

VILLAGE OF GURNEE

COMMUNITY OF OPPORTUNITY



ANNUAL BUDGET FISCAL YEAR 2019/20

May 1, 2019 to April 30, 2020

Adopted April 1, 2019

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Patrick Muetz - Administrator
Andy Harris - Clerk

Jeanne Balmes – Trustee
Greg Garner – Trustee
Thomas Hood – Trustee
Cheryl Ross - Trustee
Karen Thorstenson – Trustee
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SECTION I – TRANSMITTAL LETTER

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April 1, 2019

To the Citizens of Gurnee:

It is our privilege to present the Fiscal Year (FY) 2019/2020 Proposed Budget for the Village of Gurnee, Illinois. On an all-funds basis, FY 2019/2020 projected revenues are \$77.0 million. This is a 0.5% increase compared to FY 2018/2019. Projected expenditures for FY 2019/2020 are \$72.9 million, an increase of 4.0% or \$2.8 million. The budget is balanced.

The projected May 1, 2019 General Fund balance is \$26.4 million or 62.0% of FY 2019/2020 expenditures, well above the 35% requirement set by the Village Board. For the 19th consecutive year, the budget has been developed without a property tax. The FY 2019/2020 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.

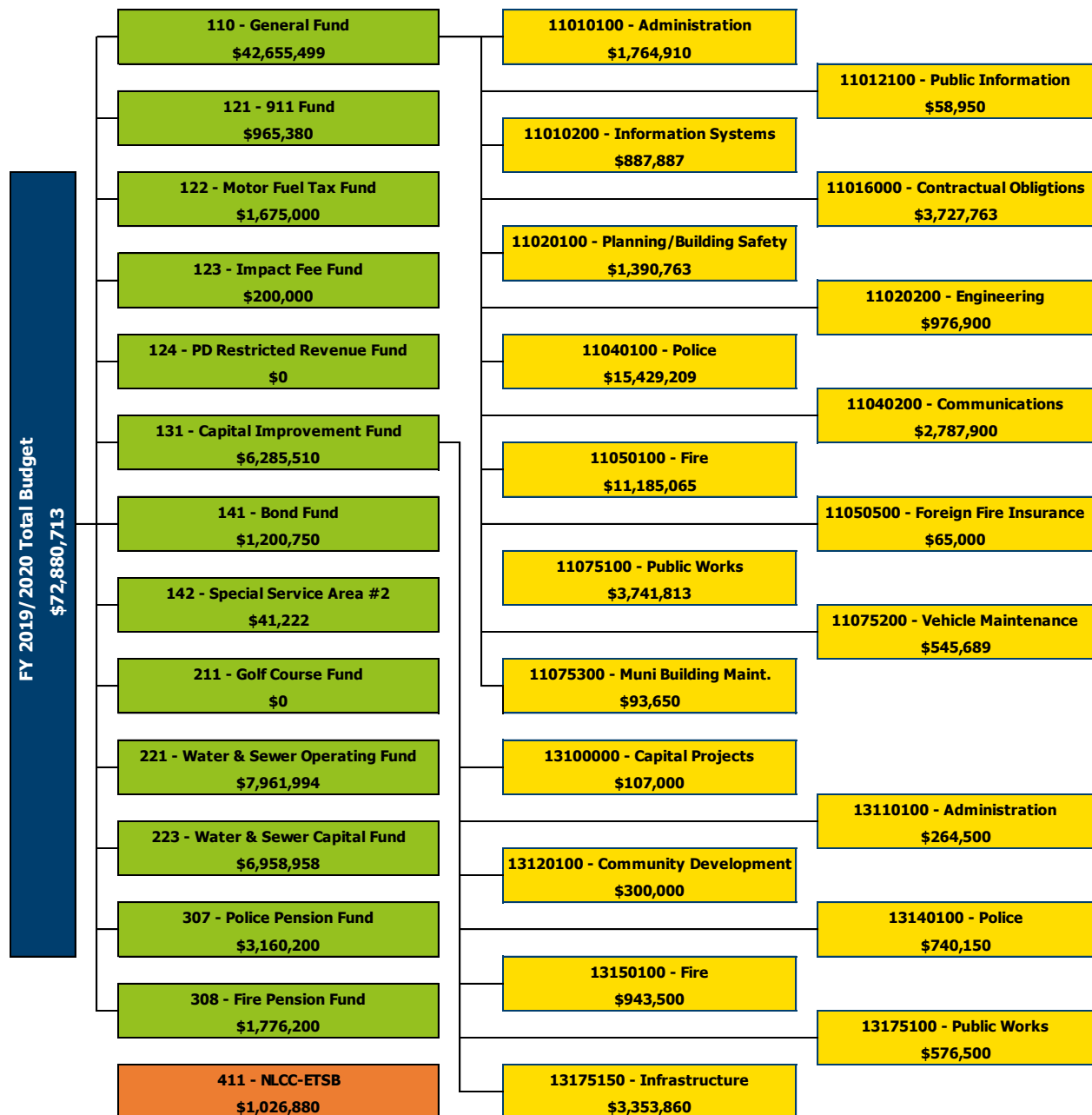
The Village's commitment to preserving our infrastructure is shown by a budget of \$14.9 million for capital improvements. This is the largest capital program in the Village's history, topping last year's historic program by \$3.2 million. The plan includes \$6.6 million for water and sanitary sewer systems and \$5.0 million for our transportation systems. The two million gallon Knowles Road water tower and 4.6 miles of roadway resurfacing are highlights of the FY 2019/2020 program. Replacement of deteriorated sections of water main has also been included, as have funds to continue to improve pedestrian mobility in the community, most notably filling gaps that will connect residents to the Rollins Savanna.

Investments in keeping our residents, businesses and visitors protected are most clearly illustrated in the hiring of six Firefighter/Paramedics, planning for the construction of a third fire station and utilizing technology to improve emergency medical dispatch (EMD) procedures in the Gurnee 9-1-1 Center. The grant-funded Firefighter/Paramedic positions will allow for the Fire Department's fourth ambulance to be staffed 24/7/365. The FY 2019/2020 budget includes engineering, design and final drawings for Fire Station #3. Based on the current timeline, construction would start in the summer of 2021 with completion of the station in the fall of 2022. Those calling 911 will benefit from an enhancement to EMD protocols. The protocols currently used are printed on antiquated manual card sets that can be cumbersome to utilize. Proposed software allows for the communications operator to enter necessary information that is then analyzed to determine the appropriate response. This will aid in reducing human error and increasing service levels.

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 to investments in business retention, expansion and attraction. Economic Development initiatives in FY 2019/2020 focus on visitor-generated revenue, high quality employment opportunities and delivering the quality of life that our residents deserve and have come to expect.

BUDGET OVERVIEW

The Village of Gurnee's FY 2019/2020 Proposed Budget enables the delivery of services in the areas of administration, building inspection, civil engineering, urban planning/zoning, police protection, emergency dispatch, fire protection/prevention services and public works. The goal is to have a responsible budget while minimizing taxation. The FY 2019/2020 Proposed Budget meets this goal without sacrificing service levels. The Village continues to be one of the very few communities in the State with neither a property tax nor utility tax. As a result, municipal operations remain heavily reliant on elastic revenues generated primarily from consumer spending in the community. As in prior years, obligations typically funded by property tax in most local governments, including debt service payments and pension contributions, are funded by general operating revenue. The following chart illustrates the allocation of financial resources across all Village funds (including inter-fund transfers).



Headcount across all departments is proposed to increase by 7.9 full time equivalents. This is the result of the addition of six Firefighter/Paramedic positions partially funded by a grant, one Communications Operator position and increasing part-time communication operator and intern hours. 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. A Communications Operator position is being proposed now that the Village has 18 months of data post-911 consolidation. 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 the Beach Park Fire Protection District. The Village hired an additional six Communication Operators based on the expected workload after efficiencies; nonetheless the workload has resulted in a dramatic increase in overtime. To address this concern, an additional Communication Operator is proposed and part-time Communication Operator hours are being increased. Significant impacts to overtime are expected to occur in FY 2020/2021 as it takes approximately nine months before the individual is fully trained and able to operate without the direct assistance of others. The remaining change in headcount includes seasonal intern hours in the Administration and Community Development Departments.

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 2019/2020, this Fund is budgeted at \$42.7 million which represents a 0.9% or \$381 thousand increase compared to FY 2018/2019. As in previous years, personnel costs represent the greatest share of the General Fund's expenses at 78.5%. Notable increases can be found in the Salary & Wages, Employee Benefits and Contractual Services categories. The Salaries & Wages category is increasing 5.1% or \$1.1 million over the prior year budget. This is a result of general budget assumptions and the addition of six Firefighter/Paramedics, one Communications Operator and an increase in part-time Communications Operator and intern hours. The Employee Benefits category is increasing 3.4% or \$375 thousand from the previous fiscal year. The majority of this increase is a result of the increase in pension contributions (\$124 thousand) and medical insurance (\$299 thousand). Contractual Services increases can be attributed to the Tree Maintenance, Contractual Mowing and Auto & Truck Maint. line items in the Public Works Department, as well as the Cloud & Networks Services line items in the Police and Fire Department budgets. This fiscal year the Village will be working to replace a portion of the trees removed along Almond Road due to the CLCJAWA expansion project. In addition, more attention will be focused on maintaining landscaping around the Village. Finally, as the fleet continues to age, additional maintenance and repair is required.

Reductions have occurred in the Professional & Technical Services, Supplies and Other Financing Uses categories. The Professional Services category is decreasing 5.2%, or \$68 thousand compared to the prior fiscal year. This is mainly the result of red light cameras at Hunt Club Road and Route 132 being deactivated during the reconstruction of the intersection. If the cameras are off for more than 14 consecutive days, the Village is not responsible for the monthly flat fee to operate them. Supplies are tangible items such as parts, fuel, utilities, ice control materials, computer hardware and software, and building supplies. The Supplies category is decreasing 5.4% or \$63 thousand primarily attributed to reductions in the Police Department. In FY 2019/2020 the Department did not need to budget for a \$100 thousand payment related to radio equipment as the contract was satisfied in a prior year. The Other Financing Uses category is decreasing 24.9% or \$1.1 million compared to FY 2018/2019 mainly as a result of adjusting the Great Wolf Lodge recapture agreement now that the facility has been open and operating for eight months. In FY 2018/2019 the Village budgeted the maximum exposure based on performance predictions. This figure has been adjusted now that the facility is open.

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 Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2019; 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. In an effort to keep personnel costs down, the Village has utilized contracted assistance in areas where short-term service is needed. Included in the Professional & Technical Services category is additional funding for assistance related to IT support and financial services. The Administration Department utilized contract staff to fill a clerical position and assist in Finance during staff transitions and major projects such as software replacement. The Community Development Department is utilizing contract employees for plan review, seasonal inspections and engineering services. 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 2018/2019 the Gurnee Process and Innovation Committee (GPIC) analyzed and reduced office supply costs by utilizing consistent vendors across departments and postage and mailing by utilizing a local business for that service, reducing costs and supporting local business. The Fire Department implemented automated ambulance and patient reporting and was able to change the outsourced billing provider at a cost savings as a result. Over the course of FY 2017/2018 and 2018/2019 Administration replaced outdated financial software that reduced processing times for payroll, accounts payable, utility billing and business licensing. In FY 2019/2020 staff will be analyzing the accounts payable process to ensure compliance with Village policies and reduce or automate processing steps to make the process more efficient. A management committee will also look at how the Village tracks and conducts building maintenance on Village facilities.

In FY 2017/2018 the Village consolidated its 911 communications 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 the 911 Fund from the NLCC-ETSB. The FY 2019/2020 budget includes \$947 thousand in expenses and reimbursements and includes maintenance contracts, upgrades to the radio system, mobile data computer replacement and new emergency medical dispatch equipment.

The Motor Fuel Tax (MFT) Fund is funded by state-shared revenue. The Village anticipates receiving approximately \$800 thousand in revenue in FY 2019/2020. Besides monthly distributions of MFT, the Village will also receive \$25 thousand from the High Growth Cities Program. 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 2019/2020 is a year that will include the expenditure of MFT funds. The FY 2019/2020 MFT budget includes \$1.6 million in street resurfacing and \$75 thousand in crack sealing. Motor Fuel Tax monthly distributions continue to show signs of decline which is a cause for concern as it relates to the Village's ability to fund roadway resurfacing with this state-shared resource. The Village continues to monitor political and economic factors which could impact the reliability of this revenue source in the future.

The Village's Capital Fund is supported by a dedicated 0.5% Home Rule Sales Tax, as well as transfers from the General Fund when available and limited grant and interest income. Management projects \$4.7 million will be generated from the dedicated Home Rules Sales Tax in FY 2019/2020. The FY 2019/2020 program will also be funded by a transfer of an additional \$1.3 million in FY 2018/2019 General Fund surplus and \$200 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 this area and FY 2019/2020 will mark another very aggressive capital infrastructure program. The Capital Fund accounts for \$2.1 million in roadway resurfacing, \$1.2 million for building improvements, \$1.0 million for vehicles and equipment, \$368 thousand for cost-sharing with Lake County for intersection improvements at Hunt Club Road and Illinois Route 132, \$275 thousand for sidewalk installation/improvement, \$250 thousand for drainage improvements, \$200 thousand for implementation of a railroad Quiet Zone, \$150 thousand for contract engineers and \$100 thousand for enhancements to the East Grand Corridor. Further detail on the FY 2018/2019 Capital Improvement Projects can be found in *Section 7: Capital Improvement Budget Summary*.

The Bond Fund accounts for the Village's repayment of long-term debt and is funded by transfers from the General Fund. The Village has budgeted to make the necessary payment on its only outstanding bond. This outstanding bond payment totals \$1.2 million in FY 2019/2020. The limitation set by State Statute for non-home rule communities is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate in the corporate boundaries of the Village. Even though the Village of Gurnee is a home rule community it voluntarily complies with the State Statute. As of April 30, 2018 the Village's ratio of General Obligation Bonded Debt to EAV was .38%, far less than 8.625%.

Special Service Area #2 Fund was established in conjunction with bringing municipal water and sewer to the Hickory Haven subdivision and is budgeted each year consistent with the repayment schedule. The FY 2019/2020 payment for Special Service Area #2 will be \$41,222. The Village receives the tax due and remits the payments related to the debt issued.

The Golf Fund was established to account for revenue and expenditures related to the Bittersweet Golf Course. In October 2017, the Village Board renewed a five year contract with GolfVisions, Inc. to manage the course. The Village did not have to expend any of these funds in FY 2018/2019 and is optimistic the same will hold true in FY 2019/2020.

