSB other than through its representation on the Board. The Intergovernmental Agreement calls for the 911 funds to be used for capital purposes as approved by the NLCC-ETSB budget. Each municipality makes purchases through their municipal budget authority and seeks reimbursement from the NLCC-ETSB for qualified purchases. The Village maintains its 911 Fund for this purpose.

The NLCC-ETSB consists of nine members appointed to four year terms, including six Village of Gurnee representatives and three Zion representatives. Members of the board serve without compensation.

The NLCC-ETSB is responsible for directing the expenditure of surcharge monies which are held in the NLCC-ETSB Fund administered by the Village of Gurnee Finance Division. The Village is responsible for the operations and personnel of the 911 center with oversight from the NLCC-ETSB. These costs are budgeted in the General Fund Communications budget cost center 11040200. The Village is responsible for the accounting of the NLCC-ETSB which is considered a component unit of the Village as the Village has a majority on the NLCC-ETSB Board. Budget information for the NLCC-ETSB is included in the 411 – NLCC-ETSB Fund reported at the end of this section.

A summary of the 911 Fund's last two years of actual revenues and expenditures, FY 2019/2020 budget and year end estimates and FY 2020/2021 projections are provided below.

121 - 911 Fund							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$283,480)	\$63,810	\$0	\$0	\$0	\$0	
Revenues	572,481	\$558,321	\$965,380	\$966,130	\$563,130	(\$402,250)	58.3%
33 - Intergovernmental	572,481	558,321	965,380	966,130	563,130	(402,250)	58.3%
Expenditures	\$855,961	\$494,511	\$965,380	\$966,130	\$563,130	(\$402,250)	58.3%
43 - Professional & Technical Services	22,865	31,041	28,500	28,500	29,700	1,200	104.2%
44 - Contractual Services	246,456	40,001	46,250	46,250	51,000	4,750	110.3%
45 - Other Contracted Services	101,041	227,116	294,830	286,495	335,960	41,130	114.0%
46 - Supplies	39,813	-	5,000	9,085	10,000	5,000	200.0%
47 - Capital	105,722	196,352	590,800	595,800	136,470	(454,330)	23.1%
49 - Other Financing Uses	340,064	-	-	-	-	-	N/A

FY 2019/2020 Review

Revenues and expenditures are expected to finish at budget.

FY 2020/2021 Summary

In FY 2020/2021 the Village anticipates making reimbursable purchases related to 911 center of \$540 thousand, a decrease of 41.7% or \$402 thousand compared to FY 2019/2020. The majority of the expenditures are in the 45 – Other Contracted Services category and are related to maintenance on various equipment. Increases this year include maintenance agreements on a backup generator and emergency medical dispatch software purchased in FY 2019/2020. The 47 – Capital category is decreasing by \$454 thousand as the Village replaced MDT's and EMD software last year. The next major capital expenditure will be the replacement of the CAD system anticipated in FY 2021/2022.

122 - MOTOR FUEL TAX FUND

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 38.0 cents per gallon on non-diesel fuel and 45.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local, county, municipal and road districts based on a statutory formula. Of the 54.4%, municipalities share 49.1% of that based on population. The FY 2020/2021 budget includes \$25,000 in "High Growth Cities" funding. Total FY 2020/2021 projected receipts in the Motor Fuel Tax Fund are \$900 thousand. 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. In FY 2020/2021 the Village will not to expend any MFT funds. Rather, the Village will accrue the revenue and utilize MFT funds every other year, in combination with Capital Improvement funds. This is partially due to the burden created by the required State paperwork that accompanies any spending of these funds on resurfacing.

A summary of the MFT Fund's last two years of actual revenues and expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided below.

122 - Motor Fuel Tax Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$15,125)	\$838,440	(\$835,000)	(\$757,020)	\$1,066,008	\$1,901,008	
Revenues	\$832,354	\$838,440	\$840,000	\$900,000	\$1,066,008	\$226,008	126.9%
33 - Intergovernmental	821,067	817,250	825,000	875,000	1,041,008	216,008	126.2%
36 - Invests & Contribs	11,286	21,190	15,000	25,000	25,000	10,000	166.7%
Expenditures	\$847,478	\$0	\$1,675,000	\$1,657,020	\$0	(\$1,675,000)	0.0%
44 - Contractual Services	847,478	-	1,675,000	1,657,020	-	(1,675,000)	0.0%

FY 2019/2020 Review

Revenues are expected to finish slightly over budget by \$60 thousand. The MFT funds are deposited in a separate Illinois Funds money market account.

FY 2020/2021 Summary

Revenues are expected to increase compared to FY 2019/2020 projections due to an anticipated State capital bill distribution of \$266 thousand. The increase in taxes imposed by the state and shared to municipalities should result in higher collections, however the estimates are not known and the Village decided to budget conservatively at prior year levels. The Village continues to monitor political and economic factors which could impact the reliability of this revenue source in the future.

No expenditures are budgeted for FY 2020/2021, rather these funds will supplement street surfacing funds in the 131 – Capital Fund in FY 2021/2022. MFT revenues are restricted to use on roadways and therefore a large fund balance is not necessary.

123 - IMPACT FEE FUND

As a condition of development, the Village has imposed impact fees from time-to-time to defray future costs associated with additional traffic, sidewalk, police/fire/public works' needs and storm water management. The developer pays the Village an agreed-upon fee so the Village may make necessary improvements at a later date when the increased population in the area makes an impact on the Village's resources. From time to time, the Village transfers the collected impact fees to the 131 - Capital Fund when the improvements, such as installation of a sidewalk, are to be made.

A summary of the Impact Fee Fund's last two years of actual revenues and expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided below.

123 - Impact Fee Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Category	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$250,000)	(\$384,500)	(\$208,500)	(\$199,750)	(\$349,750)	(\$141,250)	
Revenues	\$0	\$15,500	\$500	\$250	\$250	(\$250)	50.0%
32 - Licenses & Permits	-	15,500	-	-	-	-	N/A
36 - Invests & Contribs	-	-	500	250	250	(250)	50.0%
Expenditures	\$250,000	\$400,000	\$209,000	\$200,000	\$350,000	\$141,000	167.5%
49 - Other Financing Uses	250,000	400,000	209,000	200,000	350,000	141,000	167.5%

FY 2019/2020 Review

Revenues are projected to finish \$250 under budget. Expenditures will finish slightly over budget due to \$9 thousand was transferred to the 211 – Golf Fund to support aquatic vegetation control efforts. The

only other expenditure is a transfer to the 131 – Capital Improvement Fund to supplement the multi-year capital program for stormwater and sidewalk improvements.

FY 2020/2021 Summary

In FY 2020/2021 the Village has budgeted \$250 in revenue. This is a result of investment income.

Fiscal Year 2020/2021 includes a \$350 thousand transfer to the 131 - Capital Improvement Fund to allow general sidewalk and drainage improvements throughout the Village. Historically, the Village has transferred \$200 to \$250 thousand annually to the Capital Improvement Fund.

124 - POLICE DEPARTMENT RESTRICTED REVENUE FUND

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. A summary of the PD Restricted Revenue Fund's last two years of actual revenues and expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided on the following page.

124 - PD Restricted Revenue Fund							
Category	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Budget	FY 19/20 Year End Forecast	FY 20/21 Budget	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
Revenues Over/(Under) Expenditures	(\$351)	\$3,877	\$5,150	\$45,491	\$6,000	\$850	
Revenues	(\$351)	\$3,877	\$5,150	\$45,491	\$6,000	\$850	116.5%
35 - Fines & Forfeitures	(400)	3,542	5,000	44,491	5,000	-	100.0%
36 - Invests & Contribs	49	335	150	1,000	1,000	850	666.7%
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	N/A
47 - Capital	-	-	-	-	-	-	N/A

FY 2019/2020 Review

Revenues are expected to finish ahead of budget by \$40 thousand due to unanticipated seizures. There were no budgeted expenditures.

FY 2020/2021 Summary

Revenues are expected to be \$6 thousand from miscellaneous seizures. There are no budgeted expenditures planned for FY 2020/2021.

131 - CAPITAL IMPROVEMENT FUND

The 131 - Capital Improvement Fund accounts for the acquisition and maintenance of major capital assets, other than those in the 223 - Water & Sewer Capital Fund and 233 – Fleet Services Fund. Capital is defined as items that have both a single acquisition cost of \$25,000 or more and a useful life of more than one year. Included in the Village's Capital Improvement Fund are expenses related to project engineering, land acquisition, roadway rehabilitation, detention and drainage improvements, vehicle and equipment replacement and facility improvements. The Village of Gurnee dedicates, by ordinance, 50% of its Home Rule Sales Tax strictly for capital and infrastructure improvements. A summary of the Capital Improvement Fund's last two years of actual revenues and expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 follow.

131 - Capital Improvement Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	(\$1,243,624)	\$845,842	(\$1,395,510)	\$104,457	(\$1,436,496)	(\$40,986)	
Revenues	\$4,861,308	\$6,600,194	\$4,890,000	\$6,096,058	\$11,030,000	\$6,140,000	225.6%
30 - Major Revenues	4,601,816	4,628,536	4,680,000	4,505,000	4,550,000	(130,000)	97.2%
33 - Intergovernmental	-	-	-	-	930,000	930,000	N/A
36 - Invests & Contribs	7,865	21,500	10,000	25,000	4,450,000	4,440,000	44500.0%
39 - Other Sources	251,627	1,950,158	200,000	1,566,058	1,100,000	900,000	550.0%
Expenditures	\$6,104,932	\$5,754,351	\$6,285,510	\$5,991,602	\$12,466,496	\$6,180,986	198.3%
43 - Professional & Technical Services	548,137	145,483	150,000	155,000	185,000	35,000	123.3%
44 - Contractual Services	3,337,619	3,335,131	2,250,000	2,262,404	3,865,000	1,615,000	171.8%
45 - Other Contracted Services	2,770	8,686	-	-	-	-	N/A
47 - Capital	2,216,406	2,265,051	3,885,510	3,574,198	7,349,825	3,464,315	189.2%
49 - Other Financing Uses	-	-	-	-	1,066,671	1,066,671	N/A

FY 2019/2020 Review

Revenues are expected to finish 24.7% or \$1.2 million over budget due the sale of monopole leases no longer needed by the Village. Remaining line items are expected to finish at or near budgeted amounts.

Expenditures are expected to end FY 2019/2020 4.7% or \$294 thousand under budget. While the Street Surfacing – Maintenance line item is over budget, other line items within the fund are expected to end the year under budget thereby allowing overall expenditures to finish the fiscal year slightly under budget.

FY 2020/2021 Summary

In FY 2020/2021 the Village projects \$4.6 million from Home Rule Sales Tax, \$675 thousand transfer from the General Fund and \$350 thousand transfer from the Impact Fee Fund. The 36 – Investments & contributions category includes Phase 1 funding for Fire Station #3. The 49 - Other Financing Uses category represents a transfer to the Fleet Services Fund for the purchase of non-water & sewer related vehicles and equipment. FY 2020/2021 Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

141 - BOND FUND

There are currently two funds that account for the Village's repayment of long-term debt: the 141 - Bond Fund and the 142 - Special Service Area #2. In FY 2019/2020 the Village paid off its only remaining General Obligation Bond Series 2011. By paying it off nearly 3 years early the Village saved approximately \$260 thousand in interest. The Village's only remaining outstanding debt is the IEPA Loan which was used to finance a portion of the Knowles Road water tower. The IEPA Loan is accounted for in 221 – Water & Sewer operating Fund and SSA#2 bonds accounted for in 142 – SSA#2 Fund.

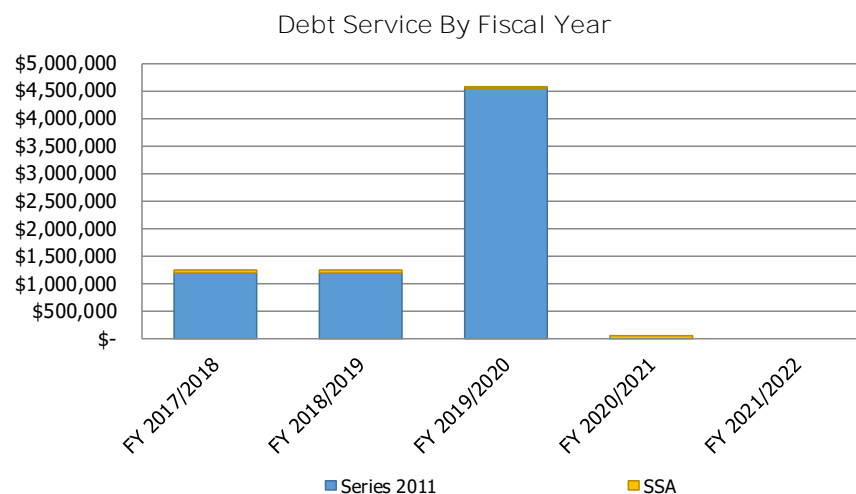
141 - Bond Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$2,100	\$21,952	(\$1,379,502)	(\$1,379,552)	\$0	\$1,379,502	
Revenues	\$2,059,325	\$1,222,302	\$3,160,748	\$3,160,748	\$0	(\$3,160,748)	0.0%
36 - Invests & Contribs	-	21,102	15,000	15,000	-	(15,000)	0.0%
39 - Other Sources	2,059,325	1,201,200	3,145,748	3,145,748	-	(3,145,748)	0.0%
Expenditures	\$2,057,225	\$1,200,350	\$4,540,250	\$4,540,300	\$0	(\$4,540,250)	0.0%
43 - Professional & Technical Services	450	350	1,250	1,250	-	(1,250)	0.0%
48 - Debt Service	2,056,775	1,200,000	4,539,000	4,539,050	-	(4,539,000)	0.0%

FY 2019/2020 Review

FY 2019/2020 expenditures include the early pay off of the Series 2011 Bonds. The Village utilized General Fund and Bond Fund reserves.

FY 2020/2021 Summary

The following chart shows the overall debt service payments by fiscal year for the Village of Gurnee. A more detailed discussion of the Village's debt position is provided in *Section 5: Executive Overview* while further information on the Village's use of debt can be found in the *Debt Policy* in *Section 11: Appendix*.



142 - SPECIAL SERVICE AREA #2

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.

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

142 - Special Service Area #2							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$9	\$220	\$250	(\$25)	\$0	(\$250)	
Revenues	\$41,517	\$41,194	\$41,472	\$41,222	\$41,323	(\$149)	99.6%
31 - Taxes	41,517	40,792	40,972	40,972	41,048	76	100.2%
36 - Invests & Contribs	-	401	500	250	275	(225)	55.0%
Expenditures	\$41,508	\$40,974	\$41,222	\$41,247	\$41,323	\$101	100.2%
48 - Debt Service	41,508	40,974	41,222	41,247	41,323	101	100.2%

FY 2019/2020 Review

FY 2019/2020 expenditures were made per the set repayment schedule.

FY 2020/2021 Summary

FY 2020/2021 expenditures were set per the repayment schedule. FY 2020/2021 represents the final payment on this special service area debt.

211 - GOLF COURSE FUND

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 enabled the Village to Purchase the Existing Leasehold Interest for the Bittersweet Golf Course, enabled a contractor to manage the Golf Course on behalf of the Village and 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. In October 2017 the Village renewed the agreement for another 5-year term. 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 \$39,000 per year.
- Incentive fee of 15% of gross revenue in excess of \$1,025,000.
- 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.

211 - Golf Course Fund							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$0	(\$17,460)	\$0	(\$57,000)	\$56,500	\$56,500	
Revenues	\$0	\$1,790	\$59,000	\$2,000	\$291,500	\$232,500	494.1%
30 - Major Revenues	-	-	-	-	40,000	40,000	N/A
36 - Invests & Contribs	-	1,790	-	2,000	1,500	1,500	N/A
39 - Other Sources	-	-	59,000	-	250,000	191,000	423.7%
Expenditures	\$0	\$19,250	\$59,000	\$59,000	\$235,000	\$176,000	398.3%
46 - Supplies	-	-	59,000	59,000	-	(59,000)	0.0%
47 - Capital	-	19,250	-	-	235,000	235,000	N/A

FY 2019/2020 Review

The Village along with GolfVisions identified a number of capital needs of the course. Priority items included tree trimming and pond maintenance. In FY 2019/2020, the Village transferred \$59 thousand to the Golf Course Fund from the General Fund and Impact Fee Fund to perform Phase 1 of the tree trimming and start pond maintenance.

FY 2020/2021 Summary

The Village identified an on-going need to invest in the course annually for major capital items such as cart paths and equipment. The Village decided to utilize the Amusement Tax generated by the Course to

fund on-going capital needs. In FY 2020/2021 the Village will transfer \$250 thousand from the 131 - Capital Improvement Fund and annually deposit the Course's Amusement Tax back into the Golf Course Fund to fund future capital needs.

221 — WATER & SEWER OPERATING FUND

The Water & Sewer 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 2,563 fire hydrants, 2,341 valves and 9,925 water meters. The sanitary sewer conveyance system includes 138 miles of sewer main and eight pump stations. Sanitary sewage treatment is provided by North Shore Water Reclamation District at its Gurnee treatment facility.

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

- ~~Tower 1 (Fire Station #1) — 200,000 gallons~~ (Demolished in 2018)
- Tower 2 (HeatherRidge) – 500,000 gallons
- Tower 3 (Pembrook) – 500,000 gallons
- Tower 4 (Northwestern) – 2,000,000 gallons
- Tower 5 (Knowles Rd.) – 2,000,000 gallons

Tower 1, which was 200,000 gallons and located at Fire Station #1, was removed on June 4, 2018. Due to the age of the tower, its condition and minimal storage amount it was not operationally or financially feasible for the Village to continue maintaining the structure. The addition of the two million gallon Knowles Road water tower increases water storage significantly.

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

The Village's water rate includes the rate charged by the water supplier, the Central Lake County Joint Action Water Agency (CLCJAWA). In FY 2019/2020 this rate was \$2.83 per 1,000 gallons, the rate is expected to decrease to \$2.27 in FY 2020/2021 and again to \$1.82 in FY 2021/2022 before leveling off. This rate drop allows the Village to fund future capital replacement without a large spike in rates to customers. A summary of the Water & Sewer Operating cost center's last two years of actual expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 is provided below.

221 - Water & Sewer Operating Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	(\$1,430,355)	(\$670,702)	\$1,421,506	\$1,493,307	\$1,185,030	(\$236,476)	
Revenues	8,745,231	\$9,269,782	\$9,383,500	\$8,997,690	\$9,388,500	\$5,000	100.1%
32 - Licenses & Permits	(25,760)	238,222	-	-	-	-	N/A
34 - Charges for Services	8,632,148	8,824,881	9,193,500	8,812,500	9,183,500	(10,000)	99.9%
35 - Fines & Forfeitures	102,484	108,634	100,000	100,000	100,000	-	100.0%
36 - Invests & Contribs	36,209	96,468	85,000	85,000	105,000	20,000	123.5%
39 - Other Sources	150	1,577	5,000	190	-	(5,000)	0.0%
Expenditures	10,175,587	\$9,940,484	\$7,961,994	\$7,504,384	\$8,203,470	\$241,476	103.0%
41 - Salaries & Wages	993,536	1,077,596	1,189,268	1,133,522	1,193,237	3,969	100.3%
42 - Employee Benefits	660,700	745,141	761,934	768,757	819,443	57,509	107.5%
43 - Professional & Technical Services	9,973	21,153	19,660	22,130	18,300	(1,360)	93.1%
44 - Contractual Services	4,087,333	4,128,215	4,547,158	4,418,176	3,886,569	(660,589)	85.5%
45 - Other Contracted Services	116,878	138,300	132,476	148,378	164,818	32,342	124.4%
46 - Supplies	303,977	295,545	635,818	337,740	625,573	(10,245)	98.4%
47 - Capital	1,186,140	1,304,334	-	-	-	-	N/A
48 - Debt Service	-	-	-	-	560,000	560,000	N/A
49 - Other Financing Uses	2,817,050	2,230,200	675,680	675,680	935,530	259,850	138.5%

FY 2019/2020 Review

The main revenue source in the Water & Sewer Operating Fund is water and sewer sales. The Village expects to end FY 2019/2020 4.1% or \$381 thousand under budget. The Village experienced a wet summer in 2019 which had a major impact on water usage during and after that time.

The Division expects to come in 5.7% or \$4458 thousand under budget for FY 2019/2020 expenditures. The 44 – Contractual Services category is expected to finish \$129 thousand under budget due to less water expense as a result of lower usage at the end of the summer. The 46 – Supplies category is expected to finish \$298thousand under budget due to delays in the meter replacement program interface with billing software.

FY 2020/2021 Summary

FY 2020/2021 revenues increase by 0.1% or \$5 thousand. The Village anticipates combined water and sewer sales revenue to be in line with historical usage trends and is being conservative. Due to changes in the Village's banking setup interest income is anticipated to increase by \$20 thousand.

FY 2020/2021 expenditures are expected to be 3.0% or \$241 thousand more than the previous fiscal year. The 42 – Employee Benefits category increases \$61 thousand due to workers compensation, employee health insurance elections and IMRF increases. 44 – Contractual Service category decreases by \$661 thousand due primarily to the CLCJAWA rate decrease. 48 - Debt Service category includes \$560 thousand for a principle and interest payment related to the Knowles Road water tower Illinois Environmental Protection Agency (IEPA) Public Water Supply loan. In addition, the Village is planning to make an additional \$200,000 principal payment each year, bring the payback period down from 20 year to approximately 11 years. The 49 – Other Financing Uses category has increased 38.5% or \$260 thousand due to increases in the administrative fee and transfer to the new Fleet Services Fund. Expenses in the 44 – Contractual Services, and 46 – Supplies categories related to auto & truck maintenance and fuel are moved to the 49 – Other Financing Uses category which is in inter-fund transfer to the new Fleet Services Fund. The transfer is new in FY 2020/2021 and is included in the 49 – Other Financing Uses category in division budgets that fund the Fleet Services Fund.

Employee Count

Full-Time Equivalents will remain flat compared to the FY 2019/2020 budget. The only anticipated change is the promotion of the Assistant to the Administrator position to Assistant Administrator.

Public Works Department - 22175***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	Change
Utility - 22175500	13.65	13.85	13.85	13.35	13.35	13.35	13.85	13.85	0.00
Full-Time FTE's	13.65	13.85	13.85	12.45	12.45	12.45	12.95	12.95	0.00
Public Works Director	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.00
Village Engineer/Asst. PW Director	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.00
Superintendent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Waterworks Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.20
Assistant to the Administrator	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00	-0.20
GIS Coordinator	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00
Finance Assistant I	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker II	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Administrative Secretary	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.00
General Office Secretary	0.20	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00
Part Time FTE's	0.00	0.00	0.00	0.90	0.90	0.90	0.90	0.90	0.00
General Office Secretary	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.00
Finance Assistant I	0.00	0.00	0.00	0.70	0.70	0.70	0.70	0.70	0.00

223 – WATER & SEWER CAPITAL FUND

The Water & Sewer 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 223 - Water & Sewer Capital Fund. With new development opportunities becoming scarcer, the Village Board approved a long-term rate strategy that included a funding model for infrastructure over the next five fiscal years.

223 - Water & Sewer Capital Fund							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$2,147,894	\$863,292	(\$1,921,750)	(\$2,357,722)	(\$3,408,956)	(\$1,487,206)	
Revenues	\$2,404,757	\$1,899,551	\$5,037,208	\$3,677,528	\$110,000	(\$4,927,208)	2.2%
32 - Licenses & Permits	227,707	128,552	160,000	165,000	110,000	(50,000)	68.8%
39 - Other Sources	2,177,050	1,770,999	4,877,208	3,512,528	-	(4,877,208)	0.0%
Expenditures	\$256,863	\$1,036,259	\$6,958,958	\$6,035,250	\$3,518,956	(\$3,440,003)	50.6%
41 - Salaries & Wages	-	-	-	-	-	-	N/A
42 - Employee Benefits	-	-	-	-	-	-	N/A
43 - Professional & Technical Services	-	-	-	-	-	-	N/A
44 - Contractual Services	-	-	-	-	-	-	N/A
45 - Other Contracted Services	-	-	-	-	-	-	N/A
46 - Supplies	-	-	-	-	-	-	N/A
47 - Capital	256,863	1,036,259	6,958,958	6,035,250	3,271,250	(3,687,708)	47.0%

FY 2019/2020 Review

Revenues are expected to finish 27.0% or \$1.4 million under budget in FY 2019/2020. This is a result of the timing of IEPA Loan proceeds and the Village's decision to pay for the final \$1.5 million of the Knowles Tower from reserves. While the loan is \$7 million, the Village will only borrow \$5.5 million or what is needed. The Village is not obligated to draw the full amount. In addition, the Village is planning make an additional \$200,000 principal payment each year bringing the payback period down from 20 years to approximately 11 years.

Expenditures are expected to finish 13.3% or \$924 thousand under budget. As discussed earlier, progress on the Knowles Road water tower did not proceed as quickly as staff anticipated.

FY 2020/2021 Summary

Revenues consist mainly of \$110 thousand in anticipated connection fees.

Expenditures highlights for FY 2020/2021 include \$2.1 million for utility improvements including water main replacement on Waveland Avenue and Old Grand Avenue, \$400 thousand for the completion of the Knowles Road water tower, \$260 thousand for Engineering Studies which is primarily sanitary sewer televising and \$230 thousand for Building Improvements. Equipment purchases are limited to a loader and excavator, and two large dump trucks used in both street and utility operations. FY 2020/2021 Water & Sewer Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

233 – FLEET SERVICES FUND

The Fleet Services Fund (new in FY 2020/2021) accounts for activity related to the maintenance and replacement of the Village's vehicle and equipment fleet. A central parts and supplies inventory, fueling facility, garage and fleet replacement forecasting is maintained by the Fleet Services Division (formerly entitled Vehicle Maintenance Division) under the direction of the Director of Public Works. The full cost of maintaining and replacing vehicles and equipment is centralized in this fund and charged back to divisions within the General Fund and Water & Sewer Operating Fund in four major categories as outlined below.

- **Fleet Operations** costs include in-house labor, benefits, overhead and contracted work. Labor Hours are tracked in-house via a fleet management software system provided by Computerized Fleet Analysis (CFA). These costs are charged back to departments based on the average number of labor hours spent on each department over the last 5-years.
- **Parts** inventory is maintained so common parts are available to repair vehicles and equipment as needed. Parts are received into inventory and expensed as used on each department's vehicles or equipment. Inventory usage is tracked in the CFA system. These costs are charged back to departments based on the average parts expensed out of inventory for each department over the last 5-years.
- **Fuel** use is tracked in a separate fuel management system. The Village maintains a regular and diesel fuel station to service the Village fleet. Fuel is bought in bulk and recorded into inventory and expensed as it is used by departments. Fuel is charged back to departments based on the average gallons of regular and diesel fuel expended out of inventory for each department over the last 5-years and a current price assumption.
- **Vehicles & Equipment** replacement costs are transferred from the 131 – Capital Fund for Public Works Streets Division and Police Department vehicles & equipment and from 223 – Water & Sewer Capital for Utility Division vehicles & equipment.

The following table shows the purpose and flow of resources to the Fleet Services Fund:

Fund/Department/Division	Transferred From	Transferred To	Fleet Operations	Parts	Fuel	Vehicles & Equipment	Total
Total All Funds			\$817,890	\$135,030	\$277,220	\$1,064,377	\$2,294,517
110 - General Fund			\$637,250	\$104,810	\$248,500	\$0	\$990,560
11020100 - CD Planning & Building	11020100-493031	23320100-339101	\$15,750	\$2,780	\$4,660		\$23,190
11020200 - CD Engineering	11020200-493031	23320200-339101	\$34,410	\$4,220	\$6,910		\$45,540
11040100 - Police	11040100-493031	23340100-339101	\$259,610	\$40,930	\$137,150		\$437,690
11050100 - Fire	11050100-493031	23350100-339101			\$50,260		\$50,260
11075100 - PW Streets	11075100-493031	23375100-339101	\$327,480	\$56,880	\$49,520		\$433,880
131 - Capital Improvement Fund			\$0	\$0	\$0	\$816,671	\$816,671
13140100 - Police	13110100-493031	23340100-339106				\$312,815	\$312,815
13175100 - PW Streets	13110100-493031	23375200-339106				\$503,856	\$503,856
221 - W&S Operating Fund			\$180,640	\$30,220	\$28,720	\$0	\$239,580
22175500 - PW Utility	22175500-493031	23375500-339110	\$180,640	\$30,220	\$28,720		\$239,580
223 - W&S capital Fund			\$0	\$0	\$0	\$247,706	\$247,706
22375500 - PW Utility	22375500-493031	23375200-339111				\$247,706	\$247,706

233 - Fleet Services Fund							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	
Revenues	-	\$0	\$0	\$0	\$2,309,516	\$2,309,516	N/A
34 - Charges for Services	-	-	-	-	15,000	15,000	N/A
39 - Other Sources	-	-	-	-	2,294,516	2,294,516	N/A
Expenditures	-	\$0	\$0	\$0	\$2,309,516	\$2,309,516	N/A
41 - Salaries & Wages	-	-	-	-	378,120	378,120	N/A
42 - Employee Benefits	-	-	-	-	192,855	192,855	N/A
43 - Professional & Technical Services	-	-	-	-	280	280	N/A
44 - Contractual Services	-	-	-	-	186,130	186,130	N/A
45 - Other Contracted Services	-	-	-	-	22,155	22,155	N/A
46 - Supplies	-	-	-	-	465,600	465,600	N/A
47 - Capital	-	-	-	-	1,064,376	1,064,376	N/A

FY 2019/2020 Review

The Fleet Services Fund was established with the FY 2020/2021 Budget. For information related to FY 2019/2020 please refer to the Vehicle Maintenance Division within the General Fund.

FY 2020/2021 Summary

Revenues consist of charges back to departments in the General Fund and Water & Sewer Operating Fund via interfund transfers. Also included is charges for service for use of the fueling station by other governmental entities.

All expenses related to operating a fleet maintenance garage are included in the FY 2020/2021 budget. This includes Salaries and benefits, overhead, outside work, parts, fuel and other supplies. Included in the 47-Capital category is the replacement of five squad cars, two detective vehicles in the Police Department; two 5-yard dump trucks, a loader, an excavator and a compressor/generator for the shop truck split between the Capital Fund and Water & Sewer Capital Fund.

The difference between the transfer to Fleet Services (\$2,294,517) and the Fleet Services expenditures (\$2,309,516) is \$15 thousand. The \$15 thousand represents the charges imposed upon other governmental entities that use the Village's fueling station.

307 - POLICE PENSION FUND

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.

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, 2019. The funding level increased from 71.2% to 72.1% for police. The rate of return assumption in the pension funds is 7.00%. A summary of the Police Pension Fund's last two years of actual expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided below.

307 - Police Pension Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$6,361,701	\$5,987,731	\$3,542,256	\$3,083,419	\$3,779,879	\$237,623	
Revenues	\$8,883,858	\$8,754,436	\$6,702,456	\$6,088,714	\$7,100,379	\$397,923	105.9%
36 - Invests & Contribs	8,883,858	8,754,336	6,702,456	6,088,714	7,100,379	397,923	105.9%
39 - Other Sources	-	100	-	-	-	-	N/A
Expenditures	\$2,522,157	\$2,766,705	\$3,160,200	\$3,005,295	\$3,320,500	\$160,300	105.1%
41 - Salaries & Wages	2,314,376	2,523,090	2,880,000	2,723,000	3,027,500	147,500	105.1%
42 - Employee Benefits	4,125	15,143	15,000	10,000	15,000	-	100.0%
43 - Professional & Technical Services	186,241	194,682	235,000	240,000	245,000	10,000	104.3%
45 - Other Contracted Services	17,266	33,349	29,200	31,295	32,000	2,800	109.6%
46 - Supplies	150	441	1,000	1,000	1,000	-	100.0%

FY 2019/2020 Review

Revenues are expected to finish 9.2% or \$614 thousand under budget primarily due to investment performance. The Village budgets investment income consistent with the actuarial assumption of 7.0%.

Expenditures are expected to finish 4.9% or \$155 thousand under budget primarily due to lower than anticipated pension distributions. Staff makes every attempt to predict retirement dates to prepare the budget for pension distributions.

FY 2020/2021 Summary

Revenues increased 5.9% or \$398 thousand versus the FY 2019/2020 budget. The actuarial assumption for investment returns is 7.00% and therefore the Village budgeted for a 7.00% return. This budgeting methodology will allow the Village to easily determine where returns are at versus the actuarial assumption. The lump sum employer contribution for FY 2020/2021 is increasing from \$2,273,714 last year to \$2,398,379 (\$124,665 or 5.5%) for Police.

Expenditures increased 5.1% or \$160 thousand due largely to cost of living adjustments on current pensions and anticipated retirements.

308 - FIRE PENSION FUND

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, 2019. The funding level increased from 72.4% to 74.8% for fire. The rate of return assumption in the pension funds is 7.00%. A summary of the Fire Pension Fund's last two years of actual expenditures, FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided below.

308 - Fire Pension Fund							
	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$3,385,400	\$3,424,051	\$3,504,821	\$3,308,575	\$3,418,054	(\$86,767)	
Revenues	\$4,898,120	\$4,985,638	\$5,281,021	\$5,065,571	\$5,531,654	\$250,633	104.7%
36 - Invests & Contribs	4,897,566	4,985,638	5,281,021	5,065,571	5,531,654	250,633	104.7%
39 - Other Sources	554	-	-	-	-	-	N/A
Expenditures	\$1,512,720	\$1,561,588	\$1,776,200	\$1,756,996	\$2,113,600	\$337,400	119.0%
41 - Salaries & Wages	1,413,559	1,447,986	1,645,000	1,634,414	1,972,000	327,000	119.9%
42 - Employee Benefits	1,200	1,160	1,200	1,200	600	(600)	50.0%
43 - Professional & Technical Services	80,770	85,622	107,500	99,500	118,500	11,000	110.2%
45 - Other Contracted Services	17,191	26,820	21,500	20,882	21,500	-	100.0%

FY 2019/2020 Review

Revenues are expected to finish 4.1% or \$215 thousand under budget, primarily due to investment performance. The Village budgets investment income consistent with the actuarial assumption of 7.0%.

Expenditures are expected to finish 1.1% or \$19 thousand under budget, primarily due to less than anticipated pension payments. Staff makes every attempt to predict retirement dates to prepare the budget for pension distributions.

FY 2020/2021 Summary

Revenues increased 4.7% or \$251 thousand versus the FY 2019/2020 budget. The actuarial assumption for investment returns is 7.00% and therefore the Village budgeted for a 7.00% return. This budgeting methodology will allow the Village to easily determine where returns are at versus the actuarial assumption. The lump sum employer contribution for FY 2020/2021 is increasing from \$1,869,571 last year to \$1,966,654 this year (\$97,083 or 5.2%) for Fire.

Expenditures increased 19.0% or \$337 thousand due largely to five retirements in FY 2019/2020.

411 — NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD

Pursuant to the State of Illinois mandate requiring Emergency Telephone Systems Boards (ETSB) serving a population of less than 25,000, the Village of Gurnee and the City of Zion consolidated dispatch centers and formed a joint ETSB known as the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB). The Village's population is 32,195 and therefore was not required to consolidate, but the Village chose to seize the opportunity to bring on partners and make the operation more efficient and effective.

The NLCC-ETSB is considered a component unit of the Village, as such it is reported in the Village's Comprehensive Annual Financial Report and included in the Village's annual audit. The NLCC-ETSB is governed by a nine member Board consisting of six representatives from the Village of Gurnee and three from the City of Zion. The Village is responsible for the accounting and financial reporting of the NLCC-ETSB. All financial decisions are made by the nine member board, with a subcommittee responsible for preparing the draft budget. The Fund is broken into two divisions for Gurnee and Zion. Each municipality is responsible for making purchases and seeking reimbursement from the NLCC-ETSB. A summary of the NLCC-ETSB Fund's FY 2019/2020 budget and year end estimates and the funding request for FY 2020/2021 are provided below.

411 - Northeast Lake County Consolidated Emergency Telephone Systems Board							
Category	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$0	\$0	(\$151,380)	(\$135,130)	\$125,793	\$277,173	
Revenues	\$0	\$0	\$875,500	\$895,000	\$895,000	\$19,500	102.2%
33 - Intergovernmental	-	-	875,000	875,000	875,000	-	100.0%
36 - Invests & Contribs	-	-	500	20,000	20,000	19,500	4000.0%
Expenditures - 41141010 - Gurnee	\$0	\$0	\$965,380	\$966,130	\$563,130	(\$402,250)	58.3%
43 - Professional & Technical Services	-	-	28,500	28,500	29,700	1,200	104.2%
44 - Contractual Services	-	-	46,250	46,250	51,000	4,750	110.3%
45 - Other Contracted Services	-	-	294,830	286,495	335,960	41,130	114.0%
46 - Supplies	-	-	5,000	9,085	10,000	5,000	200.0%
47 - Capital	-	-	590,800	595,800	136,470	(454,330)	23.1%
Expenditures - 41141020 - Zion	\$0	\$0	\$61,500	\$64,000	\$206,077	\$144,577	335.1%
43 - Professional & Technical Services	-	-	20,000	5,000	5,000	(15,000)	25.0%
44 - Contractual Services	-	-	-	-	5,000	5,000	N/A
45 - Other Contracted Services	-	-	21,500	30,000	22,500	1,000	104.7%
46 - Supplies	-	-	5,000	5,000	5,000	-	100.0%
47 - Capital	-	-	15,000	24,000	168,577	153,577	1123.8%

FY 2019/2020 Review

Revenues are expected to finish 2.2% or \$20 thousand over budget primarily due to greater than anticipated interest income due to a change in the Village's banking setup.

Expenditures for Gurnee are expected to finish slightly over budget due to the timing of capital items.

Expenditures for Zion are expected to finish 4.1% or \$3 thousand over budget primarily due to hardware maintenance expenses.

FY 2020/2021 Summary

Revenues increase 2.2% or \$20 thousand due to primarily due to increases in interest income.

Expenditures for Gurnee decrease 41.7% or \$402 thousand. The majority of reduction is in the 47 – Capital category which included two major projects the previous year, replacing mobile data computers (MDC) in police squads and purchasing emergency medical dispatching (EMD) software.

Expenditures for Zion increase 235.1% or \$145 thousand as Zion replaces MDC's and related software and hardware.

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SECTION VII – CAPITAL IMPROVEMENT BUDGET

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CAPITAL IMPROVEMENT SUMMARY

FY 2020/2021 funded capital and infrastructure budget totals \$16.0 million. Historically the Village has funded infrastructure improvements through one-time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities and the need for long-term infrastructure funding, the Village increased the Home Rule Sales Tax from 0.50% to 1.00% effective January 1, 2015. The additional revenue is dedicated to capital and infrastructure by ordinance and is anticipated to be approximately \$4.6 million in FY 2020/2021. Home Rule Sales Tax is the main funding source for the general government portion of the Village's Multi-Year Capital Improvement Plan (CIP) accounting for approximately 28.5% of the Fiscal Year 2020/2021 funding. The Water & Sewer portion of the CIP is largely funded from water bill collections and reserves to enable an aggressive water main replacement program. Technology spending has been broken out into a separate category to emphasize the Villages strategic objective of utilize technology to deliver efficient and effective services. Previously, technology spending was included in the Vehicles & Equipment category.

Capital Expenditures are defined in the Village's Fixed Asset Policy, included in *Section 11: Appendix*, as tangible property with a useful life greater than one fiscal period that exceeds prescribed cost thresholds. Examples include land and land improvements, building and building improvements, vehicles, machinery and equipment and infrastructure. Assets should be charged to a Capital account in the Fund that paid for the asset. Generally, capital assets activity will be contained within the Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Capital Fund. *Section 7: Capital Improvement Budget* includes elements of the CIP with a focus on FY 2020/2021 spending and the potential operating impacts.

Highlights of FY 2020/2021 capital spending includes:

- \$5.4 million on transportation system infrastructure including;
 - \$3.7 million in rehabilitation work including:
 - \$2.5 million street resurfacing
 - \$650 thousand street reconstruction
 - \$500 thousand in patching
 - \$60 thousand in bridge and curb flatwork
 - \$1.2 million for improvements related to the Stearns School Road overpass to enhance pedestrian accessibility
 - \$125 thousand in annual sidewalk maintenance
 - \$125 thousand for LED street light upgrades (final year of multi-year program)
- \$5.1 million on buildings and building improvements including;
 - Administration
 - \$55 thousand for a monopole on Cemetery Road (Split 50/50 with Water & Sewer)
 - \$8 thousand for exterior improvements at Mother Rudd house
 - Police Department
 - \$248 thousand for improvements including dispatch lockers, carpet replacement, backup power supply, fire protection dry system, security access and Phase 1 of 2 of Gurnee Mills substation remodeling
 - Fire Department
 - \$4 million for Phase 1 of 2 of Fire Station #3 construction
 - \$60 thousand for Phase 1 of 2 of Fire Station #2 parking lot
 - \$55 thousand Fire Station #1 & 2 maintenance
 - Public Works
 - \$113 thousand for parking lot resurfacing at the Public Works facility (split 50/50 with Water & Sewer)

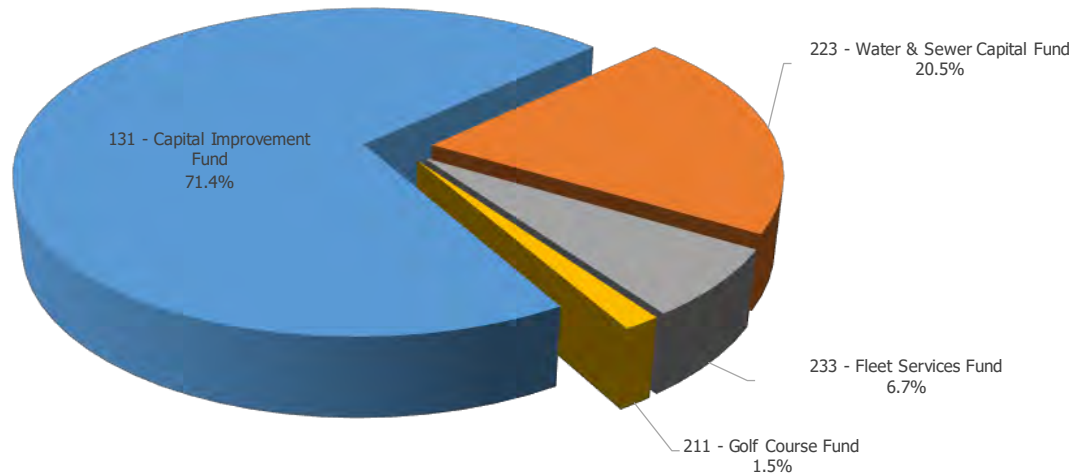
- \$62 thousand to replace floor drains and mechanical/electrical/plumbing (MEP) in the main building (split 50/50 with Water & Sewer)
 - \$55 thousand for a monopole on Cemetery Road (Split 50/50 with Water & Sewer)
- \$3.0 million on water & sewer infrastructure including;
 - \$1.6 million on water main replacement on Old Grand and Waveland Avenue
 - \$540 thousand for enhancements to wells, lift stations and towers
 - \$400 thousand for remaining construction on the Knowles Rd. water tower
 - \$260 thousand for engineering assistance and sanitary sewer line televising
 - \$225 thousand in System Control And Data Acquisition (SCADA) system upgrades
 - \$40 thousand for a new generator at the Lee Avenue lift station
- \$1.4 million on vehicles and equipment including;
 - Police Department
 - \$259 thousand for five squad car replacements (vehicles replaced will be transferred to the Community Development Department)
 - \$54 thousand on detective vehicles
 - Fire Department
 - \$200 thousand for a 90/10 grant for cardiac monitors replacement
 - \$38 thousand for the replacement of a command vehicle
 - \$30 thousand for the purchase of body armor
 - \$25 thousand for warning siren maintenance
 - \$5 thousand for pre-emption system maintenance
 - Public Works
 - \$475 thousand for the replacement of two 5-yard dump trucks (Units 271 & 272 split 75/25 with Water & Sewer)
 - \$144 thousand for the replacement of a loader (Unit 205 split 50/50 with Water & Sewer)
 - \$72 thousand for the replacement of a compact excavator (Unit 206 split 50/50 with Water & Sewer)
 - \$30 thousand for a compressor and generator for the shop truck (Unit 791 split 75/25 with Water & Sewer)
- \$580 thousand on stormwater management including;
 - \$270 thousand for culvert work on Waveland, Grove and Boulevard View
 - \$150 thousand for land acquisition (3 properties)
 - \$85 thousand for landscaping and drainage improvements
 - \$75 thousand for televising Stormwater mains
- \$522 thousand on technology including;
 - \$113 thousand for virtualization and storage
 - \$70 thousand for communication systems
 - \$70 thousand for cyber security equipment and applications
 - \$58 thousand for enterprise equipment and applications
 - \$55 thousand for software applications in Administration and Police
 - \$46 thousand for enterprise equipment and applications
 - \$40 thousand for audio/visual equipment at Village Hall and Police Department
 - \$29 thousand for security improvements
 - \$26 thousand for financial software applications and disaster recovery
 - \$15 thousand for Fire Department hardware & equipment

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

CAPITAL BUDGET BY FUND

	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$7,209,273	\$6,790,611	\$14,919,468	\$13,683,872	\$15,970,451	\$1,050,983	107.0%
131 - Capital Improvement Fund	\$6,104,932	\$5,754,351	\$6,285,510	\$5,991,602	\$11,399,825	5,114,315	181.4%
223 - Water & Sewer Capital Fund	\$256,863	\$1,036,259	\$6,958,958	\$6,035,250	\$3,271,250	(3,687,708)	47.0%
233 - Fleet Services Fund	\$0	\$0	\$0	\$0	\$1,064,376	1,064,376	0.0%
211 - Golf Course Fund	\$0	\$0	\$0	\$0	\$235,000	235,000	0.0%
122 - Motor Fuel Tax Fund	\$847,478	\$0	\$1,675,000	\$1,657,020	\$0	(1,675,000)	0.0%

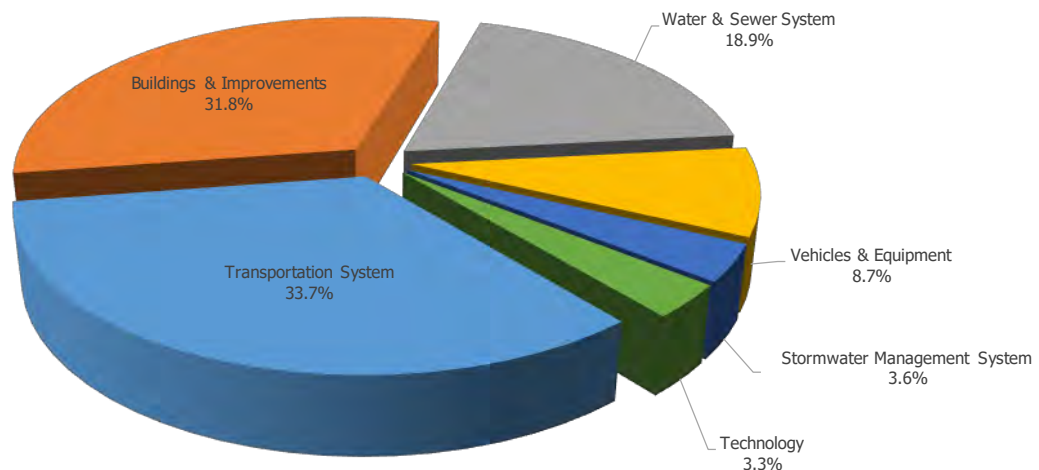
Capital Budget by Fund



CAPITAL BUDGET BY SYSTEM

	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$7,209,273	\$6,790,611	\$14,919,468	\$13,683,872	\$15,970,451	\$1,050,983	107.0%
Transportation System	\$5,084,006	\$3,688,072	\$5,018,360	\$4,893,344	\$5,390,000	371,640	107.4%
Buildings & Improvements	\$385,847	\$417,646	\$1,218,650	\$1,064,000	\$5,081,500	3,862,850	417.0%
Water & Sewer System	\$231,482	\$967,083	\$6,702,208	\$5,775,000	\$3,015,000	(3,687,208)	45.0%
Vehicles & Equipment	\$1,008,410	\$1,208,839	\$1,312,750	\$1,337,750	\$1,382,376	69,626	105.3%
Stormwater Management System	\$301,439	\$305,952	\$300,000	\$300,000	\$580,000	280,000	193.3%
Technology	\$198,089	\$203,019	\$367,500	\$313,778	\$521,575	154,075	141.9%

Capital Budget by System



TRANSPORTATION SYSTEM OVERVIEW

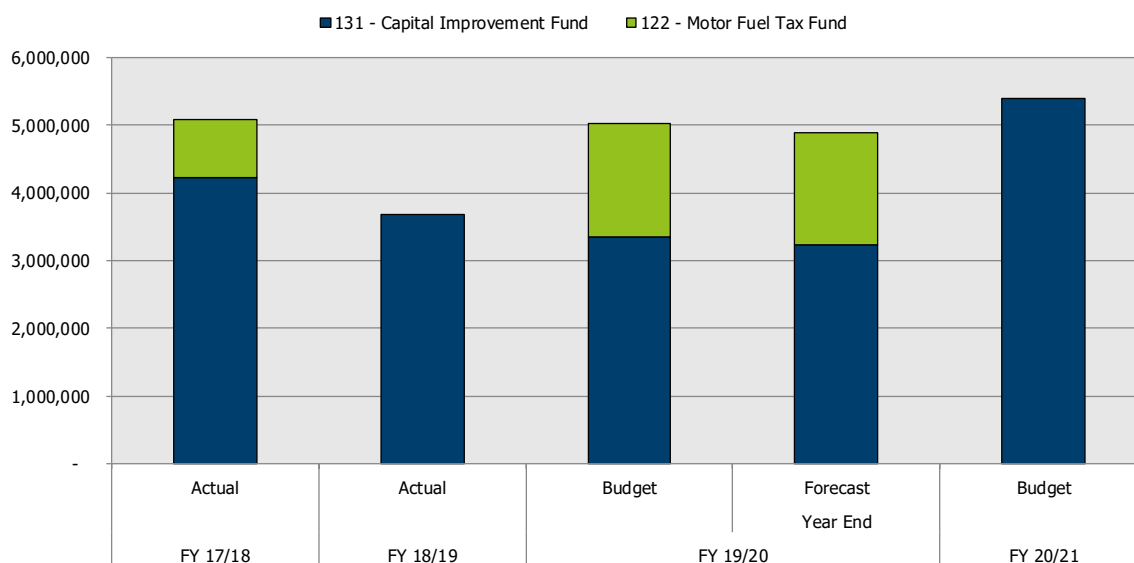
The Village's transportation system consists of both pedestrian and vehicular facilities. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete sidewalk on local, County and State roadways. In FY 2018/2019 the Village changed its approach to using Motor Fuel Tax (MFT) funds. Previously the Village would utilize these funds annually and hire outside contractors to manage the reporting and regulatory requirements associated with using MFT funds. Starting in FY 2018/2019, the Village began to utilize MFT funds every other year as this frequency decreases costly reporting and regulatory requirements.

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

The following charts illustrate the uses of funds related to the Transportation System in FY 2020/2021.

Transportation System	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Transportation System Expenditures	5,084,006	\$3,688,072	\$5,018,360	\$4,893,344	\$5,390,000	\$371,640	107.4%
122 - Motor Fuel Tax Fund	847,478	\$0	\$1,675,000	\$1,657,020	\$0	(\$1,675,000)	0.0%
443012 - Street Surfacing-Maint	775,000	-	1,600,000	1,600,000	-	(1,600,000)	0.0%
443013 - Crack Sealing	72,478	-	75,000	57,020	-	(75,000)	0.0%
131 - Capital Improvement Fund	4,236,528	\$3,688,072	\$3,343,360	\$3,236,324	\$5,390,000	\$2,046,640	161.2%
474005 - East Grand Enhancements	97,642	30,734	300,000	300,000	10,000	(290,000)	3.3%
474004 - Street Lights	110,776	100,855	100,000	100,560	125,000	25,000	125.0%
433008 - Engineering Consultant	548,137	145,483	150,000	155,000	185,000	35,000	123.3%
443012 - Street Surfacing-Maint	3,259,664	3,277,459	2,100,000	2,100,000	3,715,000	1,615,000	176.9%
443014 - Pavement Marking	52,955	15,846	50,000	50,000	25,000	(25,000)	50.0%
443015 - Public Sidewalk	25,000	41,826	100,000	112,404	125,000	25,000	125.0%
472002 - Intergov Cost Sharing	37,549	-	368,360	368,360	1,205,000	836,640	327.1%
472011 - Sidewalk Improvements	104,805	75,870	175,000	50,000	-	(175,000)	0.0%

Transportation System Spending



TRANSPORTATION SYSTEM DETAIL

MOTOR FUEL TAX FUND — 122

There are no Motor Fuel Tax expenditures in the FY 2020/2021 budget.

CAPITAL IMPROVEMENT FUND — 131



East Grand Enhancements \$10 thousand: In 2016 the Village commissioned the Urban Land Institute to study the East Grand commercial corridor. As a result of the study certain improvements such as streetscaping are recommended. Portions of the plan were implemented over the last two fiscal years. Included in FY 2020/2021 includes \$10 thousand for miscellaneous improvements needed on East Grand Ave.



Street Lights \$125 thousand: As the road program progresses, the Village will also update street lights at the same time. Timing the programs together minimizes disruptions to residents. To date, the Village has upgraded approximately 1,450 out of 1,700 streetlights. FY 2020/2021 is the final year of conversion to LED street lights.



Engineering Consultant \$185 thousand: Contractual engineers will provide assistance to supplement full-time staff during the construction season. This assistance will include design and construction oversight services.



2020 Construction Season Program \$3.7 million: The roadway program for FY 2020/2021 continues with an aggressive program to rehabilitate roadways throughout the community. Similar to last year the roadway projects will be let as two separate contracts. The first contract will be roadway reconstruction, the second contract will be limited to roadway resurfacing and patching.

The map that follows depicts the proposed program locations for the 2020 (FY 2020/2021) construction season.



Pavement Marking \$25 thousand: The Village will refresh the striping and markings on roadways that have worn over time. Refreshing the markings can improve the appearance of a road that is still structurally sound and enhance pedestrian crossings.



Sidewalk Repair \$125 thousand: Sidewalk repair will include targeted sidewalk mud jacking. Mud jacking (or concrete lifting) is an alternative to removing and replacing sunken or uneven concrete.



Intergovernmental Cost Sharing \$1.2 million: The Village will work with LCDOT and the Tollway Authority to enhance the pedestrian overpass on Sterns School Road, as well as with LCDOT on intersection improvements at Grand Avenue and Hunt Club Road

STORMWATER MANAGEMENT SYSTEM OVERVIEW

The Village of Gurnee is responsible for many aspects of Stormwater Management including stormwater conveyance and storage, water quality and regulating development to minimize the risk of flooding.

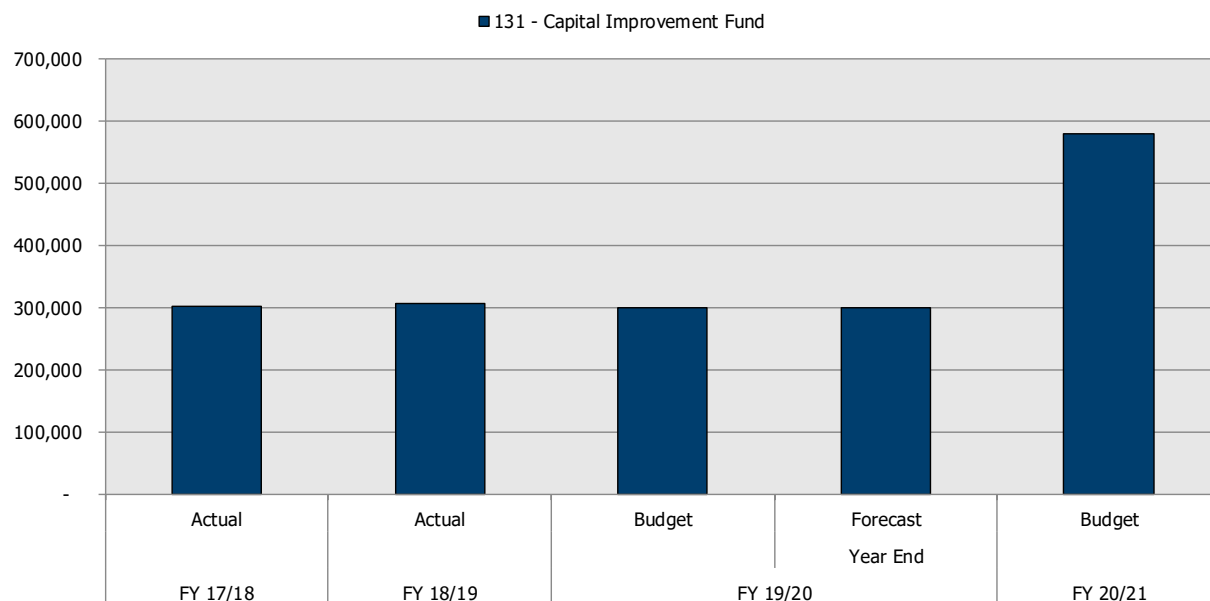
The Village maintains an extensive conveyance and storage system throughout the community to handle rain and snow melt. Stormwater is introduced into the storm sewer system via inlet manholes and the water is then piped to neighborhood detention basins and ponds where the runoff is detained for a period of time. Each detention basin has a specific outlet control structure which regulates excess stormwater flows to minimize the potential for flooding downstream. After stormwater is released from the neighborhood detention basins the majority of the Village drains to the Des Plaines River.

The Village is responsible for maintaining over 134 miles of storm sewer pipe and 25 detention basins. The remaining 200+ detention basins and ponds are maintained by their respective Homeowner Associations. Village staff regularly inspects these facilities to ensure that they will operate properly when needed.

The following charts illustrate the uses of funds related to the Stormwater Management System in FY 2020/2021.

Stormwater Management System	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Stormwater System Expenditures	\$301,439	\$305,952	\$300,000	\$300,000	\$580,000	\$280,000	193.3%
131 - Capital Improvement Fund	301,439	305,952	300,000	300,000	580,000	280,000	193.3%
450016 - Property Taxes	2,770	8,686	-	-	-	-	0.0%
471002 - Land Acquisition	153,022	4,523	50,000	50,000	150,000	100,000	300.0%
472006 - Drainage Improvements	145,647	292,742	250,000	250,000	430,000	180,000	172.0%

Stormwater System Spending



STORMWATER MANAGEMENT SYSTEM DETAIL

CAPITAL IMPROVEMENT FUND — 131



Floodplain Acquisition \$150 thousand: The Village of Gurnee and Lake County Stormwater Management Commission (LCSMC) have a great history of partnering to apply for state and federal grant funding for the purpose of removing flood prone structures from the Des Plaines River floodway. The FY 2020/2021 floodplain acquisition line item reflects the anticipated local share for acquisition and demolition of a three structures.



Drainage Improvements \$430 thousand: The Drainage Improvements line item is used to perform larger scale ditching, storm sewer or detention projects that are beyond our ability to perform in-house. Expected project locations include Waveland Avenue, Grove Avenue and Boulevard View.

VEHICLES & EQUIPMENT OVERVIEW

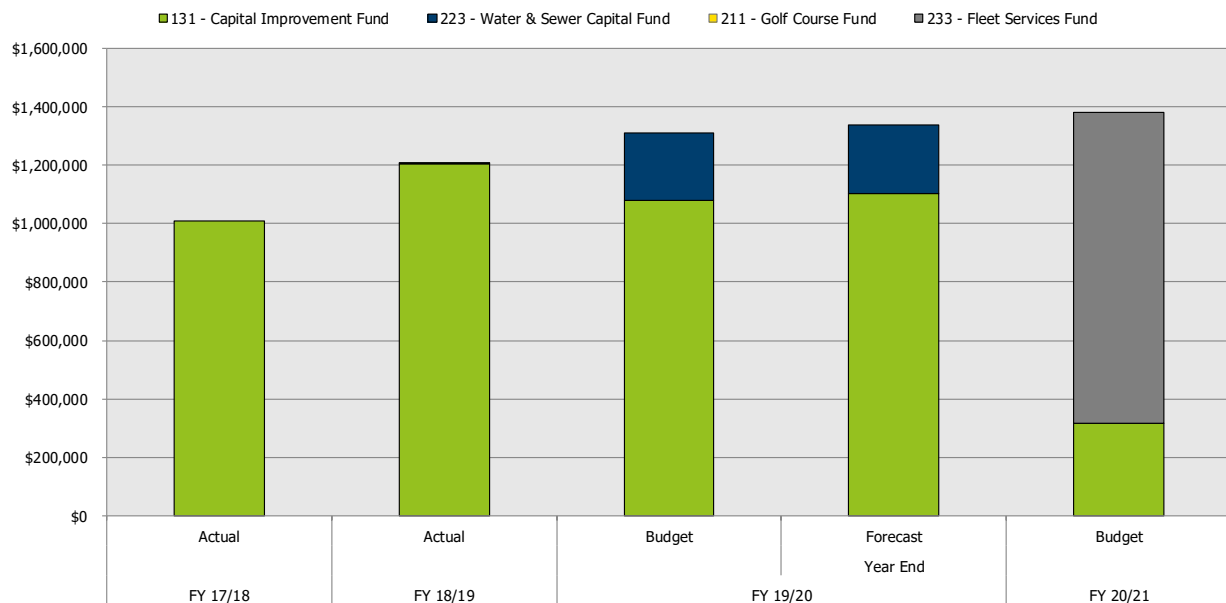
Items included in this section fall under the Machinery & Equipment category of fixed assets as defined in the Village's Fixed Assets Policy. These items include vehicles and heavy equipment. The Village of Gurnee recognizes the importance of maintaining, replacing and purchasing equipment and vehicles to guarantee public safety and the efficient delivery of services. Vehicles include squad cars, fire apparatus, ambulances and snowplows among others.

The following charts illustrate the uses of funds related to Vehicles & Equipment FY 2020/2021.

		FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
Vehicles & Equipment		Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Vehicles & Equipment Expenditures		\$1,008,410	\$1,208,839	\$1,312,750	\$1,337,750	\$1,382,376	\$69,626	105.3%
131 - Capital Improvement Fund		\$1,008,410	\$1,206,289	\$1,080,000	1,105,000	\$318,000	(\$762,000)	29.4%
13110100 - CapitalAdministration	475009 - Comms Equipment-Capital	-	-	-	-	20,000	20,000	0.0%
13140100 - CapitalPDAdministration	475202 - Vehicles	244,726	206,284	275,000	300,000	-	(275,000)	0.0%
13140200 - CapitalPDCommunications	475009 - Comms Equipment-Capital	-	-	-	-	-	-	0.0%
13150100 - CapitalFDAdministration	475010 - Pre-Emption System	-	-	5,000	5,000	5,000	-	100.0%
13150100 - CapitalFDAdministration	475014 - Fire Fighting Gear	-	-	-	-	30,000	30,000	0.0%
13150100 - CapitalFDAdministration	475016 - Matching Grant Program	-	-	25,000	25,000	200,000	175,000	800.0%
13150100 - CapitalFDAdministration	475017 - Warning Sirens	14,037	-	25,000	25,000	25,000	-	100.0%
13150100 - CapitalFDAdministration	475202 - Vehicles	318,187	622,980	333,500	333,500	38,000	(295,500)	11.4%
* 13175100 - CapitalPWAdministration	475103 - Heavy Equipment	63,237	-	-	-	-	-	0.0%
* 13175100 - CapitalPWAdministration	475202 - Vehicles	368,224	377,025	416,500	416,500	-	(416,500)	0.0%
211 - Golf Course Fund		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
21113000 - GolfAdministration	475102 - Machinery & Equipment	-	-	-	-	-	-	0.0%
223 - Water & Sewer Capital Fund		\$0	\$2,550	\$232,750	\$232,750	\$0	(\$232,750)	0.0%
* 22375500 - W&SCapitalPublicWorks	475103 - Heavy Equipment	-	2,550	-	-	-	-	0.0%
* 22375500 - W&SCapitalPublicWorks	475202 - Vehicles	0	-	232,750	232,750	-	(232,750)	0.0%
233 - Fleet Services Fund		\$0	\$0	\$0	\$0	\$1,064,376	\$1,064,376	0.0%
23340100 - FleetPDAdministration	475202 - Vehicles	-	-	-	-	312,815	312,815	0.0%
23375100 - FleetPWAdministration	475103 - Heavy Equipment	-	-	-	-	142,131	142,131	0.0%
23375500 - FleetW&SAdmin	475103 - Heavy Equipment	-	-	-	-	127,131	127,131	0.0%
23375100 - FleetPWAdministration	475202 - Vehicles	-	-	-	-	361,725	361,725	0.0%
23375500 - FleetW&SAdmin	475202 - Vehicles	-	-	-	-	120,575	120,575	0.0%

* Moved to the 233 - Fleet Services Fund with the FY 2020/2021 budget

Vehicles & Equipment Spending



VEHICLES AND EQUIPMENT DETAIL

GENERAL CAPITAL IMPROVEMENT FUND — 131



Communications Equipment \$20 thousand: The Village will be implementing an overhead paging system for use in emergency situations.



Pre-Emption System \$5 thousand: This expense is for the maintenance and upgrades for the Village's Preemption equipment on traffic signals.



Fire Fighting Gear \$30 thousand: The Fire Department is proposing to purchase body armor to be used by Fire personnel in an active shooter situation.



Matching Grant Program \$200 thousand: The Fire Department applying for a 90/10 Department of Homeland Security grant to replace cardiac monitors.



Warning Sirens \$25 thousand: The Village has an outdoor warning siren system to alert residents of potential disasters. The system is in need of upgrading and maintenance.



Fire Department Vehicle \$38 thousand: The Fire Department is replacing a command vehicle.

FLEET SERVICES FUND – 233



Police Department Vehicles \$313 thousand: The Police Department continues the systematic replacement of patrol/detective vehicles. Included in the FY 2020/2021 budget is the replacement of five squads and two unmarked vehicles. All the patrol vehicles replaced will be redeployed to other functions in the Police Department or the Community Development Department.



PW Streets \$142 thousand / PW Utility \$127 thousand Heavy Equipment: Public Works is replacing two pieces of equipment and outfitting the shop truck with a compressor/generator to make in-field repairs. Unit 206 is a compact excavator used extensively by both Streets and Utility Divisions. The replacement is split 50/50 between the two divisions. Unit 205 is a loader that is also used by both divisions and again split 50/50. The compressor/generator for the shop truck is split 75/20 between Streets and Utility respectively.



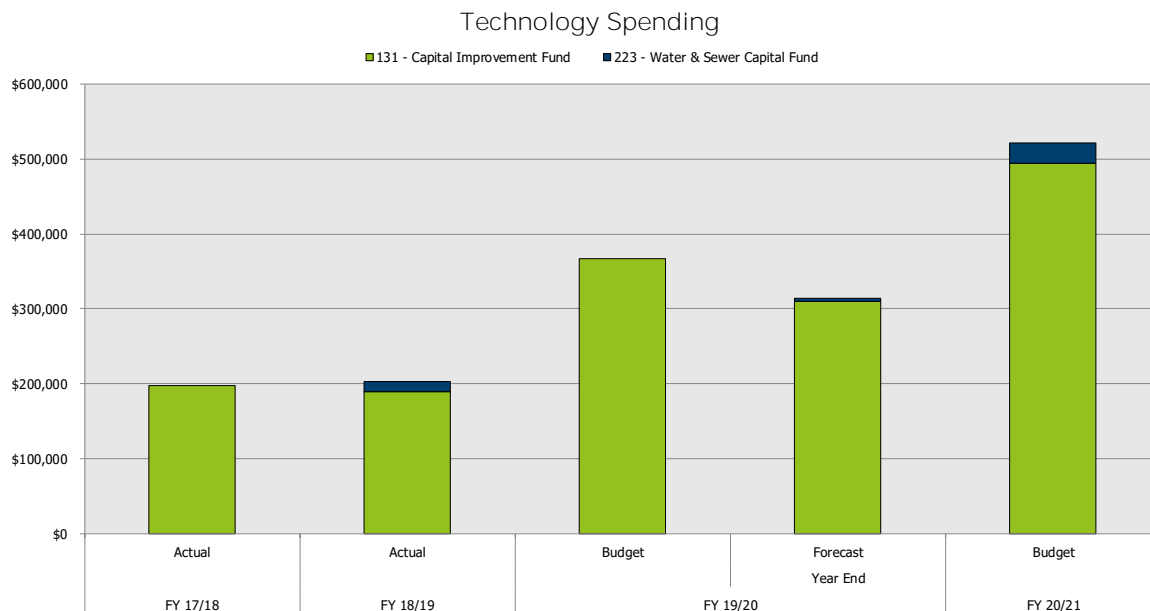
Public Works Streets \$362 thousand / PW Utility \$121 thousand Vehicles: Two Large Dump Trucks – Units 271/272. Both units have extensive corrosion and requires repairs to the cab, frame, chassis, dump box, salt spreader and hydraulic system. The new units will be single axle, 43,000 GVW, designed and up-fitted with hook lift technology, front and side wing plow, and an interchangeable 10' V-Body mounted on a skid. The cost is split 75/25 between the 131 – Capital Improvement Fund (streets portion) and 223 – Water & Sewer Capital Fund (utility portion) as they are used in both operations.

TECHNOLOGY OVERVIEW

The Village maintains various technology systems and applications that allow departments to function in an efficient and effective manner. The Information Systems (IS) Division is a part of the Administration Department and serves all Village departments. In recent years, the Village has placed an emphasis on utilizing technology to improve service delivery and make internal processes more efficient. As such technology spending has been removed from the Vehicles & Equipment category and stands alone as a separate category with the FY 2020/2021 budget.

The following charts illustrate the uses of funds related to technology in FY 2020/2021.

Technology	FY 17/18		FY 18/19		FY 19/20		FY 20/21		\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual		Actual		Budget	Year End Forecast	Budget			
Total Technology Expenditures	\$198,089		\$203,019		\$367,500	\$313,778	\$521,575		\$154,075	141.9%
131 - Capital Improvement Fund	\$198,089		\$189,345		\$367,500	\$310,278	\$494,825		\$127,325	134.6%
13110100 - CapitalAdministration	473006 - Security Improvements	-	-	-	-	-	20,000	20,000	0.0%	
13175150 - CapitalInfrastructure	473006 - Security Improvements	-	-	-	-	-	4,500	4,500	0.0%	
13100000 - Capital Improvement Fund	475004 - Enterprise Equip&Apps	-	94,155	82,000	82,000	-	(82,000)	0.0%		
13110100 - CapitalAdministration	475004 - Enterprise Equip&Apps	-	-	-	-	-	46,000	46,000	0.0%	
13140100 - CapitalPDAdministration	475004 - Enterprise Equip&Apps	-	-	160,000	100,000	-	(160,000)	0.0%		
13175100 - CapitalPWAdministration	475004 - Enterprise Equip&Apps	-	-	-	-	-	6,000	6,000	0.0%	
13100000 - Capital Improvement Fund	475005 - Enterprise Software Sys&Apps	-	-	25,000	25,000	-	(25,000)	0.0%		
13110100 - CapitalAdministration	475005 - Enterprise Software Sys&Apps	-	-	-	-	-	26,075	26,075	0.0%	
13100000 - Capital Improvement Fund	475012 - Software Replacement	-	6,601	-	2,778	-	-	0.0%		
13110100 - CapitalAdministration	475012 - Software Replacement	-	-	-	-	-	-	0.0%		
13175150 - CapitalInfrastructure	475020 - Data Processing System	70,616	4,777	-	-	-	-	0.0%		
13175150 - CapitalInfrastructure	475021 - Inter/Intra Network Proj	127,473	83,812	100,500	100,500	-	(100,500)	0.0%		
13110100 - CapitalAdministration	475023 - Audio Visual Equipment	-	-	-	-	-	25,000	25,000	0.0%	
13140100 - CapitalPDAdministration	475023 - Audio Visual Equipment	-	-	-	-	-	15,000	15,000	0.0%	
13110100 - CapitalAdministration	475024 - Network Equipment/Applications	-	-	-	-	-	46,000	46,000	0.0%	
13110100 - CapitalAdministration	475025 - Cyber Security Equip/Apps	-	-	-	-	-	70,000	70,000	0.0%	
13110100 - CapitalAdministration	475026 - Communication Systems&Services	-	-	-	-	-	20,000	20,000	0.0%	
13140100 - CapitalPDAdministration	475026 - Communication Systems&Services	-	-	-	-	-	30,000	30,000	0.0%	
13150100 - CapitalFDAdministration	475026 - Communication Systems&Services	-	-	-	-	-	20,000	20,000	0.0%	
13110100 - CapitalAdministration	475027 - Virtualization & Storage	-	-	-	-	-	-	0.0%		
13140100 - CapitalPDAdministration	475027 - Virtualization & Storage	-	-	-	-	-	80,000	80,000	0.0%	
13175100 - CapitalPWAdministration	475027 - Virtualization & Storage	-	-	-	-	-	16,250	16,250	0.0%	
13110100 - CapitalAdministration	475028 - Department Software Sys&Apps	-	-	-	-	-	10,000	10,000	0.0%	
13140100 - CapitalPDAdministration	475028 - Department Software Sys&Apps	-	-	-	-	-	45,000	45,000	0.0%	
13150100 - CapitalFDAdministration	475029 - Department Hardware&Equip	-	-	-	-	-	15,000	15,000	0.0%	
223 - Water & Sewer Capital Fund		\$0	\$13,674		\$0	\$3,500	\$26,750		\$26,750	0.0%
22375500 - W&SCapitalPublicWorks	473006 - Security Improvements	-	-	-	-	-	4,500	4,500	0.0%	
22375500 - W&SCapitalPublicWorks	475004 - Enterprise Equip&Apps	-	-	-	-	-	6,000	6,000	0.0%	
22375500 - W&SCapitalPublicWorks	475012 - Software Replacement	-	13,674	-	3,500	-	-	0.0%		
22375500 - W&SCapitalPublicWorks	475027 - Virtualization & Storage	-	-	-	-	-	16,250	16,250	0.0%	



CAPITAL IMPROVEMENT FUND - 131



Security Improvements \$25 thousand: **Security Improvements** include control access to various rooms in Village Hall, replacing panic buttons and adding IP cameras.

Enterprise Equipment & Applications \$52 thousand: **Enhancements** to wireless links and Local Area Network controllers are planned in FY 2020/2021.



Enterprise Software & Applications \$26 thousand: The Finance Division replaced the financial software in FY 2017/2018. Included in the FY 2021/2022 budget is the addition of a fixed assets module and disaster recovery services.

Audio Visual Equipment \$40 thousand: The FY 2020/2021 budget includes replacing and upgrading audio and video equipment at Village Hall to record or broadcast public meetings. The Police Department is also upgrading audio video in various conference rooms.



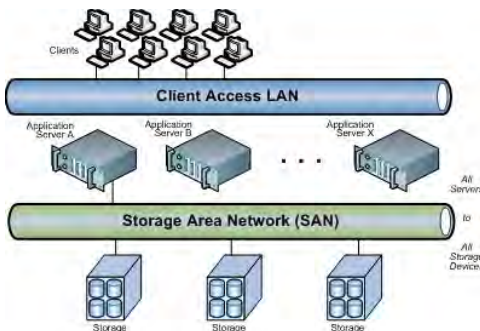
Network Equipment & Applications \$46 thousand: Various wireless links and controllers are being expanded or replaced.

Cyber Security Equipment & Applications \$70 thousand: The Village is adding additional firewall capabilities and network admission control.



Communication Systems & Applications \$70 thousand: Items included in this category are overhead paging systems and radio work for the Fire Department and Police Department.

Virtualization & Storage \$96 thousand: **Storage Area Network** devices and backups are being installed or replaced at the Police Department and Public Works.



Department Software & Applications \$55 thousand: **Applications** for records management and Human Resources onboarding are included in FY 2020/2021.

Department Hardware & Equipment \$15 thousand: Included in the FY 2020/2021 budget are upgrades to Mobile Data Computers in the Fire Department.

WATER & SEWER CAPTIAL FUND - 223



Security Improvements \$5 thousand: Included in the FY 2020/2021 budget is access control upgrades at the Public Works facility.

Enterprise Equipment & Applications \$6 thousand: Switching and routing equipment for the Public Works facility in the FY 2020/2021.

Virtualization & Storage \$16 thousand: This item is for server virtualization and storage at Public Works.

BUILDINGS & IMPROVEMENTS OVERVIEW

The Village is responsible for numerous municipal facilities within its corporate boundaries. Village buildings and grounds must be maintained and periodically upgraded to remain functional and ensure efficient operations. The Village's main facilities include:

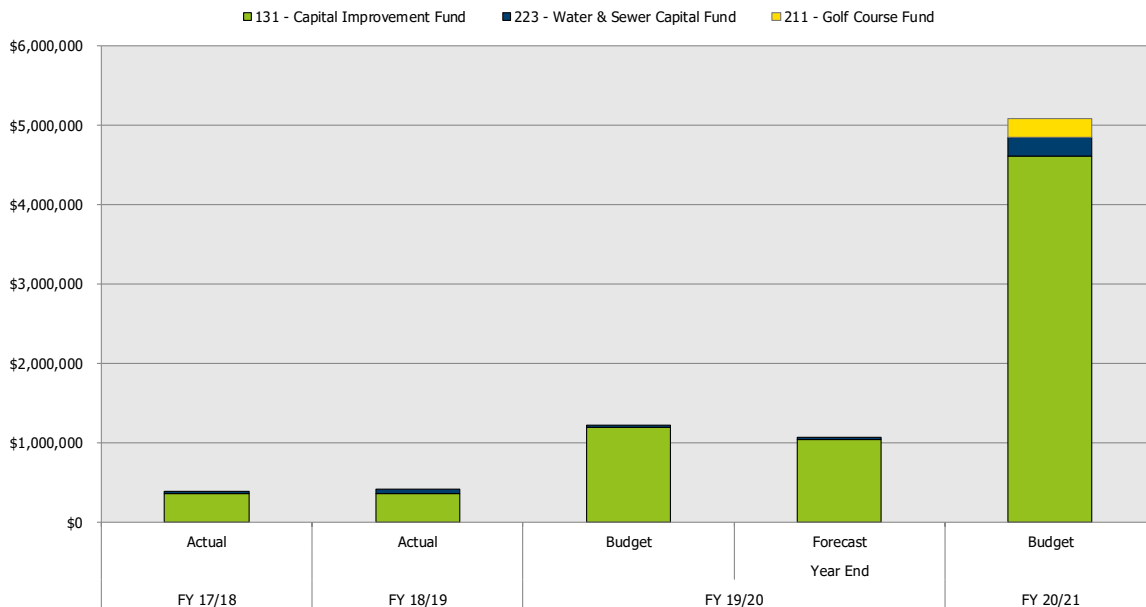
- Village Hall - 325 N. O'Plaine Road
- Fire Station #1 - 4580 Old Grand Avenue
- Fire Station #2 - 6581 Dada Drive
- Police Department - 100 N. O'Plaine Road
- Public Works Facility -1151 Kilbourne Road

The Village also maintains water and sewer pumping stations, Welton Plaza and the Mother Rudd House, a historical landmark in Gurnee which is currently occupied by the Warren Township Historical Society.