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 2019/2020 the Village anticipates combined water and sewer sales revenue to increase \$270 thousand compared to FY 2018/2019 year end projections. A major initiative continuing in FY 2019/2020 is replacement of aging water meters. The Water & Sewer Operating Fund includes \$350 thousand to fund year two of 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, providing readings and consumption history 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. The two million gallon Knowles Road water tower

is the highlight of the FY 2019/2020 program and should be completed near the end of 2020. Water main replacement includes work on Delany Road between Old Grand Avenue and IL Route 41 and Ferndale between Grand Avenue and IL Route 41. These stretches of watermain have an extensive break history and are in need of complete replacement. Proposed equipment purchases includes covering 25% of the cost of two five-yard plow trucks and three pick-up trucks, the remaining 75% is included in the Capital Improvement Fund. As these vehicles are used for plowing in the winter, the cost is split between the two funds.

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 2019/2020 is increasing from \$1,810,723 last year to \$1,869,571 this year (\$58,848 or 3.2%) for Fire. The lump sum employer contribution for FY 2019/2020 is increasing from \$2,207,368 last year to \$2,272,456 (\$65,088 or 2.9%) for Police. The rate of return assumption in the Police and Fire pension funds is 7.00%.

BUDGET PRIORITIES & UPCOMING INITIATIVES

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

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

While our Vision describes where Gurnee wants to go in the future, the Mission establishes the Village's role in reaching that destination. The FY 2019/2020 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 2019/2020 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. The Public Works Department and Engineering Division work together to maintain and improve the Village infrastructure. Historically the Village Engineer has operated out of the Community Development Department, which has impacted communication and coordination across the two service areas. In addition, the Public Works Department has operated without an Assistant Public Works Director which has 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 will bridge the gap between Public Works and Engineering and will result in better planning, coordination and service delivery. With infrastructure investment a priority of the Village, it is critical that the Department that maintains the infrastructure and the Division that plans the improvements are in-sync. This position will allow for that.

Continued and considerable changes to the Village's workforce structure are expected due to anticipated retirements and increased staffing to maintain the service levels expected by the community. Over the next three to five years, the Village's workforce structure 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. This has positioned the Village favorably to address this change in leadership. FY 2019/2020 will see the addition of six Firefighter/Paramedics and one Communications Operator to meet increasing service demands.

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 electronically transmit data between cardiac monitors and patient reporting resulting in a higher-level of customer service. In addition, fire inspection reports are being 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.

Fiscal Sustainability... The projected May 1, 2019 General Fund balance is \$26.4 million which is 62.0% of FY 2019/2020 expenditures and well over the 35% requirement as set by the Village Board. The Village is one of very few communities in the State of Illinois to be in such a strong financial position with its reserves. This is necessary due to the Village's strong reliance on economically sensitive revenues absent a property tax.

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 2018, the Village issued 108 new business licenses in town, including 32 at Gurnee Mills Mall. In FY 2019/2020 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 reoccupancy 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 a new tenant yet to be named 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 will rebate 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 trends of adding new attractions. In 2019 the Park will open a triple record-breaking launch coaster and hold the second annual Holiday in the Park. The revolutionary new coaster dubbed "Maxx Force" will be the fastest launch coaster in North America reaching speeds of 78 miles per hour in under two seconds. It will feature the fastest inversion and tallest double inversion of any roller coaster in the world. In addition to Maxx Force, the theme park will continue its Holiday in the Park festival which debuted in 2018. Holiday in the Park transforms the park into a winter wonderland featuring more than one million LED lights, beautifully adorned Christmas tree, delicious seasonal food and spectacular holiday décor.

In 2016 the Village adopted a Pension Funding Policy that addresses the Police & 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 \$16,154 or 28.6% more than required for the Fire Pension Fund in FY 2018/2019 and budgeting \$34,407 or 48.8% more than required for the Police Pension Fund in FY 2019/2020.

Well-Maintained Infrastructure... The FY 2019/2020 capital program totals \$14.9 million and is the largest capital program in the Village's history, topping last year's historic program by \$3.2 million. This funding is included in three funds; Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Capital Fund. The plan includes \$6.8 million for water and sanitary sewer systems, \$5.0 million for our transportation systems, \$1.5 million for vehicles, equipment and technology, \$1.2 million for building improvements and \$300 thousand for stormwater management systems. The program is largely supported by a dedicated Home Rule Sales Tax which accounts for approximately 40% of the overall funding.

The highlight of the FY 2019/2020 capital program is the construction of the Knowles Road water tower. 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 total project is estimated at \$6.5 million, of which \$4.9 million is budgeted in FY 2019/2020. FY 2019/2020 will also include 4.6 miles of roadway resurfacing, including work on Dada Drive, Kingsport Drive, Tri-State Parkway, Woodlake Boulevard, Morrison Drive, and various cul-de-sacs in the Providence Village and Providence Oaks neighborhoods. The Proposed Budget also includes funding for cost-sharing infrastructure enhancements at Illinois Route 132 and Hunt Club Road. While this intersection is the control of the State of Illinois and Lake County, the Village will participate in order to upgrade pavement, improve pedestrian facilities, install a landscape median and create protected dual left turns lanes for north and south bound traffic. Funding has also been included to continue sidewalk improvements and street lighting upgrades.

A continued focus of the Village in FY 2019/2020 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 will continue in FY 2019/2020 and be expanded to include additional vendors. FY 2019/2020 should also bring the long anticipated renovation of the U-Haul property, which now includes the two hotels to the east. These underutilized parcels located on the west end of the corridor have sat vacant for years. U-Haul acquired the properties over the last two years and has set-up temporary operations while complete improvement plans are developed and finalized.

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 replacing an aging ambulance, 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 2019/2020. 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 2019/2020 Proposed Budget includes engineering, design and final drawings for Fire Station #3. Based on the current timeline construction would start in the summer of 2021 with completion of the station in the fall of 2022. The location of Fire Station #3 was chosen utilizing emergency response data gathered over the past decade paired with the Village's Information Systems Department'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, 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.

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. EMD has assisted in saving multiple lives during this time. The EMD protocols currently used by the Center are printed on antiquated manual card sets that can be cumbersome to utilize. The FY 2019/2020 budget includes transitioning this service to a software-based system. This will allow for the Communications Operator to enter necessary information which is then analyzed to determine the appropriate response. The new system will also record all call taker input, reducing human error for improved customer service, first-responder safety and reduced liability.

High Quality Lifestyle... A major theme that came 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. With connectivity a priority, notable progress has been made over the past three years, including a pedestrian connection along Knowles Road from the Com Ed Trail south to Dada Drive that was installed in FY 2018/2019 that will connect the Village's system to the Lake County Forest Preserve District's Rollins Savanna upon its 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 will be installing 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 needs. The FY 2019/2020 Proposed Budget includes \$150 thousand to continue addressing BRC projects.

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. The annual arrival of the Canadian Pacific Holiday Train, supported with nonperishable food collections at local businesses as part of the Small Business Saturday event, is enjoyed by residents and tourists alike. Local restaurants are showcased throughout the year; during Visit Lake County's Restaurant Week each spring, in the Village of Gurnee Independent Restaurant Guide and in the Chamber of Commerce Community Guide each summer. 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.

With Gurnee's reliance on tourism, the Village is continually seeking new opportunities to drive both local and regional demand. Positioning Gurnee as a youth sports destination – capitalizing on our family-friendly assets, Six Flags Great America, Gurnee Mills, and Great Wolf Lodge – is being actively explored. Delivery of a feasibility study for construction of a multi-sport facility is imminent, and further evaluation – including opportunities for surrounding mixed-use/entertainment development - would continue in FY 2019/2020. Debuting this year, the Chicago/Gurnee DC Wonder Woman Run guides participants on 5K, 10K, and half-marathon courses that, at times, wind through Six Flags Great America. The novelty of the event and relatively few locations throughout the U.S. (all of them in high-profile destinations) is expected to garner media attention and runners from the Chicago and Milwaukee markets.

The Village's partnership with Visit Lake County, the County's official convention and visitors bureau, is key to promoting Gurnee's attractions, events, and amenities. In FY 2018/2019, the Village made the decision to increase its contribution to the Bureau 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 as a premier tourism destination. For the past two years, the Village has opted in to a co-op marketing campaign, executed by the Bureau 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 for the Village, thereby allowing the Village 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 41.0% of the Village's FY 2019/2020 General Fund revenue budget and 31.4% 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 impacts sales tax receipts. Growth in sales tax receipts declined between FY 2015/2016 and FY 2017/2018. The FY 2018/2019 estimated year end shows an increase over FY 2017/2018 of approximately \$400 thousand. This increase can be attributed to improving national economic conditions as well as the Village's ability to attract and retain current popular retailers and experiential attractions such as Six Flags and Great Wolf Lodge. The national economy continues the 2nd longest growth period in recorded history at 116 months. 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. According to a January 2019 survey by the Wall Street Journal 56% of economists predict a recession by 2020. 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. How substantial of an impact this will have on Gurnee is yet to be seen, however this is a step in the right direction. The Village continues to work closely with the retail and business community to redefine the shopping experience in Gurnee. To be conservative the FY 2019/2020 budget assumes sales tax equal to the estimated FY 2018/2019 total.

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 2019/2020 budget includes \$3.4 million in Amusement Tax, an increase of \$984 thousand over FY 2017/2018. Hotel Tax totals \$2.1 million in the FY 2019/2020 budget, an increase of \$811 thousand over FY 2017/2018.

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 2018/2019 the Village expects to reserve approximately \$250 thousand and the FY 2019/2020 budget includes \$300 thousand for economic development.

Tourism in the form of Amusement, Food & Beverage and Hotel & Resort taxes represent 18.4% 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 \$550 thousand in FY 2018/2019 and is anticipated to account for \$560 thousand in FY 2019/2020. The opening brings back a major attraction that should have 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 once again. In FY 2018/2019, the Village budgeted for the maximum exposure under the rebate agreement since there was no historical actual data from Great Wolf Lodge as a basis. This caused negative variances in Hotel and Resort Taxes offset by a lower rebate on the expense side in FY 2018/2019. The revenue and rebate expense from Great Wolf Lodge have been adjusted in the FY 2019/2020 budget to reflect actual data.

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 allows the Village to increase staffing in anticipation of building a third Fire Station discussed earlier in this section. The FY 2019/2020 budget includes six additional Firefighter/Paramedics and the associated grant proceeds.

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. The Village anticipated substantial construction to take place by the end of FY 2018/2019 and budgeted a \$5 million expenditure and reimbursement in the Water & Sewer Capital Fund. The majority of the construction costs and reimbursement from the loan will actually occur in FY 2019/2020; as such the \$4.8 million is included in FY 2019/2020 for the project. Debt service payments are expected to commence in FY 2020/2021.

In 2018, the Village was notified by Lake County that it is planning intersection improvements at Grand Avenue and Hunt Club Road in 2019 and Washington Street and Hunt Club Road in 2020. The Village is required to share in the cost of the improvements and budgeted \$368 thousand in the Capital Improvement Fund in FY 2019/2020.

FUND BALANCE AND BOND RATING

In accordance with the Village's *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 35% of the subsequent fiscal year's expenditures. Fund balance is defined as assets of a fund less liabilities as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an unreserved fund balance. According to its policy, the Village must maintain an unreserved fund balance of approximately \$14.9 million for FY 2019/2020. 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, 2019 General Fund balance of \$26.4 million equates to 62.0% of FY 2019/2020 expenditures. The following chart shows the General Fund balance for three years:

	Fiscal Year Ended 4/30/18 (Actual)	Fiscal Year Ended 4/30/19 (Projected)	Fiscal Year Ended 4/30/20 (Projected)
Net Change in Fund Balance	\$1,097,525	\$384,756	\$18,783
Fund Balance	\$26,016,882	\$26,401,638	\$26,420,421
Budgeted Expenditures	\$35,762,586	\$42,274,291	\$42,655,499
Fund Balance/Expenditure Budget %	61.5%	61.9%	61.9%

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, 2018. 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 2019/2020 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 2019/2020 Budget.

Respectfully submitted,

Kristina M. Kovarik
Mayor

Patrick A. Muetz
Village Administrator



SECTION II – ORGANIZATION & SERVICES

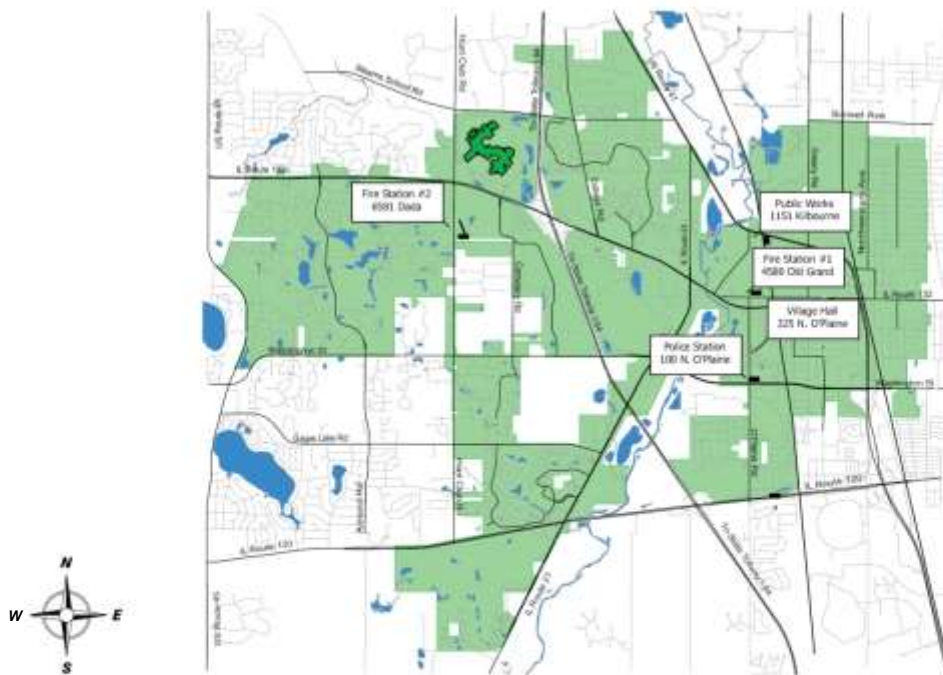
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VILLAGE BACKGROUND