The following charts illustrate the uses of funds related to Buildings & Building Improvements in FY 2020/2021.

Buildings & Improvements		FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
		Actual	Actual	Budget	Year End Forecast	Budget		
Total Buildings & Improvements Expenditures		\$385,847	\$417,646	\$1,218,650	\$1,064,000	\$5,081,500	\$3,862,850	417.0%
131 - Capital Improvement Fund		\$360,467	\$364,693	\$1,194,650	\$1,040,000	\$4,617,000	\$3,422,350	386.5%
13110100 - CapitalAdministration	473003 - Building Improvements	62,967	19,269	264,500	225,000	112,500	(152,000)	42.5%
13140100 - CapitalPDAdministration	473003 - Building Improvements	146,049	114,924	305,150	245,000	215,000	(90,150)	70.5%
13150100 - CapitalFDAdministration	473003 - Building Improvements	64,150	199,072	555,000	500,000	4,115,000	3,560,000	741.4%
13175100 - CapitalPWAdministration	473003 - Building Improvements	26,781	16,070	60,000	60,000	174,500	114,500	290.8%
13175150 - CapitalInfrastructure	473003 - Building Improvements	60,519	-	-	-	-	-	0.0%
13175150 - CapitalInfrastructure	474002 - Village Plaza	-	15,358	10,000	10,000	-	(10,000)	0.0%
211 - Golf Course Fund		\$0	\$0	\$0	\$0	\$235,000	\$235,000	0.0%
21113000 - GolfAdministration	473003 - Building Improvements	-	-	-	-	25,000	25,000	0.0%
21113000 - GolfAdministration	474006 - Golf Course Improvements	-	-	-	-	210,000	210,000	0.0%
223 - Water & Sewer Capital Fund		\$25,381	\$52,953	\$24,000	\$24,000	\$229,500	\$205,500	956.3%
22375500 - W&SCapitalPublicWorks	473003 - Building Improvements	25,381	52,953	24,000	24,000	229,500	205,500	956.3%

Buildings & Improvements Spending



BUILDINGS & IMPROVEMENTS DETAIL

CAPITAL IMPROVEMENT FUND – 131



Administration \$113 thousand: Buildings improvements in the Administration department for FY 2020/2021 include construction of a monopole on Cemetery Road to enhance connectivity between Village buildings and dispatch partners split 50/50 with Water & Sewer, office reconfiguration in Village Hall to accommodate IS staffing changes and improvements to Mother Rudd House.



Police Department \$215 thousand: The Police Department was built in 2004 and is occupied 24 hours a day 7 days a week. As such, wear and tear happens more rapidly. The Building is in need of various HVAC, access control and backup power repairs in addition to general paint and carpet.



Fire Department \$4.1 million: \$4 million is included for Phase 1 engineering and construction of a 3rd Fire Station. In addition, Fire Stations #1 and #2 are in need of basic maintenance as the facility is occupied 24 hours a day 7 days a week.



PW Facility \$174 thousand & \$230 thousand (223 – Water & Sewer capital Fund): **The Public Works facility is in need of HVAC, electrical and lighting upgrades. The parking lot at the PW facility needs to be resurfaced and the floor drain system needs to be repaired in the main building. Also included is the other half of the Cemetery Road monopole. Some of these expenditures are split between the streets and utility in funds 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Improvement Fund.**

GOLF COURSE FUND – 211



Golf Course Improvements \$210 thousand: **Bittersweet Golf Course is in need of major capital items including tree removal/trimming, cart path paving, retaining wall repair and pond maintenance. In conjunction with GolfVisions, the Village identified funding and projects to be completed over the next 2 fiscal years. Included in the FY 2020/2021 budget is funding for cart path paving and tree trimming.**

WATER & SEWER SYSTEM OVERVIEW

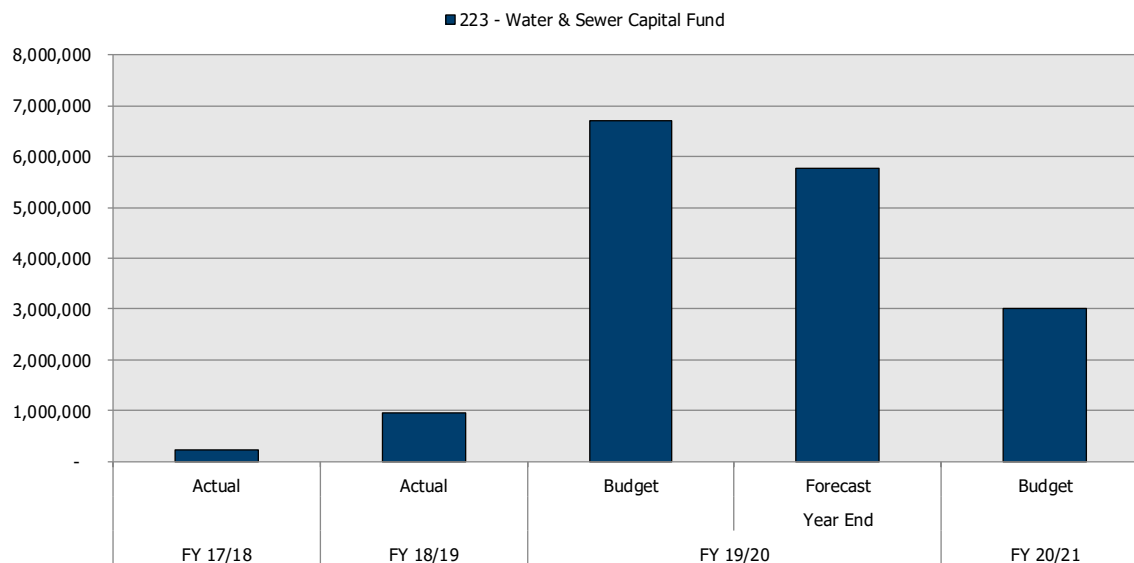
The Village of Gurnee's original water system was put into operation in 1960. From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. The Village's water source was changed in 1992 to Lake Michigan water which is provided by the Central Lake County Joint Action Water Agency (CLCJAWA). CLCJAWA pipes water to the Village from its Lake Bluff shoreline pumping station. As portions of the water system approach 60 years of age significant segments of the original water system are deteriorating. Capital investment for the future is expected to be focused on maintaining and rehabilitating the existing system.

The Village of Gurnee's sanitary sewer system was originally constructed in the mid-1960's in conjunction with the water system. The system totaled 88,680 lineal feet (16.8 miles). Today, the sanitary sewer system is a combination of gravity lines, force mains and lift stations. There are 81 miles of sanitary sewer (gravity) and 2.8 miles of sanitary sewer force main. Currently, there are eight sanitary sewer lift stations in operation. The lift stations along with the force mains are able to service parts of the community that would otherwise be unable to obtain sanitary service by gravity due to the topography of the land and depth of the sanitary sewer system. All municipal wastewater is conveyed through Village-owned and maintained sanitary sewer mains. The wastewater is then routed to either the Lake County Public Works (LCPW) transmission main on the west side of Interstate 94 or to the North Shore Water Reclamation District (NSWRD) transmission main on the east side of the Interstate 94.

The following charts illustrate the uses of funds related to the Water & Sewer Systems in FY 2020/2021.

Water & Sewer System	FY 17/18	FY 18/19	FY 19/20		FY 20/21	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	
Total Water & Sewer System Expenditures	\$231,482	\$967,083	\$6,702,208	\$5,775,000	\$3,015,000	(\$3,687,208)	45.0%
223 - Water & Sewer Capital Fund	231,482	\$967,083	\$6,702,208	\$5,775,000	\$3,015,000	(\$3,687,208)	45.0%
472003 - Utility Improvement	161,207	1,034	1,500,000	1,750,000	2,130,000	630,000	142.0%
472004 - Engineering Studies	16,726	58,221	-	-	260,000	260,000	0.0%
472005 - Sanitary Sewer Repair	53,550	154,626	200,000	200,000	-	(200,000)	0.0%
472012 - Knowles Rd. Water Tower	-	740,445	4,877,208	3,700,000	400,000	(4,477,208)	8.2%
475022 - Scada System	-	12,757	125,000	125,000	225,000	100,000	180.0%

Water & Sewer System Spending



WATER & SEWER SYSTEM DETAIL

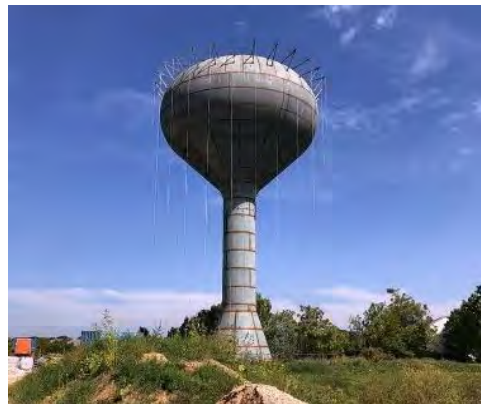
WATER & SEWER CAPITAL FUND — 223



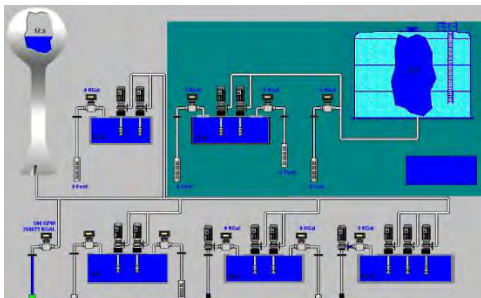
Utility Improvement \$2.1 million: Water main replacement over the next couple of fiscal years will primarily be focused on the Old Grand, Waveland and Ferndale areas as funding allows. These areas have a history of water main breaks and are in need of replacement. Also included in the FY 2020/2021 budget is control panel upgrades at four lift stations and other improvements to emergency wells, lift stations and towers.



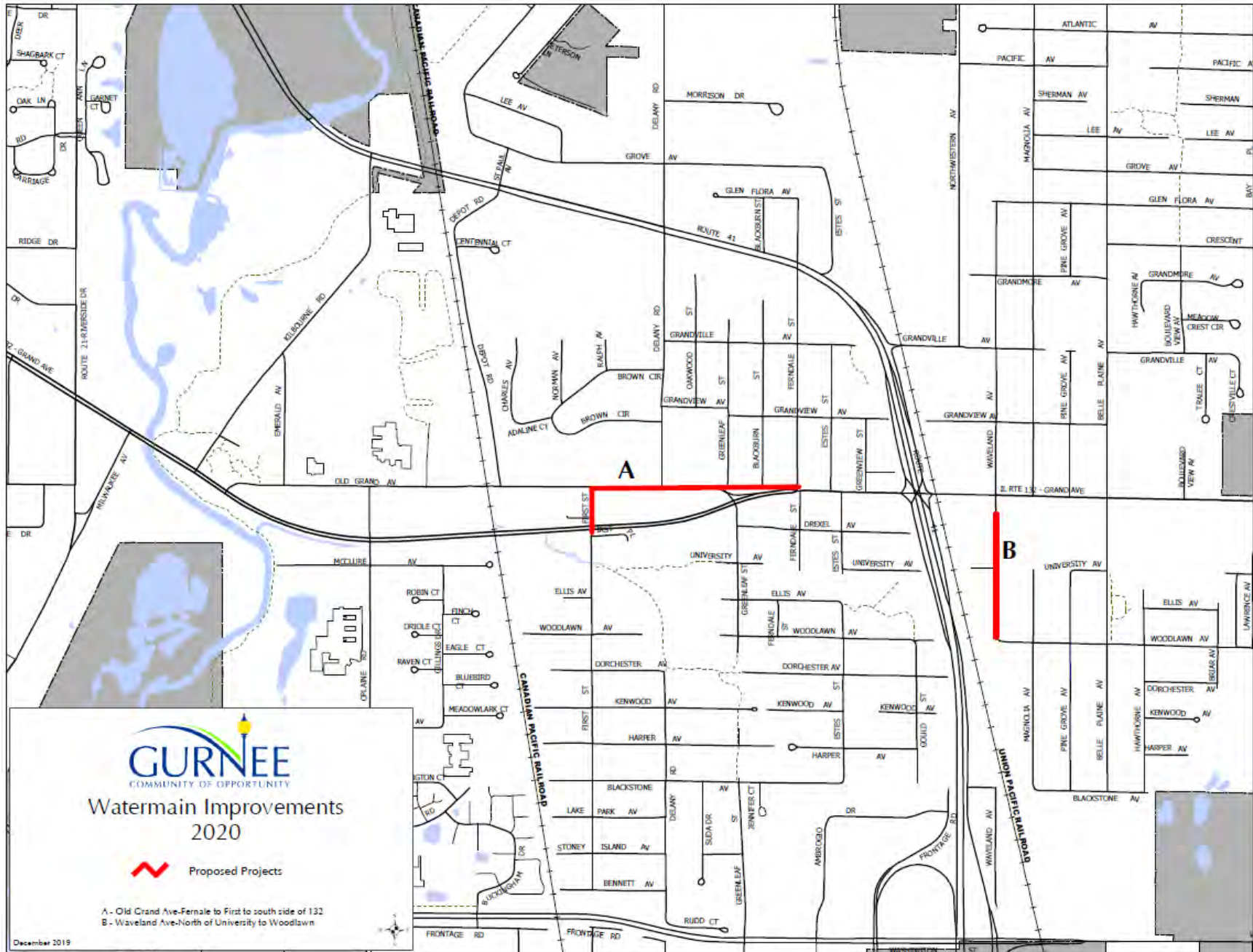
Engineering Studies \$260 thousand: Included in the FY 2020/2021 budget is water main televising and engineering for the water main replacement program.



Knowles Rd. Water Tower \$400 thousand: The FY 2020/2021 budget includes the remaining \$400 thousand of expenses related to the Knowles Rd. water tower. The tower is expected to be online in the spring of 2020.



SCADA System \$225 thousand: The Supervisory Control and Data Acquisition system helps Public Works monitor the water system. Included in the 2020/2021 budget includes funding to upgrade and optimize the system.



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SECTION VIII – LINE ITEM BUDGET