SPATIAL REFERENCE - VILLAGE OF GURNEE, ILLINOIS

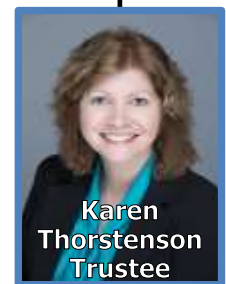


CORPORATE BOUNDARIES - VILLAGE OF GURNEE, ILLINOIS



PRINCIPAL OFFICERS

ELECTED OFFICIALS



APPOINTED OFFICIALS/EXECUTIVE STAFF

Patrick Muetz
Village Administrator

John Kavanagh
Fire Chief

Brian Smith
Interim Police Chief

Tom Rigwood
Public Works Director

Jack Linehan
Asst. to Administrator

Christine Palmieri
HR Director

Heather Galan, P.E.
Village Engineer

Brian Gosnell
Finance Director

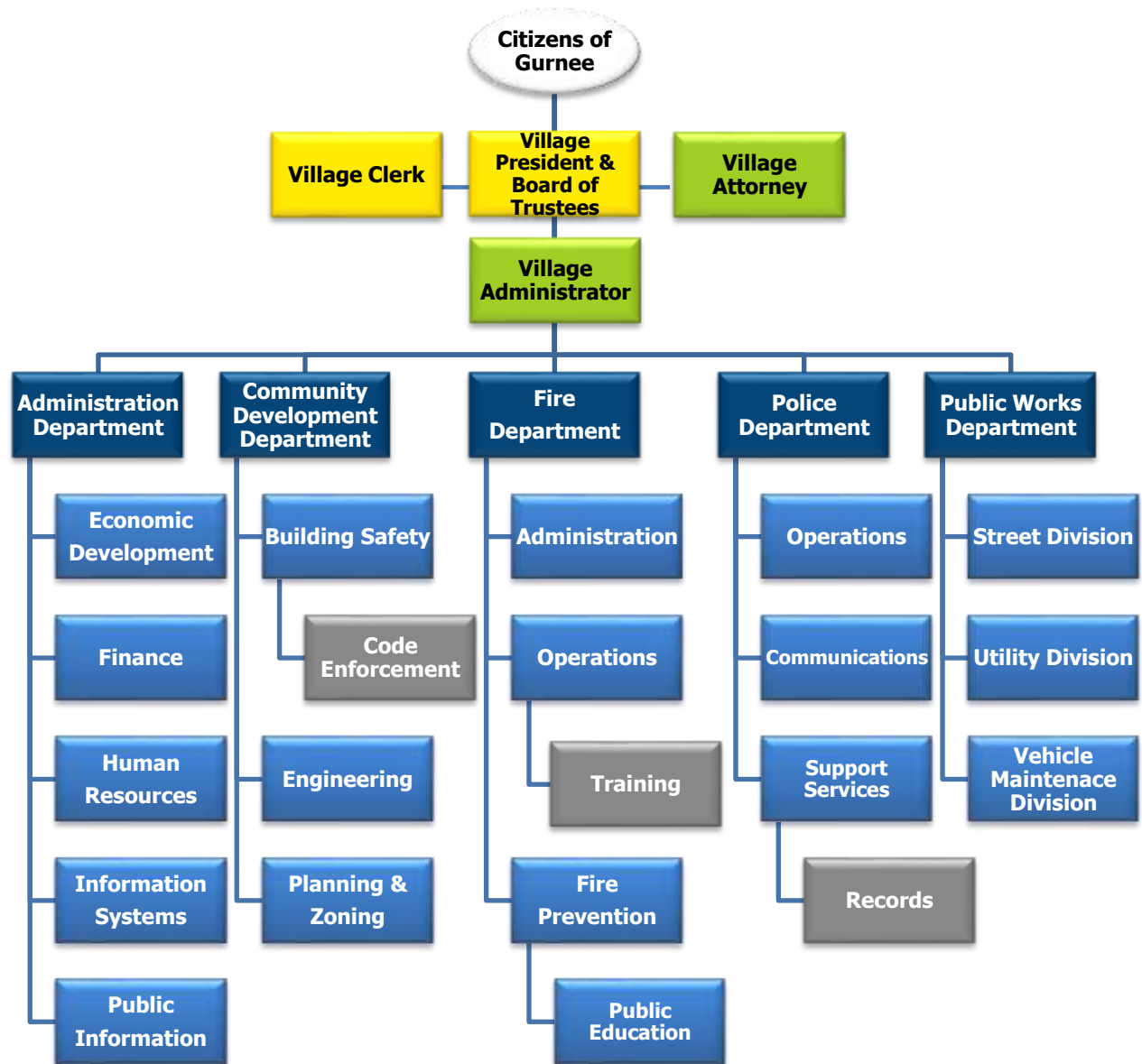
Chris Velkover
Info Systems Director

David Ziegler, P.E.
Community Development Director/
Assistant Administrator

Tracy Velkover
Planning Manager

Ellen Dean
Economic Development
Director

ORGANIZATIONAL CHART



LEGEND



= Elected Official



= Appointed Official



= Department

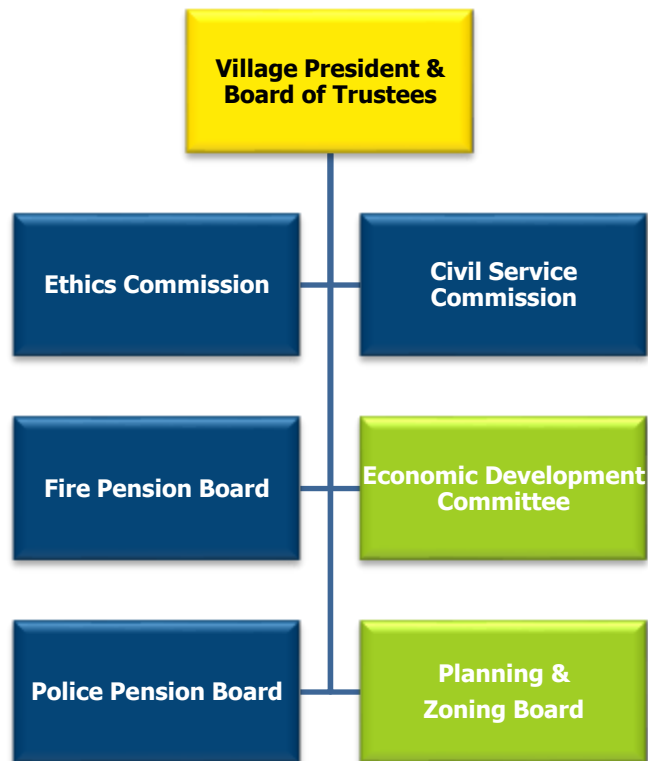


= Division



= Responsibility Center

BOARD & COMMISSION STRUCTURE



 = Board of Trustees

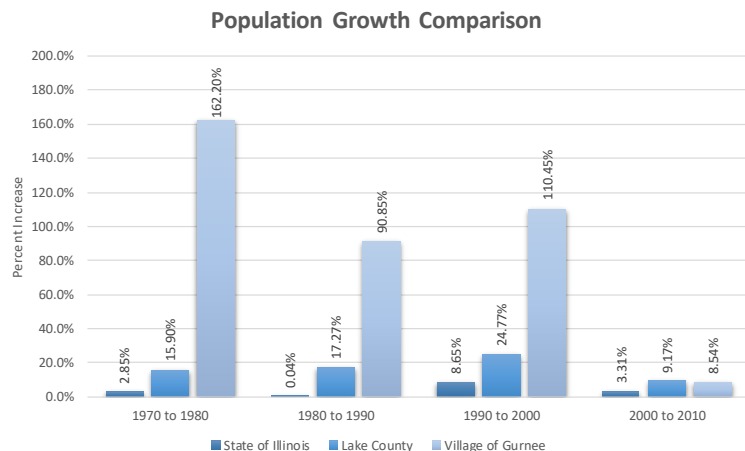
 = Advisory Board

 = Oversight Board

VILLAGE BACKGROUND & OVERVIEW

Incorporated in 1928, the Village of Gurnee was the first village established in Warren Township. The name of Gurnee was said to have come from a Louis J. Gurnee, who 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 population is 31,295. Now that the Village is reaching its build-out capacity (population estimated to reach 35,000), the need for new services and new infrastructure has slowed, with the focus shifting to maintaining existing services and infrastructure.



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

Equalized Assessed Valuations (EAV) in the Village had risen steadily from 2000 to 2008. Beginning in 2009, the EAV steadily began to decrease from \$1.349 billion to \$1.009 billion in 2014, a decrease of 29%. This trend was similar to what Lake County as a whole experienced. 2015, however, saw the EAV rise for the first time in nearly eight years. This trend continued in 2017 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 contribute to the Village's EAV.

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

VILLAGE GOVERNMENT

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



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

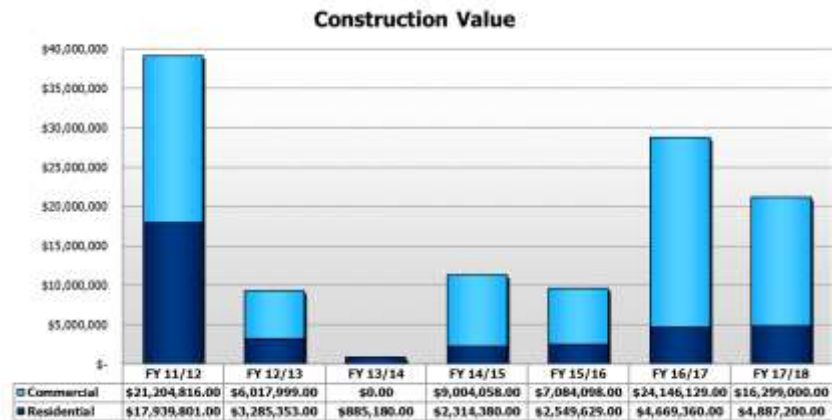
VILLAGE SERVICES

The Village of Gurnee provides services considered comparable and in line with the vast majority of other municipalities in the United States, including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, 911 communications dispatch, fire prevention, fire rescue, emergency medical services, infrastructure and fleet maintenance and finally, water and wastewater conveyance and utility billing. Village services are divided among five major areas, including Administration, Community Development, Police, Fire and Public Works. Within each department are specialized divisions, which further delineate responsibility centers. See the *Operational Overview* contained within this section for more information. The Village has 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 Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2019; 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.

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 Building Permit Activity chart to the right, residents continue to invest in their homes and businesses continue to expand their operations in Gurnee due to the Village's location and strong recognition by visitors. In fiscal year 2017/18 vs. 2016/17, the total number of building permits issued increased by nearly 50%, but the cost of construction decreased by 36%. This was primarily due to the higher value of a few commercial construction projects in FY 16/17, Stonebridge of Gurnee and Bickford.



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 2018/2019 budget, sales tax dollars represented approximately 47% 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, Off 5th Saks Fifth Avenue Outlet, Floor & Decor and Victoria's Secret. The Gurnee Mills dining experience has been expanded with the addition of Chicago Woodfire Pizza Co., Buffalo Wild Wings, Portillo's and Outback Steakhouse. A variety of entertainment – including a 19-screen, 4DX Marcus Cinema, ice rink, arcade and a recently expanded escape room adventure – round out the family-friendly offerings which are central to Gurnee's retail and tourism base.



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 (coming soon). 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.

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 2018, the Village issued 108 new business licenses in town, including 32 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; 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. The 2018 operating season became the longest in Six Flags Great America history as "Holiday in the Park" made its debut, transforming the park into a winter wonderland featuring more than one million LED lights, a

beautifully adorned Christmas tree, delicious seasonal food and spectacular holiday décor, with many coasters and other rides/attractions open for visitors to enjoy. These Holiday festivities will continue in 2019. New for 2019, the Park will open a revolutionary, triple record-breaking launch coaster: "Maxx Force" will feature the fastest launch speed in North America, reaching 78 miles per hour in under two seconds, as well as the fastest inversion and tallest *double* inversion of any roller coaster in the world.

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 and 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 represents 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 for the chain which includes 17 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.

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 2015/16, Buffalo Wild Wings and Portillo's opened at Gurnee Mills, followed in 2017/18 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 Baker's Square, Cracker Barrel, Olive Garden and Red Robin.

Over 30 independent eateries 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, also contribute to the Village's food & beverage tax base and support local hospitality. The Village will continue to actively diversify its restaurant offerings to bring even more choice to residents and visitors.

In addition to its commercial activity, the Village of Gurnee also boasts a strong industrial base with approximately 9% of the land zoned for industrial uses. Rail and highway access, location and an abundance of local resources make Gurnee's six industrial parks some of the most attractive in the greater Chicagoland area. The 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) and a speculative 190,000 square foot industrial building – both scheduled for completion by mid-2019. The adjacent Tri-State Business Park is home to Nypro, Sterigenics, Ohio Medical, Domino Amjet Tablecraft and AKHAN Semiconductor, as well as the educational facilities of Columbia College and DeVry University. 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.

CenterPoint and TriState are reaping the benefits of a “hyper build” 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.

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.

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 3% vacant) and skilled manufacturing (7% 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 begun in FY 2016/2017 concerns a very local commercial corridor known as the East Grand Gateway, east of Highway 41. With assistance from the Urban Land Institute, 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. 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, 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 bathed Hunt Club Park Aquatic Center, Viking Community Center and the Hunt Club Park Community Center which incorporates a rock climbing wall, full-size gymnasium and a 4,000 square foot fitness area with walking track. The District also acquired the former Gold's Gym facility on Nations Drive and has transformed it into FitNation, a new, year-round exercise facility for residents. Many of the 27 park and facility locations provide baseball and soccer fields, fishing areas, ice skating rinks, bike paths and walkways, picnic shelters, playgrounds, skate parks, basketball, tennis and volleyball courts and wildlife conservation.

EDUCATION

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

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

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

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

TRANSPORTATION

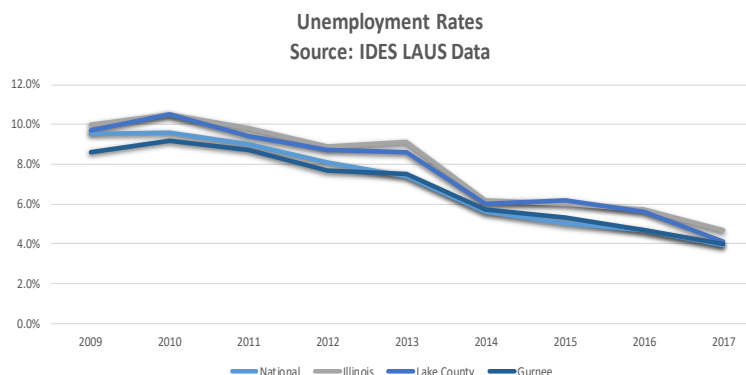
The Village roadway network is comprised of federal (5.6%), state (11.3%), county (8.7%), private (12.3%) and municipal (62.1%) roadways. A common misconception is that the Village of Gurnee is responsible for all roadways within the Village boundaries; however, this is not correct. Interstate 94 Tri-State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

In FY 2018/2019, the Village completed \$11.7 million in capital improvement projects including roads, sewers and infrastructure. 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 2018/2019 capital improvement program, the Village reconstructed 1.65 miles of road on Almond Road and .6 miles on Belle Plaine Avenue. Additionally, resurfaced 1 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 a multi-use path along Knowles Road from Dada Drive north to the ComEd right-of-way trail.