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Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
110 - General Fund	(157,995)	(568,735)	(18,783)	(165,453)	(105,840)	(210,690)	0.0%
Revenue	(38,926,478)	(42,353,404)	(44,531,280)	(43,341,909)	(43,314,137)	1,242,180	0.0%
11010100 - GenAdministration	(30,549,299)	(33,357,245)	(35,170,778)	(33,994,488)	(33,903,586)	1,292,228	0.0%
30 - Major Revenues	(27,390,444)	(29,700,353)	(29,793,625)	(30,120,000)	(30,225,000)	(431,375)	15.5%
331301 - SALES TAX	(17,110,840)	(12,812,119)	(12,800,000)	(12,650,000)	(12,750,000)	50,000	-0.4%
331302 - LOCAL USE TAX	(768,614)	(952,796)	(995,000)	(1,080,000)	(1,100,000)	(105,000)	10.6%
331303 - HOME RULE SALES TAX	-	(4,641,834)	(4,680,000)	(4,500,000)	(4,550,000)	130,000	-2.8%
331601 - AMUSEMENT TAX	(2,987,767)	(3,302,382)	(3,338,625)	(3,425,000)	(3,550,000)	(211,375)	6.3%
331607 - HOTEL TAX	(755,511)	(1,944,856)	(2,090,000)	(2,150,000)	(2,150,000)	(60,000)	2.9%
331609 - FOOD & BEVERAGE TAX	(1,976,418)	(2,030,863)	(1,990,000)	(2,050,000)	(2,025,000)	(35,000)	1.8%
331801 - TELECOM MAINTENANCE FEE	(962,279)	(975,977)	(800,000)	(865,000)	(700,000)	100,000	-12.5%
333501 - STATE INCOME TAX	(2,829,015)	(3,039,525)	(3,100,000)	(3,400,000)	(3,400,000)	(300,000)	9.7%
31 - Taxes	(1,412,972)	(1,650,414)	(1,673,275)	(1,800,000)	(1,745,000)	(71,725)	12.3%
331106 - ROAD & BRIDGE	(706,751)	(541,325)	(543,275)	(705,000)	(650,000)	(106,725)	19.6%
331608 - RESORT TAX	-	(355,433)	(450,000)	(425,000)	(425,000)	25,000	-5.6%
331802 - CABLE FRANCHISE	(587,690)	(636,380)	(560,000)	(550,000)	(550,000)	10,000	-1.8%
331803 - ALARM FRANCHISE	(118,530)	(117,275)	(120,000)	(120,000)	(120,000)	-	0.0%
32 - Licenses & Permits	(381,734)	(387,347)	(385,000)	(385,000)	(385,000)	-	0.0%
332101 - LIQUOR LICENSE	(108,300)	(100,775)	(110,000)	(110,000)	(110,000)	-	0.0%
332102 - BUSINESS LICENSES	(273,434)	(286,572)	(275,000)	(275,000)	(275,000)	-	0.0%
33 - Intergovernmental	(135,932)	(115,792)	(113,500)	(138,500)	(148,536)	(10,000)	0.0%
333406 - COMM&ECON ENERGY EFFICIEN	(22,455)	(21,011)	-	-	-	-	0.0%
333502 - REPLACEMENT TAX	(109,557)	(92,858)	(110,000)	(135,000)	(120,000)	(10,000)	9.1%
333509 - CANNABIS TAX	-	-	-	-	(25,036)	-	0.0%
333703 - NSWDR INFORMATION	(3,920)	(1,924)	(3,500)	(3,500)	(3,500)	-	0.0%
34 - Charges for Services	(885,575)	(924,804)	(945,780)	(887,738)	(775,050)	170,730	-260.3%
334107 - MAPS	(43)	(75)	(50)	(50)	(50)	-	0.0%
334108 - ORDINANCES	(49)	(130)	(500)	(500)	(500)	-	0.0%
334109 - MISC. OTHER CHARGES	(20,786)	12,422	(52,000)	(65,000)	(10,000)	42,000	-80.8%
334111 - TOWER/ANTENNAE LEASE	(191,921)	(264,875)	(200,000)	(132,957)	(55,000)	145,000	-72.5%
334112 - MISCELLANEOUS SERVICES	(50)	6,824	(50)	(51)	(50)	-	0.0%
334113 - REIMBURSEABLE CHARGES	(10,624)	(11,691)	(10,000)	(10,000)	(10,000)	-	0.0%
334114 - ADMINISTRATIVE FEES W/S	(640,000)	(659,200)	(675,680)	(675,680)	(695,950)	(20,270)	3.0%
334115 - PACE AD REV SHARE	(3,661)	(1,029)	(2,500)	(1,000)	(1,000)	1,500	-60.0%
334401 - RECYCLING REVENUE	(18,441)	(7,050)	(5,000)	(2,500)	(2,500)	2,500	-50.0%
35 - Fines & Forfeitures	-	(3,319)	(600)	(3,750)	(3,000)	(2,400)	2400.0%
335109 - LIQUOR LICENSE VIOLATIONS	-	(2,750)	(500)	(750)	(500)	-	0.0%
335116 - TAX PENALTIES - LOCAL IMPOSED	-	(569)	(100)	(3,000)	(2,500)	(2,400)	2400.0%
36 - Invests & Contris	(312,277)	(504,297)	(382,000)	(502,000)	(502,000)	(120,000)	0.0%
336101 - INTEREST INCOME	(148,136)	(310,896)	(200,000)	(350,000)	(350,000)	(150,000)	75.0%
336102 - INTEREST ON INVESTMENTS	(147,751)	(193,401)	(180,000)	(150,000)	(150,000)	30,000	-16.7%
336401 - CONTRIBUTIONS	(12,225)	-	-	-	-	-	0.0%
336403 - PARKWAY TREE PROGRAM	-	-	(2,000)	(2,000)	(2,000)	-	0.0%
336410 - WELTON PLAZA	(4,165)	-	-	-	-	-	0.0%
39 - Other Sources	(30,365)	(70,920)	(1,876,998)	(157,500)	(120,000)	1,756,998	0.0%
339601 - INSURANCE PROCEEDS	(1,242)	-	-	(2,500)	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(29,123)	(27,342)	(20,000)	(30,000)	(20,000)	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	-	(43,578)	(50,000)	(125,000)	(100,000)	(50,000)	100.0%
339604 - USE OF RESERVES	-	-	(1,806,998)	-	-	1,806,998	-100.0%
11020100 - GenCDPlanBuild	(979,237)	(722,174)	(749,800)	(624,600)	(724,600)	25,200	0.0%
30 - Major Revenues	(899,595)	(672,429)	(725,000)	(600,000)	(700,000)	25,000	-3.4%
332201 - GENERAL BUILDING PERMITS	(899,595)	(672,429)	(725,000)	(600,000)	(700,000)	25,000	-3.4%
32 - Licenses & Permits	(67,342)	(35,025)	(10,300)	(10,100)	(10,100)	200	0.0%
332206 - FIRE IMPACT	(7,650)	(4,275)	-	-	-	-	0.0%
332207 - POLICE & PUBLIC WORKS	(22,100)	(12,350)	-	-	-	-	0.0%
332208 - TRAFFIC	(37,212)	(18,150)	(10,000)	(10,000)	(10,000)	-	0.0%
332222 - BURN PERMITS	(380)	(250)	(300)	(100)	(100)	200	-66.7%
34 - Charges for Services	(12,300)	(14,720)	(14,500)	(14,500)	(14,500)	-	0.0%
334208 - ELEVATOR INSPECTION	(12,300)	(14,720)	(14,500)	(14,500)	(14,500)	-	0.0%
11020200 - GenCDEngineering	-	(4,924)	-	(2,040)	(2,000)	(2,000)	0.0%
34 - Charges for Services	-	(4,924)	-	(2,040)	(2,000)	(2,000)	0.0%
334102 - ENGINEERING FEES	-	(4,924)	-	(2,040)	(2,000)	(2,000)	0.0%
11040100 - GenPDAdministration	(3,244,654)	(2,900,867)	(2,683,422)	(2,778,513)	(2,551,100)	132,322	0.0%
32 - Licenses & Permits	(700)	(200)	(200)	(582)	(200)	-	0.0%
332203 - VEHICLE LICENSES	(700)	(200)	(200)	(582)	(200)	-	0.0%
33 - Intergovernmental	(18,216)	(73,172)	(62,854)	(63,079)	(45,450)	17,404	-150.7%
333401 - TRAINING REIMBURSEMENT	-	-	(8,014)	(8,014)	-	8,014	-100.0%
333402 - TOBACCO GRANT	-	(3,465)	(2,500)	(2,500)	(2,500)	-	0.0%
333403 - TRAFFIC & SEAT BELT GRANT	(17,016)	(20,012)	(25,000)	(25,000)	(20,000)	5,000	-20.0%
333408 - POLICE VEST GRANT	-	(5,280)	(3,735)	(4,565)	(3,950)	(215)	5.8%
333416 - CHILD PASSENGER SAFETY GRANT	-	-	(13,605)	(13,000)	(10,000)	3,605	-26.5%
333702 - K-9 PROGRAM GRANT	(1,200)	(44,415)	(10,000)	(10,000)	(9,000)	1,000	-10.0%
34 - Charges for Services	(1,231,472)	(663,813)	(635,268)	(797,853)	(743,950)	(108,682)	0.0%
334203 - OFF DUTY POLICE	(249,148)	(343,377)	(295,715)	(356,000)	(352,635)	(56,920)	19.2%
334207 - SCHOOL RESOURCE OFFICER	(245,020)	(308,143)	(300,000)	(400,000)	(350,000)	(50,000)	16.7%
334210 - POLICE CHARGES	(9,660)	(12,294)	(12,800)	(15,000)	(12,500)	300	-2.3%
334212 - CITIZEN POLICE ACADEMY	-	-	-	(100)	-	-	0.0%
334213 - POLICE EXPLORERS	(6,478)	-	(26,753)	(26,753)	(28,815)	(2,062)	7.7%
334214 - DISPATCH SERVICES - ZION	(721,167)	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
35 - Fines & Forfeitures	(1,988,198)	(2,158,432)	(1,980,100)	(1,912,000)	(1,756,500)	223,600	-137.6%
335101 - COURT FINES	(365,378)	(327,012)	(365,000)	(324,000)	(330,000)	35,000	-9.6%
335102 - DUI FINES	(31,377)	(25,662)	(33,600)	(24,000)	(26,000)	7,600	-22.6%
335103 - PRISON REVIEW AGENCY	(29,924)	(30,847)	(33,000)	(24,000)	(27,000)	6,000	-18.2%
335105 - PARKING FINES	(50,960)	(64,961)	(75,000)	(50,000)	(54,000)	21,000	-28.0%
335106 - COLLECTION REVENUE	(22,386)	(33,923)	(30,000)	(39,000)	(35,000)	(5,000)	16.7%
335108 - ALARM FINES	(5,100)	(4,285)	(3,500)	(6,000)	(4,500)	(1,000)	28.6%
335110 - IMPOUNDMENT FINE	(197,250)	(160,500)	(200,000)	(155,000)	(160,000)	40,000	-20.0%
335111 - RED LIGHT ENFORCEMENT	(1,093,819)	(1,282,654)	(1,000,000)	(1,050,000)	(1,000,000)	-	0.0%
335113 - CODE ENFORCMENT VIOLATION	(91,444)	(92,285)	(90,000)	(80,000)	(80,000)	10,000	-11.1%
335115 - COLLECTIONS	(100,561)	(136,302)	(150,000)	(160,000)	(40,000)	110,000	-73.3%
36 - Invests & Contribs	(6,068)	(5,250)	(5,000)	(5,000)	(5,000)	-	0.0%
336409 - POLICE MISC. CONTRIBUTION	(6,068)	(5,250)	(5,000)	(5,000)	(5,000)	-	0.0%
11040200 - GenPDCommunications	-	(988,590)	(1,013,030)	(1,013,030)	(1,015,980)	(2,950)	6.0%
34 - Charges for Services	-	(988,590)	(1,013,030)	(1,013,030)	(1,015,980)	(2,950)	6.0%
334202 - NEWPORT FIRE PHONE	-	(42,740)	(44,030)	(44,030)	(45,360)	(1,330)	3.0%
334214 - DISPATCH SERVICES - ZION	-	(893,375)	(915,000)	(915,000)	(915,000)	-	0.0%
334215 - DISPATCH SERVICES - BP FIRE	-	(52,475)	(54,000)	(54,000)	(55,620)	(1,620)	3.0%
11050100 - GenFDAdministration	(4,076,926)	(4,291,932)	(4,834,250)	(4,839,500)	(5,040,650)	(206,400)	0.0%
33 - Intergovernmental	-	-	(500,000)	(380,000)	(500,000)	-	0.0%
333103 - SAFER GRANT	-	-	(500,000)	(380,000)	(500,000)	-	0.0%
34 - Charges for Services	(4,071,611)	(4,283,054)	(4,329,250)	(4,453,750)	(4,535,650)	(206,400)	0.0%
334201 - WARREN FIRE DISTRICT	(2,974,377)	(3,037,952)	(3,126,250)	(3,126,250)	(3,198,150)	(71,900)	2.3%
334202 - NEWPORT FIRE PHONE	(41,490)	-	-	-	-	-	0.0%
334204 - FIRE DEPT CHARGES	(18,395)	(3,327)	(18,000)	(2,500)	(2,500)	15,500	-86.1%
334205 - NON RESIDENT	(454,627)	(508,312)	(460,000)	(550,000)	(550,000)	(90,000)	19.6%
334206 - RESIDENT RESCUE	(532,015)	(727,356)	(600,000)	(675,000)	(675,000)	(75,000)	12.5%
334215 - DISPATCH SERVICES - BP FIRE	(50,706)	-	-	-	-	-	0.0%
334216 - FIRE COST RECOVERY	-	(6,107)	(125,000)	(100,000)	(110,000)	15,000	-12.0%
36 - Invests & Contribs	(5,315)	(8,878)	(5,000)	(5,750)	(5,000)	-	0.0%
336408 - FIRE DEPT DONATIONS	(5,315)	(8,878)	(5,000)	(5,750)	(5,000)	-	0.0%
11050500 - GenFDForeignFire	(60,173)	(63,661)	(65,000)	(69,738)	(71,221)	(6,221)	9.6%
31 - Taxes	(60,173)	(63,661)	(65,000)	(69,738)	(71,221)	(6,221)	9.6%
331804 - FOREIGN FIRE INSURANCE	(60,173)	(63,661)	(65,000)	(69,738)	(71,221)	(6,221)	9.6%
11075100 - GenPWAdministration	(2,891)	(9,364)	-	(5,000)	(5,000)	(5,000)	0.0%
34 - Charges for Services	(2,891)	(9,364)	-	(5,000)	(5,000)	(5,000)	0.0%
334110 - PUBLIC WORKS CHARGES	(2,891)	(9,364)	-	(5,000)	(5,000)	(5,000)	0.0%
11075200 - GenPWVehMaint	(13,297)	(14,647)	(15,000)	(15,000)	-	15,000	-100.0%
34 - Charges for Services	(13,297)	(14,647)	(15,000)	(15,000)	-	15,000	-100.0%
334117 - FUEL SURCHARGE	(13,297)	(14,647)	(15,000)	(15,000)	-	15,000	-100.0%
Expense	38,768,483	41,784,669	44,512,497	43,176,456	43,208,297	(1,452,869)	0.0%
11010100 - GenAdministration	1,609,800	1,761,669	1,764,910	1,761,151	1,943,929	172,837	0.0%
41 - Salaries & Wages	955,574	999,146	1,081,378	1,035,911	1,131,580	43,722	-4.1%
411001 - SALARIES-REGULAR	842,663	883,995	942,378	920,000	997,800	48,942	5.2%
411002 - SALARIES-PART TIME	72,236	57,549	80,000	61,000	76,180	(3,820)	-4.8%
411004 - SALARIES ELECTED	37,543	37,404	37,200	37,200	37,200	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	15,249	16,316	16,500	13,211	15,000	(1,500)	-9.1%
411008 - LONGEVITY	2,200	2,200	2,200	2,300	2,300	100	4.5%
411015 - BOARD & COMMISSIONS	(14,773)	1,295	2,100	2,100	2,100	-	0.0%
413001 - OVERTIME	457	386	1,000	100	1,000	-	0.0%
42 - Employee Benefits	338,411	398,591	344,834	340,577	392,090	46,355	0.0%
421001 - MEDICAL INSURANCE	137,928	166,841	139,534	136,800	154,975	15,441	11.1%
421002 - DENTAL INSURANCE	6,817	7,925	7,429	8,300	9,124	1,695	22.8%
421003 - LIFE INSURANCE	1,240	1,273	1,367	1,600	1,327	(40)	-2.9%
422001 - SOCIAL SECURITY	53,786	56,497	60,195	52,200	65,641	5,025	8.3%
422002 - MEDICARE	13,800	14,960	16,449	14,800	16,477	(102)	-0.6%
423001 - IL MUNIC RETIREMENT FUND	103,615	114,859	98,873	106,000	122,759	23,036	23.3%
424001 - TUITION REIMBURSEMENT	-	2,583	-	-	-	-	0.0%
425001 - UNEMPLOYMENT INSURANCE	-	12,555	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	9,445	8,995	9,400	9,090	9,500	600	6.4%
429001 - WELLNESS PROGRAM	200	175	300	300	300	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	608	962	300	500	1,000	700	233.3%
429003 - EMPLOYEE ASSISTANCE	171	165	187	187	187	-	0.0%
429011 - AUTO ALLOWANCE	10,800	10,800	10,800	10,800	10,800	-	0.0%
43 - Prof & Tech Services	216,780	229,605	211,626	249,966	247,645	36,019	23716.8%
433001 - GENERAL LEGAL SERVICE	96,284	100,904	102,000	102,000	102,000	-	0.0%
433004 - LABOR ATTORNEY	4,490	3,527	1,500	2,500	1,500	-	0.0%
433005 - AUDIT FEES	32,610	20,335	28,050	33,445	35,545	7,495	26.7%
433006 - FINANCIAL SERVICES	-	22,205	75,950	110,000	75,250	(700)	-0.9%
433010 - CONSULTING SERVICES	82,348	78,367	126	126	30,000	29,874	23709.5%
433018 - PERSONNEL TESTING	70	126	500	-	500	-	0.0%
434002 - CODIFICATION SERVICE	979	4,142	3,500	1,895	2,850	(650)	-18.6%
44 - Contractual Services	20,194	49,553	56,937	42,536	87,388	30,451	344.7%
443001 - CLOUD & NETWORK SERVICES	1,110	4,344	9,015	7,415	41,485	32,470	360.2%
443004 - COMPUTER HARDWARE MAINT	3,986	3,310	3,750	3,653	4,150	400	10.7%
443005 - COMP SOFTWARE MAINTENANCE	8,299	32,261	34,180	23,563	32,780	(1,400)	-4.1%
443006 - TELECOM MAINTENANCE	1,207	1,960	1,625	1,405	1,425	(200)	-12.3%
444202 - OFFICE MACHINE RENTAL	5,592	7,679	8,367	6,500	7,548	(819)	-9.8%
45 - Other Cont. Services	56,235	70,540	52,610	76,496	57,600	6,190	71.9%
450003 - PRINTING & PUBLISHING SERVICES	1,421	1,227	1,400	1,400	1,400	-	0.0%
450004 - MISC SERVICES	741	226	400	200	500	100	25.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
450006 - RECORDING FEES	540	50	550	550	550	-	0.0%
450017 - BANK CHARGES	9,433	26,011	10,000	35,000	15,000	5,000	50.0%
452001 - LIABILITY INSURANCE	19,821	18,875	19,800	19,146	19,900	1,300	6.6%
452004 - OFFICIAL BONDS	5,650	1,630	1,600	1,600	1,600	-	0.0%
453004 - TELEPHONE SERVICE	2,610	2,732	2,400	2,200	2,200	(200)	-8.3%
453006 - MOBILE PHONE	2,416	2,484	2,460	2,400	2,400	(60)	-2.4%
454001 - PUBLIC RELATIONS	322	-	750	750	750	-	0.0%
458001 - TRAINING & SCHOOLS	4,008	3,353	4,000	4,000	4,000	-	0.0%
458002 - MEETING AND CONVENTION	2,393	2,469	3,200	3,200	3,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	5,411	10,736	4,500	4,500	4,550	50	1.1%
458004 - CAR EXPENSE/MILEAGE REIMB	553	489	750	750	750	-	0.0%
458005 - INFO SYSTEMS TRAINING	917	258	800	800	800	-	0.0%
46 - Supplies	22,606	14,233	17,525	15,666	27,625	10,100	1461.0%
461001 - OFFICE SUPPLIES	4,626	3,921	4,000	5,000	4,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	600	198	800	800	800	-	0.0%
461003 - COMPUTER SUPPLIES	502	248	1,000	1,000	1,000	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	2,945	1,701	2,000	500	2,000	-	0.0%
461005 - POSTAGE	3,945	3,707	3,900	3,500	3,500	(400)	-10.3%
465003 - OFFICE FURNITURE	440	430	500	485	1,500	1,000	200.0%
465004 - COMPUTER HARDWARE	8,050	3,200	4,550	3,681	4,125	(425)	-9.3%
465005 - COMPUTER SOFTWARE	1,498	829	775	700	10,700	9,925	1280.6%
11010200 - GenAdminInfoSys	771,775	776,876	887,887	824,087	1,040,858	162,871	0.0%
41 - Salaries & Wages	484,260	464,690	494,340	492,374	622,415	137,575	97.0%
411001 - SALARIES-REGULAR	409,978	400,335	412,540	408,000	539,715	127,175	30.8%
411002 - SALARIES-PART TIME	35,717	30,076	45,000	45,000	52,100	7,100	15.8%
411005 - SALARIES-SICK LV BUYBACK	6,332	6,785	6,800	9,274	10,000	3,200	47.1%
411008 - LONGEVITY	2,650	3,000	3,000	3,100	3,100	100	3.3%
413001 - OVERTIME	29,584	24,493	27,000	27,000	17,500	-	0.0%
42 - Employee Benefits	162,912	168,202	163,972	164,495	213,813	50,241	190.0%
421001 - MEDICAL INSURANCE	65,485	68,932	68,807	68,900	85,917	17,110	24.9%
421002 - DENTAL INSURANCE	1,694	1,678	2,562	1,800	2,195	(367)	-14.3%
421003 - LIFE INSURANCE	607	620	622	800	790	168	27.0%
422001 - SOCIAL SECURITY	27,403	28,659	26,650	28,400	37,991	11,341	42.6%
422002 - MEDICARE	6,628	6,946	6,822	7,000	8,974	2,152	31.5%
423001 - IL MUNIC RETIREMENT FUND	53,417	54,027	50,755	50,000	70,017	19,262	38.0%
426001 - WORKERS COMP INSURANCE	7,037	6,702	7,100	6,866	7,200	500	7.0%
429001 - WELLNESS PROGRAM	125	125	140	140	140	-	0.0%
429003 - EMPLOYEE ASSISTANCE	90	88	89	89	89	-	0.0%
429004 - CLOTHING ALLOWANCE	225	225	225	300	300	75	33.3%
429011 - AUTO ALLOWANCE	200	200	200	200	200	-	0.0%
43 - Prof & Tech Services	92,504	112,397	180,150	122,150	147,650	(32,500)	-26.0%
433010 - CONSULTING SERVICES	61	22,933	55,000	30,000	55,000	-	0.0%
433018 - PERSONNEL TESTING	147	70	150	150	150	-	0.0%
434001 - TEMPORARY EMPLOYMENT	92,296	89,394	125,000	92,000	92,500	(32,500)	-26.0%
44 - Contractual Services	17,509	19,701	27,190	24,455	26,665	(525)	-8.0%
443001 - CLOUD & NETWORK SERVICES	2,236	3,975	6,595	5,775	5,970	(625)	-9.5%
443004 - COMPUTER HARDWARE MAINT	5,329	4,044	6,950	6,635	7,050	100	1.4%
443005 - COMP SOFTWARE MAINTENANCE	9,600	10,582	12,520	11,273	12,520	-	0.0%
443006 - TELECOM MAINTENANCE	344	1,101	1,125	772	1,125	-	0.0%
45 - Other Cont. Services	6,737	6,674	10,485	10,121	11,740	1,255	37.8%
450003 - PRINTING & PUBLISHING SERVICES	-	74	80	75	80	-	0.0%
452001 - LIABILITY INSURANCE	1,207	1,149	1,300	1,257	1,400	100	7.7%
453006 - MOBILE PHONE	2,557	2,513	2,600	2,588	3,335	735	28.3%
453010 - MOBILE DATA SERVICE	653	670	700	770	700	-	0.0%
458002 - MEETING AND CONVENTION	40	275	1,150	1,000	1,150	-	0.0%
458003 - DUES & SUBSCRIPTIONS	365	136	390	481	500	110	28.2%
458004 - CAR EXPENSE/MILEAGE REIMB	245	22	115	50	75	(40)	-34.8%
458005 - INFO SYSTEMS TRAINING	1,670	1,836	4,150	3,900	4,500	350	8.4%
46 - Supplies	7,852	5,212	11,750	10,493	18,575	6,825	0.0%
461001 - OFFICE SUPPLIES	17	30	50	50	50	-	0.0%
461003 - COMPUTER SUPPLIES	517	547	500	500	550	50	10.0%
461012 - SMALL TOOLS	201	419	600	600	1,250	650	108.3%
462601 - FUEL	27	-	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	300	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	477	-	-	-	6,500	6,500	0.0%
465004 - COMPUTER HARDWARE	5,020	3,388	7,100	5,854	6,725	(375)	-5.3%
465005 - COMPUTER SOFTWARE	1,294	829	3,500	3,489	3,500	-	0.0%
11012100 - GenAdminPubInfo	56,337	48,508	58,950	56,987	71,639	12,689	0.0%
43 - Prof & Tech Services	5,565	250	2,500	500	2,500	-	0.0%
433010 - CONSULTING SERVICES	5,565	250	2,500	500	2,500	-	0.0%
44 - Contractual Services	8,270	6,967	12,420	7,400	21,473	9,053	72.9%
443001 - CLOUD & NETWORK SERVICES	8,270	6,967	12,420	7,400	21,473	9,053	72.9%
45 - Other Cont. Services	41,634	40,947	41,480	45,037	45,116	3,636	0.0%
450004 - MISC SERVICES	6,852	6,050	7,200	7,200	7,200	-	0.0%
450013 - SERVICE CHARGE	1,808	1,130	1,130	1,130	1,130	-	0.0%
454001 - PUBLIC RELATIONS	32,974	33,747	33,150	36,707	36,786	3,636	11.0%
455002 - ANNUAL REPORT	-	20	-	-	-	-	0.0%
46 - Supplies	869	344	2,550	4,050	2,550	-	0.0%
461010 - SPECIALTY SUPPLIES	-	11	50	50	50	-	0.0%
465006 - COMMUNICATIONS EQUIPMENT	869	333	2,500	4,000	2,500	-	0.0%
11016000 - GenAdminContObligation	2,968,580	4,674,457	5,584,761	5,001,612	2,917,950	(2,696,811)	0.0%
45 - Other Cont. Services	25,718	56,716	55,000	61,793	62,000	7,000	140.0%
450016 - PROPERTY TAXES	-	-	5,000	11,793	12,000	7,000	140.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
454002 - MARKETING EXPENSE	25,718	56,716	50,000	50,000	50,000	-	0.0%
49 - Other Financing Uses	2,942,862	4,617,741	5,529,761	4,939,819	2,855,950	(2,703,811)	0.0%
491001 - COMMUNITY EVENTS	20,005	11,980	20,000	5,525	20,000	-	0.0%
491002 - GURNEE DAYS	15,500	16,000	16,000	15,000	15,000	(1,000)	-6.3%
491003 - CONVENTION BUR CONTRIB	157,739	190,000	190,000	190,000	190,000	-	0.0%
491004 - QUASI GOVERNMENT DUES	25,212	16,580	25,000	25,000	27,750	2,750	11.0%
491005 - DEPARTMENT CONTINGENCY	28,790	7,159	25,000	25,000	55,000	-	0.0%
491006 - PARK AQUATIC CENTER AGRMT	386,291	388,688	251,813	251,813	-	(251,813)	-100.0%
491009 - EMERGENCY EVENT	-	-	-	51,553	-	-	0.0%
493006 - CAPITAL IMPROVEMENT FUND	-	1,500,000	-	-	675,000	675,000	0.0%
493007 - BOND FUND	3,000	1,750	1,750	730	-	(1,750)	-100.0%
493009 - GOLF COURSE FUND	-	-	50,000	50,000	-	(50,000)	-100.0%
493018 - GURNEE MILLS CONTRIBUTION	250,000	250,000	281,200	281,200	281,200	-	0.0%
493019 - KEY LIME COVE RECAPTURE	-	784,562	1,225,000	900,000	1,157,000	(68,000)	-5.6%
493022 - TRANSFER TO W/S CAPITAL	-	200,000	-	-	-	-	0.0%
493024 - TRANS 2009 GO REFUNDING	856,975	-	-	-	-	-	0.0%
493025 - TFR TO DS FOR SERIES 2011	1,199,350	1,199,450	3,143,998	3,143,998	-	(3,143,998)	-100.0%
493030 - AMUSEMENT TAX RECAPTURE	-	-	-	-	135,000	135,000	0.0%
494902 - RESERVE FOR ECONOMIC DEVELOPME	-	51,573	300,000	-	300,000	-	0.0%
11020100 - GenCDPlanBuild	1,334,586	1,371,924	1,390,763	1,386,137	1,406,316	16,753	0.0%
41 - Salaries & Wages	828,775	748,972	765,677	756,393	784,030	18,353	1.8%
411001 - SALARIES-REGULAR	792,286	723,022	730,877	725,000	750,230	19,353	2.6%
411002 - SALARIES-PART TIME	3,404	1,912	10,000	5,000	7,000	(3,000)	-30.0%
411005 - SALARIES-SICK LV BUYBACK	13,468	6,459	7,500	12,093	12,500	5,000	66.7%
411008 - LONGEVITY	7,000	6,300	6,300	6,300	6,300	-	0.0%
411015 - BOARD & COMMISSIONS	3,115	2,485	3,000	3,000	3,000	-	0.0%
413001 - OVERTIME	9,502	8,794	8,000	5,000	5,000	(3,000)	-37.5%
42 - Employee Benefits	343,347	322,862	316,396	326,563	338,695	23,099	-79.2%
421001 - MEDICAL INSURANCE	162,667	151,605	149,084	162,800	170,097	21,013	14.1%
421002 - DENTAL INSURANCE	1,068	1,045	1,920	1,200	1,054	(866)	-45.1%
421003 - LIFE INSURANCE	1,212	1,110	1,090	1,400	1,125	35	3.2%
422001 - SOCIAL SECURITY	48,637	46,557	47,168	44,500	46,241	(927)	-2.0%
422002 - MEDICARE	11,744	11,263	11,103	11,100	10,999	(104)	-0.9%
423001 - IL MUNIC RETIREMENT FUND	95,190	87,185	81,003	79,000	87,851	6,848	8.5%
424001 - TUITION REIMBURSEMENT	3,490	5,996	6,000	8,000	2,200	(3,800)	-63.3%
426001 - WORKERS COMP INSURANCE	14,173	13,496	14,100	13,635	14,200	900	6.4%
429001 - WELLNESS PROGRAM	175	225	250	250	250	-	0.0%
429003 - EMPLOYEE ASSISTANCE	196	179	178	178	178	-	0.0%
429004 - CLOTHING ALLOWANCE	2,394	1,800	2,100	2,100	2,100	-	0.0%
429011 - AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400	-	0.0%
43 - Prof & Tech Services	95,301	228,425	223,500	218,500	188,500	(35,000)	0.0%
433007 - PLANNING CONSULTANT	43,670	36,226	45,000	45,000	5,000	(40,000)	-88.9%
433009 - INSPECTION SERVICES	10,358	12,407	13,500	13,500	13,500	-	0.0%
433010 - CONSULTING SERVICES	41,273	179,722	165,000	160,000	170,000	5,000	3.0%
433018 - PERSONNEL TESTING	-	70	-	-	-	-	0.0%
44 - Contractual Services	28,969	42,254	47,525	48,625	41,836	(5,689)	0.0%
442403 - CONTRACT MOWING	4,753	2,040	2,000	3,000	3,000	1,000	50.0%
443001 - CLOUD & NETWORK SERVICES	580	1,413	4,740	4,740	5,830	1,090	23.0%
443003 - OFFICE EQUIP MAINTENANCE	159	-	-	-	-	-	0.0%
443004 - COMPUTER HARDWARE MAINT	3,402	2,361	3,125	3,125	3,375	250	8.0%
443005 - COMP SOFTWARE MAINTENANCE	7,715	23,364	26,610	26,610	25,145	(1,465)	-5.5%
443006 - TELECOM MAINTENANCE	1,265	2,291	1,650	1,650	2,000	350	21.2%
443010 - AUTO & TRUCK MAINT	7,554	8,506	7,000	7,500	-	(7,000)	-100.0%
444202 - OFFICE MACHINE RENTAL	3,540	2,280	2,400	2,000	2,486	86	3.6%
45 - Other Cont. Services	19,597	16,979	20,315	19,831	20,565	650	0.0%
450003 - PRINTING & PUBLISHING SERVICES	880	729	1,000	1,000	1,000	-	0.0%
450004 - MISC SERVICES	156	220	200	200	200	-	0.0%
450006 - RECORDING FEES	-	-	-	300	-	-	0.0%
450013 - SERVICE CHARGE	904	(2,515)	565	565	565	-	0.0%
452001 - LIABILITY INSURANCE	6,106	5,815	6,100	5,899	6,200	400	6.6%
452002 - AUTO INSURANCE	2,408	2,293	2,500	2,417	2,600	200	8.0%
453004 - TELEPHONE SERVICE	1,868	1,880	1,800	1,800	1,800	-	0.0%
453006 - MOBILE PHONE	3,898	3,829	3,800	3,200	3,400	(400)	-10.5%
458001 - TRAINING & SCHOOLS	935	2,834	2,000	2,000	2,000	-	0.0%
458002 - MEETING AND CONVENTION	628	728	750	750	750	-	0.0%
458003 - DUES & SUBSCRIPTIONS	754	940	750	750	750	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	33	126	100	200	200	100	100.0%
458005 - INFO SYSTEMS TRAINING	1,026	102	750	750	1,100	350	46.7%
46 - Supplies	18,598	12,431	17,350	16,225	9,500	(7,850)	0.0%
461001 - OFFICE SUPPLIES	1,779	1,776	2,000	2,000	2,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	356	21	200	550	350	350	175.0%
461003 - COMPUTER SUPPLIES	310	155	300	325	525	25	8.3%
461004 - PRINTING & PUBLISHING SUPPLIES	1,310	264	1,200	750	750	(450)	-37.5%
461005 - POSTAGE	2,878	1,901	2,400	1,000	1,200	(1,200)	-50.0%
461007 - REFERENCE MATERIALS	3,724	-	750	750	500	(250)	-33.3%
461009 - FIELD SUPPLIES	114	123	250	600	250	-	0.0%
461014 - SAFETY SUPPLIES	-	4	150	150	150	-	0.0%
462601 - FUEL	4,022	4,364	5,100	5,100	-	(5,100)	-100.0%
465002 - TELECOM EQUIPMENT	250	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	473	460	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	1,813	2,534	3,550	3,550	2,300	(1,250)	-35.2%
465005 - COMPUTER SOFTWARE	1,533	829	950	950	975	25	2.6%
465007 - OFFICE EQUIPMENT	36	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	23,190	23,190	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	23,190	23,190	0.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
11020200 - GenCDEngineering	1,105,156	968,092	976,900	961,149	1,053,462	(51,527)	0.0%
41 - Salaries & Wages	686,200	615,246	629,281	614,996	653,360	(65,371)	127.7%
411001 - SALARIES-REGULAR	649,849	583,431	589,381	566,000	608,960	(69,871)	-11.9%
411002 - SALARIES-PART TIME	18,214	17,019	25,000	30,000	25,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	3,275	2,735	3,000	6,596	7,000	4,000	133.3%
411008 - LONGEVITY	4,200	3,900	3,900	3,900	3,900	-	0.0%
413001 - OVERTIME	10,663	8,162	8,000	8,500	8,500	500	6.3%
42 - Employee Benefits	279,013	264,779	260,559	253,567	263,439	(21,158)	0.0%
421001 - MEDICAL INSURANCE	128,559	125,948	127,104	124,200	119,137	(22,967)	-18.1%
421002 - DENTAL INSURANCE	1,907	1,372	642	1,700	2,335	1,053	164.0%
421003 - LIFE INSURANCE	1,020	906	862	1,100	916	54	6.3%
422001 - SOCIAL SECURITY	40,707	38,863	38,630	37,400	38,369	(2,916)	-7.5%
422002 - MEDICARE	9,879	9,346	8,922	9,100	9,158	(383)	-4.3%
423001 - IL MUNIC RETIREMENT FUND	78,212	70,885	66,027	62,000	71,452	(500)	-0.8%
424001 - TUITION REIMBURSEMENT	-	-	-	-	3,000	3,000	0.0%
426001 - WORKERS COMP INSURANCE	14,173	13,496	14,100	13,635	14,200	900	6.4%
429001 - WELLNESS PROGRAM	100	50	200	200	200	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	105	150	150	150	-	0.0%
429003 - EMPLOYEE ASSISTANCE	136	119	122	122	122	-	0.0%
429004 - CLOTHING ALLOWANCE	1,919	1,290	1,400	1,561	2,000	600	42.9%
429011 - AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400	-	0.0%
43 - Prof & Tech Services	11,430	14,194	5,000	9,190	31,000	11,000	0.0%
433004 - LABOR ATTORNEY	-	-	-	-	-	-	0.0%
433008 - ENGINEERING CONSULTANT	-	-	-	150	-	-	0.0%
433010 - CONSULTING SERVICES	11,309	8,828	5,000	9,000	31,000	11,000	220.0%
433018 - PERSONNEL TESTING	121	5,366	-	40	-	-	0.0%
44 - Contractual Services	31,869	30,838	32,225	32,225	25,388	(6,837)	0.0%
443001 - CLOUD & NETWORK SERVICES	2,188	3,098	4,765	4,765	4,765	-	0.0%
443003 - OFFICE EQUIP MAINTENANCE	36	-	-	-	-	-	0.0%
443004 - COMPUTER HARDWARE MAINT	3,262	2,427	3,025	3,025	3,625	600	19.8%
443005 - COMP SOFTWARE MAINTENANCE	8,563	9,990	11,120	11,120	13,760	2,640	23.7%
443006 - TELECOM MAINTENANCE	993	1,618	1,465	1,465	1,500	35	2.4%
443010 - AUTO & TRUCK MAINT	13,776	11,777	9,850	9,850	-	(9,850)	-100.0%
444202 - OFFICE MACHINE RENTAL	2,637	1,929	2,000	2,000	1,738	(262)	-13.1%
444203 - POSTAGE METER	413	-	-	-	-	-	0.0%
45 - Other Cont. Services	79,419	21,567	19,635	20,621	21,735	2,500	0.0%
450003 - PRINTING & PUBLISHING SERVICES	-	29	100	500	400	300	300.0%
450004 - MISC SERVICES	60,420	220	200	200	200	-	0.0%
450015 - REIMBURSED CHARGES	414	778	-	200	100	100	0.0%
452001 - LIABILITY INSURANCE	6,106	5,815	6,100	5,899	6,200	400	6.6%
452002 - AUTO INSURANCE	2,408	2,293	2,500	2,417	2,600	200	8.0%
452005 - INSURANCE DEDUCTIBLE	-	2,200	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	1,868	1,955	1,900	1,900	1,900	-	0.0%
453006 - MOBILE PHONE	4,120	4,265	4,100	4,100	4,000	(100)	-2.4%
453010 - MOBILE DATA SERVICE	750	457	910	910	910	-	0.0%
458001 - TRAINING & SCHOOLS	795	791	1,000	1,000	1,500	500	50.0%
458002 - MEETING AND CONVENTION	1,485	1,781	1,000	1,170	1,400	400	40.0%
458003 - DUES & SUBSCRIPTIONS	685	153	1,200	1,200	1,400	200	16.7%
458004 - CAR EXPENSE/MILEAGE REIMB	179	499	-	500	500	500	0.0%
458005 - INFO SYSTEMS TRAINING	188	331	625	625	625	-	0.0%
46 - Supplies	17,225	21,468	30,200	30,550	13,000	(17,200)	0.0%
461001 - OFFICE SUPPLIES	925	1,657	1,800	1,800	1,800	-	0.0%
461002 - COPIER/FAX SUPPLIES	356	21	200	500	550	350	175.0%
461003 - COMPUTER SUPPLIES	386	139	200	200	200	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	296	-	-	50	100	100	0.0%
461005 - POSTAGE	2,993	1,521	2,000	2,000	1,200	(800)	-40.0%
461009 - FIELD SUPPLIES	2,200	1,274	1,600	1,600	1,500	(100)	-6.3%
461014 - SAFETY SUPPLIES	-	52	250	250	250	-	0.0%
462601 - FUEL	6,154	6,350	8,700	8,700	-	(8,700)	-100.0%
465003 - OFFICE FURNITURE	-	459	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	2,413	2,592	3,650	3,650	5,300	1,650	45.2%
465005 - COMPUTER SOFTWARE	1,468	829	1,300	1,300	1,600	300	23.1%
465007 - OFFICE EQUIPMENT	36	66	-	-	-	-	0.0%
465008 - MACHINERY & EQUIPMENT	-	6,508	10,000	10,000	-	(10,000)	-100.0%
49 - Other Financing Uses	-	-	-	-	45,540	45,540	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	45,540	45,540	0.0%
11040100 - GenPDAdministration	14,214,831	14,786,757	15,429,209	15,175,627	16,171,018	777,410	0.0%
41 - Salaries & Wages	8,097,658	8,304,802	8,696,050	8,592,417	9,091,758	395,708	0.0%
411001 - SALARIES-REGULAR	6,937,019	7,096,866	7,535,000	7,209,000	7,745,900	210,900	2.8%
411002 - SALARIES-PART TIME	47,512	101,581	100,000	100,000	100,648	648	0.6%
411003 - SALARIES-CROSSING GUARDS	17,929	-	-	-	24,975	24,975	0.0%
411005 - SALARIES-SICK LV BUYBACK	93,232	112,299	115,000	126,917	125,000	10,000	8.7%
411006 - OFF DUTY SECURITY	323,870	284,190	270,345	345,000	352,635	82,290	30.4%
411008 - LONGEVITY	34,300	33,700	34,600	31,500	32,100	(2,500)	-7.2%
413001 - OVERTIME	616,296	676,168	600,000	750,000	690,000	90,000	15.0%
413002 - GRANT FUNDED OVERTIME	27,500	-	41,105	30,000	20,500	(20,605)	-50.1%
42 - Employee Benefits	4,291,203	4,461,228	4,670,430	4,524,612	4,752,014	105,984	0.0%
421001 - MEDICAL INSURANCE	1,286,056	1,343,111	1,418,121	1,326,400	1,360,102	(58,019)	-4.1%
421002 - DENTAL INSURANCE	81,811	81,038	82,036	85,500	85,671	3,635	4.4%
421003 - LIFE INSURANCE	10,774	10,889	11,627	12,900	11,417	(210)	-1.8%
421004 - MEDICAL INSURANCE PSEBA	-	-	5,000	-	-	(5,000)	-100.0%
422001 - SOCIAL SECURITY	64,230	72,280	68,991	67,000	68,739	(252)	-0.4%
422002 - MEDICARE	112,093	121,631	125,800	124,300	129,128	3,328	2.6%
423001 - IL MUNIC RETIREMENT FUND	119,590	124,494	119,076	108,000	128,150	9,074	7.6%
423002 - POLICE PENSION CONTRIB	2,137,886	2,207,368	2,272,456	2,273,714	2,398,379	125,923	5.5%
424001 - TUITION REIMBURSEMENT	4,861	7,261	21,560	20,000	21,560	-	0.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
426001 - WORKERS COMP INSURANCE	381,872	379,293	398,600	385,442	399,600	25,400	6.4%
429001 - WELLNESS PROGRAM	525	400	9,675	1,000	9,675	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	9,344	8,896	13,000	13,000	17,000	4,000	30.8%
429003 - EMPLOYEE ASSISTANCE	1,754	1,770	1,968	1,944	1,968	-	0.0%
429004 - CLOTHING ALLOWANCE	3,443	4,635	4,900	4,900	4,900	-	0.0%
429005 - UNIFORM ALLOWANCE	32,162	37,768	52,800	42,000	52,000	(800)	-1.5%
429006 - UNIFORM ISSUE	13,393	16,201	25,100	20,000	18,800	(6,300)	-25.1%
429008 - POLICE VESTS	6,740	12,656	7,470	7,470	10,075	2,605	34.9%
429010 - CLOTHING REPLACEMENT	-	-	-	-	500	500	0.0%
429011 - AUTO ALLOWANCE	7,569	5,908	4,800	4,800	4,800	-	0.0%
429012 - COMMUTING BENEFIT	-	80	-	-	100	100	0.0%
429013 - MEDICAL EXPENSE	2,289	5,497	6,450	4,000	6,450	-	0.0%
429015 - RHS ER PORTION	14,811	20,053	21,000	22,242	23,000	2,000	9.5%
43 - Prof & Tech Services	588,505	755,093	669,105	640,100	663,795	(5,310)	122.8%
433001 - GENERAL LEGAL SERVICE	36	1,879	2,000	1,000	2,000	-	0.0%
433003 - POLICE PROSECUTION	90,000	90,000	93,000	93,000	93,000	-	0.0%
433004 - LABOR ATTORNEY	4,095	9,677	20,000	5,000	10,000	(10,000)	-50.0%
433010 - CONSULTING SERVICES	6,417	2,765	11,200	-	16,200	5,000	44.6%
433012 - REDFLEX COLLECTION FEES	468,230	643,425	531,605	531,000	517,295	(14,310)	-2.7%
433018 - PERSONNEL TESTING	19,726	7,348	10,700	10,000	24,700	14,000	130.8%
433020 - DRUG & ALCOHOL TESTING	-	-	600	100	600	-	0.0%
44 - Contractual Services	429,322	531,533	577,574	629,836	503,353	(74,221)	0.0%
441105 - NORTH SHORE SANITARY DIST	369	534	400	595	400	-	0.0%
442301 - CUSTODIAL SERVICE	11,341	12,801	15,000	14,000	14,000	(1,000)	-6.7%
443001 - CLOUD & NETWORK SERVICES	18,749	19,296	44,410	40,000	41,730	(2,680)	-6.0%
443003 - OFFICE EQUIP MAINTENANCE	-	11	1,000	1,000	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	20,077	17,428	25,825	27,010	23,500	(2,325)	-9.0%
443005 - COMP SOFTWARE MAINTENANCE	52,406	68,916	83,385	85,000	95,625	12,240	14.7%
443006 - TELECOM MAINTENANCE	5,012	7,470	7,480	7,479	7,950	470	6.3%
443007 - EQUIPMENT MAINTENANCE	3,000	6,568	20,236	19,000	19,836	(400)	-2.0%
443008 - BUILDING MAINTENANCE	145,549	135,941	120,090	120,000	125,467	5,377	4.5%
443009 - OPTICOM MAINTENANCE	3,274	3,998	4,000	4,000	4,000	-	0.0%
443010 - AUTO & TRUCK MAINT	123,203	114,613	110,000	106,000	-	(110,000)	-100.0%
443011 - RADIO MAINTENANCE	32,532	47,754	45,178	45,000	40,280	(4,898)	-10.8%
443027 - FIREARM MAINTENANCE	1,280	813	1,200	1,200	1,200	-	0.0%
443028 - VEHICLE ACCESSORIES	-	-	2,450	500	2,000	(450)	-18.4%
444202 - OFFICE MACHINE RENTAL	12,531	10,970	12,500	12,500	11,681	(819)	-6.5%
444204 - BODY CAMERA SERVICE AGRMNT	-	84,420	84,420	84,420	84,420	-	0.0%
444205 - IN-SQUAD CAM SERVICE AGRMNT	-	-	-	62,131	30,264	30,264	0.0%
45 - Other Cont. Services	424,495	404,170	475,299	457,268	493,901	29,802	0.0%
450007 - NIPAS	15,547	8,938	9,735	9,735	10,000	265	2.7%
450008 - CRIME PREVENTION	9,939	10,305	9,905	9,905	12,000	2,095	21.2%
450009 - CRIME LAB	44,722	44,722	45,562	45,561	46,501	939	2.1%
450010 - CRIME STOPPERS	1,000	-	1,000	1,000	1,000	-	0.0%
450011 - MAJOR INVEST TASK FORCE	2,147	2,787	3,500	5,200	5,500	2,000	57.1%
450013 - SERVICE CHARGE	18,962	16,827	21,879	21,000	18,530	(3,349)	-15.3%
450014 - PUBLIC EDUCATION/DARE	4,695	9,182	13,670	13,670	15,120	1,450	10.6%
450019 - K9 TRAINING FEES	8,450	8,623	11,940	11,940	9,450	(2,490)	-20.9%
450022 - HEARING OFFICER	9,681	9,013	12,000	10,000	12,000	-	0.0%
450025 - POLICE EXPLORER POST	-	-	26,753	26,753	28,815	2,062	7.7%
452001 - LIABILITY INSURANCE	150,952	143,741	150,100	145,145	150,500	9,600	6.4%
452002 - AUTO INSURANCE	24,539	23,367	24,400	23,595	24,500	1,600	6.6%
452003 - PROPERTY INSURANCE	9,445	8,995	9,400	9,090	9,500	600	6.4%
452005 - INSURANCE DEDUCTIBLE	9,878	5,000	2,000	4,000	4,000	2,000	100.0%
453004 - TELEPHONE SERVICE	13,849	14,410	15,000	15,000	15,000	-	0.0%
453006 - MOBILE PHONE	16,731	18,077	18,300	21,550	21,600	3,300	18.0%
453008 - LEASED PHONE LINE	4,254	2,954	4,300	750	1,000	(3,300)	-76.7%
453010 - MOBILE DATA SERVICE	13,747	13,687	14,830	14,350	21,330	6,500	43.8%
458001 - TRAINING & SCHOOLS	48,042	51,127	65,000	53,000	65,000	-	0.0%
458002 - MEETING AND CONVENTION	8,474	3,657	7,620	6,000	12,040	4,420	58.0%
458003 - DUES & SUBSCRIPTIONS	5,765	4,461	5,755	5,525	6,515	760	13.2%
458004 - CAR EXPENSE/MILEAGE REIMB	356	623	-	1,000	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	3,319	3,674	2,650	3,500	4,000	1,350	50.9%
46 - Supplies	383,649	329,932	340,750	331,393	228,507	(112,243)	0.0%
461001 - OFFICE SUPPLIES	6,644	7,243	7,000	7,000	7,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	1,842	1,262	2,500	1,500	2,000	(500)	-20.0%
461003 - COMPUTER SUPPLIES	3,458	3,302	5,500	5,000	5,000	(500)	-9.1%
461004 - PRINTING & PUBLISHING SUPPLIES	7,688	6,194	6,800	6,800	7,000	200	2.9%
461005 - POSTAGE	3,720	4,237	4,500	3,000	3,000	(1,500)	-33.3%
461008 - MISC OTHER SUPPLIES	28	1,097	1,960	3,500	5,000	3,040	155.1%
461013 - HOUSEKEEPING SUPPLIES	5,473	5,725	5,000	5,500	5,500	500	10.0%
461014 - SAFETY SUPPLIES	7,445	2,835	6,770	6,770	10,875	4,105	60.6%
461022 - FIREARMS AMMUNITION	14,718	12,667	14,800	14,000	14,800	-	0.0%
461023 - PRISONER SUPPLIES	519	631	1,500	1,500	1,500	-	0.0%
461024 - EVIDENCE SUPPLIES	5,834	6,524	6,750	6,750	6,750	-	0.0%
461036 - ANIMAL CONTROL-MISC	3,646	862	3,500	2,000	3,000	(500)	-14.3%
461037 - MICROFILMING	7,770	2,053	8,000	7,000	6,800	(1,200)	-15.0%
461038 - FIREARM ACCESSORIES	11,732	19,628	900	900	1,900	1,000	111.1%
461040 - K9 UNIT SUPPLIES	7,009	10,906	6,470	11,000	6,132	(338)	-5.2%
462101 - NATURAL GAS	3,508	3,522	4,000	3,400	4,000	-	0.0%
462601 - FUEL	114,459	120,801	142,500	142,500	-	(142,500)	-100.0%
465002 - TELECOM EQUIPMENT	341	300	575	300	575	-	0.0%
465003 - OFFICE FURNITURE	1,923	13,923	5,600	5,600	9,200	3,600	64.3%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
465004 - COMPUTER HARDWARE	20,984	16,067	31,600	28,400	37,690	6,090	19.3%
465005 - COMPUTER SOFTWARE	17,249	4,344	13,325	13,173	13,325	-	0.0%
465008 - MACHINERY & EQUIPMENT	87,423	20,805	8,500	8,500	30,725	22,225	261.5%
465009 - RADIO EQUIPMENT	10	-	-	-	-	-	0.0%
465010 - BUILDING IMPROVEMENT	47,159	65,005	42,900	42,900	41,135	(1,765)	-4.1%
465012 - FIREARMS	1,448	-	3,600	2,400	2,400	(1,200)	-33.3%
465013 - VEHICLE SAFETY EQUIPMENT	105	-	-	-	-	-	0.0%
465014 - K9 UNIT	-	-	5,000	1,000	1,000	(4,000)	-80.0%
465015 - DUI EQUIPMENT	1,515	-	1,200	1,000	2,200	1,000	83.3%
49 - Other Financing Uses	-	-	-	-	437,690	437,690	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	437,690	437,690	0.0%
11040200 - GenPDCommunications	2,469,586	2,392,950	2,787,900	2,513,053	2,929,729	138,229	0.0%
41 - Salaries & Wages	1,689,678	1,696,026	2,030,196	1,776,149	2,083,972	53,776	-84.5%
411001 - SALARIES-REGULAR	1,290,944	1,301,760	1,604,696	1,416,000	1,800,772	196,076	12.2%
411002 - SALARIES-PART TIME	53,425	71,699	100,000	60,000	60,000	(40,000)	-40.0%
411005 - SALARIES-SICK LV BUYBACK	6,173	6,430	6,500	6,849	7,000	500	7.7%
411007 - OFFICER IN CHARGE/TRAINING OFF	14,746	9,303	10,000	7,100	10,000	-	0.0%
411008 - LONGEVITY	6,100	5,800	9,000	6,200	6,200	(2,800)	-31.1%
413001 - OVERTIME	318,291	301,033	300,000	280,000	200,000	(100,000)	-33.3%
42 - Employee Benefits	640,776	648,550	672,248	659,768	750,967	79,519	0.0%
421001 - MEDICAL INSURANCE	272,813	275,980	311,953	294,100	317,900	5,947	1.9%
421002 - DENTAL INSURANCE	16,944	16,738	16,601	18,400	17,746	1,145	6.9%
421003 - LIFE INSURANCE	2,133	2,171	2,364	2,900	2,501	137	5.8%
422001 - SOCIAL SECURITY	99,698	105,642	104,210	107,000	119,168	14,958	14.4%
422002 - MEDICARE	23,316	24,707	25,012	25,100	27,893	2,881	11.5%
423001 - IL MUNIC RETIREMENT FUND	190,739	193,496	178,987	182,000	227,109	48,122	26.9%
424001 - TUITION REIMBURSEMENT	11,861	7,377	8,400	8,400	14,500	6,100	72.6%
426001 - WORKERS COMP INSURANCE	13,247	12,614	13,200	12,764	13,300	900	6.8%
429001 - WELLNESS PROGRAM	150	150	250	250	250	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	500	500	500	500	500	-	0.0%
429003 - EMPLOYEE ASSISTANCE	427	447	971	954	550	(421)	-43.4%
429004 - CLOTHING ALLOWANCE	92	68	-	-	-	-	0.0%
429005 - UNIFORM ALLOWANCE	4,345	7,159	8,400	6,500	8,050	(350)	-4.2%
429006 - UNIFORM ISSUE	3,311	1,380	1,000	500	1,000	-	0.0%
429013 - MEDICAL EXPENSE	1,200	120	400	400	500	100	25.0%
43 - Prof & Tech Services	2,191	35	4,740	2,700	17,500	7,760	0.0%
433004 - LABOR ATTORNEY	-	-	2,500	2,500	15,000	7,500	300.0%
433010 - CONSULTING SERVICES	2,191	-	2,240	-	2,000	(240)	-10.7%
433018 - PERSONNEL TESTING	-	35	-	200	500	500	0.0%
44 - Contractual Services	8,041	12,961	21,016	19,433	21,366	350	-7.1%
443001 - CLOUD & NETWORK SERVICES	994	2,474	5,540	5,763	5,850	310	5.6%
443004 - COMPUTER HARDWARE MAINT	1,237	1,420	3,525	1,681	1,725	(1,800)	-51.1%
443005 - COMP SOFTWARE MAINTENANCE	4,680	5,798	6,765	7,082	7,700	935	13.8%
443006 - TELECOM MAINTENANCE	918	460	850	707	860	10	1.2%
443007 - EQUIPMENT MAINTENANCE	210	-	500	500	500	-	0.0%
444202 - OFFICE MACHINE RENTAL	-	2,808	3,836	3,700	4,731	895	23.3%
45 - Other Cont. Services	26,403	25,793	32,950	29,997	33,310	960	36.1%
450013 - SERVICE CHARGE	1,589	4,331	3,565	3,565	3,565	-	0.0%
452001 - LIABILITY INSURANCE	11,302	10,762	11,300	10,927	11,500	800	7.1%
453006 - MOBILE PHONE	2,319	2,337	2,520	2,500	2,460	(60)	-2.4%
458001 - TRAINING & SCHOOLS	7,586	5,218	9,400	7,000	9,640	240	2.6%
458002 - MEETING AND CONVENTION	1,816	1,113	2,960	2,800	2,960	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,484	1,548	1,980	1,980	1,760	(220)	-11.1%
458004 - CAR EXPENSE/MILEAGE REIMB	-	246	500	500	700	200	40.0%
458005 - INFO SYSTEMS TRAINING	307	238	725	725	725	-	0.0%
46 - Supplies	9,411	9,586	26,750	25,006	22,615	(4,135)	0.0%
461001 - OFFICE SUPPLIES	838	803	1,500	1,500	1,500	-	0.0%
461003 - COMPUTER SUPPLIES	2,091	2,767	2,950	2,950	2,950	-	0.0%
462601 - FUEL	35	47	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	2,255	3,167	3,700	2,500	5,390	1,690	45.7%
465004 - COMPUTER HARDWARE	1,236	1,345	11,450	11,158	5,950	(5,500)	-48.0%
465005 - COMPUTER SOFTWARE	2,956	1,458	6,150	5,898	5,825	(325)	-5.3%
465010 - BUILDING IMPROVEMENT	-	-	1,000	1,000	1,000	-	0.0%
48 - Debt Service	93,086	-	-	-	-	-	0.0%
481013 - EQUIPMENT LEASE PRINCIPAL	91,719	-	-	-	-	-	0.0%
481113 - EQUIPMENT LEASE INTEREST	1,367	-	-	-	-	-	0.0%
11050100 - GenFDAdministration	10,107,009	10,566,657	11,185,065	11,275,099	11,665,816	503,351	0.0%
41 - Salaries & Wages	6,070,726	6,336,143	6,707,778	6,931,046	7,031,903	324,125	0.0%
411001 - SALARIES-REGULAR	5,330,859	5,642,987	6,152,916	6,111,000	6,339,303	186,387	3.0%
411002 - SALARIES-PART TIME	25,291	-	-	-	-	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	41,257	47,761	47,762	43,646	43,700	(4,062)	-8.5%
411007 - OFFICER IN CHARGE/TRAINING OFF	10,764	9,328	10,800	9,973	11,000	200	1.9%
411008 - LONGEVITY	30,800	33,400	33,800	31,100	32,900	(900)	-2.7%
411009 - FAIR LABOR SALARIES	38,936	-	-	-	-	-	0.0%
411016 - NOV HOLIDAY PAY	162,980	183,472	185,000	201,305	205,000	20,000	10.8%
413001 - OVERTIME	429,839	419,194	277,500	534,022	400,000	122,500	44.1%
42 - Employee Benefits	3,398,467	3,528,693	3,776,382	3,696,714	3,911,018	153,536	0.0%
421001 - MEDICAL INSURANCE	927,025	1,007,401	1,098,476	1,034,400	1,085,352	(13,124)	-1.2%
421002 - DENTAL INSURANCE	56,190	57,919	55,083	62,200	60,918	5,835	10.6%
421003 - LIFE INSURANCE	8,057	8,564	9,231	10,800	9,351	120	1.3%
422001 - SOCIAL SECURITY	12,183	15,128	15,000	15,000	15,787	787	5.2%
422002 - MEDICARE	82,537	89,385	93,578	98,500	103,935	10,357	11.1%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
423001 - IL MUNIC RETIREMENT FUND	23,369	27,734	25,475	26,000	29,383	3,908	15.3%
423003 - FIRE PENSION CONTRIBUTION	1,738,081	1,810,723	1,869,571	1,869,571	1,966,654	97,083	5.2%
424001 - TUITION REIMBURSEMENT	23,069	4,739	15,000	6,320	10,000	(5,000)	-33.3%
426001 - WORKERS COMP INSURANCE	479,015	455,518	529,900	512,407	559,300	48,300	9.1%
429001 - WELLNESS PROGRAM	25	25	700	-	700	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	840	538	2,000	1,750	2,000	-	0.0%
429003 - EMPLOYEE ASSISTANCE	1,255	1,321	1,488	1,488	1,488	-	0.0%
429005 - UNIFORM ALLOWANCE	31,554	33,639	36,730	35,800	42,000	5,270	14.3%
429006 - UNIFORM ISSUE	7,648	6,235	8,600	8,560	8,600	-	0.0%
429009 - SAFETY PROGRAM	238	48	300	300	300	-	0.0%
429010 - CLOTHING REPLACEMENT	7,156	5,994	7,500	7,300	7,500	-	0.0%
429012 - COMMUTING BENEFIT	20	-	-	-	-	-	0.0%
429013 - MEDICAL EXPENSE	205	3,785	7,750	6,318	7,750	-	0.0%
43 - Prof & Tech Services	159,046	176,130	60,400	101,738	90,800	30,400	526.3%
433001 - GENERAL LEGAL SERVICE	27,913	30,013	2,000	23,835	2,000	-	0.0%
433004 - LABOR ATTORNEY	32,020	34,984	5,000	16,108	5,000	-	0.0%
433010 - CONSULTING SERVICES	3,991	-	6,000	-	6,000	-	0.0%
433011 - AMBULANCE COLLECTION FEE NON	45,151	35,373	18,400	30,904	21,400	3,000	16.3%
433013 - AMBULANCE COLLECTION FEE RES	40,811	37,221	24,000	25,901	26,400	2,400	10.0%
433018 - PERSONNEL TESTING	9,159	38,540	5,000	4,990	30,000	25,000	500.0%
44 - Contractual Services	154,223	179,182	242,775	214,844	230,525	(12,250)	-95.0%
441105 - NORTH SHORE SANITARY DIST	557	766	800	713	800	-	0.0%
443001 - CLOUD & NETWORK SERVICES	5,546	26,497	62,185	53,032	50,715	(11,470)	-18.4%
443003 - OFFICE EQUIP MAINTENANCE	826	43	1,000	500	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	5,749	5,674	9,125	6,773	6,325	(2,800)	-30.7%
443005 - COMP SOFTWARE MAINTENANCE	15,398	12,188	13,990	12,791	14,035	45	0.3%
443006 - TELECOM MAINTENANCE	4,238	4,553	4,775	4,733	4,550	(225)	-4.7%
443007 - EQUIPMENT MAINTENANCE	24,301	22,892	29,300	26,109	31,800	2,500	8.5%
443008 - BUILDING MAINTENANCE	15,491	20,616	24,250	21,609	24,250	-	0.0%
443009 - OPTICOM MAINTENANCE	3,285	3,998	4,000	3,564	4,000	-	0.0%
443010 - AUTO & TRUCK MAINT	50,115	59,794	67,000	59,704	67,000	-	0.0%
443011 - RADIO MAINTENANCE	6,306	8,346	8,250	7,352	8,250	-	0.0%
443017 - LANDSCAPE MAINTENANCE	4,897	5,312	5,500	5,500	5,500	-	0.0%
443030 - EMERGENCY SIREN MAINT	12,816	7,976	12,000	11,864	12,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	4,701	527	600	600	300	(300)	-50.0%
45 - Other Cont. Services	130,170	148,735	145,830	118,469	150,160	8,030	0.0%
450004 - MISC SERVICES	3,246	3,486	4,000	4,000	4,000	-	0.0%
450013 - SERVICE CHARGE	8,362	7,912	9,780	8,715	13,410	3,630	37.1%
450021 - CPR CLASSES	2,805	479	5,000	300	500	(4,500)	-90.0%
452001 - LIABILITY INSURANCE	25,465	24,249	25,400	24,562	25,600	1,700	6.7%
452002 - AUTO INSURANCE	28,341	26,988	28,200	27,269	28,300	1,800	6.4%
452003 - PROPERTY INSURANCE	9,445	8,995	9,400	9,090	9,500	600	6.4%
452005 - INSURANCE DEDUCTIBLE	1,000	23,991	1,000	(3,553)	1,000	-	0.0%
453001 - PAGER RENTAL	1,440	1,440	1,500	1,480	1,500	-	0.0%
453004 - TELEPHONE SERVICE	8,440	8,630	8,400	6,830	8,400	-	0.0%
453006 - MOBILE PHONE	4,856	5,655	6,500	5,792	6,500	-	0.0%
453008 - LEASED PHONE LINE	236	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	5,512	6,113	8,600	4,963	8,600	-	0.0%
458001 - TRAINING & SCHOOLS	17,087	17,223	23,400	16,900	28,200	4,800	20.5%
458002 - MEETING AND CONVENTION	4,592	3,911	5,200	4,550	5,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	8,380	8,459	8,000	6,200	8,000	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	306	-	200	122	200	-	0.0%
458005 - INFO SYSTEMS TRAINING	656	1,205	1,250	1,250	1,250	-	0.0%
46 - Supplies	194,378	197,773	251,900	212,287	201,150	(50,750)	17.6%
461001 - OFFICE SUPPLIES	1,440	2,197	3,400	1,400	3,400	-	0.0%
461002 - COPIER/FAX SUPPLIES	378	662	1,300	300	1,300	-	0.0%
461003 - COMPUTER SUPPLIES	525	888	1,400	938	1,400	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	99	1,065	1,700	839	1,700	-	0.0%
461005 - POSTAGE	2,815	1,901	2,000	849	2,000	-	0.0%
461006 - CHEMICALS	2,992	2,885	3,000	2,960	3,500	500	16.7%
461007 - REFERENCE MATERIALS	541	465	1,000	500	1,000	-	0.0%
461012 - SMALL TOOLS	2,537	2,080	2,600	2,039	2,900	300	11.5%
461013 - HOUSEKEEPING SUPPLIES	7,508	8,575	8,200	7,307	8,200	-	0.0%
461014 - SAFETY SUPPLIES	1,521	1,789	2,200	1,474	2,300	100	4.5%
461015 - MEDICAL SUPPLIES	24,910	25,032	25,500	25,450	25,500	-	0.0%
461021 - COMMUNICATION SUPPLIES	165	286	400	263	400	-	0.0%
461028 - MAINTENANCE SUPPLIES	6,258	7,296	9,550	6,089	9,550	-	0.0%
461030 - AUTO & TRUCK MAINT SUPPLY	21,832	20,048	24,000	32,000	29,500	5,500	22.9%
461033 - PUBLIC ED SUPPLIES	7,535	7,613	8,000	4,850	8,000	-	0.0%
461039 - KITCHEN SUPPLIES	-	491	500	500	500	-	0.0%
462101 - NATURAL GAS	1,207	785	1,100	1,420	1,500	400	36.4%
462601 - FUEL	45,335	54,482	55,000	49,156	-	(55,000)	-100.0%
465001 - MISC OTHER CAPITAL ITEMS	14,400	8,029	14,000	9,052	14,000	-	0.0%
465004 - COMPUTER HARDWARE	7,028	7,070	15,200	12,211	11,150	(4,050)	-26.6%
465005 - COMPUTER SOFTWARE	1,550	1,458	3,150	2,790	1,750	(1,400)	-44.4%
465008 - MACHINERY & EQUIPMENT	20,654	12,576	24,400	15,700	24,400	-	0.0%
465009 - RADIO EQUIPMENT	4,383	6,877	9,100	6,100	9,100	-	0.0%
465010 - BUILDING IMPROVEMENT	1,956	3,399	15,200	8,250	15,200	-	0.0%
465016 - FIRE HOSE	313	3,012	3,000	2,900	5,900	2,900	96.7%
465017 - FIRE FIGHTING GEAR	16,499	16,815	17,000	16,950	17,000	-	0.0%
49 - Other Financing Uses	-	-	-	-	50,260	50,260	0.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	50,260	50,260	0.0%
11050500 - GenFDForeignFire	81,237	21,411	65,000	65,000	70,000	(65,000)	-100.0%
44 - Contractual Services	81,237	21,411	65,000	65,000	70,000	(65,000)	-100.0%
443007 - EQUIPMENT MAINTENANCE	81,237	21,411	65,000	65,000	70,000	(65,000)	-100.0%
11075100 - GenPWAdministration	3,467,420	3,772,114	3,741,813	3,608,222	3,841,631	119,318	0.0%
41 - Salaries & Wages	1,341,850	1,375,806	1,430,903	1,360,801	1,418,473	(12,430)	-16.3%
411001 - SALARIES-REGULAR	1,157,818	1,175,852	1,229,943	1,184,000	1,224,113	(5,830)	-0.5%
411002 - SALARIES-PART TIME	51,284	46,220	61,000	48,000	55,000	(6,000)	-9.8%
411005 - SALARIES-SICK LV BUYBACK	12,398	8,690	10,000	9,441	10,000	-	0.0%
411008 - LONGEVITY	9,020	9,960	9,960	9,360	9,360	(600)	-6.0%
413001 - OVERTIME	111,330	135,084	120,000	110,000	120,000	-	0.0%
42 - Employee Benefits	768,962	826,079	872,063	823,484	869,681	13,418	0.0%
421001 - MEDICAL INSURANCE	305,707	327,099	324,169	317,800	323,595	(574)	-0.2%
421002 - DENTAL INSURANCE	2,567	2,754	2,561	2,800	2,560	(1)	0.0%
421003 - LIFE INSURANCE	1,797	1,845	1,907	2,300	1,862	(45)	-2.4%
422001 - SOCIAL SECURITY	77,088	84,501	85,137	79,100	85,089	(48)	-0.1%
422002 - MEDICARE	18,309	20,061	19,928	19,000	20,135	207	1.0%
423001 - IL MUNIC RETIREMENT FUND	150,921	156,108	163,495	134,000	160,794	(2,701)	-1.7%
426001 - WORKERS COMP INSURANCE	195,033	216,020	258,000	249,483	258,700	16,500	6.4%
429001 - WELLNESS PROGRAM	325	300	400	400	400	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	373	196	200	200	400	200	100.0%
429003 - EMPLOYEE ASSISTANCE	348	356	381	381	381	-	0.0%
429004 - CLOTHING ALLOWANCE	5,950	5,950	5,950	5,950	6,190	240	4.0%
429005 - UNIFORM ALLOWANCE	240	180	240	120	240	-	0.0%
429007 - UNIFORM SERVICE	5,595	6,525	6,200	6,200	6,000	(200)	-3.2%
429011 - AUTO ALLOWANCE	2,880	2,880	2,900	2,900	2,900	-	0.0%
429012 - COMMUTING BENEFIT	140	140	200	100	160	(40)	-20.0%
429013 - MEDICAL EXPENSE	1,346	884	-	2,500	-	-	0.0%
429014 - CDL REIMBURSEMENT	343	279	395	250	275	(120)	-30.4%
43 - Prof & Tech Services	1,425	6,362	2,700	2,036	2,700	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	500	500	500	-	0.0%
433004 - LABOR ATTORNEY	-	46	1,000	-	1,000	-	0.0%
433010 - CONSULTING SERVICES	92	-	-	-	-	-	0.0%
433018 - PERSONNEL TESTING	355	5,243	-	336	-	-	0.0%
433019 - CDL SCREENING	978	1,072	1,200	1,200	1,200	-	0.0%
44 - Contractual Services	657,255	709,506	732,420	704,081	512,370	(220,050)	9.6%
441104 - WASTE REMOVAL	1,232	4,058	5,000	5,000	6,000	1,000	20.0%
441105 - NORTH SHORE SANITARY DIST	199	224	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	6,703	6,306	6,200	8,000	8,000	1,800	29.0%
442401 - TREE REMOVAL	57,275	69,974	70,000	68,000	80,000	10,000	14.3%
442402 - TREE PROGRAM	62,302	49,192	62,500	60,500	52,500	(10,000)	-16.0%
442403 - CONTRACT MOWING	70,271	83,441	100,000	91,000	100,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	1,149	2,044	4,040	3,580	4,980	940	23.3%
443004 - COMPUTER HARDWARE MAINT	3,192	4,136	3,900	3,535	4,700	800	20.5%
443005 - COMP SOFTWARE MAINTENANCE	18,947	19,346	23,505	20,839	22,425	(1,080)	-4.6%
443006 - TELECOM MAINTENANCE	1,666	1,428	2,965	2,677	2,325	(640)	-21.6%
443007 - EQUIPMENT MAINTENANCE	3,492	3,531	5,000	5,000	5,000	-	0.0%
443008 - BUILDING MAINTENANCE	12,412	7,439	11,000	11,000	12,000	1,000	9.1%
443010 - AUTO & TRUCK MAINT	201,480	217,568	200,000	200,000	-	(200,000)	-100.0%
443012 - STREET SURFACING-MAINT	18,084	20,767	20,000	21,500	22,000	2,000	10.0%
443016 - SIDEWALK MAINTENANCE	18,732	15,474	18,000	15,000	18,000	-	0.0%
443017 - LANDSCAPE MAINTENANCE	6,403	5,870	29,000	7,500	4,500	(24,500)	-84.5%
443018 - STREET SWEEPING MAINT	61,379	58,827	60,000	61,000	61,000	1,000	1.7%
443019 - STREET LIGHTS MAINTENANCE	86,364	121,529	85,000	95,000	80,000	(5,000)	-5.9%
443020 - PUMPING-MAINTENANCE	3,228	8,701	10,000	12,000	12,000	2,000	20.0%
443024 - STORM SEWER MAINTENANCE	13,111	3,972	6,500	6,500	6,500	-	0.0%
443029 - PEDESTRIAN PATH MAINT	529	280	1,000	1,000	3,000	2,000	200.0%
443031 - TREE MAINTENANCE	1,550	2,816	3,000	3,000	3,000	-	0.0%
444201 - EQUIPMENT RENTAL	6,160	2,000	5,000	2,000	4,000	(1,000)	-20.0%
444202 - OFFICE MACHINE RENTAL	994	184	210	250	240	30	14.3%
444203 - POSTAGE METER	400	400	400	-	-	(400)	-100.0%
45 - Other Cont. Services	260,912	288,876	263,627	283,691	286,177	26,250	0.0%
450001 - MOSQUITO CONTROL	111,777	111,777	103,077	103,077	103,077	-	0.0%
450003 - PRINTING & PUBLISHING SERVICES	170	123	350	250	200	(150)	-42.9%
450013 - SERVICE CHARGE	2,706	2,442	2,565	2,530	2,600	35	1.4%
450027 - STREET SIGNALS	34,623	47,526	44,000	44,000	44,000	-	0.0%
450028 - EMERALD ASH BORER PROGRAM	26,660	25,000	23,000	22,610	26,000	3,000	13.0%
452001 - LIABILITY INSURANCE	16,020	15,255	16,000	15,472	16,200	1,100	6.9%
452002 - AUTO INSURANCE	33,059	31,480	32,900	31,814	33,000	2,100	6.4%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
452003 - PROPERTY INSURANCE	13,242	12,610	13,200	12,764	13,300	900	6.8%
452005 - INSURANCE DEDUCTIBLE	2,258	18,516	2,000	9,000	10,000	8,000	400.0%
452007 - DAMAGE TO VILLAGE PROPERTY	-	-	-	16,504	10,000	10,000	0.0%
453004 - TELEPHONE SERVICE	2,512	2,625	2,200	2,640	2,700	500	22.7%
453006 - MOBILE PHONE	5,759	6,264	6,050	6,420	6,500	450	7.4%
453010 - MOBILE DATA SERVICE	6,265	5,993	6,400	6,000	6,400	-	0.0%
458001 - TRAINING & SCHOOLS	2,998	5,155	7,400	6,500	7,700	300	4.1%
458002 - MEETING AND CONVENTION	842	1,175	1,200	900	1,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,799	2,092	1,785	2,100	2,050	265	14.8%
458004 - CAR EXPENSE/MILEAGE REIMB	29	505	750	360	500	(250)	-33.3%
458005 - INFO SYSTEMS TRAINING	192	337	750	750	750	-	0.0%
46 - Supplies	437,016	565,486	440,100	434,130	318,350	(121,750)	-154.3%
461001 - OFFICE SUPPLIES	1,205	961	1,400	1,400	1,400	-	0.0%
461003 - COMPUTER SUPPLIES	264	85	300	300	300	-	0.0%
461005 - POSTAGE	93	291	300	300	300	-	0.0%
461008 - MISC OTHER SUPPLIES	116	165	500	500	500	-	0.0%
461012 - SMALL TOOLS	2,601	2,003	3,000	3,000	3,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	834	595	750	750	650	(100)	-13.3%
461014 - SAFETY SUPPLIES	6,152	3,887	5,000	5,000	5,250	250	5.0%
461025 - AGG MATERIAL	2,926	5,331	7,000	7,000	7,000	-	0.0%
461026 - SIGNS	25,693	14,391	20,000	28,800	10,000	(10,000)	-50.0%
461027 - ICE CONTROL	205,599	343,494	217,000	260,000	216,000	(1,000)	-0.5%
461028 - MAINTENANCE SUPPLIES	747	879	1,500	1,100	1,500	-	0.0%
461042 - MAILBOX REPLACEMENT	1,928	2,098	2,600	1,300	2,600	-	0.0%
462201 - ELECTRIC STREET LIGHTING	138,663	132,482	120,000	75,000	57,500	(62,500)	-52.1%
462202 - ELECTRIC PUMP/LFT STATION	3,644	3,528	5,000	5,000	5,000	-	0.0%
462601 - FUEL	42,418	50,242	50,000	40,000	-	(50,000)	-100.0%
465004 - COMPUTER HARDWARE	3,010	4,175	4,800	3,980	6,125	1,325	27.6%
465005 - COMPUTER SOFTWARE	1,122	879	950	700	1,225	275	28.9%
49 - Other Financing Uses	-	-	-	-	433,880	433,880	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	433,880	433,880	0.0%
11075200 - GenPWWehMaint	476,927	526,445	545,689	454,925	-	(545,689)	0.0%
41 - Salaries & Wages	337,220	351,386	362,224	366,206	-	(362,224)	-400.0%
411001 - SALARIES-REGULAR	299,496	313,363	333,024	328,000	-	(333,024)	-100.0%
411005 - SALARIES-SICK LV BUYBACK	2,549	2,633	3,000	4,006	-	(3,000)	-100.0%
411008 - LONGEVITY	1,200	1,200	1,200	1,200	-	(1,200)	-100.0%
413001 - OVERTIME	33,976	34,190	25,000	33,000	-	(25,000)	-100.0%
42 - Employee Benefits	176,191	179,212	184,295	181,587	-	(184,295)	0.0%
421001 - MEDICAL INSURANCE	91,325	96,423	96,478	96,500	-	(96,478)	-100.0%
421003 - LIFE INSURANCE	468	486	490	700	-	(490)	-100.0%
422001 - SOCIAL SECURITY	20,082	21,693	21,033	19,100	-	(21,033)	-100.0%
422002 - MEDICARE	4,697	5,073	4,954	4,500	-	(4,954)	-100.0%
423001 - IL MUNIC RETIREMENT FUND	42,739	41,153	37,869	37,000	-	(37,869)	-100.0%
426001 - WORKERS COMP INSURANCE	10,478	8,175	17,700	17,116	-	(17,700)	-100.0%
429001 - WELLNESS PROGRAM	75	75	-	50	-	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	157	195	200	200	-	(200)	-100.0%
429003 - EMPLOYEE ASSISTANCE	93	94	186	186	-	(186)	-100.0%
429004 - CLOTHING ALLOWANCE	1,700	1,700	1,700	1,700	-	(1,700)	-100.0%
429007 - UNIFORM SERVICE	3,447	3,770	3,600	3,600	-	(3,600)	-100.0%
429013 - MEDICAL EXPENSE	870	309	-	850	-	-	0.0%
429014 - CDL REIMBURSEMENT	61	65	85	85	-	(85)	-100.0%
43 - Prof & Tech Services	261	265	430	451	-	(430)	-200.0%
433010 - CONSULTING SERVICES	-	-	150	150	-	(150)	-100.0%
433019 - CDL SCREENING	261	265	280	301	-	(280)	-100.0%
44 - Contractual Services	38,930	41,389	49,400	54,727	-	(49,400)	-1200.0%
442101 - TIRE DISPOSAL	452	680	500	500	-	(500)	-100.0%
442301 - CUSTODIAL SERVICE	6,703	6,306	6,180	8,011	-	(6,180)	-100.0%
443001 - CLOUD & NETWORK SERVICES	669	1,005	1,030	1,055	-	(1,030)	-100.0%
443004 - COMPUTER HARDWARE MAINT	2,853	2,228	1,850	2,268	-	(1,850)	-100.0%
443005 - COMP SOFTWARE MAINTENANCE	4,391	4,452	4,585	4,450	-	(4,585)	-100.0%
443006 - TELECOM MAINTENANCE	593	422	1,175	1,063	-	(1,175)	-100.0%
443007 - EQUIPMENT MAINTENANCE	5,818	9,529	21,525	22,945	-	(21,525)	-100.0%
443008 - BUILDING MAINTENANCE	12,832	7,331	9,085	11,200	-	(9,085)	-100.0%
443010 - AUTO & TRUCK MAINT	482	987	1,000	1,000	-	(1,000)	-100.0%
443032 - FUEL FACILITY MAINTENANCE	2,926	7,908	1,910	2,075	-	(1,910)	-100.0%
444202 - OFFICE MACHINE RENTAL	810	140	160	160	-	(160)	-100.0%
444203 - POSTAGE METER	400	400	400	-	-	(400)	-100.0%
45 - Other Cont. Services	14,702	19,744	18,490	18,382	-	(18,490)	-800.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
450003 - PRINTING & PUBLISHING SERVICES	168	62	585	585	-	(585)	-100.0%
452001 - LIABILITY INSURANCE	10,666	15,842	13,540	13,093	-	(13,540)	-100.0%
453006 - MOBILE PHONE	1,733	1,497	2,000	2,000	-	(2,000)	-100.0%
458001 - TRAINING & SCHOOLS	1,359	1,555	1,400	1,400	-	(1,400)	-100.0%
458002 - MEETING AND CONVENTION	-	150	500	500	-	(500)	-100.0%
458003 - DUES & SUBSCRIPTIONS	162	54	40	54	-	(40)	-100.0%
458004 - CAR EXPENSE/MILEAGE REIMB	456	539	50	375	-	(50)	-100.0%
458005 - INFO SYSTEMS TRAINING	158	45	375	375	-	(375)	-100.0%
46 - Supplies	188,302	209,916	169,350	204,500	-	(169,350)	0.0%
461001 - OFFICE SUPPLIES	493	522	500	650	-	(500)	-100.0%
461005 - POSTAGE	63	-	50	50	-	(50)	-100.0%
461008 - MISC OTHER SUPPLIES	-	56	-	-	-	-	0.0%
461012 - SMALL TOOLS	4,670	5,895	6,000	6,000	-	(6,000)	-100.0%
461013 - HOUSEKEEPING SUPPLIES	294	305	500	500	-	(500)	-100.0%
461014 - SAFETY SUPPLIES	1,571	1,117	1,850	1,850	-	(1,850)	-100.0%
461031 - CHASSIS PARTS	167,909	191,652	155,000	190,000	-	(155,000)	-100.0%
461032 - WELDING SUPPLIES	764	1,777	3,000	3,000	-	(3,000)	-100.0%
462601 - FUEL	731	920	900	900	-	(900)	-100.0%
465004 - COMPUTER HARDWARE	3,637	2,258	1,200	1,200	-	(1,200)	-100.0%
465005 - COMPUTER SOFTWARE	350	5,414	350	350	-	(350)	-100.0%
465008 - MACHINERY & EQUIPMENT	7,820	-	-	-	-	-	0.0%
49 - Other Financing Uses	(278,679)	(275,467)	(238,500)	(370,927)	-	238,500	-500.0%
492001 - INTRA FUND-BUILDING	(4,112)	(6,003)	(3,500)	(7,578)	-	3,500	-100.0%
492002 - INTRA FUND-ENGINEERING	(11,125)	(7,991)	(7,000)	(5,869)	-	7,000	-100.0%
492003 - INTRA FUND-PUBLIC WORKS	(147,930)	(145,152)	(110,000)	(201,000)	-	110,000	-100.0%
492004 - INTRA FUND-POLICE	(75,625)	(79,188)	(68,000)	(106,000)	-	68,000	-100.0%
492005 - INTER FUND-UTILITY	(39,887)	(37,133)	(50,000)	(50,480)	-	50,000	-100.0%
11075300 - GenBidMaint	105,237	116,808	93,650	93,406	95,950	2,700	0.0%
44 - Contractual Services	61,722	95,666	68,100	68,100	70,300	2,200	5.8%
441105 - NORTH SHORE SANITARY DIST	96	481	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	37,917	36,844	37,800	37,800	40,000	2,200	5.8%
443008 - BUILDING MAINTENANCE	15,674	53,408	21,600	21,600	21,600	-	0.0%
443017 - LANDSCAPE MAINTENANCE	8,036	4,932	8,500	8,500	8,500	-	0.0%
45 - Other Cont. Services	19,609	14,812	16,170	15,926	16,270	500	6.8%
450004 - MISC SERVICES	12,665	7,742	8,770	8,770	8,770	-	0.0%
452003 - PROPERTY INSURANCE	6,944	7,071	7,400	7,156	7,500	500	6.8%
46 - Supplies	23,906	6,330	9,380	9,380	9,380	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	1,877	2,060	3,000	3,000	3,000	-	0.0%
461028 - MAINTENANCE SUPPLIES	665	2,026	4,800	4,800	4,800	-	0.0%
461039 - KITCHEN SUPPLIES	1,041	1,543	1,580	1,580	1,580	-	0.0%
465010 - BUILDING IMPROVEMENT	20,322	702	-	-	-	-	0.0%
121 - 911 Fund	283,480	(63,810)	-	-	-	23,000	0.0%
Revenue	(572,481)	(558,321)	(965,380)	(966,130)	(563,130)	425,550	0.0%
12140300 - 911PDCommunications	(572,481)	(558,321)	(965,380)	(966,130)	(563,130)	425,550	0.0%
33 - Intergovernmental	(572,481)	(558,321)	(965,380)	(966,130)	(563,130)	425,550	0.0%
333001 - JETSB CONTRIBUTION - GURNEE	(515,897)	(558,321)	(965,380)	(966,130)	(563,130)	425,550	-44.1%
333506 - 911 SURCHARGE	(21,985)	-	-	-	-	-	0.0%
333507 - WIRELESS 911 SURCHARGE	(34,599)	-	-	-	-	-	0.0%
36 - Invests & Contribs	-	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	-	-	-	-	-	-	0.0%
Expense	855,961	494,511	965,380	966,130	563,130	(402,550)	0.0%
12140300 - 911PDCommunications	855,961	494,511	965,380	966,130	563,130	(402,550)	0.0%
43 - Prof & Tech Services	22,865	31,041	28,500	28,500	29,700	1,200	0.0%
433010 - CONSULTING SERVICES	22,865	-	-	-	-	-	0.0%
494601 - LEGAL	-	-	2,500	2,500	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	-	-	-	-	1,200	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	-	31,041	25,000	25,000	25,000	1,200	4.8%
44 - Contractual Services	246,456	40,001	46,250	46,250	51,000	4,750	0.0%
443001 - CLOUD & NETWORK SERVICES	44,873	-	-	-	-	-	0.0%
443004 - COMPUTER HARDWARE MAINT	7,321	-	-	-	-	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	106,534	-	-	-	-	-	0.0%
443006 - TELECOM MAINTENANCE	48,849	-	-	-	-	-	0.0%
443008 - BUILDING MAINTENANCE	4,714	-	-	-	-	-	0.0%
443036 - Radio Maintenance	34,164	-	-	-	-	-	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	40,001	46,250	46,250	51,000	4,750	10.3%
45 - Other Cont. Services	101,041	227,116	294,830	286,495	335,960	41,130	0.0%
450013 - SERVICE CHARGE	11,300	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	6,129	-	-	-	-	-	0.0%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	83,612	16,403	38,710	13,125	65,500	26,790	69.2%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	7,324	7,920	7,920	8,700	780	9.8%
494304 - MICROWAVE/BROADBAND-NOT ESINET	-	46,511	45,000	45,000	48,600	3,600	8.0%
494401 - TRAINING	-	365	1,000	1,000	1,000	-	0.0%
494511 - RADIO SYSTEM MAINT	-	33,834	44,500	44,500	45,360	860	1.9%
494521 - CAD SYS HARDWARE MAINT	-	10,083	15,000	15,000	16,000	1,000	6.7%
494522 - CAD SYS SOFTWARE MAINT	-	77,818	89,650	95,000	94,500	4,850	5.4%
494523 - CAD SYS MDC MAINT	-	3,324	23,000	35,000	17,750	(5,250)	-22.8%
494531 - GIS/MAPPING MAINT	-	2,235	4,000	4,000	3,000	(1,000)	-25.0%
494541 - OTHER SOFTWARE MAINTENANCE	-	13,209	4,950	4,950	2,750	(2,200)	-44.4%
494551 - VOICE/DATA LOG REC MAINT	-	7,920	10,000	10,000	8,500	(1,500)	-15.0%
494561 - EMD MAINTENANCE	-	343	1,500	1,500	14,750	13,250	883.3%
494571 - OTHER EQUIP MAINTENANCE	-	7,747	9,600	9,500	9,550	(50)	-0.5%
46 - Supplies	39,813	-	5,000	9,085	10,000	5,000	0.0%
461035 - EMD SUPPLIES	1,819	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
461041 - COMMUNICATIONS SUPPLIES	5,304	-	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	9,201	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	15,989	-	-	-	-	-	0.0%
465005 - COMPUTER SOFTWARE	7,500	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	-	-	5,000	9,085	10,000	5,000	100.0%
47 - Capital	105,722	196,352	590,800	595,800	136,470	(454,630)	0.0%
475003 - OFFICE EQUIPMENT-CAPITAL	78,809	-	-	-	-	-	0.0%
475009 - COMMS EQUIPMENT-CAPITAL	26,914	-	-	-	-	-	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	10,000	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	45,000	45,000	10,000	(35,000)	-77.8%
494702 - 911 CALL TAKING EQUIPMENT	-	-	20,000	20,000	1,000	(19,000)	-95.0%
494711 - RADIO SYS EQUIPMENT	-	109,797	100,000	100,000	93,300	(7,000)	-7.0%
494721 - CAD SYS HARDWARE	-	881	5,000	10,000	-	(5,000)	-100.0%
494722 - CAD SYS SOFTWARE/LIC	-	-	5,000	5,000	-	(5,000)	-100.0%
494723 - CAD SYS MDC	-	7,328	245,800	245,800	19,920	(225,880)	-91.9%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	-	130,000	130,000	1,250	(128,750)	-99.0%
494771 - OTHER SOFTWARE/HARDWARE	-	78,346	30,000	30,000	1,000	(29,000)	-96.7%
49 - Other Financing Uses	340,064	-	-	-	-	-	0.0%
493029 - TRANSFER TO JETSB	340,064	-	-	-	-	-	0.0%
122 - Motor Fuel Tax Fund	15,125	(838,440)	835,000	757,020	(1,066,008)	(1,735,000)	0.0%
Revenue	(832,354)	(838,440)	(840,000)	(900,000)	(1,066,008)	(60,000)	0.0%
12275400 - MFTPWAdministration	(832,354)	(838,440)	(840,000)	(900,000)	(1,066,008)	(60,000)	0.0%
33 - Intergovernmental	(821,067)	(817,250)	(825,000)	(875,000)	(1,041,008)	(50,000)	0.0%
333503 - MOTOR FUEL TAX	(821,067)	(791,938)	(800,000)	(850,000)	(750,000)	(50,000)	6.3%
333505 - HIGH GROWTH CITIES PROG	-	(25,312)	(25,000)	(25,000)	(25,000)	-	0.0%
333510 - TRANSPORTATION RENEWAL FUND	-	-	-	-	(266,008)	-	0.0%
36 - Invests & Contris	(11,286)	(21,190)	(15,000)	(25,000)	(25,000)	(10,000)	66.7%
336101 - INTEREST INCOME	(11,286)	(21,190)	(15,000)	(25,000)	(25,000)	(10,000)	66.7%
Expense	847,478	-	1,675,000	1,657,020	-	(1,675,000)	-200.0%
12275400 - MFTPWAdministration	847,478	-	1,675,000	1,657,020	-	(1,675,000)	-200.0%
44 - Contractual Services	847,478	-	1,675,000	1,657,020	-	(1,675,000)	-200.0%
443012 - STREET SURFACING-MAINT	775,000	-	1,600,000	1,600,000	-	(1,600,000)	-100.0%
443013 - CRACK SEALING	72,478	-	75,000	57,020	-	(75,000)	-100.0%
123 - Impact Fee Fund	250,000	384,500	208,500	199,750	349,750	141,250	0.0%
Revenue	-	(15,500)	(500)	(250)	(250)	250	0.0%
12320300 - ImpactFeesCommDev	-	(15,500)	(500)	(250)	(250)	250	0.0%
32 - Licenses & Permits	-	(15,500)	-	-	-	-	0.0%
332204 - STORMWATER MANAGEMENT	-	(15,500)	-	-	-	-	0.0%
36 - Invests & Contris	-	-	(500)	(250)	(250)	250	-50.0%
336101 - INTEREST INCOME	-	-	(500)	(250)	(250)	250	-50.0%
Expense	250,000	400,000	209,000	200,000	350,000	141,000	-25.0%
12320300 - ImpactFeesCommDev	250,000	400,000	209,000	200,000	350,000	141,000	-25.0%
49 - Other Financing Uses	250,000	400,000	209,000	200,000	350,000	141,000	-25.0%
493004 - IMPACT FEE FUND	250,000	400,000	200,000	200,000	350,000	150,000	75.0%
493009 - GOLF COURSE FUND	-	-	9,000	-	-	(9,000)	-100.0%
124 - PD Restricted Revenue Fund	351	(3,877)	(5,150)	(45,491)	(6,000)	(850)	566.7%
Revenue	351	(3,877)	(5,150)	(45,491)	(6,000)	(850)	566.7%
12440150 - PD Forfeiture IL/Local	351	(3,877)	(5,150)	(45,491)	(6,000)	(850)	566.7%
35 - Fines & Forfeitures	400	(3,542)	(5,000)	(44,491)	(5,000)	-	0.0%
335201 - DARE FORFEITED FUNDS	400	(3,542)	(5,000)	(44,491)	(5,000)	-	0.0%
36 - Invests & Contris	(49)	(335)	(150)	(1,000)	(1,000)	(850)	566.7%
336101 - INTEREST INCOME	(49)	(335)	(150)	(1,000)	(1,000)	(850)	566.7%
131 - Capital Improvement Fund	1,243,624	(845,842)	1,395,510	(560,036)	1,436,496	40,986	0.0%
Revenue	(4,861,308)	(6,600,194)	(4,890,000)	(6,096,058)	(11,030,000)	(6,140,000)	0.0%
13110100 - CapitalAdministration	(4,861,308)	(6,600,194)	(4,890,000)	(6,096,058)	(6,425,000)	(1,535,000)	0.0%
30 - Major Revenues	(4,601,816)	(4,628,536)	(4,680,000)	(4,505,000)	(4,550,000)	130,000	-2.8%
331303 - HOME RULE SALES TAX	(4,601,816)	(4,628,536)	(4,680,000)	(4,505,000)	(4,550,000)	130,000	-2.8%
33 - Intergovernmental	-	-	-	-	(750,000)	(750,000)	0.0%
333412 - LAKE COUNTY GRANT	-	-	-	-	(750,000)	(750,000)	0.0%
36 - Invests & Contris	(7,865)	(21,500)	(10,000)	(25,000)	(25,000)	(15,000)	0.0%
336101 - INTEREST INCOME	(4,865)	(12,211)	(10,000)	(25,000)	(25,000)	(15,000)	150.0%
336401 - CONTRIBUTIONS	-	(9,289)	-	-	-	-	0.0%
336410 - WELTON PLAZA	(3,000)	-	-	-	-	-	0.0%
39 - Other Sources	(251,627)	(1,950,158)	(200,000)	(1,566,058)	(1,100,000)	(900,000)	0.0%
339101 - GENERAL FUND	-	(1,500,000)	-	-	(675,000)	(675,000)	0.0%
339104 - IMPACT FEE FUND	(250,000)	(400,000)	(200,000)	(200,000)	(350,000)	(150,000)	75.0%
339201 - SALE OF MISC ASSETS	(1,627)	(50,158)	-	(1,366,058)	(75,000)	(75,000)	0.0%
13150100 - CapitalFDAAdministration	-	-	-	-	(4,605,000)	(4,605,000)	0.0%
33 - Intergovernmental	-	-	-	-	(180,000)	(180,000)	0.0%
333102 - FIRE GRANT	-	-	-	-	(180,000)	(180,000)	0.0%
36 - Invests & Contris	-	-	-	-	(4,425,000)	(4,425,000)	0.0%
336401 - CONTRIBUTIONS	-	-	-	-	(3,425,000)	(3,425,000)	0.0%
336415 - WWFPD Donation	-	-	-	-	(1,000,000)	(1,000,000)	0.0%
Expense	6,104,932	5,754,351	6,285,510	5,536,023	12,466,496	6,180,986	0.0%
13100000 - Capital Improvement Fund	-	100,757	107,000	88,828	-	(107,000)	0.0%
47 - Capital	-	100,757	107,000	88,828	-	(107,000)	0.0%
475004 - ENTERPRISE EQUIP&APPS	-	94,155	82,000	86,050	-	(82,000)	-100.0%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	25,000	-	-	(25,000)	-100.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
475012 - SOFTWARE REPLACEMENT	-	6,601	-	2,778	-	-	0.0%
13110100 - CapitalAdministration	62,967	19,269	264,500	138,000	1,462,246	1,197,746	0.0%
47 - Capital	62,967	19,269	264,500	138,000	395,575	131,075	0.0%
473003 - BUILDING IMPROVEMENTS	62,967	19,269	264,500	138,000	112,500	(152,000)	-57.5%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	20,000	20,000	0.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	-	-	46,000	46,000	0.0%
475005 - ENTERPRISE SOFTWARE SYS&APPS	-	-	-	-	26,075	26,075	0.0%
475009 - COMMS EQUIPMENT-CAPITAL	-	-	-	-	20,000	20,000	0.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	-	-	25,000	25,000	0.0%
475024 - NETWORK EQUIPMENT/APPLICATIONS	-	-	-	-	46,000	46,000	0.0%
475025 - CYBER SECURITY EQUIP/APPS	-	-	-	-	70,000	70,000	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	20,000	20,000	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	10,000	10,000	0.0%
49 - Other Financing Uses	-	-	-	-	1,066,671	1,066,671	0.0%
493009 - GOLF COURSE FUND	-	-	-	-	250,000	250,000	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	816,671	816,671	0.0%
13120100 - CapitalCommunityDevelopment	97,642	30,734	300,000	100,000	10,000	(290,000)	-96.7%
47 - Capital	97,642	30,734	300,000	100,000	10,000	(290,000)	-96.7%
474005 - EAST GRAND ENHANCEMENTS	97,642	30,734	300,000	100,000	10,000	(290,000)	-96.7%
13140100 - CapitalPDAdministration	390,775	321,208	740,150	590,000	385,000	(355,150)	0.0%
47 - Capital	390,775	321,208	740,150	590,000	385,000	(355,150)	0.0%
473003 - BUILDING IMPROVEMENTS	146,049	114,924	305,150	215,000	215,000	(90,150)	-29.5%
475004 - ENTERPRISE EQUIP&APPS	-	-	160,000	75,000	-	(160,000)	-100.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	-	-	15,000	15,000	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	30,000	30,000	0.0%
475027 - VIRTUALIZATION & STORAGE	-	-	-	-	80,000	80,000	0.0%
475028 - DEPARTMENT SOFTWARE SYS&APPS	-	-	-	-	45,000	45,000	0.0%
475202 - VEHICLES	244,726	206,284	275,000	300,000	-	(275,000)	-100.0%
13150100 - CapitalFDAdministration	396,374	822,052	943,500	913,500	4,448,000	3,504,500	0.0%
47 - Capital	396,374	822,052	943,500	913,500	4,448,000	3,504,500	0.0%
473003 - BUILDING IMPROVEMENTS	64,150	199,072	555,000	500,000	4,115,000	3,560,000	641.4%
475010 - PRE-EMPTION SYSTEM	-	-	5,000	5,000	5,000	-	0.0%
475014 - FIRE FIGHTING GEAR	-	-	-	-	30,000	30,000	0.0%
475016 - MATCHING GRANT PROGRAM	-	-	25,000	50,000	200,000	175,000	700.0%
475017 - WARNING SIRENS	14,037	-	25,000	25,000	25,000	-	0.0%
475026 - COMMUNICATION SYSTEMS&SERVICES	-	-	-	-	20,000	20,000	0.0%
475029 - DEPARTMENT HARDWARE&EQUIP	-	-	-	-	15,000	15,000	0.0%
475202 - VEHICLES	318,187	622,980	333,500	333,500	38,000	(295,500)	-88.6%
13175100 - CapitalPWAdministration	569,017	493,950	576,500	577,060	321,750	(254,750)	0.0%
47 - Capital	569,017	493,950	576,500	577,060	321,750	(254,750)	0.0%
473003 - BUILDING IMPROVEMENTS	26,781	16,070	60,000	60,000	174,500	114,500	190.8%
474004 - STREET LIGHTS	110,776	100,855	100,000	100,560	125,000	25,000	25.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	-	-	6,000	6,000	0.0%
475027 - VIRTUALIZATION & STORAGE	-	-	-	-	16,250	16,250	0.0%
475103 - HEAVY EQUIPMENT	63,237	-	-	-	-	-	0.0%
475202 - VEHICLES	368,224	377,025	416,500	416,500	-	(416,500)	-100.0%
13175150 - CapitalInfrastructure	4,588,157	3,966,381	3,353,860	3,128,635	5,839,500	2,485,640	0.0%
43 - Prof & Tech Services	548,137	145,483	150,000	160,275	185,000	35,000	23.3%
433008 - ENGINEERING CONSULTANT	548,137	145,483	150,000	160,275	185,000	35,000	23.3%
44 - Contractual Services	3,337,619	3,335,131	2,250,000	2,260,000	3,865,000	1,615,000	51.9%
443012 - STREET SURFACING-MAINT	3,259,664	3,277,459	2,100,000	2,100,000	3,715,000	1,615,000	76.9%
443014 - PAVEMENT MARKING	52,955	15,846	50,000	35,000	25,000	(25,000)	-50.0%
443015 - PUBLIC SIDEWALK	25,000	41,826	100,000	125,000	125,000	25,000	25.0%
45 - Other Cont. Services	2,770	8,686	-	-	-	-	0.0%
450016 - PROPERTY TAXES	2,770	8,686	-	-	-	-	0.0%
47 - Capital	699,631	477,081	953,860	708,360	1,789,500	835,640	0.0%
471002 - LAND ACQUISITION	153,022	4,523	50,000	50,000	150,000	100,000	200.0%
472002 - INTERGOV COST SHARING	37,549	-	368,360	368,360	1,205,000	836,640	227.1%
472006 - DRAINAGE IMPROVEMENTS	145,647	292,742	250,000	150,000	430,000	180,000	72.0%
472011 - SIDEWALK IMPROVEMENTS	104,805	75,870	175,000	60,000	-	(175,000)	-100.0%
473003 - BUILDING IMPROVEMENTS	60,519	-	-	-	-	-	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	4,500	4,500	0.0%
474002 - VILLAGE PLAZA	-	15,358	10,000	5,000	-	(10,000)	-100.0%
475020 - DATA PROCESSING SYSTEM	70,616	4,777	-	-	-	-	0.0%
475021 - INTER/INTRA NETWORK PROJ	127,473	83,812	100,500	75,000	-	(100,500)	-100.0%
141 - Bond Fund	(2,100)	(21,952)	(15,000)	1,379,552	-	15,000	0.0%
Revenue	(2,059,325)	(1,222,302)	(4,555,250)	(3,160,748)	-	4,555,250	-300.0%
14114000 - DebtAdministration	(2,059,325)	(1,222,302)	(4,555,250)	(3,160,748)	-	4,555,250	-300.0%
36 - Invests & Contribs	-	(21,102)	(15,000)	(15,000)	-	15,000	-100.0%
336101 - INTEREST INCOME	-	(21,102)	(15,000)	(15,000)	-	15,000	-100.0%
39 - Other Sources	(2,059,325)	(1,201,200)	(4,540,250)	(3,145,748)	-	4,540,250	-200.0%
339101 - GENERAL FUND	(2,059,325)	(1,201,200)	(3,145,748)	(3,145,748)	-	3,145,748	-100.0%
339604 - USE OF RESERVES	-	-	(1,394,502)	-	-	1,394,502	-100.0%
Expense	2,057,225	1,200,350	4,540,250	4,540,300	-	(4,540,250)	0.0%
14114000 - DebtAdministration	2,057,225	1,200,350	4,540,250	4,540,300	-	(4,540,250)	0.0%
43 - Prof & Tech Services	450	350	1,250	1,250	-	(1,250)	-100.0%
433006 - FINANCIAL SERVICES	450	350	1,250	1,250	-	(1,250)	-100.0%
48 - Debt Service	2,056,775	1,200,000	4,539,000	4,539,050	-	(4,539,000)	0.0%
481003 - 2009 REFUNDING BOND	830,000	-	-	-	-	-	0.0%
481004 - 2011 GO BONDS	995,000	1,015,000	4,384,500	4,384,500	-	(4,384,500)	-100.0%
481007 - 2009 REFUNDING BOND	26,975	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
481008 - 2011 GO BONDS	204,350	184,450	154,000	154,000	-	(154,000)	-100.0%
481012 - 2011 GO BONDS	450	550	500	550	-	(500)	-100.0%
142 - Special Service Area #2	(9)	(220)	(250)	25	-	250	-77.9%
Revenue	(41,517)	(41,194)	(41,472)	(41,222)	(41,323)	149	-44.8%
14214000 - SSA2Debt	(41,517)	(41,194)	(41,472)	(41,222)	(41,323)	149	-44.8%
31 - Taxes	(41,517)	(40,792)	(40,972)	(40,972)	(41,048)	(76)	0.2%
331106 - ROAD & BRIDGE	(41,517)	(40,792)	(40,972)	(40,972)	(41,048)	(76)	0.2%
36 - Invests & Contris	-	(401)	(500)	(250)	(275)	225	-45.0%
336101 - INTEREST INCOME	-	(401)	(500)	(250)	(275)	225	-45.0%
Expense	41,508	40,974	41,222	41,247	41,323	101	-33.0%
14214000 - SSA2Debt	41,508	40,974	41,222	41,247	41,323	101	-33.0%
48 - Debt Service	41,508	40,974	41,222	41,247	41,323	101	-33.0%
481001 - 2001 SSA #2 PRINCIPAL	34,000	35,000	37,000	37,000	39,000	2,000	5.4%
481005 - SSA #2 INTEREST	7,508	5,774	3,972	3,972	2,048	(1,924)	-48.4%
481009 - SSA #2 FEES	-	200	250	275	275	25	10.0%
162 - General Long-Term Debt Account	-	198,693	-	-	-	-	0.0%
Expense	-	198,693	-	-	-	-	0.0%
16200000 - GLTDAG	-	198,693	-	-	-	-	0.0%
41 - Salaries & Wages	-	266,347	-	-	-	-	0.0%
411017 - COMPENSATED ABSENCES EXP	-	266,347	-	-	-	-	0.0%
42 - Employee Benefits	-	(67,654)	-	-	-	-	0.0%
423001 - IL MUNIC RETIREMENT FUND	-	(67,654)	-	-	-	-	0.0%
211 - Golf Course Fund	-	17,460	-	57,000	(56,500)	(56,500)	0.0%
Revenue	-	(1,790)	(59,000)	(2,000)	(291,500)	(232,500)	0.0%
21113000 - GolfAdministration	-	(1,790)	(59,000)	(2,000)	(291,500)	(232,500)	0.0%
30 - Major Revenues	-	-	-	-	(40,000)	(40,000)	0.0%
331601 - AMUSEMENT TAX	-	-	-	-	(40,000)	(40,000)	0.0%
36 - Invests & Contris	-	(1,790)	-	(2,000)	(1,500)	(1,500)	0.0%
336101 - INTEREST INCOME	-	(1,790)	-	(2,000)	(1,500)	(1,500)	0.0%
39 - Other Sources	-	-	(59,000)	-	(250,000)	(191,000)	0.0%
339101 - GENERAL FUND	-	-	(50,000)	-	-	50,000	-100.0%
339104 - IMPACT FEE FUND	-	-	(9,000)	-	-	9,000	-100.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	(250,000)	(250,000)	0.0%
Expense	-	19,250	59,000	59,000	235,000	176,000	0.0%
21113000 - GolfAdministration	-	19,250	59,000	59,000	235,000	176,000	0.0%
46 - Supplies	-	-	59,000	59,000	-	(59,000)	-100.0%
465011 - LANDSCAPE IMPROVEMENTS	-	-	59,000	59,000	-	(59,000)	-100.0%
47 - Capital	-	19,250	-	-	235,000	235,000	0.0%
473003 - BUILDING IMPROVEMENTS	-	-	-	-	25,000	25,000	0.0%
474001 - DEPRECIATION-OTHER THAN BLDG	-	19,250	-	-	-	-	0.0%
474006 - GOLF COURSE IMPROVEMENTS	-	-	-	-	210,000	210,000	0.0%
221 - Water & Sewer Operating Fund	1,430,355	670,702	(1,421,506)	(1,493,307)	(1,185,030)	252,126	0.0%
Revenue	(8,745,231)	(9,269,782)	(9,383,500)	(8,997,690)	(9,388,500)	(5,000)	0.0%
22175500 - W&SPublicWorks	(8,745,231)	(9,269,782)	(9,383,500)	(8,997,690)	(9,388,500)	(5,000)	0.0%
32 - Licenses & Permits	25,760	(238,222)	-	-	-	-	0.0%
332216 - CONNECTION FEES	25,760	(238,222)	-	-	-	-	0.0%
34 - Charges for Services	(8,632,148)	(8,824,881)	(9,193,500)	(8,812,500)	(9,183,500)	10,000	-53.3%
334109 - MISC. OTHER CHARGES	(100)	(4,724)	(15,000)	(15,000)	(10,000)	5,000	-33.3%
334111 - TOWER/ANTENNAE LEASE	(143,932)	(28,598)	(150,000)	(150,000)	(150,000)	-	0.0%
334401 - RECYCLING REVENUE	(797)	-	(1,000)	-	(1,000)	-	0.0%
334402 - CUSTOMER SALES-SEWER	(1,917,170)	(2,077,180)	(2,100,000)	(1,975,000)	(2,100,000)	-	0.0%
334801 - CUSTOMER SALES-WATER	(6,535,477)	(6,680,096)	(6,900,000)	(6,650,000)	(6,900,000)	-	0.0%
334803 - METER SALES	(30,893)	(31,648)	(25,000)	(20,000)	(20,000)	5,000	-20.0%
334805 - METER RENTAL	(3,779)	(2,635)	(2,500)	(2,500)	(2,500)	-	0.0%
35 - Fines & Forfeitures	(102,484)	(108,634)	(100,000)	(100,000)	(100,000)	-	0.0%
335107 - WATER PENALTIES	(102,484)	(108,634)	(100,000)	(100,000)	(100,000)	-	0.0%
36 - Invests & Contris	(36,209)	(96,468)	(85,000)	(85,000)	(105,000)	(20,000)	41.7%
336101 - INTEREST INCOME	-	(48,117)	(45,000)	(55,000)	(75,000)	(30,000)	66.7%
336102 - INTEREST ON INVESTMENTS	(36,209)	(48,350)	(40,000)	(30,000)	(30,000)	10,000	-25.0%
39 - Other Sources	(150)	(1,577)	(5,000)	(190)	-	5,000	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(150)	(1,577)	-	(190)	-	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	-	-	(5,000)	-	-	5,000	-100.0%
Expense	10,175,587	9,940,484	7,961,994	7,504,384	8,203,470	257,126	0.0%
22100000 - Water & Sewer Operating Fund	-	6,096	-	-	-	-	0.0%
41 - Salaries & Wages	-	6,096	-	-	-	-	0.0%
411017 - COMPENSATED ABSENCES EXP	-	6,096	-	-	-	-	0.0%
22175500 - W&SPublicWorks	10,175,587	9,934,388	7,961,994	7,504,384	8,203,470	257,126	0.0%
41 - Salaries & Wages	993,536	1,071,500	1,189,268	1,133,522	1,193,237	(181)	11.8%
411001 - SALARIES-REGULAR	844,341	865,424	1,012,778	955,000	1,014,597	(2,331)	-0.2%
411002 - SALARIES-PART TIME	7,772	47,064	48,250	48,250	50,000	1,750	3.6%
411005 - SALARIES-SICK LV BUYBACK	2,286	3,336	3,500	5,132	3,500	-	0.0%
411008 - LONGEVITY	4,130	4,740	4,740	5,140	5,140	400	8.4%
413001 - OVERTIME	135,007	150,936	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	660,700	745,141	761,934	768,757	819,443	73,309	0.0%
421001 - MEDICAL INSURANCE	249,001	252,534	260,473	290,300	310,711	50,238	19.3%
421002 - DENTAL INSURANCE	2,556	2,871	2,820	3,500	3,462	642	22.8%
421003 - LIFE INSURANCE	1,332	1,383	1,489	1,700	1,541	52	3.5%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
422001 - SOCIAL SECURITY	59,798	68,257	65,716	68,500	71,456	5,740	8.7%
422002 - MEDICARE	14,150	16,140	15,386	16,300	16,864	1,478	9.6%
423001 - IL MUNIC RETIREMENT FUND	97,664	135,512	124,209	117,000	134,249	10,040	8.1%
423101 - IMRF EXPENSE - NPO	-	(548)	-	-	-	-	0.0%
423102 - OPEB EXPENSE	-	6,987	-	-	-	-	0.0%
424001 - TUITION REIMBURSEMENT	-	3,038	19,600	7,050	8,500	(11,100)	-56.6%
425001 - UNEMPLOYMENT INSURANCE	-	2,290	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	222,689	243,588	258,000	249,483	258,700	16,500	6.4%
429001 - WELLNESS PROGRAM	250	200	300	300	300	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	157	196	200	400	500	300	150.0%
429003 - EMPLOYEE ASSISTANCE	289	283	699	637	699	-	0.0%
429004 - CLOTHING ALLOWANCE	4,538	4,325	4,675	4,675	4,675	-	0.0%
429005 - UNIFORM ALLOWANCE	-	-	30	30	30	-	0.0%
429007 - UNIFORM SERVICE	5,077	5,480	5,000	5,000	4,500	(500)	-10.0%
429011 - AUTO ALLOWANCE	1,920	1,920	1,920	1,920	1,921	1	0.1%
429012 - COMMUTING BENEFIT	140	120	140	60	140	-	0.0%
429013 - MEDICAL EXPENSE	880	507	900	1,902	900	-	0.0%
429014 - CDL REIMBURSEMENT	261	60	377	-	295	(82)	-21.8%
43 - Prof & Tech Services	9,973	21,153	19,660	22,130	18,300	(1,360)	-61.1%
433001 - GENERAL LEGAL SERVICE	-	-	1,500	1,500	1,500	-	0.0%
433004 - LABOR ATTORNEY	506	863	2,500	2,500	2,500	-	0.0%
433005 - AUDIT FEES	8,575	13,000	13,000	13,000	13,000	-	0.0%
433010 - CONSULTING SERVICES	31	532	1,500	3,500	-	(1,500)	-100.0%
433018 - PERSONNEL TESTING	143	5,962	360	800	500	140	38.9%
433019 - CDL SCREENING	718	796	800	830	800	-	0.0%
44 - Contractual Services	4,087,333	4,128,215	4,547,158	4,418,176	3,886,569	(660,589)	242.0%
441001 - JULIE SERVICE	7,601	6,880	6,964	6,750	6,964	-	0.0%
441102 - METER TESTING	9,205	6,903	9,500	10,654	12,600	3,100	32.6%
441104 - WASTE REMOVAL	300	6,663	7,750	7,250	7,750	-	0.0%
441105 - NORTH SHORE SANITARY DIST	199	224	250	250	250	-	0.0%
441107 - WATER TOWER MAINT.	284,766	122,059	459,874	459,874	463,874	4,000	0.9%
441108 - WATER PURCHASE CLCIAWA	3,476,720	3,651,071	3,622,400	3,550,000	2,954,100	(668,300)	-18.4%
442301 - CUSTODIAL SERVICE	6,703	6,306	6,200	6,800	8,000	1,800	29.0%
443001 - CLOUD & NETWORK SERVICES	1,091	3,688	7,090	10,390	19,290	12,200	172.1%
443004 - COMPUTER HARDWARE MAINT	6,837	6,345	6,600	6,417	7,750	1,150	17.4%
443005 - COMP SOFTWARE MAINTENANCE	28,447	48,520	60,605	54,060	61,070	465	0.8%
443006 - TELECOM MAINTENANCE	1,252	1,506	2,275	2,081	1,825	(450)	-19.8%
443007 - EQUIPMENT MAINTENANCE	17,564	10,965	15,000	13,000	14,500	(500)	-3.3%
443008 - BUILDING MAINTENANCE	14,189	11,483	13,000	13,000	23,766	10,766	82.8%
443010 - AUTO & TRUCK MAINT	59,094	63,272	86,000	49,666	-	(86,000)	-100.0%
443017 - LANDSCAPE MAINTENANCE	1,764	1,460	2,000	8,034	2,000	-	0.0%
443020 - PUMPING-MAINTENANCE	42,664	52,254	126,500	126,500	169,500	43,000	34.0%
443021 - SERVICES-MAINTENANCE	2,124	2,600	5,000	5,700	6,500	1,500	30.0%
443022 - HYDRANT & VALVE-MAINT	90,276	58,239	58,000	58,000	65,000	7,000	12.1%
443023 - MANHOLE-MAINTENANCE	1,552	-	2,000	2,000	2,000	-	0.0%
443025 - MISCELLEANEOUS-MAINTENANC	994	1,744	2,400	2,400	2,400	-	0.0%
443026 - MAINS-MAINTENANCE	23,398	57,025	40,000	20,000	46,000	6,000	15.0%
443034 - SCADA MAINTENANCE	5,735	7,424	4,000	4,000	9,000	5,000	125.0%
444201 - EQUIPMENT RENTAL	3,450	-	2,000	-	2,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	1,009	1,185	1,350	1,350	430	(920)	-68.1%
444203 - POSTAGE METER	400	400	400	-	-	(400)	-100.0%
45 - Other Cont. Services	116,878	138,300	132,476	148,378	164,818	36,342	0.0%
450003 - PRINTING & PUBLISHING SERVICES	9,723	9,123	12,600	12,600	12,600	-	0.0%
450013 - SERVICE CHARGE	4,966	3,855	1,977	4,100	3,977	2,000	101.2%
450017 - BANK CHARGES	10,448	26,797	15,000	35,000	45,000	30,000	200.0%
450020 - PROPERTY LIEN FEES	305	89	-	100	-	-	0.0%
452001 - LIABILITY INSURANCE	14,641	14,782	14,600	14,118	14,700	1,000	6.8%
452002 - AUTO INSURANCE	30,153	28,713	30,000	29,010	30,200	2,000	6.7%
452003 - PROPERTY INSURANCE	21,535	20,507	21,500	20,790	21,600	1,400	6.5%
452005 - INSURANCE DEDUCTIBLE	90	6,235	5,000	1,000	-	(5,000)	-100.0%
452007 - DAMAGE TO VILLAGE PROPERTY	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	7,336	7,587	6,000	6,500	6,000	-	0.0%
453006 - MOBILE PHONE	3,559	4,015	3,500	3,500	3,500	-	0.0%
453010 - MOBILE DATA SERVICE	4,331	4,859	4,560	6,000	4,560	-	0.0%
458001 - TRAINING & SCHOOLS	5,824	8,726	11,000	9,600	15,050	4,050	36.8%
458002 - MEETING AND CONVENTION	2,177	311	2,335	2,335	4,035	1,700	72.8%
458003 - DUES & SUBSCRIPTIONS	1,333	1,423	2,309	2,500	2,371	62	2.7%
458004 - CAR EXPENSE/MILEAGE REIMB	297	791	1,370	500	500	(870)	-63.5%
458005 - INFO SYSTEMS TRAINING	158	485	725	725	725	-	0.0%
46 - Supplies	303,977	295,545	635,818	337,740	625,573	(10,245)	0.0%
461001 - OFFICE SUPPLIES	1,008	1,324	3,000	3,000	2,500	(500)	-16.7%
461003 - COMPUTER SUPPLIES	278	37	300	300	300	-	0.0%
461005 - POSTAGE	26,183	37,736	27,500	40,000	44,400	16,900	61.5%
461006 - CHEMICALS	158	275	600	482	5,700	5,100	850.0%
461007 - REFERENCE MATERIALS	114	122	140	700	700	560	400.0%
461008 - MISC OTHER SUPPLIES	113	122	305	305	305	-	0.0%
461011 - JULIE SUPPLIES	2,487	1,527	2,700	2,700	2,700	-	0.0%
461012 - SMALL TOOLS	4,319	3,169	3,500	3,500	3,500	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	824	305	1,200	1,200	650	(550)	-45.8%
461014 - SAFETY SUPPLIES	7,521	5,712	7,150	7,150	7,645	495	6.9%
461016 - WATER METERS	12,332	5,709	-	2,150	-	-	0.0%
461017 - METERS-REPLACEMENT PGRM	68,588	42,496	50,000	43,000	50,000	-	0.0%
461018 - METER PARTS	1,854	1,645	2,000	2,000	2,000	-	0.0%
461020 - WATER SAMPLING	10,252	13,662	17,300	15,000	16,300	(1,000)	-5.8%
461025 - AGG MATERIAL	18,602	15,768	15,000	15,000	15,000	-	0.0%
462101 - NATURAL GAS	7,763	7,583	6,500	6,500	6,500	-	0.0%
462202 - ELECTRIC PUMP/LFT STATION	102,298	104,976	109,723	109,723	109,723	-	0.0%
462601 - FUEL	25,795	26,397	29,600	26,100	-	(29,600)	-100.0%
465001 - MISC OTHER CAPITAL ITEMS	-	844	350,000	50,000	350,000	-	0.0%
465004 - COMPUTER HARDWARE	6,509	5,862	8,150	7,806	6,525	(1,625)	-19.9%
465005 - COMPUTER SOFTWARE	1,123	10,209	1,150	1,124	1,125	(25)	-2.2%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
465008 - MACHINERY & EQUIPMENT	5,857	10,065	-	-	-	-	0.0%
47 - Capital	1,186,140	1,304,334	-	-	-	-	0.0%
472001 - DEPRECIATION-INFRASTRUCTURE	1,166,890	1,291,452	-	-	-	-	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	19,250	12,882	-	-	-	-	0.0%
48 - Debt Service	-	-	-	-	560,000	560,000	0.0%
481015 - IEPA SRF LOAN - PRINCIPAL	-	-	-	-	215,000	215,000	0.0%
481016 - IEPA SRF LOAN - ADD PRINCIPAL	-	-	-	-	250,000	250,000	0.0%
481115 - IEPA SRF LOAN - INTEREST	-	-	-	-	95,000	95,000	0.0%
49 - Other Financing Uses	2,817,050	2,230,200	675,680	675,680	935,530	259,850	0.0%
491008 - ADMINISTRATION FEES	640,000	659,200	675,680	675,680	695,950	20,270	3.0%
493011 - WATER & SEWER CAPITAL FUND	2,177,050	1,571,000	-	-	-	-	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	239,580	239,580	0.0%
223 - Water & Sewer Capital Fund	(2,147,894)	(863,292)	1,921,750	2,357,722	3,408,956	1,487,206	0.0%
Revenue	(2,404,757)	(1,899,551)	(5,037,208)	(3,677,528)	(110,000)	4,927,208	0.0%
22375500 - W&SCapitalPublicWorks	(2,404,757)	(1,899,551)	(5,037,208)	(3,677,528)	(110,000)	4,927,208	0.0%
32 - Licenses & Permits	(227,707)	(128,552)	(160,000)	(165,000)	(110,000)	50,000	-33.3%
332216 - CONNECTION FEES	(210,722)	(118,376)	(150,000)	(150,000)	(100,000)	50,000	-33.3%
332221 - FRONTAGE FEES	(16,985)	(10,176)	(10,000)	(15,000)	(10,000)	-	0.0%
39 - Other Sources	(2,177,050)	(1,770,999)	(4,877,208)	(3,512,528)	-	4,877,208	0.0%
336412 - TRANS OPERATING-RESERVE	-	(200,000)	-	-	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	(2,177,050)	(1,571,000)	-	-	-	-	0.0%
339305 - IEPA LOAN PROCEEDS	-	1	(4,877,208)	(3,512,528)	-	4,877,208	-100.0%
Expense	256,863	1,036,259	6,958,958	6,035,250	3,518,956	(3,440,003)	0.0%
22375500 - W&SCapitalPublicWorks	256,863	1,036,259	6,958,958	6,035,250	3,518,956	(3,440,003)	0.0%
47 - Capital	256,863	1,036,259	6,958,958	6,035,250	3,271,250	(3,687,708)	0.0%
472003 - UTILITY IMPROVEMENT	161,207	1,034	1,500,000	1,750,000	2,130,000	630,000	42.0%
472004 - ENGINEERING STUDIES	16,726	58,221	-	-	260,000	260,000	0.0%
472005 - SANITARY SEWER REPAIR	53,550	154,626	200,000	200,000	-	(200,000)	-100.0%
472012 - KNOWLES RD. WATER TOWER	-	740,445	4,877,208	3,700,000	400,000	(4,477,208)	-91.8%
473003 - BUILDING IMPROVEMENTS	25,381	52,953	24,000	24,000	229,500	205,500	856.3%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	4,500	4,500	0.0%
475004 - ENTERPRISE EQUIP&APPS	-	-	-	-	6,000	6,000	0.0%
475012 - SOFTWARE REPLACEMENT	-	13,674	-	3,500	-	-	0.0%
475022 - SCADA SYSTEM	-	12,757	125,000	125,000	225,000	100,000	80.0%
475027 - VIRTUALIZATION & STORAGE	-	-	-	-	16,250	16,250	0.0%
475103 - HEAVY EQUIPMENT	-	2,550	-	-	-	-	0.0%
475202 - VEHICLES	0	-	232,750	232,750	-	(232,750)	-100.0%
49 - Other Financing Uses	-	-	-	-	247,706	247,706	0.0%
493031 - TRANSFER TO FLEET SERVICES	-	-	-	-	247,706	247,706	0.0%
233 - Fleet Services Fund	-	-	-	-	-	-	0.0%
Revenue	-	-	-	-	(2,309,516)	(2,309,516)	0.0%
23320100 - FleetCDPlanBuild	-	-	-	-	(23,190)	(23,190)	0.0%
39 - Other Sources	-	-	-	-	(23,190)	(23,190)	0.0%
339101 - GENERAL FUND	-	-	-	-	(23,190)	(23,190)	0.0%
23320200 - FleetCDEngineering	-	-	-	-	(45,540)	(45,540)	0.0%
39 - Other Sources	-	-	-	-	(45,540)	(45,540)	0.0%
339101 - GENERAL FUND	-	-	-	-	(45,540)	(45,540)	0.0%
23340100 - FleetPDAdministration	-	-	-	-	(437,690)	(437,690)	0.0%
39 - Other Sources	-	-	-	-	(437,690)	(437,690)	0.0%
339101 - GENERAL FUND	-	-	-	-	(437,690)	(437,690)	0.0%
23350100 - FleetFDAdministration	-	-	-	-	(50,260)	(50,260)	0.0%
39 - Other Sources	-	-	-	-	(50,260)	(50,260)	0.0%
339101 - GENERAL FUND	-	-	-	-	(50,260)	(50,260)	0.0%
23375100 - FleetPWAdministration	-	-	-	-	(433,880)	(433,880)	0.0%
39 - Other Sources	-	-	-	-	(433,880)	(433,880)	0.0%
339101 - GENERAL FUND	-	-	-	-	(433,880)	(433,880)	0.0%
23375200 - FleetPWVehMaint	-	-	-	-	(1,079,376)	(1,079,376)	0.0%
34 - Charges for Services	-	-	-	-	(15,000)	(15,000)	0.0%
334117 - FUEL SURCHARGE	-	-	-	-	(15,000)	(15,000)	0.0%
39 - Other Sources	-	-	-	-	(1,064,376)	(1,064,376)	0.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	(816,671)	(816,671)	0.0%
339111 - WATER & SEWER CAPITAL FUND	-	-	-	-	(247,706)	(247,706)	0.0%
23375500 - FleetW&SAdmin	-	-	-	-	(239,580)	(239,580)	0.0%
39 - Other Sources	-	-	-	-	(239,580)	(239,580)	0.0%
339110 - WATER & SEWER OPERATING FUND	-	-	-	-	(239,580)	(239,580)	0.0%
Expense	-	-	-	-	2,309,516	2,309,516	0.0%
23340100 - FleetPDAdministration	-	-	-	-	312,815	312,815	0.0%
47 - Capital	-	-	-	-	312,815	312,815	0.0%
475202 - VEHICLES	-	-	-	-	312,815	312,815	0.0%
23375100 - FleetPWAdministration	-	-	-	-	503,856	503,856	0.0%
47 - Capital	-	-	-	-	503,856	503,856	0.0%
475103 - HEAVY EQUIPMENT	-	-	-	-	142,131	142,131	0.0%
475202 - VEHICLES	-	-	-	-	361,725	361,725	0.0%
23375200 - FleetPWVehMaint	-	-	-	-	1,245,140	1,245,140	0.0%
41 - Salaries & Wages	-	-	-	-	378,120	378,120	0.0%
411001 - SALARIES-REGULAR	-	-	-	-	347,920	347,920	0.0%
411005 - SALARIES-SICK LV BUYBACK	-	-	-	-	4,000	4,000	0.0%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
411008 - LONGEVITY	-	-	-	-	1,200	1,200	0.0%
413001 - OVERTIME	-	-	-	-	25,000	25,000	0.0%
42 - Employee Benefits	-	-	-	-	192,855	192,855	0.0%
421001 - MEDICAL INSURANCE	-	-	-	-	100,081	100,081	0.0%
421003 - LIFE INSURANCE	-	-	-	-	517	517	0.0%
422001 - SOCIAL SECURITY	-	-	-	-	21,126	21,126	0.0%
422002 - MEDICARE	-	-	-	-	4,950	4,950	0.0%
423001 - IL MUNIC RETIREMENT FUND	-	-	-	-	41,080	41,080	0.0%
426001 - WORKERS COMP INSURANCE	-	-	-	-	18,900	18,900	0.0%
429001 - WELLNESS PROGRAM	-	-	-	-	50	50	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	-	-	-	200	200	0.0%
429003 - EMPLOYEE ASSISTANCE	-	-	-	-	186	186	0.0%
429004 - CLOTHING ALLOWANCE	-	-	-	-	1,700	1,700	0.0%
429007 - UNIFORM SERVICE	-	-	-	-	4,000	4,000	0.0%
429014 - CDL REIMBURSEMENT	-	-	-	-	65	65	0.0%
43 - Prof & Tech Services	-	-	-	-	280	280	0.0%
433019 - CDL SCREENING	-	-	-	-	280	280	0.0%
44 - Contractual Services	-	-	-	-	186,130	186,130	0.0%
442101 - TIRE DISPOSAL	-	-	-	-	550	550	0.0%
442301 - CUSTODIAL SERVICE	-	-	-	-	8,000	8,000	0.0%
443001 - CLOUD & NETWORK SERVICES	-	-	-	-	1,150	1,150	0.0%
443004 - COMPUTER HARDWARE MAINT	-	-	-	-	2,375	2,375	0.0%
443005 - COMP SOFTWARE MAINTENANCE	-	-	-	-	4,610	4,610	0.0%
443006 - TELECOM MAINTENANCE	-	-	-	-	770	770	0.0%
443007 - EQUIPMENT MAINTENANCE	-	-	-	-	16,000	16,000	0.0%
443008 - BUILDING MAINTENANCE	-	-	-	-	8,845	8,845	0.0%
443010 - AUTO & TRUCK MAINT	-	-	-	-	135,000	135,000	0.0%
443032 - FUEL FACILITY MAINTENANCE	-	-	-	-	8,550	8,550	0.0%
444202 - OFFICE MACHINE RENTAL	-	-	-	-	280	280	0.0%
45 - Other Cont. Services	-	-	-	-	22,155	22,155	0.0%
450003 - PRINTING & PUBLISHING SERVICES	-	-	-	-	340	340	0.0%
452001 - LIABILITY INSURANCE	-	-	-	-	14,500	14,500	0.0%
453006 - MOBILE PHONE	-	-	-	-	3,000	3,000	0.0%
458001 - TRAINING & SCHOOLS	-	-	-	-	2,900	2,900	0.0%
458002 - MEETING AND CONVENTION	-	-	-	-	500	500	0.0%
458003 - DUES & SUBSCRIPTIONS	-	-	-	-	40	40	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	-	-	-	500	500	0.0%
458005 - INFO SYSTEMS TRAINING	-	-	-	-	375	375	0.0%
46 - Supplies	-	-	-	-	465,600	465,600	0.0%
461001 - OFFICE SUPPLIES	-	-	-	-	500	500	0.0%
461012 - SMALL TOOLS	-	-	-	-	6,000	6,000	0.0%
461013 - HOUSEKEEPING SUPPLIES	-	-	-	-	500	500	0.0%
461014 - SAFETY SUPPLIES	-	-	-	-	2,100	2,100	0.0%
461031 - CHASSIS PARTS	-	-	-	-	155,030	155,030	0.0%
461032 - WELDING SUPPLIES	-	-	-	-	3,000	3,000	0.0%
462601 - FUEL	-	-	-	-	195,200	195,200	0.0%
462602 - DIESEL FUEL	-	-	-	-	97,020	97,020	0.0%
465004 - COMPUTER HARDWARE	-	-	-	-	1,100	1,100	0.0%
465005 - COMPUTER SOFTWARE	-	-	-	-	350	350	0.0%
465008 - MACHINERY & EQUIPMENT	-	-	-	-	4,800	4,800	0.0%
23375500 - FleetW&SAdmin	-	-	-	-	247,706	247,706	0.0%
47 - Capital	-	-	-	-	247,706	247,706	0.0%
475103 - HEAVY EQUIPMENT	-	-	-	-	127,131	127,131	0.0%
475202 - VEHICLES	-	-	-	-	120,575	120,575	0.0%
307 - Police Pension Fund	(6,361,701)	(5,987,731)	(3,542,256)	(3,083,419)	(3,779,879)	(237,623)	0.0%
Revenue	(8,883,858)	(8,754,436)	(6,702,456)	(6,088,714)	(7,100,379)	(397,923)	0.0%
30740400 - PolicePension	(8,883,858)	(8,754,436)	(6,702,456)	(6,088,714)	(7,100,379)	(397,923)	0.0%
36 - Invests & Contribs	(8,883,858)	(8,754,336)	(6,702,456)	(6,088,714)	(7,100,379)	(397,923)	0.0%
336101 - INTEREST INCOME	(669,345)	(487,140)	-	-	-	-	0.0%
336104 - FIXED INCOME	-	-	(1,225,000)	(785,000)	(1,372,000)	(147,000)	12.0%
336105 - EQUITY INCOME	(4,556,950)	(5,246,523)	(2,275,000)	(2,350,000)	(2,550,000)	(275,000)	12.1%
336404 - EMPLOYEE CONTRIB	(1,519,677)	(813,305)	(930,000)	(680,000)	(780,000)	150,000	-16.1%
336406 - VILLAGE CONTRIB 41-240-00	(2,137,886)	(2,207,368)	(2,272,456)	(2,273,714)	(2,398,379)	(125,923)	5.5%
39 - Other Sources	-	(100)	-	-	-	-	0.0%
339501 - Misc. Income	-	(100)	-	-	-	-	0.0%
Expense	2,522,157	2,766,705	3,160,200	3,005,295	3,320,500	160,300	0.0%
30740400 - PolicePension	2,522,157	2,766,705	3,160,200	3,005,295	3,320,500	160,300	0.0%
41 - Salaries & Wages	2,314,376	2,523,090	2,880,000	2,723,000	3,027,500	147,500	0.0%
411010 - SERVICE PENSIONS 51-020	1,786,300	2,033,646	2,315,000	2,265,000	2,550,000	235,000	10.2%
411011 - NONDUTY DISAB PEN 51-030	87,030	69,524	95,000	36,500	37,500	(57,500)	-60.5%
411012 - DUTY DISAB PEN 51-040	339,885	339,885	375,000	341,500	355,000	(20,000)	-5.3%
411013 - SURV SPOUSE PEN 51-060	97,077	76,978	95,000	80,000	85,000	(10,000)	-10.5%
411014 - REFUND OF CONTRIB 51-100	4,084	3,058	-	-	-	-	0.0%
42 - Employee Benefits	4,125	15,143	15,000	10,000	15,000	-	0.0%
429013 - MEDICAL EXPENSE	4,125	15,143	15,000	10,000	15,000	-	0.0%
43 - Prof & Tech Services	186,241	194,682	235,000	240,000	245,000	10,000	40.0%
433001 - GENERAL LEGAL SERVICE	14,703	9,112	10,000	10,000	10,000	-	0.0%
433006 - FINANCIAL SERVICES	159,759	171,779	200,000	200,000	200,000	-	0.0%
433022 - ACCOUNTING SERVICES 52-170-03	11,780	13,790	25,000	30,000	35,000	10,000	40.0%
45 - Other Cont. Services	17,266	33,349	29,200	31,295	32,000	2,800	103.7%
450004 - MISC SERVICES	2,152	15,100	5,000	15,000	15,000	10,000	200.0%
450017 - BANK CHARGES	-	5,865	5,000	2,500	2,500	(2,500)	-50.0%
450029 - PENSION FILE FEES2-290-34	7,972	8,000	8,200	8,000	8,500	300	3.7%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
458002 - MEETING AND CONVENTION	6,347	3,589	10,000	5,000	5,000	(5,000)	-50.0%
458003 - DUES & SUBSCRIPTIONS	795	795	1,000	795	1,000	-	0.0%
46 - Supplies	150	441	1,000	1,000	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	150	441	1,000	1,000	1,000	-	0.0%
308 - Fire Pension Fund	(3,385,400)	(3,424,051)	(3,504,821)	(3,308,575)	(3,418,054)	86,767	0.0%
Revenue	(4,898,120)	(4,985,638)	(5,281,021)	(5,065,571)	(5,531,654)	(250,633)	0.0%
30800000 - Fire Pension Fund	526,206	-	-	-	-	-	0.0%
36 - Invests & Contribs	526,206	-	-	-	-	-	0.0%
336106 - FIXED INCOME	526,206	-	-	-	-	-	0.0%
30850400 - FirePension	(5,424,325)	(4,985,638)	(5,281,021)	(5,065,571)	(5,531,654)	(250,633)	0.0%
36 - Invests & Contribs	(5,423,771)	(4,985,638)	(5,281,021)	(5,065,571)	(5,531,654)	(250,633)	13.4%
336101 - INTEREST INCOME	(1,625,963)	(819,579)	(1,120,000)	(776,000)	(1,025,000)	95,000	-8.5%
336105 - EQUITY INCOME	(1,559,480)	(1,825,107)	(1,680,000)	(1,800,000)	(1,910,000)	(230,000)	13.7%
336405 - FIRE PENSION EE CONTRIBUTION	(500,248)	(530,229)	(611,450)	(620,000)	(630,000)	(18,550)	3.0%
336406 - VILLAGE CONTRIB 41-240-00	(1,738,081)	(1,810,723)	(1,869,571)	(1,869,571)	(1,966,654)	(97,083)	5.2%
39 - Other Sources	(554)	-	-	-	-	-	0.0%
339501 - Misc. Income	(554)	-	-	-	-	-	0.0%
Expense	1,512,720	1,561,588	1,776,200	1,756,996	2,113,600	337,400	0.0%
30850400 - FirePension	1,512,720	1,561,588	1,776,200	1,756,996	2,113,600	337,400	0.0%
41 - Salaries & Wages	1,413,559	1,447,986	1,645,000	1,634,414	1,972,000	327,000	0.0%
411010 - SERVICE PENSIONS 51-020	921,098	1,024,599	1,200,000	1,205,000	1,530,000	330,000	27.5%
411012 - DUTY DISAB PEN 51-040	312,623	314,449	330,000	318,000	327,000	(3,000)	-0.9%
411013 - SURV SPOUSE PEN 51-060	108,938	108,938	115,000	111,000	115,000	-	0.0%
411014 - REFUND OF CONTRIB 51-100	70,901	-	-	414	-	-	0.0%
42 - Employee Benefits	1,200	1,160	1,200	1,200	600	(600)	-50.0%
429013 - MEDICAL EXPENSE	1,200	1,160	1,200	1,200	600	(600)	-50.0%
43 - Prof & Tech Services	80,770	85,622	107,500	99,500	118,500	11,000	90.0%
433001 - GENERAL LEGAL SERVICE	-	-	10,000	1,000	10,000	-	0.0%
433006 - FINANCIAL SERVICES	67,920	72,497	75,000	70,000	75,000	-	0.0%
433021 - ACTUARIAL SERVICES	2,375	2,375	2,500	3,500	3,500	1,000	40.0%
433022 - ACCOUNTING SERVICES 52-170-03	10,475	10,750	20,000	25,000	30,000	10,000	50.0%
45 - Other Cont. Services	17,191	26,820	21,500	20,882	21,500	-	-14.3%
450004 - MISC SERVICES	8,312	12,600	10,000	10,000	10,000	-	0.0%
450029 - PENSION FILE FEE52-290-34	5,825	6,704	7,000	7,382	8,000	1,000	14.3%
458002 - MEETING AND CONVENTION	2,259	2,565	3,500	2,500	2,500	(1,000)	-28.6%
458003 - DUES & SUBSCRIPTIONS	795	4,951	1,000	1,000	1,000	-	0.0%
46 - Supplies	-	-	1,000	1,000	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	1,000	1,000	1,000	-	0.0%
411 - NLCC-ETSB	(682,162)	(542,095)	151,380	126,630	(125,793)	(277,173)	0.0%
Revenue	(1,318,926)	(1,076,178)	(875,500)	(895,000)	(895,000)	(19,500)	0.0%
41141000 - NLCC-ETSB	(1,318,926)	(1,076,178)	(875,500)	(895,000)	(895,000)	(19,500)	0.0%
33 - Intergovernmental	(1,318,740)	(1,075,590)	(875,000)	(875,000)	(875,000)	-	0.0%
333001 - JETSB CONTRIBUTION - GURNEE	(340,064)	-	-	-	-	-	0.0%
333002 - JETSB CONTRIBUTION - ZION	(89,289)	-	-	-	-	-	0.0%
333415 - CONSOLIDATION GRANT	(316,559)	(170,896)	-	-	-	-	0.0%
333506 - 911 SURCHARGE	(572,828)	(904,694)	(875,000)	(875,000)	(875,000)	-	0.0%
36 - Invests & Contribs	(186)	(588)	(500)	(20,000)	(20,000)	(19,500)	3900.0%
336101 - INTEREST INCOME	(186)	(588)	(500)	(20,000)	(20,000)	(19,500)	3900.0%
Expense	636,764	534,083	1,026,880	1,021,630	769,207	(257,673)	0.0%
41141010 - NLCC-ETSB-Gurnee	515,897	494,920	965,380	966,130	563,130	(402,250)	0.0%
43 - Prof & Tech Services	20,885	31,450	28,500	28,500	29,700	1,200	0.0%
494601 - LEGAL	-	-	2,500	2,500	2,500	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFESS	-	-	1,000	1,000	1,000	-	0.0%
494604 - TRANSLATION SERVICES	-	-	-	-	1,200	1,200	0.0%
494606 - OTHER PROFESSIONAL SERVICES	20,885	31,450	25,000	25,000	25,000	-	0.0%
44 - Contractual Services	66,622	40,001	46,250	46,250	51,000	4,750	10.3%
494502 - 911 CALL TAKING/WORKSTAT MAINT	66,622	40,001	46,250	46,250	51,000	4,750	10.3%
45 - Other Cont. Services	295,407	227,116	294,830	286,495	335,960	41,130	876.6%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	83,612	16,403	38,710	13,125	65,500	26,790	69.2%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	6,129	7,324	7,920	7,920	8,700	780	9.8%
494304 - MICROWAVE/BROADBAND-NOT ESINET	44,873	46,511	45,000	45,000	48,600	3,600	8.0%
494401 - TRAINING	-	365	1,000	1,000	1,000	-	0.0%
494511 - RADIO SYSTEM MAINT	35,294	33,834	44,500	44,500	45,360	860	1.9%
494521 - CAD SYS HARDWARE MAINT	7,370	10,083	15,000	15,000	16,000	1,000	6.7%
494522 - CAD SYS SOFTWARE MAINT	96,874	77,818	89,650	95,000	94,500	4,850	5.4%
494523 - CAD SYS MDC MAINT	-	3,324	23,000	35,000	17,750	(5,250)	-22.8%
494531 - GIS/MAPPING MAINT	2,241	2,235	4,000	4,000	3,000	(1,000)	-25.0%
494541 - OTHER SOFTWARE MAINTENANCE	5,000	13,209	4,950	4,950	2,750	(2,200)	-44.4%
494551 - VOICE/DATA LOG REC MAINT	-	7,920	10,000	10,000	8,500	(1,500)	-15.0%
494561 - EMD MAINTENANCE	343	343	1,500	1,500	14,750	13,250	883.3%
494571 - OTHER EQUIP MAINTENANCE	13,670	7,747	9,600	9,500	9,550	(50)	-0.5%
46 - Supplies	83,522	-	5,000	9,085	10,000	5,000	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	78,809	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	4,714	-	5,000	9,085	10,000	5,000	100.0%
47 - Capital	49,461	196,352	590,800	595,800	136,470	(454,330)	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	10,000	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	9,201	-	45,000	45,000	10,000	(35,000)	-77.8%
494702 - 911 CALL TAKING EQUIPMENT	5,304	-	20,000	20,000	1,000	(19,000)	-95.0%
494711 - RADIO SYS EQUIPMENT	7,818	109,797	100,000	100,000	93,300	(6,700)	-6.7%