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 2017, the Village's average unemployment rate decreased .7% from 2016 to 4.0%, the lowest local rate since 2008. Gurnee's 2017 unemployment rate was .1% higher than the national rate and .7% 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 5 employers:

2017 Calendar Year		
Employer	# of Employees	# of Employees as a % of Village Population
Gurnee Mills	4,800	15.3%
Six Flags Great America	3,000	9.6%
District 121 (Warren Township HS)	465	1.5%
Nosco Printing Group	400	1.3%
Gurnee School District No. 56	360	1.2%

Source: 2016 Illinois Manufacturers Directory, 2016 Illinois Services Directory and a selective phone survey

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 39.3 years.
Education Level:	14.47 is the average years of schooling.
Income:	Median household income is \$92,173.

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

SUMMARY

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

OPERATIONAL OVERVIEW

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

ORGANIZATIONAL STRUCTURE

As a unit of local government, the Village is governed by an elected Village President and a six-member Village Board elected at large with overlapping terms. The Village Clerk is elected for a four-year term and the Village Treasurer is appointed by the Board. The President selects and appoints key administrative officials with the permission of the Village Board including the Village Administrator, Village Attorney and several Department Heads.

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

PRIMARY OPERATING GOAL

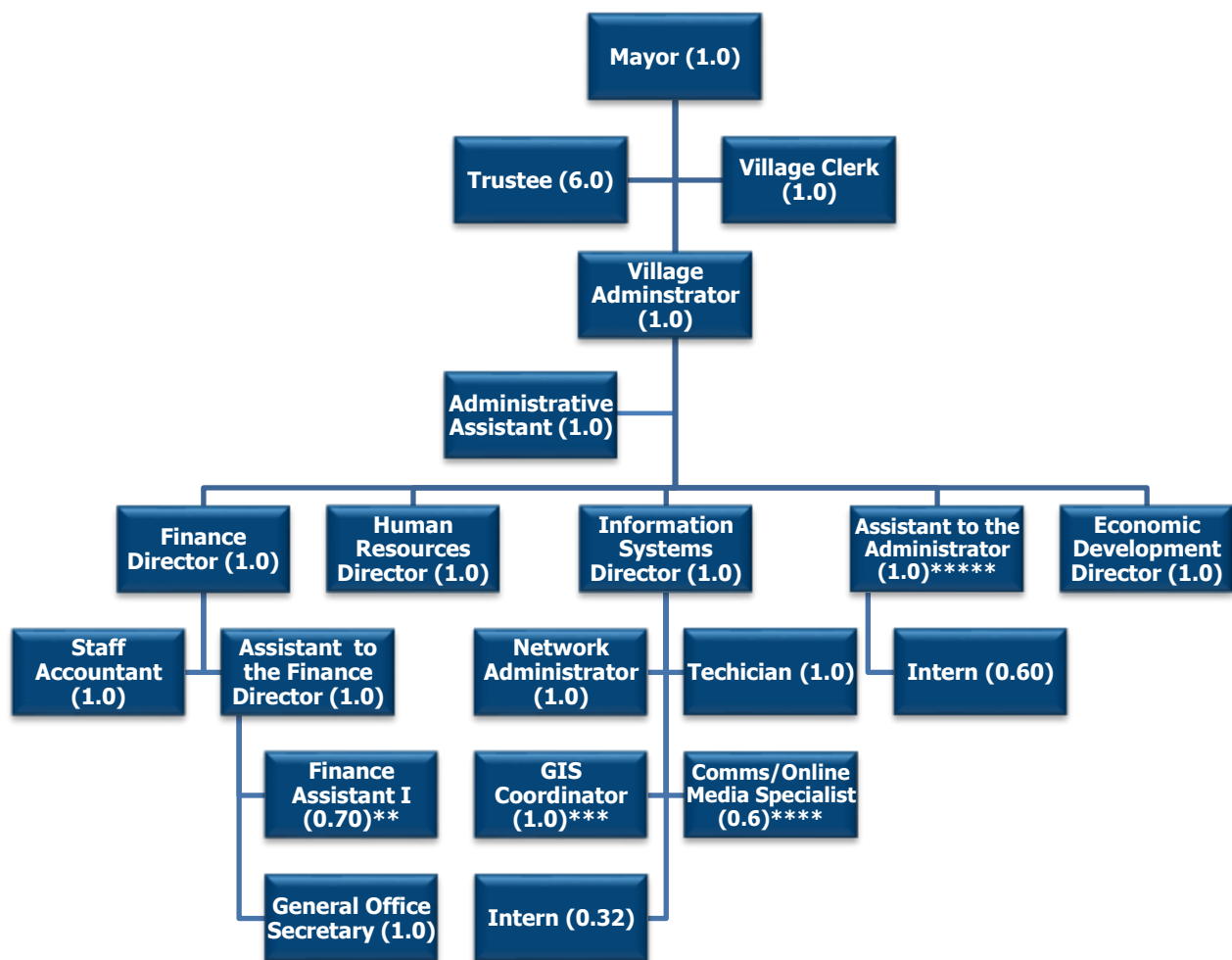
The primary operating goal of the Village is "**to provide the highest possible services to the Village's citizens, visitors and businesses while keeping taxation and other charges at a minimum.**"

ADMINISTRATION DEPARTMENT

Description:

The Village's Administration Department provides a direct link between Gurnee residents, the Board of Trustees and Village staff. Primarily, the Department manages centralized administrative services through its 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.

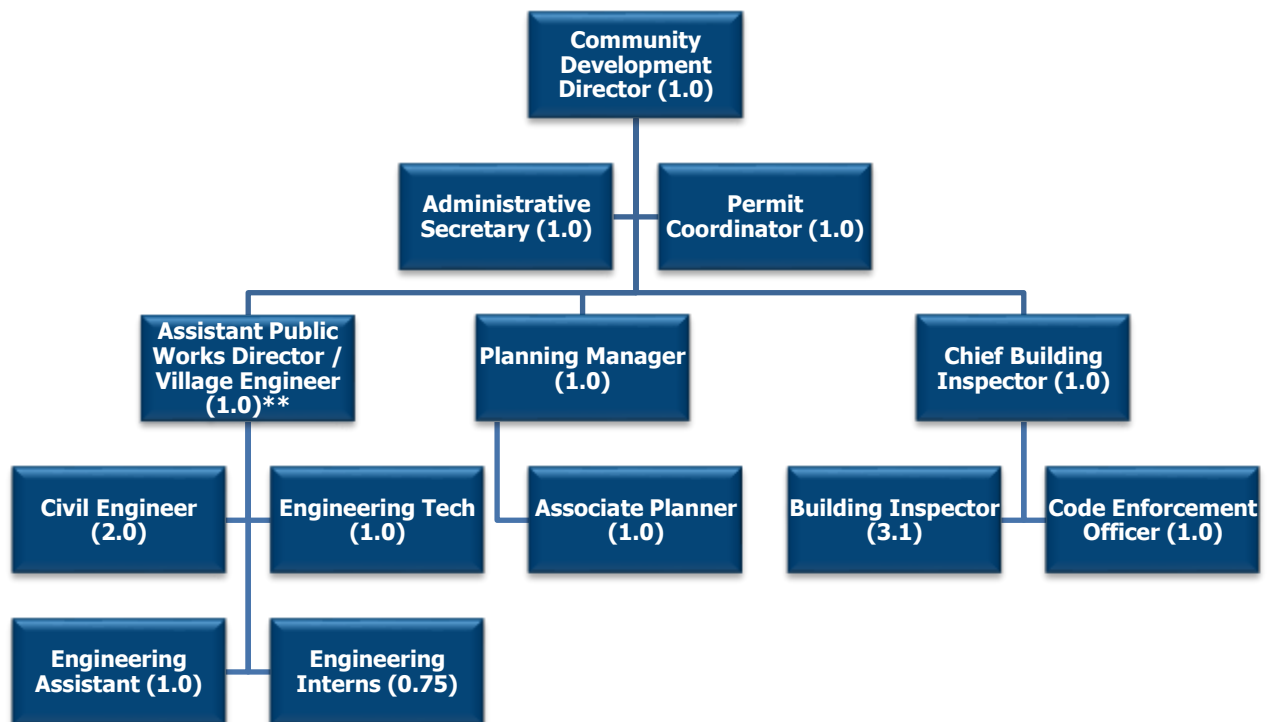
***** Assistant to the Administrator is split 0.80 Administration and 0.20 PW Utility.

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

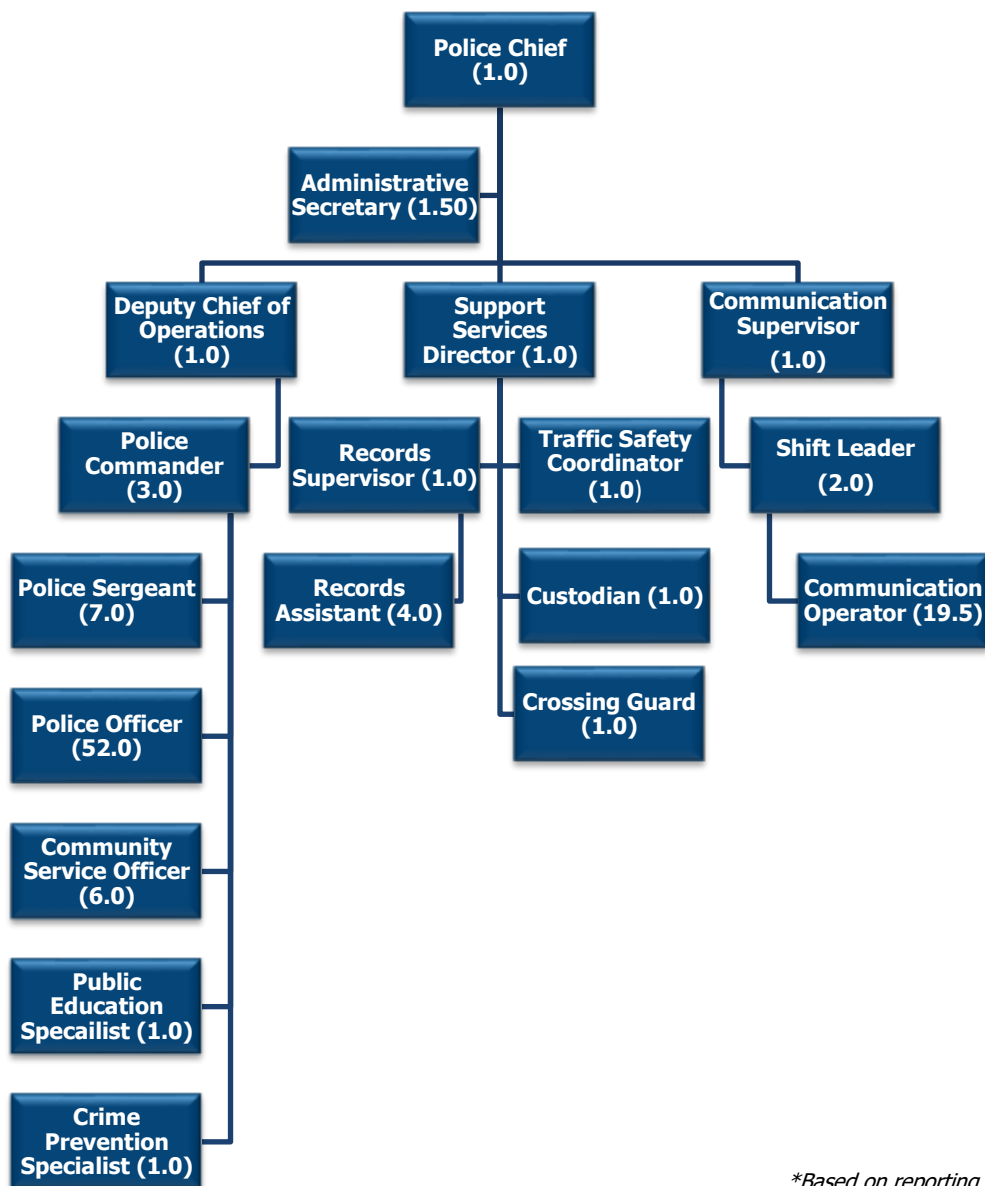
POLICE DEPARTMENT

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*:



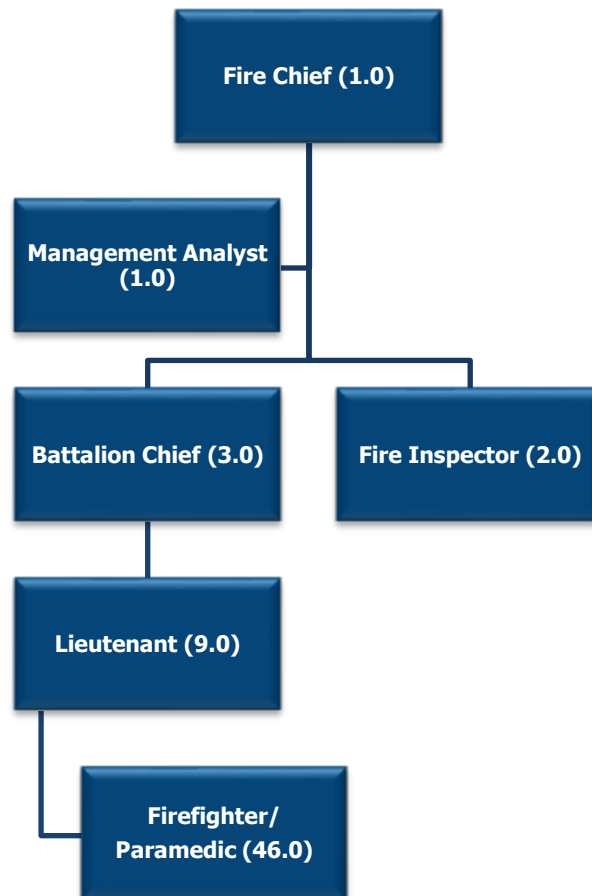
**Based on reporting structure.*

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 2018, the Gurnee Fire Department responded to a total of 6,818 emergency calls. The Department is led by the Fire Chief and includes one Management Analyst, three Battalion Chiefs, nine Lieutenants, forty-six firefighter / paramedics, a training officer and three fire prevention personnel. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

Departmental Structure*:



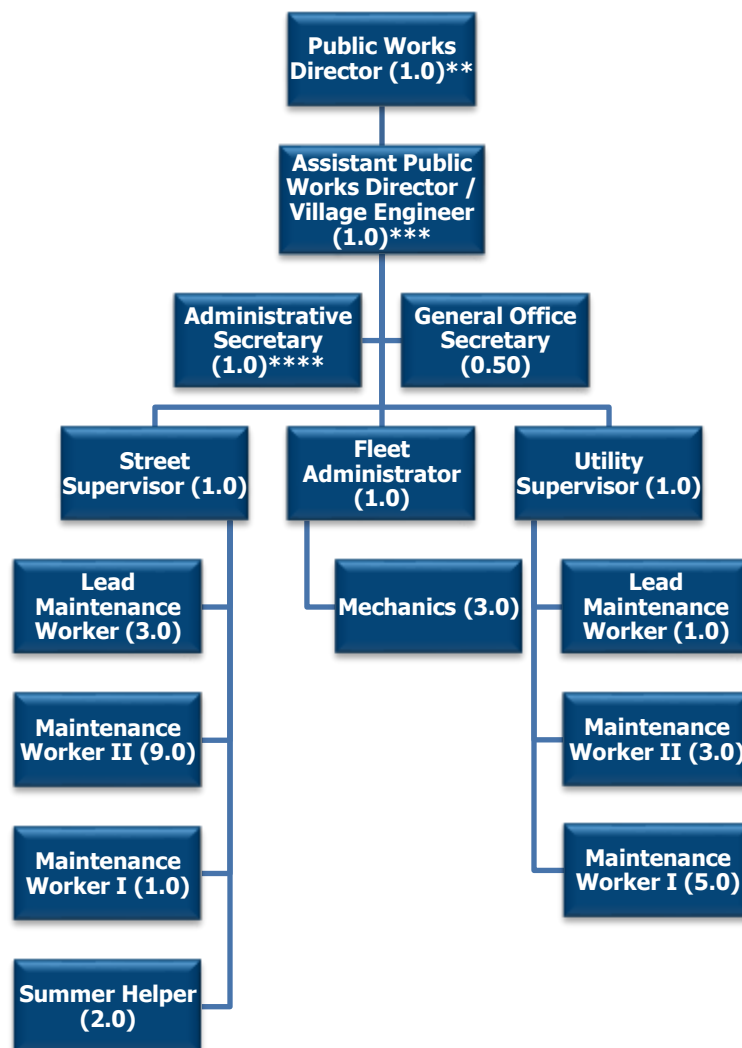
**Based on reporting structure.*

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 who oversee three operating Divisions: Streets, Utility and Vehicle Maintenance. Working in conjunction with the Director are the Street and Utility Supervisors, who oversee each respective Division and the Fleet Administrator, who oversees the Vehicle Maintenance Division. The Public Works Department oversees three separate cost centers, Public Works - Administration (11075100), Vehicle Maintenance (11075200) and Utility Operating (22175500).

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.*

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SECTION III – STRATEGIC PLAN

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OVERVIEW

PURPOSE, OBJECTIVE & REPORTING

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

With a number of years passing since the 2008 initiative, the Village embarked on a strategic plan update in 2015. While the Vision, Mission and Core Values are still very much relevant, revisiting community concerns and areas of focus to help assist with the development of new Village-Wide Strategic Goals (relabelled Key Performance Areas during the 2015 initiative) was necessary. The Novak Consulting Group was selected in early 2015 to provide this support. Focus groups were conducted using a *World Café* format whereby a cross-section of stakeholders are brought together to discuss topics. Novak also conducted one-on-one interviews with key stakeholders; including Village Board and Department Heads, which produced some very beneficial information that may not have otherwise been shared in a group setting. The Village desired a process that set the direction for the organization by involving its employees, governing bodies and community stakeholders.

The 2015 Strategic Plan 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

Twice a year Village staff will report on progress related to completing Action Steps within each Initiative. These reports are anticipated to take place in June/July and January/February (in conjunction with the annual budget process) and will include an updated FY 2017 - 2021 Strategic Plan Progress Report. The report is designed to give the user a firm understanding of the Initiatives underway, progress to date, and next steps. The report will be shared on the Village's website, social media accounts and provided to those that participated in the 2015.



= 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.

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

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

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

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

Continuously improve through process evaluation, training, and technology.

MISSION STATEMENT

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

Engage

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

Preserve

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

Advance

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

CORE VALUES

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

Customer Focused

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

Leadership

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

Progressive

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

Team Oriented

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

Stewardship

- Maintain infrastructure
- Preserve Village traditions
- Ensure fiscal responsibility

KEY PERFORMANCE AREAS

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

Fiscal Sustainability

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

Well-Maintained Infrastructure

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

Exceptional Village Services and Staff

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

Safe and Livable

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

High Quality Lifestyle

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

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 & 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.
- 3.3 Improve efforts to mitigate flooding and provide storm water management.
- 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.

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.
- 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 2019

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+.

HOME VIDEOS PLAYLISTS

All activities

VillageofGurnee uploaded a video 1 week ago

Monday, January 8th, 2018
Village of Gurnee Regular Board Meeting
VillageofGurnee
6 views

The Village Youtube Channel: VillageofGurnee

This Week

6,438 ↑
Post Reach

An example of the weekly reach of the Village Facebook Account

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.

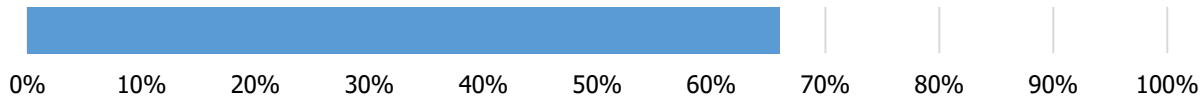
Success Indicators:

- 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 2019

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 February 2019:

After adjusting for retirements occurring year to date, 16.5% of Village's workforce remains eligible for retirement during the upcoming FY 19/20 (34 of 205 positions):

Workgroup Breakdown:

- Sworn Police: 12% eligible (7 of 59)
- Civilian Police: 12% eligible (4 of 34)
- Sworn Fire: 20% eligible (11 of 56)
- Civilian Fire: 0% eligible
- Public Works: 23% eligible (7 of 31)
- Community Development 31% eligible (4 of 13)
- Administration/IS: 8% eligible (1 of 12)

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.

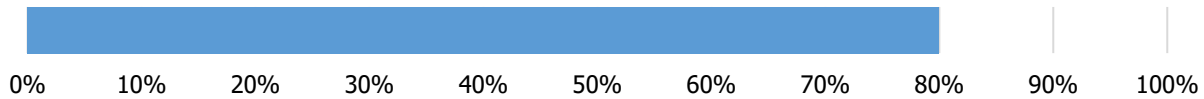
Success Indicators:

- 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 2019

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 #6 will be submitted with the FY2019-2020 budget to reflect progress on the plan, as well as to meet requirements set by the GFOA.
🕒	#5	Strategic plan progress report sheets continue to be reviewed. With the strategic plan currently entering the third year of the plan, total progress is well over 70% 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.

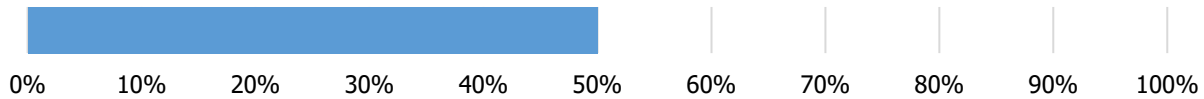
Success Indicators:

- 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 2019

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 building and facility maintenance is currently being revived to continue the exploration of opportunities for improved coordination of facility maintenance. The committee will be meeting in Spring 2019 to discuss current facility maintenance and capital expenditures to create a village-wide plan for scheduled replacement and repair of facilities.
✗	#4	Requires completion of Action Step #3.
✗	#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.

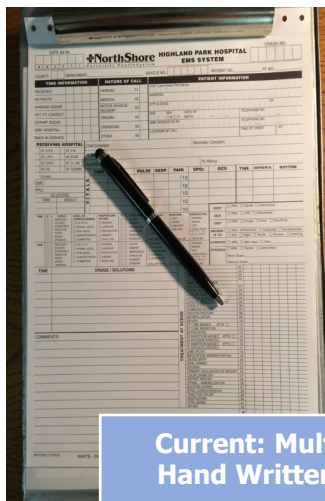
Action Steps	Desired Target Date
1. Host Multiple Vendor Webinars to Collect Information to Write an RFP.	February 2016
2. Draft RFP and Receive Board Approval to Let the RFP.	March 2016
3. Select a Vendor.	January 2018
4. Work with ambulance billing vendor to ingrate EPCR system.	August 2018
5. Train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

STATUS AS OF: FEBRUARY 2019

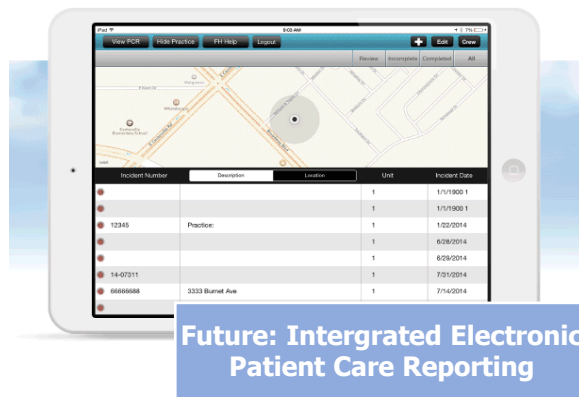
INITIATIVE #1.5: Update the Fire Department's Reporting & Record Keeping.



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, $\frac{3}{4}$ 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.

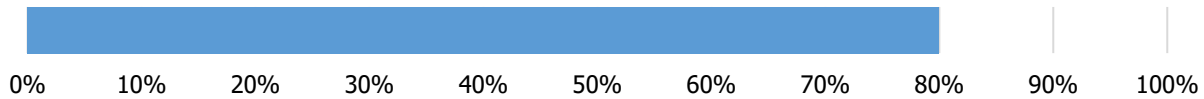
Success Indicators:






- 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, August, October annually

STATUS AS OF: FEBRUARY 2019

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 190,000 square foot speculative industrial building which is under construction and in the pre-leasing stage. Abbott Laboratory Credit Union (ALEC) is will be relocating to a new, 30,000 square foot headquarters office building in Summer 2019. AKHAN Semiconductor is enhancing its operational capacity with the recent addition of a clean room. Weiman Products recently 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, often done in concert with Lake County Partners, provide a web of resources to Gurnee manufacturers, including access to job training grants and recruitment support to attract qualified labor.
	#3	A new shelter at Rt. 21 & Washington is now in use thanks to 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. Pace bus service to the employee entrance of Six Flags continues. 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 in August; and the Midwest Dealmaking Trade Show in October. These events are attended by retail developers, brokers, and retailers' real estate teams. The Village was also a partner community in Select Chicago, an affiliate of Select USA, held this year for the first time.

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 2019

INITIATIVE #2.2: Update the Village financial policies



0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

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.

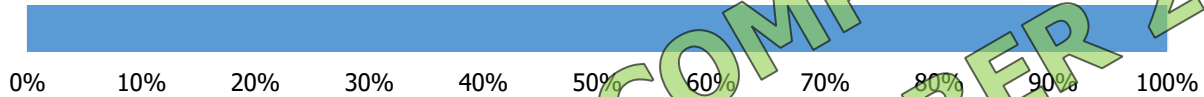
Success Indicators:

- 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.

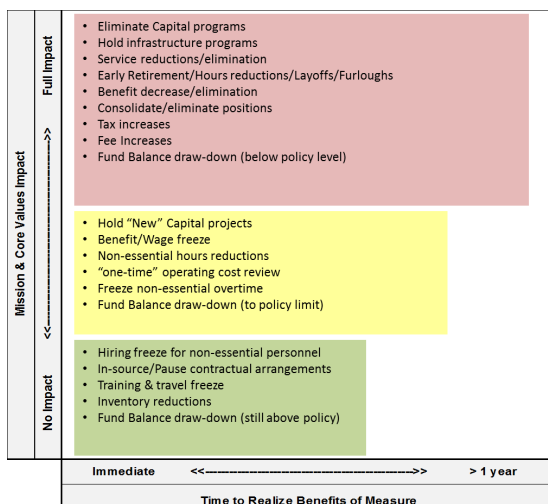
Action Steps	Desired Target Date
1. Research best practices and comparable community forecasts.	July 2015
2. Develop a framework Multi-Year Financial Forecast.	August 2015
3. Draft plan presented to department heads for feedback.	October 2015
4. Present Multi-Year Financial Forecast to Village Board.	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 2019

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 will be 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.

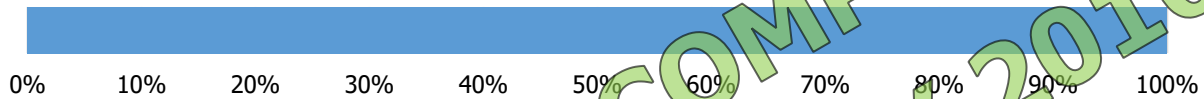
Success Indicators:

- 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 2019

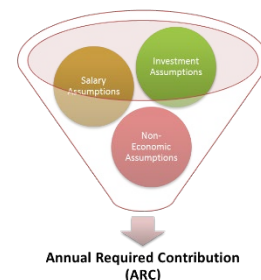
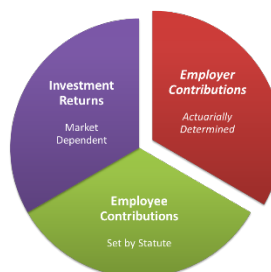
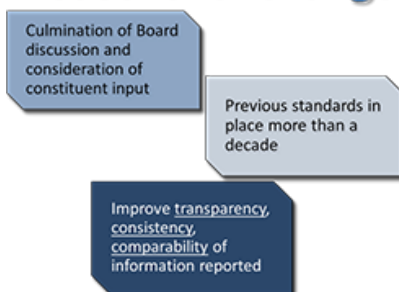
INITIATIVE #2.4: Continue to conservatively fund pension liabilities.



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.

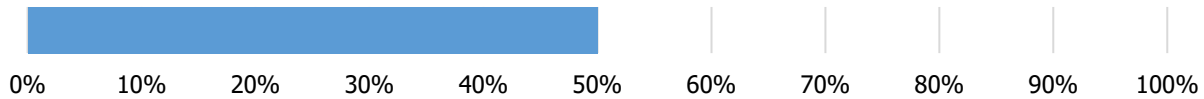
Success Indicators:

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

STATUS AS OF: FEBRUARY 2019

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.
✓	#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 property owners, tenants, and area residents; Phase 2 will be 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 and 2018 Gurnee Days parades; a summer coupon flier; a frequent-shopper holiday promotion (\$1,000 "Grand" giveaway); and the new Farmers & Artisans Market that will be held again monthly, July-October, in 2019.
✗	#5	See #6
🕒	#6	Certain East Grand properties were specifically evaluated during the ULI-TAP for potential use and redevelopment schema. U-Haul is planning a remodel for a climate controlled self-storage facility which will now include the two vacant motel properties. 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 was clear that, with few exceptions, the rents in the area do not yet support new, ground-up construction. It recommends an emphasis on revitalizing the area with special events 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.