Fund/Account Type/Division/Category/Object	FY18 Actual	FY19 Actual	FY20 Budget	FY20 YE Est	FY21 Approved	\$ vs. FY20 Budget	% vs. FY20 Budget
494721 - CAD SYS HARDWARE	630	881	5,000	10,000	-	(5,000)	-100.0%
494722 - CAD SYS SOFTWARE/LIC	7,500	-	5,000	5,000	-	(5,000)	-100.0%
494723 - CAD SYS MDC	-	7,328	245,800	245,800	19,920	(225,880)	-91.9%
494751 - VOICE/DATA/LOG HARDWARE	12,030	-	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	1,476	-	130,000	130,000	1,250	(128,750)	-99.0%
494771 - OTHER SOFTWARE/HARDWARE	5,502	78,346	30,000	30,000	1,000	(29,000)	-96.7%
41141020 - NLCC-ETSB-Zion	120,867	39,163	61,500	55,500	206,077	144,577	0.0%
43 - Prof & Tech Services	13,773	8,200	20,000	5,000	5,000	(15,000)	-75.0%
494606 - OTHER PROFESSIONAL SERVICES	13,773	8,200	20,000	5,000	5,000	(15,000)	-75.0%
44 - Contractual Services	6,186	-	-	-	5,000	5,000	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	6,186	-	-	-	5,000	5,000	0.0%
45 - Other Cont. Services	22,180	550	21,500	21,500	22,500	1,000	0.0%
494204 - EMERGENCY BACKUP (UPS/GENERAT)	1,692	-	-	-	-	-	0.0%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	(1,046)	-	-	-	-	-	0.0%
494511 - RADIO SYSTEM MAINT	12,251	-	5,000	5,000	5,000	-	0.0%
494522 - CAD SYS SOFTWARE MAINT	-	-	1,500	1,500	1,500	-	0.0%
494523 - CAD SYS MDC MAINT	-	-	5,000	5,000	5,000	-	0.0%
494541 - OTHER SOFTWARE MAINTENANCE	8,050	-	-	-	-	-	0.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	5,000	5,000	5,000	-	0.0%
494571 - OTHER EQUIP MAINTENANCE	1,233	550	5,000	5,000	6,000	1,000	20.0%
46 - Supplies	-	-	5,000	5,000	5,000	-	0.0%
494208 - OTHER FACILITY COSTS	-	-	5,000	5,000	5,000	-	0.0%
47 - Capital	78,728	30,413	15,000	24,000	168,577	153,577	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	-	-	10,000	10,000	0.0%
494711 - RADIO SYS EQUIPMENT	-	-	-	-	110,000	110,000	0.0%
494721 - CAD SYS HARDWARE	760	-	-	-	-	-	0.0%
494722 - CAD SYS SOFTWARE/LIC	23,150	-	-	9,000	-	-	0.0%
494723 - CAD SYS MDC	13,068	30,413	15,000	15,000	23,577	8,577	57.2%

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SECTION IX – COMPREHENSIVE FEE SCHEDULE

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I. ADMINISTRATION DEPARTMENT

TAXES

Locally Imposed Taxes

Amusement Tax	4.00% of gross receipts	G.M.C. 10-33
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
Hotel/Motel Occupancy Tax	6.00% 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	1.00% of purchase price of prepared food or alcoholic liquor	G.M.C. 74-202
Home Rule Municipal Retailer's Occupation Tax	1.00% of selling price of all tangible personal property	G.M.C. 74-31
Home Rule Municipal Service Occupation Tax	1.00% of selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service	G.M.C. 74-61
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
911 Surcharge	\$0.75 cents per month per network connection	Ord. #1989-164
Cable Franchise Fee	5% of gross revenue	Ord. #2008-12
Simplified Municipal Telecommunications Tax	6% of gross charges for origination or termination of electronic communications in the Village	Ord. #2010-26

LICENSES

General Business License

0-9,999 Square Feet	\$150.00 per year	G.M.C. 22-7
10,000-19,999 Square Feet	\$300.00 per year	
Greater than 20,000 Square Feet	\$600.00 per year	
Temporary Business License	\$50.00 per month	G.M.C. 22-11
Non-for-Profit License	Exempt	G.M.C. 22-4

Ancillary Business License

Automatic Amusement Machines - Permitted Accessory Use	\$100 plus \$50 per automatic amusement machine	G.M.C. 10-57
Automatic Amusement Machines - Special Accessory Use	\$200 plus \$50 per automatic amusement machine	
Automatic Amusement Machines - Special Use	\$500 plus \$50 per automatic amusement machine	
Bath or Massage Establishment	\$1,000 per establishment	G.M.C. 22-132
Auxiliary Massage Establishment	\$200 per establishment	
Food Delivery Vehicles	\$10.00 per vehicle	G.M.C. 22-72
Juke Box	\$25.00 per machine	Approved by Administrator
Junk Yard	\$100 per year	G.M.C. 58-37
Scavenger License	\$1,500.00 per year	G.M.C. 58-62

Liquor License

Application Fee	\$275.00	G.M.C. 6-52
Class 1 Annual Fee	\$2,000.00	
Class 2 Annual Fee	\$2,250.00	
Class 3 Annual Fee	\$2,000.00	
Class 4 Annual Fee	\$2,000.00	
Class 5 Annual Fee	\$700.00	G.M.C. 6-55
Class 6 Annual Fee	\$700.00	
Class 7 Annual Fee	\$1,200.00	
Class 8 Annual Fee	\$2,250.00	
Class 9 Annual Fee	\$25.00 per day	
Class 10 Annual Fee	\$1,500.00	
Class 11 Annual Fee	\$3,000.00	
Class 12 Annual Fee	\$250.00	
Class 13 Annual Fee	\$500.00	
Class 14 Annual Fee	\$2,000.00	G.M.C. 6-7
Liquor License Violations	Not less than \$150.00 and not greater than \$750.00 per offense	

Public Passenger Vehicle Company

Less than 10 Vehicles	\$300.00 per year	G.M.C. 90-33
More than 10 Vehicles	\$500.00 per year	
Chauffeur's License Application fee (Non-refundable)	\$20.00	
Chauffeur's License fee upon issuance	\$20.00	
Chauffeur's Public Passenger Vehicle License	\$50.00	

Peddlers & Solicitors

Commercial Solicitation	\$10 for new 30 day permit; \$5 to renew	G.M.C. 50-60
Charitable Solicitation	Exempt	
Transient Merchant and Itineran Vendor Surety Bond	Bond supplied in an amount equal to 50% of the wholesale value of the merchandise but no less than \$1,000.00 and no more than \$10,000.00	
Hawker or Peddler	\$100 per cart per year or \$25.00 per cart per month or \$10.00 per cart per day	
Violations	No less than \$50.00 and no more than \$1,000.00 per offense	

VILLAGE DOCUMENTS

Copies of Village Documents

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

Zoning Map	\$5.00	5 ILCS 140/6
Zoning Map - Color	\$15.00	
Freedom of Information Act - Pages	First 50 Copies Free, \$0.15 for each additional page	
Freedom of Information Act - Plans & Plats	\$0.05 per sq. ft.	
Freedom of Information Act - CDs	\$0.50 per CD	
Freedom of Information Act - VHS Tapes	\$1.50 per tape	

II. COMMUNITY DEVELOPMENT DEPARTMENT

BUILDING & DEVELOPMENT

One & Two Family Residential

Building Fee

New Construction - Living Space	\$1.10/Gross SF
Building Addition - Living Space	\$1.10/Gross SF
Non-Living Space (including unfinished basement and attached garage)	\$0.15/Gross SF
Alteration/Repair or Basement Finish	\$.40/Gross SF

Plan Review Fee

Plan Review Fee - All Construction Types Listed Above	20% of building permit fee
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Electrical

Electrical - New Construction - per unit	\$125.00
Electrical - Service	\$30.00/100 amps - minimum \$60.00
Electrical - Remodel/Alteration/Garage	\$50.00

Plumbing

Plumbing - New Construction Base Fee	\$35.00
Plumbing - Plus Per Fixture	\$12.00/fixture
Plumbing - Water Heater (new or replacement)	\$40.00
Plumbing - Alteration	\$50.00
Plumbing - Water/Sewer/Storm Sewer Connection Inspection	\$60.00

Ord. #2018-26

HVAC

HVAC - New Construction (Heating or Air Conditioning)	\$50.00/each
HVAC - Heating Alteration/Replacement with or without Humidifier	\$40.00/each
HVAC - Air Conditioning Alteration/Replacement	\$50.00

Miscellaneous Permits

Decks	\$120.00
Reroof (strip or second)	\$40.00
Sidewalk/Stoop/Patio	\$70.00
Siding/Window Replacement	\$60.00
Swimming Pools/Hot Tub	\$130.00
Fences	\$50.00
Demolition	\$40.00
Generator	\$80.00
Small Shed/Pergola <600 sf	\$50.00
Large Shed/Detached Garage >600 sf	\$160.00
Lawn Sprinkler /w Plumbing Alteration	\$60.00
Driveway	\$60.00
Work on Right-of-Way (Non-Driveway)	\$40.00

Commerical, Industrial & All Other Residential

Building Fee		
Valuation of Project	Minimum \$100	
\$0 - \$25,000	\$20 per \$1000 Valuation	
\$25,000.01 to \$50,000	\$500 plus \$12 per \$1000	
\$50,000.01 to \$100,000	\$800 plus \$8 per \$1000	
\$100,000.01 to \$500,000	\$1200 plus \$7 per \$1000	18-71
\$500,000.01 to \$1,000,000	\$4,000 plus \$5.50 per \$1000	
\$1,000,000.01 to \$10,000,000	\$6,750 plus \$4.75 per \$1000	
Over \$10,000,000	\$49,500 plus \$2.25 per \$1000	
Plan Review Fee		
Tenant Buildout	20% of Building Fee	18-71
New Commercial, Industrial or Multi-Family	60% of Building fee	
Additional Inspection Fees		
Before/After Hour Inspection (Adjacent to Work Day)	\$100 per hour	18-71
Call Back Inspection	\$100 per hour – 2 hour minimum	
Re-Inspection Fees		
First Offense	\$50 per Half Hour	18-71
Second Offense	\$75 per Half Hour	
Third Offense and Following	\$100 per Half Hour	
Electrical		
New Construction or Remodel	\$25 per 1400 square feet (Min \$75)	
Electric Service	\$100 per 100 amps up to 1000 amps, then \$50 per 100 amps – minimum \$250	18-133
Electric for Signs	\$35 Each	
Generator	Same as Electric Service	
Low Voltage	3% of Cost of Construction – Minimum \$50	
Plumbing		
New Construction – Base Fee	\$40.00	
Plus per Fixture	\$13/fixture	
Water Heater (New or Replacement)	\$40.00	
Plumbing Alteration	\$60.00	
Water/Sewer/Storm Sewer Connection Inspection	\$60.00	18-191
Water Softeners	\$40.00	
Backflow Preventers (Each)	\$15.00	
Lawn Sprinkler w/Plumbing Alteration (Up to 500 GPH)	\$100.00	
Lawn Sprinkler w/ Plumbing Alteration (500 GPH or Gre	\$100 plus \$5 per gallon over 500 GPH	
HVAC		
New Construction – Heating or Air Conditioning (Each)	\$25 per 1400 square feet (Min \$50)	18-161
Heating Alteration/Replacement	\$65/Each	
Air Conditioning Alteration/Replacement	\$65/Each	
Miscellaneous Permits		
Signs	\$50 plus \$1.00 per sq ft of sign area	Ord 2015-26
Parking Lot Striping	\$45.00	410 ILCS 25
Windows/Skylights	\$75.00	18-71
Fence	\$75.00	Ord 2015-26
Temporary Use Permits	\$35.00	Ord 2015-26
Occupancy	\$90.00	18-71
Re-Roof	\$11 per 1000 sq ft of Roof Area (Min \$85)	18-71
Amusement Rides	1% of Estimated Cost of Construction (Min \$215)	18-71
Elevator (New)	\$200.00	18-71
Semi-Annual Elevator Inspection	\$60.00	18-71
Elevator Re-inspection Fee	\$60.00	18-71

ENGINEERING

Building Permit Software Maintenance Surcharge

Permit fee less than \$250	\$5.00	Ord. 2011-35
\$250.00 to \$1,000.00	\$10.00	
\$1,000 and up	\$25.00	

Plat Recording Fee

1 acre or less	\$350.00	G.M.C. 70-92
Over 1 acre, but not exceeding 5 acres	\$400.00	
Over 5 acres, but not exceeding 10 acres	\$425.00	
Over 10 acres, but not exceeding 20 acres	\$475.00	
Over 20 acres	\$575.00	
Annexation Plat	\$375.00	

Public Improvement & Inspection Fees

Minimum Plan/Development Review Fee	\$100 and a fee of 0.5% for public improvements exceeding \$20,000	G.M.C. 70-378
Construction Inspection \$1 to \$500,000	3.00% of total cost of public improvements	
Construction Inspection \$500,001 to \$1,000,000	2.50% of total cost of public improvements	
Construction Inspection over \$1,000,000	2.0% of total cost of public improvements	Ord. #2003-38
Driveway or Culvert Inspections	\$25.00	
Work on Right-of-Way Permit Fee	\$25.00	Ord. #1997-73
Water Main Frontage Fee	\$48.00 per linear foot	
Sewer Main Frontage Fee	\$51.00 per linear foot	

Fee in Lieu of Charges

Fee in Lieu of Detention	\$50,000 per acre foot	G.M.C. 70-476
Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot	Authorized by
Fee in Lieu of Sidewalk Installation	\$5.50 per square foot	Village Engineer

Watershed Development Permit Fees

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

PLANNING & ZONING

Annexations

Annexations	\$1,845
Amendments to Annexations	\$1,230
Annexation (without agreement)	\$110

Planned Unit Developments

< 2 acres	\$920
≥ 2 acres < 5 acres	\$1,230
≥ 5 < 10 acres	\$1,535
≥ 10 < 25 acres	\$1,845 + \$30 per acre over 10 acres
≥ 25 < 50 acres	\$2,455 + \$30 per acre over 25 acres
≥ 50 < 100 acres	\$3,070 + \$30 per acre over 50 acres
≥ 100 acres	\$6,140 + \$30 per acre over 100 acres
Administrative Modification	\$310
Minor	\$615
Major	Same as for Initial Preliminary Application Fee

Special Use Permits

Special Use Permit	\$920 + \$615 per additional request
Special Use Permit - Minor Modification	\$310
Special Use Permit - Administrative Modification	\$155
Special Use Permit - Major Modifications	Same as Initial Special Use Application Fee

Variations

R-1, R-2, or R-3 zoned	\$245
All other zones	\$1,230

Site Plan Review

Site Plan Review	\$160
Site Plan Review Modifications	\$55

Zoning Map Amendment

Less than 2 acres	\$615
2 acres up to 10 acres	\$920 + \$30 per acre over 2 acres
10 acres up to 25 acres	\$1,230 + \$30 per acre over 10 acres
25 acres up to 50 acres	\$1,845 + \$30 per acre over 25 acres
50 acres and above	\$3,070 + \$30 per acre over 50 acres

Zoning Plan Review

Certificate of Occupancy (move-in only)	\$30
Non-New Building Space	\$110 + \$85 per subsequent review
New Building Space (0 - 9,999 sq. ft.)	\$110 + \$85 per subsequent review
New Building Space (10,000 - 49,999 sq. ft.)	\$220 + \$85 per subsequent review
New Building Space (≥ 50,000 sq. ft.)	\$330 + \$85 per subsequent review

Zoning Appeal

Zoning Appeal	\$615
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Tree Removal Permit Fee

All lots except R-1 through R-4

\$55

Miscellaneous Fees

Administrative Exemption

\$120

Text Amendments

\$615 for each petition

Zoning Confirmation/Interpretation Letter

\$110 per letter

Minor Sign Exception

\$55

III. FIRE DEPARTMENT

FIRE DEPARTMENT FEES

Ambulance & Rescue Fees

ALS Level 1	\$1,341.18	Res. #2009-05
ALS Level 2	\$1,482.39	
BLS	\$1,200.03	
Mileage ALS / BLS	\$13.70/\$14.09	

Fire Recovery Fees

Motor Vehicle Incidents Level 1	\$501.72	Res. #2018-09
Motor Vehicle Incidents Level 2	\$570.74	
Motor Vehicle Incidents - Car Fire	\$697.47	
Motor Vehicle Accident/Extrication	\$1,505.16	
Fires	As dictated per resolution contingent upon incident.	
Fire Investigation	\$317.30	

Hazmat Response Fees

Level 1 - Basic Response	\$807.70	Res. #2018-09
Level 2 - Intermediate Response	\$2,884.63	
Level 3 - Advanced Response	\$6,807.72	

Public Education Fees

Resident CPR	\$35.00	Authorized by Fire Chief
Resident First Aid	\$35.00	
Non-Resident CPR	\$50.00	
Non-Resident First Aid	\$50.00	
Commercial First Aid	\$200.00 up to ten students	
Commercial AED	\$200.00 up to ten students	
Commercial - CPR/AED	\$300.00 up to ten students	
Commercial AED/CPR/First Aid	\$400.00 up to ten students	

Fire Report Fees

EMS Report	\$25.00 per report	Authorized by Fire Chief
Fire Report	N/C	

Certificate of Occupancy

Commercial and Industrial	\$62.50	G.M.C. 34-33
Multi-Family (per living unit)	\$31.25	
Tents	\$62.50	
Walls and Partitions	\$62.50	
Sales and Construction Trailers	\$62.50	
Wall Demolition	\$62.50	
Move In (no work)	\$62.50	
Name Change	\$62.50	
Paint Spray Booth	\$62.50	
Automatic Sprinkler System	\$0.0125 per square foot or minimum \$31.25	
Fire Alarm System	\$0.0125 per square foot or minimum \$31.25	
Kitchen Hood, Duct & Extinguisher Systems	\$31.25 per system	
Underground & Above Ground Tank Installation	\$62.50	
Underground & Above Ground Tank Removal	\$62.50	
Special Inspections	\$125.00	
First & Second Inspections	No Charge	

Third Inspection	\$50.00	
Fourth and Subsequent Inspections	\$75.00	

Miscellaneous Fees

Specialized Rescue	As dictated per resolution contingent upon incident.	Ord. #2001-85
Fire Prevention - General Plan Review	\$0.0125 per square foot, minimum of \$37.50	
Burn Permits	Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250	Authorized by Fire Chief

IV. POLICE DEPARTMENT

POLICE DEPARTMENT FINES & FEES

False Alarm Fees

False Alarm- First and Second	\$0.00	G.M.C. 30-44
False Alarm- Third	\$10.00	
False Alarm- Fourth	\$20.00	
False Alarm- Fifth	\$50.00	
False Alarm- Sixth	\$60.00	
False Alarm- Seventh to Ninth	\$75.00	
False Alarm- Ten or More	\$100.00	

Accident Report Fees

Accident Reports	\$5.00 each	625 ILCS 5/11-416
Accident Report Copy Reconstruction	\$20.00 each	

Violation Fines

Parking Violation Fine paid within 30 days	Not less than \$5.00 and not greater than \$1000.00	G.M.C. 78-107
Parking Violation Fine not paid and no court date requested since 30 days has lapsed	Not less than \$15.00 and not greater than \$1000.00	
Parking Violation Fine not paid and no court date requested since 60 days has lapsed	Not less than \$35.00 and not greater than \$1000.00	
Red Light Camera Violation Fine if paid within 21 days	\$100.00 per citation	G.M.C. 78-167

Administrative Seizure Fees

6-303	\$500 plus any applicable towing and storage fees	G.M.C. 78-41
DUI	\$750 plus any applicable towing and storage fees	

V. PUBLIC WORKS DEPARTMENT

UTILITY FEES

Water-related Fees

Meter Set	\$35.00 No-Show Fee/Return Visit	Ord. #2003-28
Turning off Water for Nonpayment or Violations	\$100.00	G.M.C. 82-68
Hydrant Rental	\$200.00 Deposit for 1" Meter, \$775.00 Deposit for 3" Meter, \$10.00 per week	G.M.C. 82-66
Hydrant Water Charge	Cost plus \$0.09 per 1000 gallons	G.M.C. 82-111
Pool Filling	\$200 plus cost of water	G.M.C. 82-72
Water Meter Fees - 1" Meter	\$450.00	Authorized by Village Engineer
Water Meter Fees - 1.5" Meter	\$804.00	
Water Meter Fees - 2" Meter	\$1,013.00	
Water Connection - Single-Family Residential	\$1,600.00 per unit	G.M.C. 82-91
Water Connection - Two-Family Residential	\$1,600.00 per unit	
Water Connection - Multi-Family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3-bedroom	
Water Connection - Motel	\$600.00 per room, but no less than \$2,400.00	
Water Connection - Restaurants	\$100.00 per seat, but no less than \$2,400.00	
Water Connection - Commercial	\$0.24 per square foot, but no less than \$2,400.00	
Water Connection - Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00	
Water Connection - Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour	
Frontage Fee	\$48.00 per front foot	
Water Charge - All Water (May 1, 2020 through April 30, 2021)	\$5.16 per 1000 gallons	G.M.C. 82-112
Water Base Fee Per Bill - 1" meter and Below	\$11.16	
Water Base Fee Per Bill - 1.5" meter	\$22.33	
Water Base Fee Per Bill - 2" meter	\$35.94	
Water Base Fee Per Bill - 3" meter	\$71.87	
Water Base Fee Per Bill - 4' meter	\$111.29	
Water Base Fee Per Bill - 6' meter	\$223.74	
Water Charge for Unincorporated Users	50% surcharge	G.M.C. 82-1
Water Services Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	
Sewer Connection Permit Inspection	\$50.00, \$25.00 per hour for each reinspection	

Sanitary Sewer-related Fees

Sanitary Sewer Connection Fee - Single-Family Residential	\$1,200.00/unit	G.M.C. 82-173
Sanitary Sewer Connection Fee - Two-Family Residential	\$1,200.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 1-Bedroom	\$450.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 3-Bedrooms	\$900.00/unit	
Sanitary Sewer Connection Fee - Multi-Family Residential: 2-Bedrooms	\$1,200.00/unit	
Sanitary Sewer Connection Fee - Motel	\$450.00/room	
Sanitary Sewer Connection Fee - Restaurant	\$75.00/seat	
Sanitary Sewer Connection Fee - Commercial	\$0.18/square foot	G.M.C. 82-256
Sanitary Sewer Connection Fee - Industrial	\$300.00/P.E., minimum \$1,800.00	
Sewer Charge (May 1, 2020 through April 30, 2021)	\$1.61 per 1000 gallons	
Sewer Base Fees - 1" meter and Below	\$3.72	
Sewer Base Fees - 1.5" meter	\$7.44	
Sewer Base Fees - 2" meter	\$11.91	
Sewer Base Fees - 3" meter	\$24.34	
Sewer Base Fees - 4" meter	\$37.10	
Sewer Base Fees - 6" meter	\$74.19	

Sewer Charge for Unincorporated Users	50% surcharge	G.M.C. 70-378
Minimum Charges for Unmetered Residence	Cost for 7,000 gallons of usage per month	G.M.C. 82-259
Rate for Nonmetered Units in Metered Multi-Family Building or Mix-Use Buildings	Relative Portion of Base Fee and Total Cost	G.M.C. 82-257
Rate for Nonmetered Units in Nonmetered Building	Cost for 7,000 gallons of usage per unit per month	

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SECTION X – 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 Village 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 4.0% home-rule amusement tax on admission fees to amusements within the Village.

APPROPRIATION: A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Board appropriates funds annually by Department, agency, or project at the beginning of each fiscal year based upon the adopted Annual Fiscal Plan/Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan/Budget and appropriating the funds for expenditure.

APPROPRIATION TRANSFER ORDINANCE: Ordinance which accounts for Village expended funds in areas for which there was no budgeted amount or where overspending occurred.

ARTERIAL STREET: Arterial streets are regional in nature and the most heavily traveled. Washington Street is an arterial street.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Warren Township Tax Assessor's Office.)

ASSIGNED FUND BALANCE: Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

AUDIT: An examination of an organization's financial statements and the utilization of resources.

B

BALANCED BUDGET: A balanced budget occurs when the total sum of money a government collects in a year is greater than or equal to the amount it spends on goods, services, and debt interest.

BITUMINOUS PATCHING: Some streets have isolated defects that do not warrant a major resurfacing. These streets can be substantially upgraded by patching the problem areas and then rejuvenating and/or crackfilling.

BOCA: Building Officials and Code Administrators International, an organization that writes the guidelines for basic community building codes.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issuers are forced to pay higher interest rates to attract investors. Gurnee is rated as an Aa1 community by Moody's Investors Service and AAA by Standard and Poor's.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET ADJUSTMENT: Legal procedure utilized by the Village staff and the Board to revise a budget appropriation. The Village of Gurnee has a written budget adjustment policy that allows adjustments in accordance with the Village Code.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village Departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

C

CABLE FRANCHISE: An agreement between the Village and a cable provider which allows the cable provider use of public easement for a fixed fee (5% of gross receipts). The Village currently receives cable franchise revenue from two service providers, AT&T and Comcast.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PROGRAM BUDGET: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

CAPITAL OUTLAY: Refers to the purchase of land, buildings, and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of three years or more and belong to the classes of property commonly considered as fixed assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hands.

CASH RESERVES: Funds to be available for expenses caused by unforeseen emergencies or revenue declines; year-end balances in the General Operating Fund computed on a cash basis.

COLLECTIVE BARGAINING AGREEMENT (CBA): A legal contract between the Village and a verified representative of a recognized bargaining unit for specific terms and condition of employment (hours, working conditions, salary, benefits, and matters affecting health and safety of employees).

COLLECTOR STREET: Traffic flows from a local street to a collector street to an arterial street. Collector streets have less traffic than arterial streets, but more traffic than local streets. First Street is a collector street.

COMMITTED FUND BALANCE: Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

COMMODITIES: All expenditures for materials, parts, supplies, and commodities, except those incidentally used by outside firms performing contractual services for the Village.

COMMUNITY DEVELOPMENT DEPARTMENT: The Community Development Department coordinates the physical planning, infrastructure construction, and the safety of structures and grounds in the Village. The Department contains three Divisions, which include Building Safety, Planning & Zoning, and Engineering.

COMPARABLE COMMUNITIES: Other Cities, Villages, and/or Towns which are composed of similar characteristics such as population, economy, or location. The Village of Gurnee has defined its

comparable communities as (in alphabetical order): Buffalo Grove; Deerfield; Highland Park; Lake Forest; Libertyville; Mundelein; Northbrook; Vernon Hills; and Wheeling.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract.

CORPORATE BOUNDARIES: The setting apart of a certain geographical area and investing the people residing within the limits of this district with a greater or lesser degree of control over their local, political, governmental, and economic conditions.

COST CENTER: A logical grouping of one or more related activities and/or organizational units into a common pool for the purpose of identifying the cost of a policy or program.

COST OF LIVING ADJUSTMENT (COLA): An annual adjustment made to employee salaries to account for rises in cost due to inflation.

CRACKSEALING PROGRAM: Involves the cleaning and sealing of any cracks in the street with asphalt cement reinforced with polypropylene fibers.

D

DEBT SERVICE: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEFLATION: Time period when prices decline.

DEPARTMENT: Administrative subsection of the Village that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced.

DEVELOPMENT RELATED FEES: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

DISTINGUISHED BUDGET PRESENTATION AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well-organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

DIVISION: Operational grouping within a Department that is responsible for specific tasks.

E

ENCUMBRANCE: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended at a future date.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EQUALIZED ASSESSED VALUATION (EAV): The assessed value of all taxable real estate in a set boundary after the application of multipliers. Property in Illinois is assessed at one-third of its fair market value. The township assessor determines the value, and the State of Illinois uses a multiplier to equalize all property across the state at one-third market value (Equalized Assessed Value or EAV for short).

ETSB: Emergency Telephone Systems Board (see JETSB).

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.

FLEET SERVICES FUND: An internal service fund established to account for the maintenance and replacement of the Villages fleet of vehicles and equipment. The Fleet Services Fund operates on a cost-reimbursement basis and charges individual departments for the operations of the garage, fuel and parts through interfund transfers.

FOOD & BEVERAGE TAX: A municipal tax placed upon the purchase of prepared foods, drinks, and alcoholic liquor sold within the Village corporate limits at a rate of 1% of the purchase price. The Village's Food & Beverage (F&B) Tax became effective July 1, 2006.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchise agreements include electricity, natural gas, and cable television.

FRATERNAL ORDER OF POLICE (FOP): Organized labor unit representing sworn officers of the Gurnee Police Department. The Fraternal Order of Police is the world's largest organization of sworn law enforcement officers, with more than 325,000 members in more than 2,100 lodges.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows. Full Accrual Basis also recognizes long-term assets, debt and obligations.

FULL TIME EQUIVALENTS (FTE): Positions, both full-time and part-time, converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance." See UNRESERVED FUND BALANCE

FUND TYPE: In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

G

GENERAL FUND: The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, public works, community development, and general administration.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. GAAP principles govern the form and content of the basic financial statements of an entity and encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. These principles include not only broad guidelines of general application, but also detailed practices and procedures that provide a standard by which to measure financial presentations.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such as streets and municipal facilities. These bonds are backed by the full faith and credit of the issuing government.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): Organization of public financial officials that seek to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

GOVERNMENTAL FUND TYPE: One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund, and debt service fund.

GPS: Global Positioning System, equipment that has the ability to survey the location of an object.

GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

GURNEE DAYS: An annual celebration that brings the community together for a safe, fun-filled family event. The festivities are planned and orchestrated by the Gurnee Days Corporation, a not-for-profit, volunteer organization, and the event is funded by contributions from area businesses and civic organizations. Gurnee Days is held the second full weekend in August.

GURNEE GRADE SCHOOL DISTRICT 56: A pre-kindergarten through eighth grade school district located in the Village of Gurnee. Gurnee School District 56 is composed of four schools; one school serves pre-kindergarten through second grade, two schools serve third through fifth grade, and the fourth school serves sixth through eighth grade students.

GURNEE PARK DISTRICT: Established in 1968, the Gurnee Park District serves as a municipal agency that continues to enhance the quality of life, protects natural resources for the benefit of present and future citizens, and provides diverse programs and an expansive park system to residents and neighboring communities.

H

HOME RULE: Communities in Illinois become Home Rule after their population reaches 25,000 or by referendum. As a home rule community, Gurnee has the authority to exercise any power or perform any function pertaining to its government and affairs including, but not limited to, the powers to regulate for the protection of the public health, safety, morals, and welfare, and to license, tax, and incur debt. Home rule communities have far greater authority and latitude to make their own decisions than non-home rule municipalities.

HOTEL/MOTEL TAX: A municipal tax of 6.0% 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.

J

JETSB: The Joint Emergency Telephone Systems Board is the successor to the Emergency Telephone Systems Board. The JETSB was created after the Village entered in to a joint dispatch agreement with the City of Zion for the provision of dispatch services. The JETSB is made up of representatives from each agency 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).

L

LCSMC: Lake County Stormwater Management Commission.

LEVY: To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LINE ITEM BUDGET: Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to previous periods. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization.

LOCAL USE TAX: Any revenue distributed by the State of Illinois to the Village from the state's use tax, a tax levied on items to be used by the purchaser in Illinois but purchased outside of the state.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MUTUAL AID BOX ALARM SYSTEM (MABAS): This system was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along IL-53 and the Northwest Tollway corridor.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MAYOR: The Village President (Mayor) is the chief executive officer of the Village and is elected for a four-year term. The Mayor presides at all Village Board meetings and ceremonial occasions. Although the Mayor is not required to vote on every issue, he/she may be required to exercise voting rights under certain circumstances.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current financial period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MOODY'S INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. The Village possesses a Moody's rating of Aa1.

MOTOR FUEL TAX (MFT): This represents revenues for the Village's share of gasoline taxes collected and administered by the State of Illinois, allotted for street improvements.

MUNICIPAL: Of or pertaining to the Village or its government.

MUNICIPAL INSURANCE COOPERATIVE AGENCY (MICA): An insurance cooperative agency that provides workers compensation, auto and property liability coverage. The Village is a member.

N

NET PRESENT VALUE (NPV): Concept used to evaluate the advisability of a capital project; net present value is the present value of future returns, discounted at the marginal cost of capital, minus the present value of the cost of the capital.

NEW PROGRAMS: Planned activities or functions previously not provided. Usually, Village Trustees will consider new programs separately from other budget items.

NONSPENDABLE FUND BALANCE: Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

NON-UNION EMPLOYEES: Employed individuals who are not represented by collective bargaining units.

NORTHEAST LAKE COUNTY CONSOLIDATED EMERGENCY TELEPHONE SYSTEMS BOARD (NLCC-ETSB): The NLCC-ETSB is a JETSB which was formed when the City of Zion entered into a 5-year contractual

agreement with the Village of Gurnee for police and fire dispatch services. The NLCC-ETSB has 9 members, 6 from Gurnee and 3 from Zion. Members of the board serve without compensation. The NLCC-ETSB is responsible for coordinating and supervising the implementation and operation of the 911 system and for directing the expenditure of surcharge monies.

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 TAX: A tax of 2% of the rent charged for the privilege of renting a resort hotel room, where such rent may or may not include the cost of use of the principal recreational or entertainment amenity.

RESTRICTED FUND BALANCE: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

REPLACEMENT TAX: Any revenue distributed from the State of Illinois to the Village from the state's replacement tax, a tax levied on corporations, partnerships and public utilities to replace the funding lost when municipalities lost the ability to impose a property tax on businesses.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

RISK MANAGEMENT: The process of planning, organizing, leading, and controlling the activities of an organization in order to minimize the effects of risk on capital and earnings. Risk management includes not just risks associated with accidental losses, but also financial, strategic, operational, and others.

RETURN ON INVESTMENT (ROI): Method to assist management decision-making by evaluating the return on various investment alternatives.

S

SALES TAXES: A tax levied on the sales of goods and services. The Village receives two types of sales taxes – one from the state sales tax distribution and the other from a home rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 1%.

SERVICES BILLED OUT: Includes revenues received for services provided by one Department to another within the same fund.

SPECIAL CENSUS: A basic enumeration of population, housing units, and group quarters conducted by the United States Census Bureau at the request of a governmental unit. When local officials believe there has been a significant population change in their community due to growth or annexation, a Special Census may be in order. Gurnee conducted its most recent Special Census in 2006. The results indicated the Village gained 2,336 people since the 2000 decennial Census, for a total Village population of 31,170. The results produced an increase in state revenue sharing which is based upon population.

STAGFLATION: Time period when there is inflation and minimal economic growth.