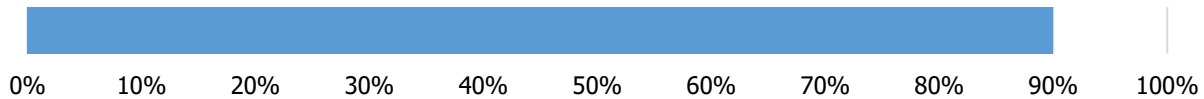
Success Indicators:

- 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.

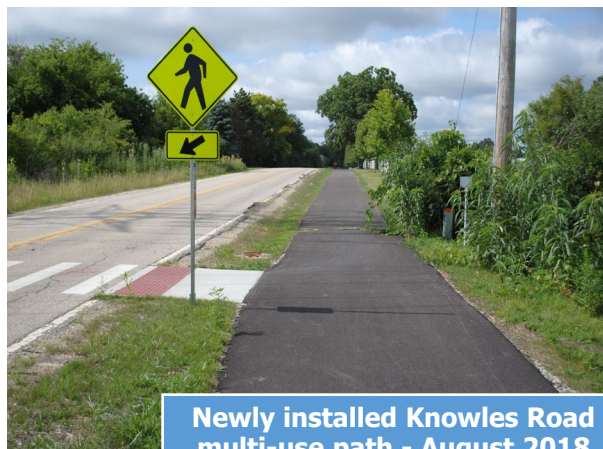
Action Steps	Desired Target Date
1. Creation of a Blue Ribbon Committee to provide direction for improvements.	May 2016
2. Installation of sidewalk on west side of Rte. 21 between South Rd. & Washington St.	August 2016
3. Blue Ribbon Report presented to Village Board.	October 2016
4. Incorporation of 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 2019

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 contract in May 2018. Over the next 8-12 months the firm will work to update the Comp Plan and include pedestrian mobility.
✓	#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 FY19 Capital Improvement Plan included over \$100,000 for pedestrian improvements, and included the installation of a multi-use path along Knowles Road. Plans have been submitted to LCDOT for review for Washington Street east of Hunt Club and Hunt Club south of Washington for additional connections. Additionally, the FY20 Capital Plan includes a proposal to complete the installation of sidewalk along Knowles Road.



Newly installed Knowles Road multi-use path - August 2018



The Blue Ribbon Commission examining maps for infrastructure gaps.

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.

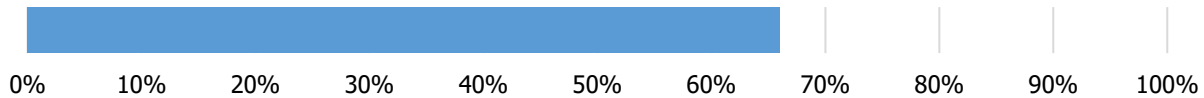
Success Indicators:

- 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 2019

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.
🕒	#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.
🕒	#3	ISO began performing an audit of the Village in November 2017. The Village maintained the current CRS Rating of 6.



FS #1 & Welton Plaza – July 2017



Home impacted by July 2017 flood



Home impacted by July 2017 flood



Kilbourne looking South – July 2017

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.

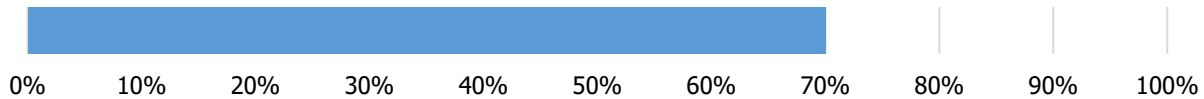
Success Indicators:






- 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 2019

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 17, 2018. 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 (10 in FY 16/17).	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 2019

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 includes the replacement of 13 obsolete fire hydrants.
✓	#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.

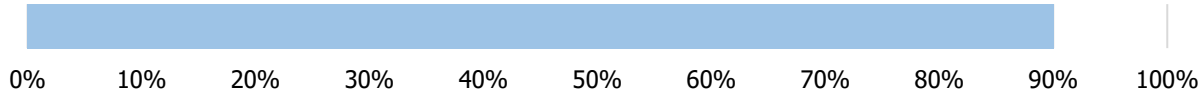
Success Indicators:

- 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 2019

INITIATIVE #3.6: Explore opportunities for enhanced comm. 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	Sharing bandwidth / access with City of Zion. Schools & Libraries are covered under the Federal eRate program, until this changes, we are not a viable partner for cost sharing.

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 2019

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.	May 2019
4. Bring draft plan to Village Board.	July 2019
5. Adopt new plan.	August 2019

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

STATUS AS OF: FEBRUARY 2019

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	Requires completion of Action Step #2. The draft Comprehensive Land Use Plan, including an implementation strategy, will be provided to the PZB for review via a Public Hearing. The implementation strategy will describe the specific actions required to carry out the new Plan, including recommendations regarding development regulations, CIP priority improvement projects, public/private partnership opportunities, redevelopment site, potential funding sources and implementation techniques, and general administration. The PZB will review and comment on the Plan as it sees fit. This feedback will then be incorporated as appropriate and the PZB will vote to forward it to the Village Board for consideration.
	#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.

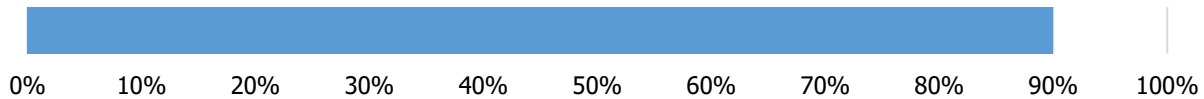
Success Indicators:

- 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 2019

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 has 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 the efficacy of the consolidation dispatch center.
✓	#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 May 1, 2017. Went live with dispatching for the City of Zion Police and Fire on July 11, 2017.
🕒	#8	Staff continues to be available to discuss opportunities for partnerships.
🕒	#9	Gurnee is an active participant in the Lake County Regional 911 Consolidation effort, with members on the Policy and Operation Committees. A Project Manager and Consultant have been hired to assist with development of an implementation plan for regional consolidation 911 services.

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.

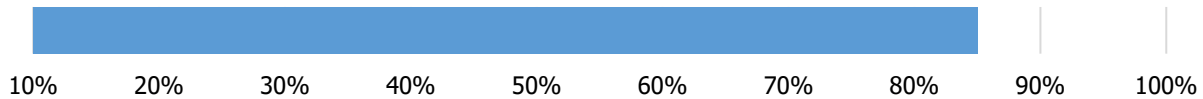
Success Indicators:

- 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 2019

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 reference body camera systems/storage/maintenance.	September 1, 2015
5. Explore grant opportunities for outfitting body cameras.	May 2016
6. Bring proposal for body cameras to Village Board.	September 2016
7. Purchase body cameras and implement for patrol officers.	December 2016

STATUS AS OF: FEBRUARY 2019

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

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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 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.

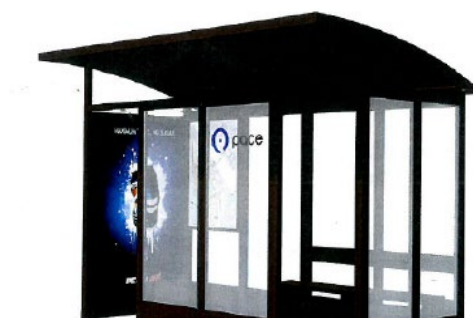
Action Steps	Desired Target Date
1. Maintain working relationship with Pace and other regional transportation entities.	Ongoing
2. Install additional bus shelters at high traffic areas.	July 2017
3. Install bike racks in high traffic Pace shelter areas.	July 2018
4. Evaluate process to obtain Metra rail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

STATUS AS OF: FEBRUARY 2019

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 most recent monthly ridership report, daily ridership on Route 565 (Grand Avenue) was 892 on weekdays and 709 on Saturdays; on Route 572 (Washington Street) it was 503 on weekdays and 128 on Saturdays; and Route 562 (Sunset Avenue) served 284 riders on weekdays. 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 is planned for 2019. Existing shelters in high traffic locations – Six Flags, Menards - will receive replacement refuse containers in 2019 in order to facilitate more regular 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.



The look of the new shelter design going in at Hunt Club / Grand - 2019



Gurnee is served by Pace routes 562, 565, 570, 572 & 573

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.

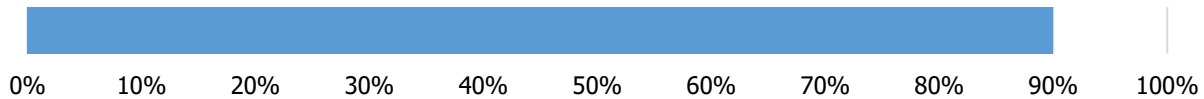
Success Indicators:

- 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 2019

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 – scheduled for updating and web posting Q1 2019.
	#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 2019. Guide is distributed at local hotels and events. The 2019 Chamber Guide will feature a local dining section.
	#3	Village website features all businesses by type/category and location. Several user-friendly enhancements were incorporated with the new website rollout. Data is 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	Lake County Restaurant Week debuted in June 2016 and has become an annual promotion. It will be back again March 1-10, 2019. This event, which showcases Lake County's independent dining establishments, has included many Gurnee restaurants. Back-to-School shopping and Holiday shopping Facebook promotions feature retail, while service businesses are supported throughout the year via sharing of their posts.
	#6	Gurnee's first Small Business Saturday (SBS) event in 2016 featured 17 independent retailers and restaurants. In 2017, it was expanded 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. Each year's Small Business Saturday event has included collection (at local businesses) of nonperishables for the Northern IL Food Bank.
	#7	See #6
	#8	Trade show displays were updated Fall 2018. Marketing Materials are being updated now by a5 Marketing; projected completion March 2019.



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 2019

INITIATIVE #5.3: Build Welton Plaza.

0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

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 2019

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



Status	Action Step	Description of Action Step Status
	#1	Staff has conducted very preliminary research related to what actions other communities have taken in regards to relaxing right-of-way restrictions in an effort to encourage fiber installation. Small cell tower deployment is beginning throughout the community as providers look to expand their reach via private sector
	#2	No reportable progress at this time.
	#3	Inventory of Cell Towers and other Antennas structures is being maintained. Looking for optimal methods / opportunities for publishing appropriate details.
	#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 fact-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 2019/2020 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 indentifying 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 2019.
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 one type of proprietary fund – an enterprise fund. Enterprise funds are used to report the business-type activities the Village engages in. All enterprise funds are used for services intended to pay for themselves. The Golf Fund and Water & Sewer Funds are included in this grouping.

- **Fiduciary Funds** use the economic resources measurement focus accrual basis of accounting. The Village acts as the fiduciary for the Police and Fire Pension Funds. These funds are supported by employee and Village contributions and are established as single-employer funds. The funds are managed by pension boards and are not available to support the Village's own programs. Non-police and fire personnel are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The Village provides the employer and employee contributions directly to IMRF and, as such, costs to fund these retirement benefits are embedded in the General Operating budget.
- **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.
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, 75200)	Manages Village's streets, streetlights, signage, stormwater infrastructure, public trees and fleet
Utility Operating (221)	Public Works (75500)	Oversees water and sewer conveyance infrastructure

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 7.9 FTE. This is the result of the addition of six partially grant-funded firefighter paramedic positions, one communications operator position and increasing part-time communication operator and intern hours.

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) 2019/2020 budget of \$72.9 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 19/20	Proposed Expenditures FY 19/20	Net Surplus / (Deficit)
All Funds	77,036,719	72,880,713	4,156,006
Governmental Funds	50,632,534	53,023,361	(2,390,827)
110 - General Fund	42,674,282	42,655,499	18,783
121 - 911 Fund	965,380	965,380	-
122 - Motor Fuel Tax Fund	840,000	1,675,000	(835,000)
123 - Impact Fee Fund	500	200,000	(199,500)
124 - PD Restricted Revenue Fund	5,150	-	5,150
131 - Capital Improvement Fund	4,890,000	6,285,510	(1,395,510)
141 - Bond Fund	1,215,750	1,200,750	15,000
142 - Special Service Area #2	41,472	41,222	250
Proprietary Funds	14,420,708	14,920,952	(500,244)
211 - Golf Course Fund	-	-	-
221 - Water & Sewer Operating Fund	9,383,500	7,961,994	1,421,506
223 - Water & Sewer Capital Fund	5,037,208	6,958,958	(1,921,750)
Fiduciary Funds	11,983,477	4,936,400	7,047,077
307 - Police Pension Fund	6,702,456	3,160,200	3,542,256
308 - Fire Pension Fund	5,281,021	1,776,200	3,504,821

Fiscal Year 2019/2020 projected revenues are \$77.0 million, while projected expenditures are \$72.9 million including inter-fund transfers. On an all funds basis, a \$4.2 million surplus is projected. The budget is balanced.

The projected May 1, 2019 General Fund balance is \$26.4 million, which is 62.0% of FY 2019/2020 expenditures. The General Fund balance is projected to increase by \$385 thousand as of April 30, 2019. FY 2019/2020 is projected to add \$19 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 2019/2020 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 \$835 thousand in the Motor Fuel Tax Fund, \$200 thousand in the Impact Fee Fund, \$1.4 million in the Capital Improvement Fund and \$500 thousand in the Water & Sewer Fund in accordance with the Multi-Year Capital Plan. The draw down in the Capital Improvement Fund is partially offset by a transfer of General Fund surplus at the end of FY 2018/2019 of \$1.3 million. In order to more efficiently use in-house staff resources, the Village is utilizing Motor Fuel Tax funds every other year as part of the roadway rehabilitation program. Use of these funds requires extensive reporting and regulatory requirements. The Motor Fuel Tax Fund is projecting an \$835 thousand deficit in FY 2019/2020 as prior year funds are expended. These changes in fund balance are discussed in greater detail under *Fund Balance Projections by Fund* at the end of this section.

FY 2019/2020 expenditures are aimed at working towards and accomplishing goals identified during the 2015 Strategic Plan update. This includes \$6.6 million for the Water & Sewer System that will continue construction of the Knowles Road water tower project on the West side of the community. \$5.0 million is included for transportation system improvements including road resurfacing, intersection improvements, street light upgrades, and funding for sidewalk and pedestrian improvements, \$1.5 million for vehicles and equipment, \$1.2 million for building improvements and \$300 thousand for stormwater management systems. More information on the FY 2019/2020 capital program can be found in Section 7: Capital Improvement Budget.

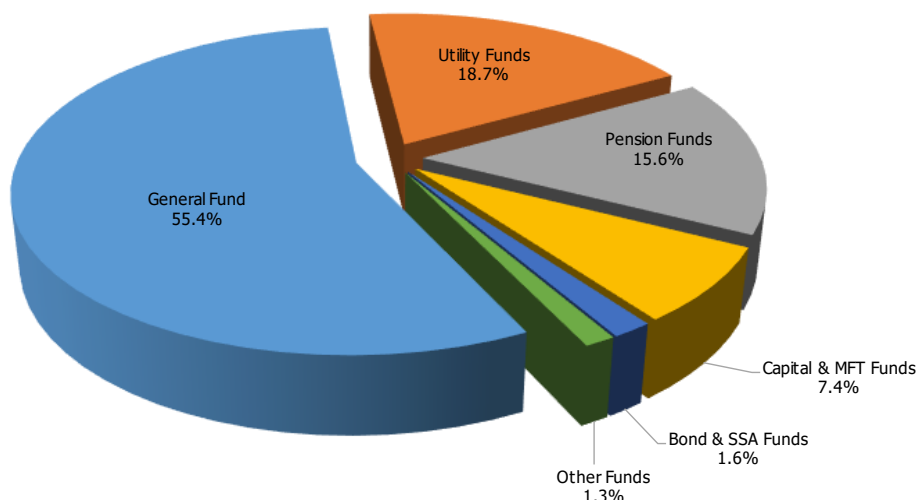
Despite the purposeful spend down in reserves, the Village's fund balances are strong. As of April 30, 2020 the General Fund is projected to have a fund balance of \$26.4 million, the Impact Fee Fund balance is projected to be \$946 thousand, the Capital Fund balance is projected at \$722 thousand and the Water & Sewer Operating Fund balance is projected at \$4.7 million. The Village has undertaken an aggressive capital program over the last several years funded by previous transfers from General Fund reserves and operating surpluses. As a result, the reserve balance in the Capital Improvement Fund has decreased. 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 the short-term closure of KeyLime Cove due to ownership change to Great Wolf Lodge, a surplus transfer to capital was not made at the end of FY 2017/2018 further drawing down the fund balance. The Village is planning an additional \$1.3 million transfer to the Capital Improvement Fund and a \$200 thousand transfer to Water & Sewer Fund at the end of FY 2018/2019. Staff anticipates the ability to make a surplus transfer at the end of FY 2019/2020 because of conservative budgeting practices.

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 2016/2017 and FY 2017/2018 actual, FY 2018/2019 budget and year end forecast and FY 2019/2020 budget.

Total Revenues by Fund							
Fund	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Funds	\$71,096,109	\$72,177,331	\$76,672,762	\$73,137,549	\$77,036,719	\$363,956	100.5%
Governmental Funds	\$48,987,340	\$47,245,364	\$50,399,321	\$51,374,380	\$50,632,534	\$233,212	100.5%
110 - General Fund	38,968,522	38,878,730	42,313,846	41,965,043	42,674,282	360,436	100.9%
121 - 911 Fund	322,670	572,481	563,951	650,001	965,380	401,429	171.2%
122 - Motor Fuel Tax Fund	826,051	832,354	885,000	830,312	840,000	(45,000)	94.9%
123 - Impact Fee Fund	18,023	-	34,500	34,500	500	(34,000)	1.4%
124 - PD Restricted Revenue Fund	21,236	(351)	5,050	5,050	5,150	100	102.0%
131 - Capital Improvement Fund	6,742,044	4,861,308	5,355,000	6,630,000	4,890,000	(465,000)	91.3%
141 - Bond Fund	2,047,575	2,059,325	1,201,200	1,218,200	1,215,750	14,550	101.2%
142 - Special Service Area #2	41,219	41,517	40,774	41,274	41,472	698	101.7%
Proprietary Funds	\$11,028,005	\$11,149,989	\$14,885,000	\$12,293,078	\$14,420,708	\$ (464,292)	96.9%
211 - Golf Course Fund	169	-	-	-	-	-	N/A
221 - Water & Sewer Operating Fund	9,209,936	8,745,231	9,154,000	9,105,078	9,383,500	229,500	102.5%
223 - Water & Sewer Capital Fund	1,817,900	2,404,757	5,731,000	3,188,000	5,037,208	(693,792)	87.9%
Fiduciary Funds	\$11,080,765	\$13,781,978	\$11,388,441	\$9,470,091	\$11,983,477	\$595,036	105.2%
307 - Police Pension Fund	5,541,561	8,883,858	6,415,718	5,407,368	6,702,456	286,738	104.5%
308 - Fire Pension Fund	5,539,204	4,898,120	4,972,723	4,062,723	5,281,021	308,298	106.2%

Revenues by Fund Type



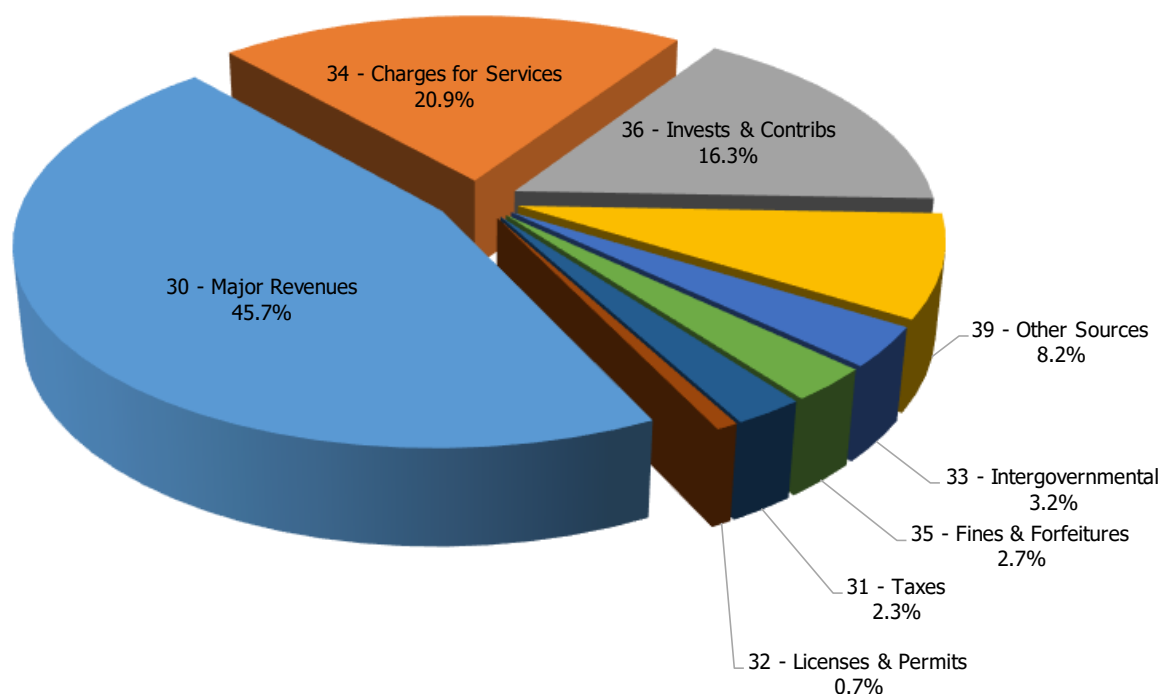
FY 2018/2019 revenues are forecasted to miss budget by \$3.5 million, primarily due to less than anticipated hotel taxes, pension investment income and the timing of reimbursements from the IEPA for the Knowles Road water tower project. The FY 2018/2019 revenue forecast is \$73.1 million, which is \$3.6 million under the FY 2018/2019 budget of \$76.7 million. The hotel tax variance is due to lower revenue from Great Wolf Lodge which opened 2 months later than anticipated. The variance in revenue is offset by lower expense as the Village has a rebate agreement with Great Wolf Lodge that guarantees the Village receives a base amount before rebating any taxes are rebated. The Village budgeted for the maximum exposure under the agreement as no historical data was available for Great Wolf Lodge. The Village anticipated

construction of the Knowles Road water tower to begin in FY 2018/2019, however the majority of the construction and subsequent reimbursement from the IEPA will happen in FY 2019/2020. The Village anticipates a transfer of \$1.3 million from the General Fund to the Capital Improvement Fund and \$200 thousand to the Water & Sewer Capital Fund from year-end surpluses. The revenue side of these transfers are included in the year-end forecast figures on the previous page.

For FY 2019/2020, the Village is projecting \$77.0 million in revenues. This includes inter-fund transfers. As the Village of Gurnee abates property tax levies for debt service and pension obligations, money is transferred from the General Fund to the Bond Fund and the Police & Fire Pension Funds to meet annual obligations. The General, Capital, Water & Sewer Operating and Water & Sewer Capital Funds are the Village's three largest non-fiduciary funds and account for 80.5% of all projected revenues. Of these funds, the General Fund has the greatest increase over the prior year of \$360 thousand. This is a result of greater tax revenue, primarily Sales Tax, Use Tax and Amusement Tax, included in the 30 – Major Revenues category. Similar to other units of local government, the Village funds operations by imposing taxes, fees and fines, requiring licenses and investment income.

Total Revenues by Category - All Funds							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$71,096,109	\$72,177,331	\$76,672,762	\$73,137,549	\$77,036,719	\$363,956	100.5%
30 - Major Revenues	33,429,251	32,891,855	35,297,623	35,147,623	35,198,625	(98,998)	99.7%
31 - Taxes	1,839,757	1,514,662	2,024,774	1,682,100	1,779,247	(245,528)	87.9%
32 - Licenses & Permits	768,904	651,724	669,750	625,250	555,500	(114,250)	82.9%
33 - Intergovernmental	1,698,445	1,547,697	1,697,051	1,635,524	2,466,734	769,683	145.4%
34 - Charges for Services	14,909,234	14,795,069	15,533,120	15,643,477	16,069,575	536,455	103.5%
35 - Fines & Forfeitures	1,831,071	2,090,282	2,294,500	2,199,000	2,085,700	(208,800)	90.9%
36 - Invests & Contris	11,831,825	14,166,970	11,763,744	9,995,797	12,528,380	764,636	106.5%
39 - Other Sources	4,787,623	4,519,071	7,392,200	6,208,778	6,352,958	(1,039,242)	85.9%

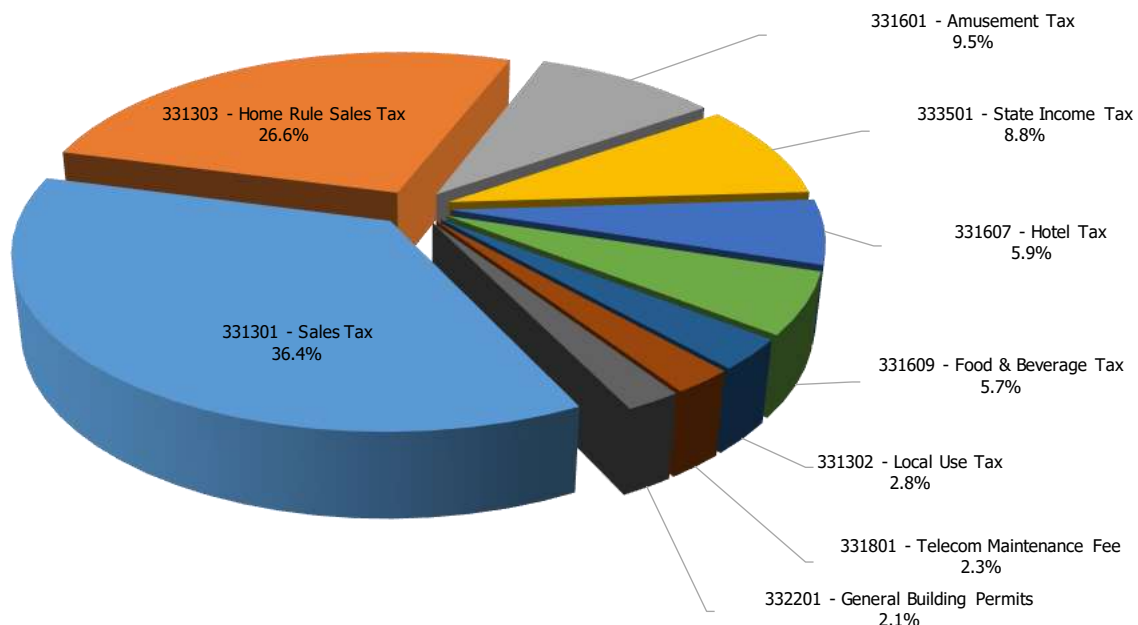
Total Revenues by Category (All Funds)



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 71.5% of General Fund revenues and 45.7% 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%. A portion 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 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Major Revenues	\$33,429,251	\$32,891,855	\$35,297,623	\$35,147,623	\$35,198,625	-\$98,998	99.7%
331301 - Sales Tax	17,479,892	17,110,840	12,220,000	12,840,000	12,800,000	580,000	104.7%
331302 - Local Use Tax	771,624	768,614	820,000	920,000	995,000	175,000	121.3%
331303 - Home Rule Sales Tax	4,843,962	4,601,816	9,270,000	9,340,000	9,360,000	90,000	101.0%
331601 - Amusement Tax	2,355,028	2,987,767	3,212,623	3,762,623	3,338,625	126,002	103.9%
331607 - Hotel Tax	1,278,938	755,511	3,100,000	1,800,000	2,090,000	(1,010,000)	67.4%
331609 - Food & Beverage Tax	1,965,227	1,976,418	2,050,000	1,980,000	1,990,000	(60,000)	97.1%
331801 - Telecom Maintenance Fee	1,046,704	962,279	925,000	880,000	800,000	(125,000)	86.5%
332201 - General Building Permits	724,256	899,595	800,000	725,000	725,000	(75,000)	90.6%
333501 - State Income Tax	2,963,620	2,829,015	2,900,000	2,900,000	3,100,000	200,000	106.9%

Major Revenues by Type (All Funds)



FY 2018/2019 Review

Major Revenues are expected to finish the year 0.4% or \$150 thousand under budget. Negative variances in Hotel Tax (-\$1.3 million), Building Permits (-\$75 thousand), Food & Beverage Tax (-\$70 thousand) and Telecommunications Tax (-\$45 thousand) are the drivers. The negative variance in Hotel Tax is due to the later than anticipated opening of Great Wolf Lodge as well as less than anticipated receipts. This negative variance is offset by reduced expenditures for a rebate agreement with Great Wolf Lodge. Negative variances are offset by positive variances in Sales Tax (+\$620 thousand), Amusement Tax (+\$550 thousand), Use Tax (+\$100 thousand) and Home Rule Sales Tax (+\$70 thousand).