STRATEGIC PLAN: An internally utilized, but public, document that:

1. Outlines an organization's overall direction, philosophy, and purpose;
2. Examines its current status in terms of its strengths, weaknesses, opportunities, and threats;
3. Sets long-term objectives; and
4. Formulates short-term tactics to reach them.

STRATEGIC PLANNING INITIATIVE: Information on the Village of Gurnee's Strategic Planning Initiative may be found at http://www.gurnee.il.us/strategic_plan.

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.

TYLER MUNIS FINANCIAL SOFTWARE: Tyler Munis is the Village's financial software vendor. The Village purchased Tyler Munis in 2016 as an upgrade to the existing enterprise system. The enterprise system allows the Village to automate financial features such as budget entry, human resource functions, and tax information.

U

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

UNASSIGNED FUND BALANCE: Amounts that are available for any purpose; these amounts are reported only in the general fund.

UNRESERVED FUND BALANCE: The combination of committed, assigned and unassigned fund balance categories.

V

VILLAGE ADMINISTRATOR: The Village Administrator is the chief administrative officer of the Village and is also responsible for the proper administration of all affairs, Departments and offices of the Village. The position is appointed by the Mayor, with the approval of the Village Board.

VILLAGE ATTORNEY: Serves as the legal representative for the Village government and is appointed by the Village Board of Trustees.

VILLAGE CLERK: The Clerk is elected at-large for a four-year term and is the recording officer of the Village. The Clerk is responsible for attending all meetings of the Board of Trustees and keeping records of the proceedings.

VILLAGE TREASURER: Appointed by the Village Board of Trustees to serve as chief fiscal officer of the Village.

W

WARREN TOWNSHIP: Formed in 1850 and named after Continental Army Major General Joseph Warren, modern day Warren Township provides a variety of social and recreational services to residents of Gurnee, Grayslake, Waukegan, Wadsworth, Gages Lake, Grandwood Park, Park City and Old Mill Creek. The Township also houses the Township Assessor who assesses the valuation of property within the Township. The Township center is located at 17801 West Washington Street.

WARREN TOWNSHIP HIGH SCHOOL DISTRICT: Since its formation in 1917, 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
ETSB	Emergency Telephone System Board
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

ICOPs	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
JETSB	Joint Emergency Telephone Systems Board
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
LCSMC	Lake County Stormwater Management Commission
LGDF	Local Government Distributive Fund
LGTF	Local Government Tax Fund
MABAS	Mutual Aid Box Alarm System
MCAT	Major Case Assistance Team
MCU	Major Crash Unit
MEG	Metropolitan Enforcement Group
MFT	Motor Fuel Tax
MICA	Municipal Insurance Cooperative Agency
MYCP	Multi-Year Capital Plan
MYFF	Multi-Year Financial Forecast
NERMT	North East Multi-Regional Training Unit
NIPAS	Northern Illinois Police Alarm System
NIRCL	Northeastern Illinois Regional Crime Laboratory
NLCC-ETSB	Northeast Lake County Consolidation Emergency Telephone Systems Board
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
SAN	Storage Area Network
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 XI – APPENDIX

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Introduction

The purpose of this manual is to guide Village Officials and Employees in the handling of financial matters and transactions. The policies and procedures contained in this manual were created using industry best practices, Village Ordinances, State and Federal regulations, and current and past practices as a backdrop. Financial Policies and Procedures are maintained in the Finance Division of the Administration Department and are created and updated with input from the Village Board and Executive Staff. This manual is reviewed annually in conjunction with the budgeting process for major updates which are brought to the Village Board for approval if necessary. Current Financial Policies contained in this manual include:

- Accounts Receivable Policy
- Debt Policy
- Fiscal Contingency Plan
- Fixed Asset Policy
- Fraud Prevention Policy
- Fund Balance Policy
- Identity Theft Policy
- Investment Policy
- Pension Funding Policy
- Purchasing Policy
- Social Security Number Protection Policy

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Accounts Receivable Policy

Adopted: July 10, 2006

Last Revised: August 20, 2018

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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.

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. The following statements provide a guideline for managing Accounts Receivable.

Review of Accounts

The Finance Director or Designee 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.

External Collection Agency

Where practical and cost effective, external collection agencies may be used consistent with all federal and state notice requirements. This may include a third-party collection agency approved by the Village Board and the Illinois Debt Recovery Program.

Collection Timeframe

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. In such event 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.

Authority

This Policy does not supersede any local, state, or federal ordinances, statutes, or laws.

Types of Accounts Receivable

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.

Water & Sewer Accounts

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 Division. The Utility Division is responsible for obtaining water / sewer usage amounts by customer and remitting that information to the Finance Division. Thereafter, the Finance Division 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.

Ambulance Charges Accounts

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).

Parking Ticket Accounts

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).

Miscellaneous Accounts

Miscellaneous Accounts 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 Division 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.

General Policy Statements

The following policy statements are applicable to all four types of accounts receivable referenced under the previous section of this policy. These policy statements reflect specific policies or procedures utilized in managing Accounts Receivable.

Methods of Payment

Payment of outstanding Accounts Receivable will be accepted in the forms generally accepted in-person at Village Hall or through an on-line payment process setup by the Village. These methods currently include cash, personal check, and credit/debit card methods. The Finance Director may make additional methods available as technology or customer preferences dictate.

Depositing of Received Funds

Funds received at cashiering points for Accounts Receivable will be forwarded to the Finance Division within one business day. The Finance Division will reconcile the payments and prepare for deposit, which shall be made in accordance with 30 ILCS 225 Illinois Public Funds Deposit Act.

Returned Checks

Accounts Receivables customers will be notified within five business days of a returned check and be assessed an additional fee as provided in the Comprehensive Fee Schedule. Customers will be granted a cure period of no less than three business days to resolve the returned check and additional fee before the Village proceeds with further collection action and fees.

Write-off of Bad Debts

Accounts Receivable balances may be written-off if internal and external collection efforts were unsuccessful. At least annually, the Finance Director will review outstanding receivables and make a recommendation for write-off to the Village Administrator. The Finance Director may write-off receivables with an outstanding balance of \$1,000 or less. The Village Administrator may write-off receivables with an outstanding balance of \$5,000 or less. Receivables greater than \$5,000 require Village Board approval prior to write-off.

Account Adjustments

If it is determined an outstanding receivable or portion thereof is invalid pursuant to Village Code, Policy or Procedures, the Finance Director has the authority to adjust the account up to \$1,000. The Village Administrator shall approve adjustments over \$1,000.

Payment Plans

The Finance Director or designee may enter into a payment plans for an outstanding Receivable not in excess of one year and up to \$1,000. The Village Administrator may approve payment plans in excess of one year and up to \$5,000. Payment plans in excess of \$5,000 will require Village Board approval.



Debt Policy

Adopted: December 19, 2005

Last Revised: August 20, 2018

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Purpose

The Village's Debt Policy serves as written guidelines, allowances, and restrictions that guide the debt issuance practices of the Village. The Policy covers debt limits, debt structure, issuance, management, and continuing disclosure practices.

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.

Debt Limits

Legal Restriction

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.

Village Policies

Long-Term Debt

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.

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.

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 all cases, approval of the President and Board of Trustees will be required in order to proceed.

Short-Term Debt

Short-term debt shall be considered indebtedness issued for a term of 5-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. 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.

Debt Structure

General Obligation Debt

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.

Overall, the Village will repay any indebtedness incurred in the shortest possible time without creating undue hardship for tax or ratepayers.

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.

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:

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.

The Village will maintain rates and fees necessary to conform to bond coverage requirements that may be required.

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.

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.

Authority

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.

All long and short term borrowing shall require approval of the President and Board of Trustees prior to authorization.

Continuing Disclosure

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.

Professional Services

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.

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.



Fiscal Contingency Plan

Adopted: April 3, 2017

Last Revised: April 3, 2017

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Purpose

The purpose of the Fiscal Contingency Plan is to establish a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The plan centers around the Village's core values as identified in the Strategic Plan. The plan's purpose is to protect these values during periods of unexpected fiscal stress. With these values as a guide, budget and operating decisions can be made to adjust to for fiscal stress. The plan creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision making that could have long-term negative impacts to the organization. The primary focus of the plan is the General Fund, however General Fund performance has a direct impact on other Governmental Funds such as funding for the Capital Improvement Fund.

Core Values and Goals

The core values that guide the plan and actions are derived from the Village's Strategic Plan updated in 2015. Core values identified in the Strategic Plan include;

- Customer Focus
 - The plan allows for a transparent and open response to adverse fiscal conditions.
- Leadership
 - The plan employs forward-thinking and innovative solutions to fiscal problems.
- Progressive
 - The plan requires flexibility to change and new approaches to deliver vital services in times of fiscal stress.
- Team Oriented
 - The plan requires all levels of Village leadership to be involved in the identification and response to fiscal stress.
- Stewardship
 - The plan lays out the importance of continuing to provide vital services, invest in infrastructure and maintain fiscal responsibility.

It is important in times of fiscal stress that the Village maintain its ability to carry-out its mission and provide vital services to residents and customers. The goal of the plan is to:

- Preserve the delivery core services
- Continue to maintain vital infrastructure systems
- Maintain a balanced budget including the use of planned drawdown of reserves
- Maintain fund balance policy

Trigger Events

Execution of contingency action items will be predicated on “trigger events” that include the following;

1. Adverse fiscal circumstances as determined by the Village Administrator, such as:

- Natural disasters
- Adverse State action
- Economic downturns
- Large unexpected costs

Or

2. Two consecutive quarters of decline in total General Fund Major Revenues (seasonally adjusted) versus the prior year actuals and current fiscal year budget. Major General Fund revenues include;

- Sales Tax
- Income Tax
- Amusement Park Tax
- Food & Beverage Tax
- Hotel Tax
- Telecommunications Tax
- Local Use Tax
- General Building Permits

Contingency Actions

- **Duration Assessment** – Depending on the expected duration of the fiscal stress, contingency actions may differ. The Village will identify if the situation is expected to be long-term (in excess of the current or next budget year) or short-term (recovery expected in the current or next budget year).
- **Increased Monitoring** – In the event of a trigger event the Finance Director will provide a memo on the status of the Village’s financial situation at least monthly to the Village Board, in addition to the quarterly financial reports.
- **Maintain Fund Balance Policy** – A fund balance reserve is maintained in part for the purpose of bridging short-term or unexpected fiscal stress. The Village will identify the short-term impact to fund balance and ensure the Village’s fund balance policy is adhered to.
- **Identify Operating Adjustments** – In conjunction with the preparation of the Annual Budget, staff will prepare and annually update a list of potential operating adjustments in the event of a trigger event. These adjustments will be considered based on their impact to the Village’s mission and timeframe to realize the benefits. A sample matrix of potential actions is provided

on the following page for reference. Tier 1 actions would be considered first followed by Tier 2 and Tier 3.

Mission & Core Values Impact	Full Impact	Tier 3 Action		
	Little or No Impact	Personnel hours reductions Overtime freeze Capital & infrastructure deferral	Contracted service elimination Wage freeze Wage & benefit freeze	Position consolidation/elimination Service or program reduction/cuts Tax increases Legislative advocacy
		Tier 2 Actions		
		Overtime & benefit review Fund balance drawdown Reduce non-essential service contracts	Capital lease/rental Reduce capital programs	Charges for service review Non-essential service review Open position consolidation
		Tier 1 Actions		
		Open positions review Fund balance drawdown Hold capital expenditures	Operating expense review Re-negotiate operating contracts In-source contracts	Outsource services
		Short-Term	-----	Long-Term
		Time to Realize Benefits of Action		

For Illustrative Purposes Only

Implementation and Communication of Contingency Actions

The Village Administrator will notify the Village Board of recommended contingency actions and their financial and service impact. Meetings will be held to alert employee groups, led by department senior management, of the financial situation and contingency actions. Employees will be encouraged to participate and identify additional ideas for contingency actions. The impact and implementation will be included in the monthly monitoring report or more frequently as required.

Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

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Fixed Asset Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

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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 Division each time an asset is purchased, updated, transferred or disposed; and (c) conduct physical inventories of assets.

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 **IV and VII** herein and having a useful life of more than one year. Those assets identified pursuant to this policy as set forth in Section VIII shall be recorded and depreciated, if applicable, by the Director of Finance in the Fixed Asset System.

Inventory, Valuing, Capitalizing, and Depreciation

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. Departments will annually submit a physical count of all inventoried assets to Finance.

Fixed Assets

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.

Capitalizing Assets

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.

Capital Assets should be capitalized if they meet the following criteria:

- a) Tangible
- b) Useful life of more than one year (benefit more than a single fiscal period)
- c) 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.

Depreciating Assets

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.

Fixed Asset Categories

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.

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.

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

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.

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.

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.

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.

Modification 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.

Physical Inventory of Assets

A physical inventory, done by an outside appraisal company or the Village's property insurance carrier, may be conducted at an interval recommended by the Finance Director and approved by the Village Administrator. The Village's accounting records will then be adjusted to reflect the current fixed asset inventory list. In conjunction with the preparation of the Multi-Year Capital Plan, the Finance Division 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 Division at the time of acquisition or disposal.

Capital Asset Categories and Useful Lives

Asset Type	Years	Capitalization
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 Equipment	10	\$25,000
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

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Fraud Prevention Policy

Adopted: June 4, 2007

Last Revised: August 20, 2018

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PROGRAM PURPOSE AND DEFINITIONS

Purpose of the Program

The Village recognizes the importance of protecting the Village, its taxpayers and assets from both misconduct and misappropriation. Therefore, this program is adopted in order to define fraudulent activities and to prevent and mitigate the potential threat of and adequately resolve any instance of fraud within official Village operations.

This program and its policies in no way conflict with previous Village law or policy. If a conflict should arise, this program is amendable by the Village Board to resolve that and any subsequent conflicts associated with this program.

Definition of terms used in this Program

In this context, the definition of fraud shall generally be any deliberate act of misconduct involving misrepresentation or falsification of information for personal gain. Generally, acts of fraud may include but are not limited to the following:

- Falsification of records (i.e. expense reports, invoices, timesheets, official reports, etc.)
- Unauthorized alteration of official documents
- Deliberate misappropriation of funds or assets (including Village property, equipment, etc.)
- Deliberate misrepresentation of one's self
- Deliberate misrepresentation of the reporting of an event (i.e. false allegations, etc.)
- Authorization or receiving of compensation for services not rendered
- Any other acts of theft or fraudulent misconduct as defined by the State of Illinois or federal law

In this context, the definition of employee shall be any individual or group in contract with the Village for services rendered. This definition includes contractors, consultants or any other party conducting a business relationship with the Village for any amount of time.

In this context, the definition of an informal investigation shall be any and all activities leading to a determination as to if probable cause exists to warrant a formal investigation.

In this context, the definition of a formal investigation shall be any and all activities leading to a determination as to if an act qualifies as fraud on the part of any employee.

In this context, the definition of Investigator shall be the person designated by this policy as the primary coordinator of the formal investigation.

POLICY

- All employees shall be considered responsible for preventing and identifying fraud. To that end, all employees must be familiar with this policy.
- All employees should be familiar with any sort of misconduct that can occur in their area and watch for any “red flags.” The Village’s Identity Theft Policy should be consulted for red flags that may help identify possible identity theft.
- If an employee believes that a potential act of fraud has occurred, he/she must inform his/her immediate supervisor of the situation. If the person suspecting the fraud is the employee’s supervisor, they do not need to immediately inform anyone else.
 - If the immediate supervisor of the employee may also be suspected, the employee should inform the Department Head.
 - If the Department Head is also suspected, the employee should inform either the Village Administrator or Human Resource Director.
 - If the Village Administrator is suspected, the employee should inform the Human Resource Director and vice versa. If both are suspected, the employee should inform the Mayor.
 - Should the suspected employee be outside of the supervisor’s immediate supervision, the supervisor should communicate the suspicion to the suspected employee’s supervisor.
- The supervisor who heard the complaint shall conduct an informal investigation to determine whether the act in question was coincidental or a mistake or if there is probable cause to believe an act of fraud has occurred.
- Should there be probable cause as determined by the supervisor, an Investigator shall be designated. Generally, the Investigator shall be the Department Head of the department in which the alleged act occurred or their designee.
 - If the alleged act of fraud has occurred in two or more departments, the respective Department Heads may, depending on the severity and complexity of the act, jointly investigate the acts within their departments and render separate decisions for their departments or appoint one Investigator to render decisions for all respective departments.

- If the Department Head is also suspected of misconduct, either the Village Administrator or Human Resource Director may become the Investigator.
- If a case should exist where the Village Administrator is suspected of misconduct, the Mayor may designate an investigator such as the Village Attorney or Human Resource Director.
- If both the Village Administrator and Village Attorney are suspected, the matter is automatically referred to the Mayor to be referred to law enforcement.
- The Investigator shall be empowered to conduct a formal investigation and collect information as he/she deems fit with the following exceptions:
 - In any case, the accused must be notified of the nature of the case in writing and the accused must be given the opportunity to defend him/herself at some point before a decision is rendered.
 - In any case, the following actions are prohibited:
 - Intimidation of an employee
 - Disclosure of information to parties outside of the investigation unless otherwise required
 - Should sensitive information be requested from any external constituent (i.e. the media, etc.), the Investigator may release information after consulting with the Village Administrator.
 - The Village Administrator shall always have access to the Investigator's information unless they themselves are the subject of the investigation.
 - Should the Investigator require information that only another department can provide, he/she should take measures to protect as much sensitive information as possible. If full disclosure should be required, the Investigator should enlist the assistance of the department's head directly.
 - Proceeding with any disciplinary action as provided by human resources policy against the accused without first rendering a decision
 - Proceeding with any disciplinary action against any other employee without first establishing, by way of an informal investigation, if probable cause exists to include him/her in the current case or another case

- If, at any time, the Investigator comes under formal investigation him/herself or is unable to perform his/her duties for any reason, the Village Administrator or Mayor may designate a new Investigator.
 - Once an Investigator has lost his/her authority for whatever reason during an investigation, he/she cannot regain that authority over the same investigation again.
- If the situation so warrants, the Investigator may, after consultation with the Village Administrator, Mayor and/or Village Attorney, refer the case to a law enforcement agency.
- At the end of the investigation, the Investigator shall render a decision.
 - If the Investigator finds that no fraud has occurred, the case will immediately end and no further action shall occur on the matter.
 - If the Investigator believes that enough evidence exists to conclude that a fraudulent act has occurred, he/she must notify the suspected individual/s of their findings in writing and may proceed with whatever disciplinary actions are provided by Human Resources policies given the particular situation.
- After an investigation has ended, the Investigator shall be responsible for returning all documents and other information back to the department it was requested from.
- If at the end of an investigation the Investigator should wish to provide any feedback on how to prevent similar incidents, he/she may make recommendations to the appropriate official or committee for consideration.



Fund Balance Policy

Adopted: November 2, 1998

Last Revised: August 20, 2018

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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.

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.

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.

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 ("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 and debt service).

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").

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, or any other fund as approved by the Village Board.

The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.

This policy may be amended from time to time as determined by the Board of Trustees.

The Village will spend the most restricted dollars before less restricted, in the following order:

- Restricted,
- Committed,
- Assigned,
- Unassigned.

The Village Administrator and Director of Finance will recommend to the Village Trustees if a portion of fund balance should be assigned for any other purpose than Debt Service as described in Section B of this Policy. Assignment for Debt Service as described in Section B may be done by approval of the Finance Director and Village Administrator.



Identity Theft Policy

Adopted: November 3, 2008

Last Revised: November 3, 2008

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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.

Program Purpose and Definitions

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:

- Identify relevant Red Flags for new and existing covered accounts and incorporate those Red Flags into the Program;
- Detect Red Flags that have been incorporated into the Program;
- Respond appropriately to any Red Flags that are detected to prevent and mitigate Identity Theft; and
- 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.

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:

- Any account the Village offers or maintains primarily for personal, family or household purposes, that involves multiple payments or transactions; and
- 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.

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:

Notifications and Warnings From Credit Reporting Agencies

Red Flags

- Report of fraud accompanying a credit report;
- Notice or report from a credit agency of a credit freeze on a customer or applicant;
- Notice or report from a credit agency of an active duty alert for an applicant; and
- Indication from a credit report of activity that is inconsistent with a customer's usual pattern or activity.

Suspicious Documents

Red Flags

- Identification document or card that appears to be forged, altered or inauthentic;

- Identification document or card on which a person's photograph or physical description is not consistent with the person presenting the document;
- 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
- Application for service that appears to have been altered or forged.

Suspicious Personal Identifying Information

Red Flags

- Identifying information presented that is inconsistent with other information the customer provides (example: inconsistent birth dates);
- Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a credit report);
- Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
- Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address);
- Social security number presented that is the same as one given by another customer;
- An address or phone number presented that is the same as that of another person;
- 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
- A person's identifying information is not consistent with the information that is on file for the customer.

Suspicious Account Activity or Unusual Use of Account

Red Flags

- Change of address for an account followed by a request to change the account holder's name;
- Payments stop on an otherwise consistently up-to-date account;
- Account used in a way that is not consistent with prior use (example: very high activity);
- Mail sent to the account holder is repeatedly returned as undeliverable;

- Notice to the Village that an account has unauthorized activity;
- Breach in the Village's computer system security; and
- Unauthorized access to or use of customer account information.

Alerts from Others

Red Flag

- 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.

Detecting Red Flags

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

- Require certain identifying information such as name, service address, relationship to service address (owner or renter), mailing address, telephone number, or other identification;
- Verify existence of a business entity against the Village's business license database; and
- Independently contact the customer if any information is questionable in nature.

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

- Verify the identification of customers if they request information;
- Verify the validity of requests to change billing addresses; and
- Verify changes in banking information given for billing and payment purposes.

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

- Continue to monitor the account for evidence of Identity Theft;
- Contact the customer;
- Change any passwords or other security devices that permit access to accounts;
- Reopen an account with a new number;
- Notify the Director of Finance for determination of the appropriate step(s) to take;
- Notify law enforcement; or
- 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:

- Ensure that its website(s) used for account transactions is secure or provide clear notice that the website(s) is not secure;
- Ensure complete and secure destruction of paper documents and computer files containing customer information;
- Ensure that computer user accounts and computers are password protected in compliance with the Village's Information Systems Security Policy;
- Keep offices clear of papers containing customer information;
- Request only the last 4 digits of social security numbers (if any);
- 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
- Require and keep only the kinds of customer information that are necessary for Village purposes.

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 Division 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 changes to the Program.

Program Administration

Oversight

Responsibility for developing, implementing and updating this Program lies with the Village Finance Division. 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.

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.

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.

- Require that service providers have such policies and procedures in place; and
- Require that service providers review the Village's Program and report any Red Flags to the Finance Director.

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 Division and those employees who need to know them for purposes

of preventing Identity Theft. Because this Program is to be adopted by a public body and thus publicly available, it would be counterproductive to list these specific practices here. Therefore, only the Program's general red flag detection, implementation and prevention practices are listed in this document.

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Investment Policy

Adopted: July 10, 2006

Last Revised: September 14, 2015

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Scope

This investment policy applies to the activities of the Village with regard to the financial assets of the Village of Gurnee but not limited to the General Government Funds, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Enterprise Funds.

This investment policy does not cover the financial assets of the Police and Fire Pension Funds. These funds are governed by their respective investment policies.

Objectives

Funds of the Village will be invested in accordance with Illinois Statute sections 30ILCS235 and 5ILCS220-15 and pursuant to the Village's Home Rule powers and its policies and written administrative procedures. The Village's investment portfolio shall be managed in a manner to attain a market rate of return throughout economic cycles, providing for adequate liquidity to meet cash flow needs, while at the same time preserving and protecting capital in the overall portfolio. Preservation of capital shall have priority at all times over the investment rate of return. Investments shall be made based on statutory constraints and in accordance with the investment policy statement. In order to optimize a total return, the Village may consolidate cash balances from all funds covered by this policy.

Policy

Delegation of Authority

The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Administrator/Treasurer. The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. The Investment Policy must be reviewed and approved by the Village Board.

Prudence

The standard of prudence to be used by Investment Officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall not be held personally responsible for a specific security's credit risk or market price changes, provided deviations from expectations are reported to the Village Administrator in a timely fashion, and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. The Village's investment portfolio is designed with the objective of regularly meeting or exceeding the average return of the 3-Month U.S. Treasury Bill.

Monitoring and Adjusting the Portfolio

The Investment Officer will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments and will adjust the portfolio accordingly.

Safekeeping and Custody

An authorized depository resolution will be maintained of financial institutions authorized to provide custodial services to the Village. In addition, security broker/dealers considered as "primary" dealers or "regional" dealers that qualify under Securities and Exchange Commission Rule 15C3-1 may be utilized. An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Investment Officer.

All trades, where applicable, will be executed by delivery vs. payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

Authorized Investment Advisors

The Investment Officer, with the approval of the Board of Trustees, may appoint investment advisors. The investment advisor shall be person who:

- Has the power to manage, acquire, or dispose of any security;
- Has the knowledge in writing that he or she is a fiduciary with respect to the Village's securities; and
- Is at least one of the following:
 - Registered as an investment advisor under the Federal Investment Advisors Act of 1940 (15 U.S.C. 80b-1, et seq.);
 - Registered as an investment advisor under the Illinois Securities Law of 1953; or
 - A bank, as defined in the Investment Advisors Act of 1940.

All investment advice and service provided by an investment advisor so appointed shall be rendered pursuant to written contract between the investment advisor and the Village, and in accordance with the Village's investment policy. The contract shall include all the following:

- Acknowledgement in writing by the investment advisor that he or she is a fiduciary with respect to the Village's securities.
- The Village's investment policy;
- Full disclosure of direct and indirect fees, commission, penalties, and any other compensation that may be received by the investment advisor, including reimbursement for expenses; and
- A requirement that the investment advisor submit periodic written reports, on at least a quarterly basis, for the Board of Trustees' regularly scheduled meetings. All returns on investments shall be reported as net returns after payment of all fees, commissions, and any other compensation.

Collateralization

Funds on deposit in excess of FDIC limits must be secured by some form of collateral, witnessed by a written agreement, and held at an independent- third-party institution in the name of the Village of Gurnee.

Internal Controls

The Investment Officer shall establish a system of internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

Suitable and Authorized Investments

Consistent with the Government Finance Officers Association (GFOA) *Policy Statement on State and Local Laws Concerning Investment Practices*, investments permitted by this policy are those defined by the Public Funds Investment Act (30 ILCS 235/2) and local law where applicable.

Diversification

To the extent possible, it is the policy of the Village of Gurnee to diversify its investments by investment instrument, financial institution, and by maturity scheduling.

Maximum Maturities

To the extent possible, the Village of Gurnee shall attempt to match its investments with anticipated cash flow requirements. Investment maturities shall be limited to a maximum maturity of two years from the date of purchase.

Investments in reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding two (2) years if the maturity of such investments is made to coincide with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Village Board.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds, to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Reporting Requirements

The Investment Officer shall prepare a cash and investment holdings report at least quarterly. The report should be provided to the Village Administrator and Village Board. This report should include the percentage of the total portfolio of which each type of investment represents and related investment returns, along with average benchmark returns for comparison. On an annual basis, as part of the fiscal year audited financial statements, reporting of cash and investment holdings shall be consistent with current accounting pronouncements, including Governmental Accounting Standards Board (GASB) Statement 3 and GASB Statement 40.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Gurnee.

Exemptions

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

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Pension Funding Policy

Adopted: July 11, 2016

Last Revised: August 20, 2018

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Introduction

The purpose of this policy statement is to define the manner in which the Village of Gurnee funds the long-term cost of benefits promised to plan participants and defines the calculation of Gurnee's "annual required contribution" (ARC) to its Pension Funds. The Village of Gurnee is committed to conservatively funding its pension obligations in accordance with this policy statement.

This Pension Funding Policy applies to the pension funds in which employees of the Village of Gurnee are enrolled. The specific funds covered by this policy include:

- Gurnee Fire Pension Fund
- Gurnee Police Pension Fund
- Illinois Municipal Retirement Fund (IMRF)

Objectives

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to assure the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefiting employees. The Village is committed to achieving this objective through the following:

- **Actuarially Determined Contributions** - Ensure pension funding plans are based on actuarially determined annual required contributions (ARC) that incorporates both the cost of current benefits and the amortization of the plan's unfunded actuarial accrued liability.
- **Funding Discipline** - Build funding discipline into the policy to remit timely contributions to the pension funds to ensure that sufficient assets will be available to pay benefits as promised.
- **Intergenerational Equity** - Maintain intergenerational equity so that the cost of benefits is paid by the generation of taxpayers who receive services from pension participants.
- **Contributions as a Stable Percentage of Payroll** - Contributions should be managed so that employer costs remain consistent as a percentage of payroll over time.
- **Accountability and Transparency** – Clear reporting of pension funding should include an assessment of whether, how and when the Village will ensure sufficient assets will be available to pay benefits as promised.

- **Ethics and Conflicts of Interest** - Officers and employees involved in the pension funding process shall refrain from personal business activity that could conflict with the proper execution and management of the pension funding program, or that could impair their ability to make impartial decisions.

Annual Required Contribution (ARC) Policy Assumptions

The Village of Gurnee will determine its Annual Required Contribution (ARC) using the following principles and assumptions:

- The ARC will be calculated by an enrolled actuary.
- The ARC will include the normal cost for current service and amortization to account for any under or over-funded amount.
- Police and Fire Pension Funds:
 - The normal cost will be calculated for the police and fire pension funds using the entry age normal level of percentage of payroll actuarial cost method using the following assumptions:
 - Investment rate of assumption – 7.0% per year
 - Salary increase assumption – 5.5% per year
 - Cost of living adjustment:
 - Tier 1: 3.00% annually, compounded
 - Tier 2: 2.00% annually, simple
 - Rate of inflation – 2.50%
 - Non-economic assumptions shall be determined by Village management in consultation with the actuary and Pension Funds to reflect current experience.
 - The difference between the accrued liability and actuarial value of assets will be amortized to achieve 100% funding in 2040 based upon a level percentage of payroll.
 - Actuarial assets will be determined using a five-year average market valuation.

The Village will make its actuarially determined annual required contribution to the Police and Fire Pension Funds in one installment in December of each year. Contributions to the IMRF Fund will occur on a bi-weekly basis in accordance with statutory requirements.

Future Assumption Considerations

The Village will seek opportunities to utilize more conservative assumptions as funding allows. Assumptions for the investment rate of return, and salary and cost of living increases will be reviewed annually in conjunction with the Actuary to determine appropriateness. Adjustments may be made to be more conservative in increments, timed in a manner to minimize the impact on the overall Village budget and maintain consistency in the ARC.

Reporting

Funding of the Gurnee Police and Fire Pensions and IMRF funds shall be transparent to vested parties including plan participants, annuitants, the Gurnee Police and Fire Pension Boards of Trustees, the Village Board of Trustees and Gurnee residents. To achieve this transparency, the following information shall be distributed:

- A copy of the annual actuarial evaluation for all funds shall be made available to the Village Board and Police and Fire Pension Boards of Trustees.
- The Village's annual operating budget shall include the Village's contribution to the Police and Fire Pensions and IMRF Funds.
- The Village's Comprehensive Annual Financial Report (CAFR) shall be published on its website. In this report, the Village will reflect the Village's annual required contribution and the value of the outstanding pension liabilities as directed by the Governmental Accounting Standards Board.

Future Amendments

Funding a defined benefit pension plan requires a long term horizon. Assumptions and inputs into the policy focus on long-term trends, not year-to-year shifts in the economic or non-economic environments. If, in the opinion of the Finance Director, conditions change to such an extent so as to alter the effectiveness of this policy statement, such changed circumstances shall be brought to the attention of the Village Board of Trustees for their consideration and review.

Effective Date

This policy shall be effective immediately upon approval by the Village Board of Trustees.

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Purchasing Policy

Adopted: December 19, 2005

Last Revised: August 20, 2018

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Purpose

To establish orderly purchasing Policies and procedures whereby authorized personnel may obtain commodities, supplies and services in accordance with state law, and the Village Municipal Code relating to municipal purchasing.

Scope

This policy is intended for use by Village personnel as a general reference and will be revised as policies and procedures require revisions or clarification. This Policy is not intended to cover every purchasing situation, but to provide a foundation for sound purchasing practices within the Village. This Purchasing Policy may sometimes hereafter be referred to as “Policy” or “the Policy”

Purchasing Laws and Regulations

The Illinois Municipal Code, 65 ILCS 5/8-9-1 et seq., establishes the dollar value for requiring sealed bids for public works contracts and municipal supplies. The Village Board may by a 2/3 majority vote waive bids and negotiate purchases. Effective August 25, 2017, Public Act 100-338 increased the municipal bid threshold from \$20,000 to \$25,000.

Chapter 2, Article VI, Division 3, Sections 2-481 through 2-487 of the Village of Gurnee Municipal Code establish purchasing policies and procedures. In the event this policy is in conflict with any provision in the Village Code, the Village Code will take precedent over this Policy.

Payments by the City for goods and services are subject to the Local Government Prompt Payment Act (50 ILCS 505/1 et seq.).

Amendment

This policy shall be reviewed on a regular basis. Any changes must be presented to the Village Board for its approval.

Responsibilities

The Village operates on a largely de-centralized purchasing system. Each department/division is responsible for procuring goods and services within the limits set forth in this Policy. Department Heads act as the primary authority for purchasing within his/her department. As a guideline, department/division personnel responsible for purchasing have the following responsibilities:

- Promoting an understanding of sound purchasing policies and procedures throughout the department
- Complying with and enforcing the procedures delineated in this manual
- Determining the most efficient and economical means of securing goods and services without sacrificing necessary control and good purchasing practice

- Verifying that vendor invoices reflect the Village's sales tax exemption
- Consolidating like or common items to obtain maximum savings
- Soliciting and evaluating bids and quotes
- Accepting, or causing to be accepted, all deliveries of goods or services
- Assuring that all goods or services, which require testing or technical approval, receive such testing or approval
- Verifying that deliveries match orders

The Finance Division is responsible for oversight of the purchasing function performed in each department/division, and adherence to this Policy.

Purchasing Policy

Purchasing Authority Summary

Amount	Method	Authorization	Approval
Up to \$999	Informal Purchasing	Department Head	Department Head
\$1,000 to \$19,999	Formal Purchasing Competitive quotes	Department Head	Village Administrator
\$20,000 and over	Formal Purchasing Bid or Board Waiver	Village Administrator	Village Board

Purchases in Excess of \$20,000

- 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 through the Formal Bidding Process contained herein 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. Purchases made in conjunction with the State of Illinois Joint Purchase Contracts or other Joint Bidding Initiatives outlined in section I satisfy all the bid requirements.
- 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.

- 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 Bidding Process contained herein. 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.

Purchases Between \$1,000 & \$20,000

- Purchases between \$1,000 and \$20,000 are considered formal purchasing, however, they are not required to follow the Formal Bidding Process contained herein. 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.
- A competitive price comparison 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.
- Once the purchase is received, the requesting department must receive against the purchase order number and item(s) received in the Finance Computer System, or submit the completed invoice to Finance for processing. All packing slips shall be turned into Finance with the appropriate invoice.
- Emergency purchases under this section will follow the same procedures as outlined in section A3

Purchases Under \$1,000

- 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 Purchasing Under \$40 (Petty Cash).
- 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.

- 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 or submitted to Finance for entry and approval. This receipt or slip is to be turned into Finance with the Purchase Order number if applicable and account number. 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.
- Emergency purchases under this section shall be handled by a memo and confirming purchase requisition (Purchase Orders & Requisitions) to the respective department head detailing the emergency and the necessary purchase(s).

Purchasing Under \$40 (Petty Cash)

- 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.
- 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 Division for documentation each time the petty cash bank needs to be replenished.

Purchase Orders & Requisitions

- 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 that falls under the formal buying provision of this policy (Purchases in Excess of \$20,000). Once appropriate approval has been received, the purchase order will be issued by the Finance Division. The respective department heads are responsible for all their authorized expenditures.
- Purchase orders shall be issued by the Finance Division 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.
- 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.

Competitive Price Comparisons

- 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.

Formal Bidding Process

- 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.
- 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.
- 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.
- 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.
- The requesting department shall arrange the bid's opening date with the Village Administrator unless waived.
- 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.
- 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. In the

case where a bid packet may be costly to reproduce, a charge for the package may be assessed.

- 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.
- All sealed bids will be opened publicly and read by the authorized representative.
- 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 reward recommendation shall be submitted to the Village Administrator for placement on the next Village Board agenda for their consideration.
- The Village Board shall award any contract or purchase subject to bid over \$20,000.
- 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.
- 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.

Exceptions to the Formal Bidding Process

- 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.
- 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.
- Contracts for utility services, where no reasonable competitive alternatives are available, such as water, sewer, local telephone, natural gas, and electric services.
- Contracts with the Federal government or agency thereof or purchases under the State of Illinois Joint Purchasing Act or other recognized joint purchasing cooperative.

State or Joint Purchasing

- 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.
- The Village shall keep a complete file on all State Purchasing contracts complete with specifications and prices.
- 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.
- 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.
- It may also be beneficial to the Village to join with other units of local government or joint purchasing cooperatives 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 or purchasing cooperatives 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. Departments may present the results of formal buying undertaken by other municipalities as evidence of competitive quotes so long as the department proposes the lowest cost proposal and the process was undertaken within the previous 180 days.

Contracts Exempt from Purchasing Regulations

- 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.

Invalid Purchase Contracts

- 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.

Exceptions to the Purchasing Policy

- The Gurnee Village Board must approve any deviations or exceptions to the Village of Gurnee's Purchasing Policy.
- 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.

Payment Processing and Approval

- Invoices and payments will be approved by the Village Board at the next available Board Meeting. Checks will be processed weekly and checks under \$20,000 will be released immediately. Checks over \$20,000 will be held until formal approval by the Village Board.



Social Security Number Protection Policy

Adopted: March 7, 2011

Last Revised: March 7, 2011

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Program Adoption

This policy is adopted pursuant to passage of the Identity Protection Act, Public Act 096-0874

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

Prohibited Activities

- No officer or employee of the Village shall do any of the following:
 - Intentionally communicate or otherwise intentionally make available to the general public, in any manner, an individual's social security number.
 - Print an individual's social security number on any card required for the individual to access products or services provided by the Village.
 - 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.
 - 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.

- Except as otherwise provided in this Policy, no officer or employee of the Village shall do any of the following:
 - Collect, use or disclose a social security number from an individual, unless:
 - 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;
 - the need and purpose for the social security number is documented before collection of the social security number; and/or
 - the social security number collected is relevant to the documented need and purpose.
 - Require an individual to use his or her social security number to access an Internet website.
 - Use the social security number of an individual for any purpose other than the purpose for which it was collected.
- The prohibitions in subsection B. above do not apply in the following circumstances:
 - 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.
 - The disclosure of social security numbers pursuant to a court order, warrant or subpoena.
 - The collection, use or disclosure of social security numbers in order to ensure the safety of:
 - Village employees;
 - persons committed to correctional facilities, local jails and other law-enforcement facilities or retention centers;
 - wards of the State; and
 - all persons working in or visiting a Village facility.

- The collection, use or disclosure of social security numbers for internal verification or administrative purposes.
- 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.
- 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.

Public Inspection and Copying of Documents

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).

Applicability

- 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.
- 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.

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.

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.

Identity-Protection Requirements

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- The Village shall make this Policy available to any member of the public, upon request.

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.

Other

This Policy does not supersede any more restrictive law, rule or regulation regarding the collection, use or disclosure of social security numbers.