FY 2019/2020 Summary

Major Revenues are down 0.3% or \$99 thousand versus the FY 2018/2019 budget. Positive variances include Sales Tax (+\$580 thousand), Use Tax (+\$175 thousand), Home Rule Sales Tax (+\$90 thousand), Amusement Tax (+\$126 thousand) and Income Tax (+\$200 thousand). Positive variances are offset by negative variances versus the FY 2018/2019 budget for Hotel Tax (-\$1.0 million), Food & Beverage Taxes (-\$60 thousand), Telecommunications Taxes (-\$125 thousand) and Building Permits (-\$75 thousand). Building permit activity coincides with economic trends and timing of large residential and commercial development. Most building permit activity occurs during the spring and summer months.

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 2018/2019 Review

Taxes category across all Village Funds is expected to finish 16.9% or \$343 thousand under budget. Negative variances in Resort Tax (-\$315 thousand) and Road & Bridge Tax (-\$5 thousand) are the primary drivers. The negative variance in Resort Tax is due to the later than expected opening of Great Wolf Lodge and less than anticipated receipts.

FY 2019/2020 Summary

Taxes are down 12.1% or \$246 thousand compared to the FY 2018/2019 budget. Negative variances in Resort Taxes (-\$230 thousand) and Cable Franchise Tax (-\$20 thousand) are the primary drivers.

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 2018/2019 Review

FY 2018/2019 Licenses and Permits across all funds is expected to finish 6.6% or \$45 thousand under budget largely due to the timing of impact fees collected on various residential and commercial developments. Liquor and business licenses are expected to finish on budget.

FY 2019/2020 Summary

Licenses and Permits are down 17.1% or \$114 thousand due to lower Fire, Police and traffic impact fee receipts for various residential and commercial projects. Several redevelopment opportunities exist in FY 2019/2020 including office buildings, multiple "big box" sites and car washes. The Village assumes revenue from only a portion of these opportunities to be conservative. Regular residential permitting accounts for

approximately 65% of building permit and impact revenues, the remaining 35% from commercial development.

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 2018/2019 Review

Intergovernmental Revenue is projected to end FY 2018/2019 behind budget by 3.6% or \$62 thousand due primarily to less than anticipated Motor Fuel Taxes and Capital Grants. Income Taxes previously reported in this category are reported in the Major Revenues category.

FY 2019/2020 Summary

The Intergovernmental category is projected to increase 45.4% or \$770 thousand due largely to a personnel grant for the Fire Department. As part of the Department of Homeland Security's Staffing for Adequate Fire and Emergency Response Grant (S.A.F.E.R.) Grant, the Village is hiring six additional firefighters in FY 2019/2020. The grant will offset the salary and benefit costs of the firefighters at 75% for two years and 35% the third year. The anticipated grant in FY 2019/2020 is \$500 thousand. Other increases in this category include a \$401 thousand increase in the reimbursement from the NLCC-ETSB, which is the joint dispatch board for Gurnee and Zion.

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 2018/2019 Review

Across all funds charges for service are expected to finish 0.7% or \$110 thousand ahead of budget due primarily to greater than anticipated ambulance fees. Water usage over the long-term is expected to decrease as users become more efficient, however usage is expected to finish slightly up in FY 2018/2019 due to weather conditions and Great Wolf Lodge coming online.

FY 2019/2020 Summary

Total Village-wide "Charges for Services" category is expected to increase 3.5%, or \$536 thousand, in FY 2019/2020. This is primarily the result of increasing water & sewer rates, fire service contract and the dispatch service contracts as a result of consolidation. In accordance with the multi-year rate plan, water & sewer rates will increase 3% on May 1, 2019. Combined with usage reflective of the reopening of Great Wolf Lodge and typical summer conditions, Water & Sewer charges for service increase \$270 thousand. Other contracts such as the Warren Waukegan Fire Protection District and Beach Park and Newport Fire services contracts include contractual or inflationary increases totaling \$100 thousand. New in FY 2019/2020 is Fire Cost Recovery. Consistent with the philosophy of full cost recovery, the Village approved charging for the expense of certain Fire Department responses to non-residents of Gurnee. This new fee is anticipated to result in an additional \$125 thousand in the General Fund.

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 camera violations.

FY 2018/2019 Review

Fines and Forfeitures are expected to finish the year 4.2% or \$96 thousand behind budget due to lower than anticipated red light enforcement and court fines. Notable positive variances include collections from the IDROP program and code enforcement fines.

FY 2019/2020 Summary

The FY 2019/2020 budget is decreasing 9.1% or \$209 thousand, compared to the FY 2018/2019 budget. This is primarily a result of a decrease in Red Light Enforcement revenue. Intersection improvements will require cameras at a major intersection to be offline for at least a year.

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.

FY2018/2019 Review

Investments & Contributions is expected to finish 15.0% or \$1.8 million under budget due to lower than anticipated investment income in the Police & Fire Pension Funds.

FY 2019/2020 Summary

FY 2019/2020 reflects a 6.5% or \$765 thousand increase compared to the FY 2018/2019 budget. This is due 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 3.1% or \$124 thousand. Village investment earnings are anticipated to increase \$30 thousand over last year and 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 2018/2019 Review

FY 2018/2019 is forecasted to end the year 16.0% or \$1.2 million behind budget due to the timing of reimbursements from the IEPA loan for the Knowles Road water tower project. The Village anticipated \$4 million in reimbursements and expects to finish with approximately \$1.3 million. The Village anticipates transferring an additional \$1.3 million to the Capital Improvement Fund and \$200 thousand to the Water & Sewer Capital Fund from year-end surpluses in the General Fund. Surplus transfers are used to finance future capital projects and are a significant source of revenue in the Multi-Year Capital Plan.

FY 2019/2020 Summary

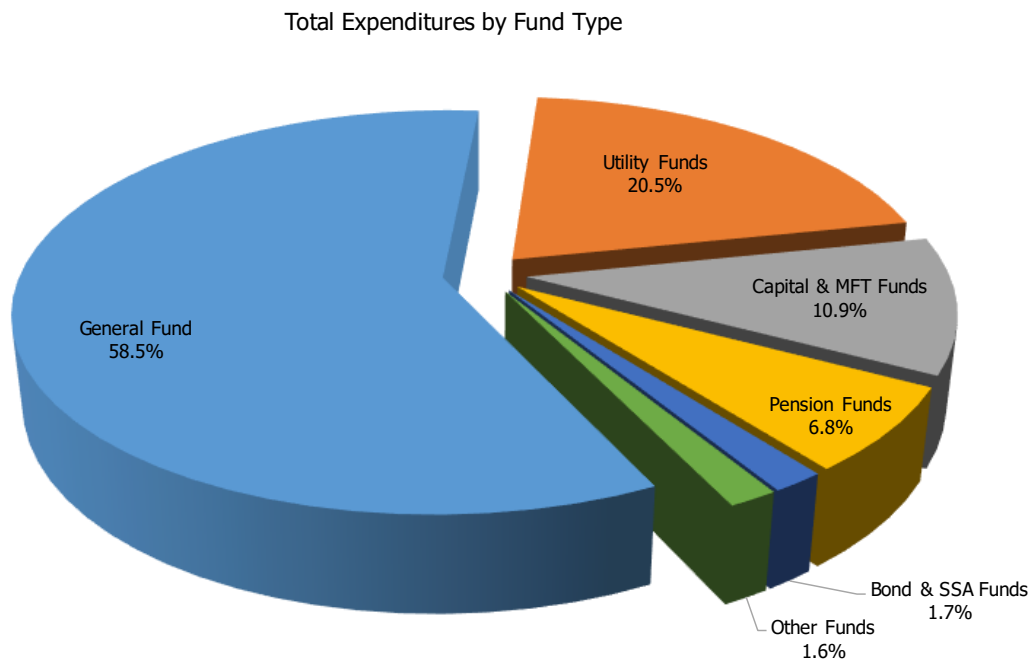
FY 2019/2020 is decreasing 14.1% or \$1.0 million. This decrease is mainly a result of a \$1.6 million decrease in inter-fund transfers from the Water & Sewer Operating Fund to the Water & Sewer Capital Fund. As these funds are combined for reporting purposes in the Comprehensive Annual Financial Report, the Village will not budget for a transfer from the Water & Sewer Operating Fund to the Water & Sewer Capital Fund. An increase of \$4.9 million in anticipated distributions from the IEPA loan for the Knowles Road Water Tower project and a transfer of \$200 thousand from the Impact Fee Fund to the Capital Improvement Fund offset these decreases.

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.

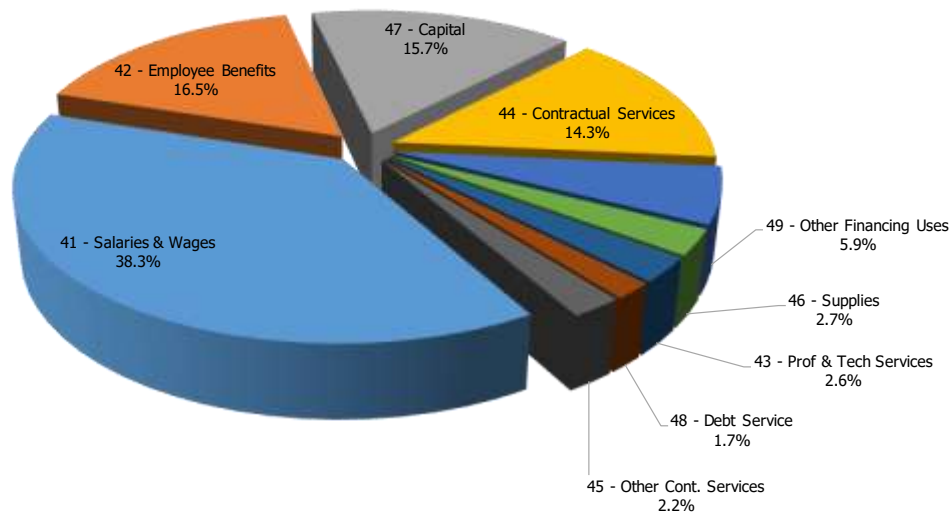
Total Expenditures by Fund							
Fund	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Funds	\$63,000,699	\$63,392,914	\$70,049,222	\$65,966,270	\$72,880,713	\$2,831,491	104.0%
Governmental Funds	\$49,313,019	\$48,925,587	\$50,481,911	\$49,815,342	\$53,023,361	\$2,541,450	105.0%
110 - General Fund	37,744,012	38,768,483	42,274,291	41,580,287	42,655,499	381,208	100.9%
121 - 911 Fund	899,497	855,961	563,951	650,001	965,380	401,429	171.2%
122 - Motor Fuel Tax Fund	925,000	847,478	-	-	1,675,000	1,675,000	N/A
123 - Impact Fee Fund	100,000	250,000	400,000	400,000	200,000	(200,000)	50.0%
124 - PD Restricted Revenue Fund	-	-	-	-	-	-	N/A
131 - Capital Improvement Fund	7,556,528	6,104,932	6,001,470	5,942,855	6,285,510	284,040	104.7%
141 - Bond Fund	2,046,408	2,057,225	1,201,200	1,201,200	1,200,750	(450)	100.0%
142 - Special Service Area #2	41,574	41,508	40,999	40,999	41,222	223	100.5%
Proprietary Funds	\$10,211,584	\$10,432,450	\$15,274,886	\$11,957,048	\$14,920,952	(\$353,934)	97.7%
211 - Golf Course Fund	19,250	-	-	-	-	-	N/A
221 - Water & Sewer Operating Fund	9,729,997	10,175,587	9,543,886	9,051,048	7,961,994	(1,581,892)	83.4%
223 - Water & Sewer Capital Fund	462,336	256,863	5,731,000	2,906,000	6,958,958	1,227,958	121.4%
Fiduciary Funds	\$3,476,096	\$4,034,877	4,292,425	\$4,193,880	\$4,936,400	\$643,975	115.0%
307 - Police Pension Fund	2,334,830	2,522,157	2,656,350	2,632,800	3,160,200	503,850	119.0%
308 - Fire Pension Fund	1,141,266	1,512,720	1,636,075	1,561,080	1,776,200	140,125	108.6%

The Village is projecting \$72.9 million in expenditures for FY 2019/2020, including inter-fund transfers. The funds with the highest expenditures are the General and Water & Sewer Operating funds. These funds account for the Village's cost of personnel and day-to-day operations. Significant capital expenditures are included in the Capital Improvement and Water & Sewer Capital funds. A chart illustrating the allocation of the financial resources across funds is provided below.



Total Expenditures by Category - All Funds							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$63,000,699	\$63,392,914	\$70,049,222	\$65,966,270	\$72,880,713	\$2,831,491	104.0%
41 - Salaries & Wages	23,385,795	25,213,410	26,187,259	25,714,077	27,927,095	1,739,836	106.6%
42 - Employee Benefits	10,909,519	11,065,307	11,622,778	11,422,904	12,039,313	416,535	103.6%
43 - Prof & Tech Services	1,651,972	2,021,444	1,944,931	1,894,359	1,902,061	(42,870)	97.8%
44 - Contractual Services	10,257,491	10,056,428	8,698,594	9,374,298	10,450,991	1,752,397	120.1%
45 - Other Cont. Services	1,126,832	1,360,776	1,567,073	1,563,989	1,614,897	47,824	103.1%
46 - Supplies	1,471,046	1,647,751	2,021,969	1,932,638	1,960,423	(61,546)	97.0%
47 - Capital	5,529,654	3,765,132	9,062,131	5,539,681	11,435,268	2,373,137	126.2%
48 - Debt Service	2,669,578	2,191,369	1,741,699	1,240,949	1,240,722	(500,978)	71.2%
49 - Other Financing Uses	5,998,812	6,071,297	7,202,788	7,283,375	4,309,943	(2,892,845)	59.8%

Total Expenditures by Category (All Funds)



Costs associated with personnel including Salaries & Wages and Employee Benefits account for 54.8% of the overall expenditures in the FY 2019/2020 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 Fraternal Order of Police and Illinois Council of Police contracts that cover sworn positions expire on April 30, 2019. The ICOPs contract that covers Communications Operators expires April 30, 2020. The International Association of Firefighters contract will expire on April 30, 2022. Both Local 150 Midwest Operating Engineer contracts expire on April 30, 2021. 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 2018/2019 Review

Salaries and Wages is expected to finish 1.8% or \$473 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 2019/2020 Summary

Across all funds, Salaries & Wages is budgeted to increase by 6.6% or \$1.7 million. The majority of this increase is attributed to an additional six Firefighter/Paramedics as a part of the S.A.F.E.R. grant and cost of living and step increases. Overall FTE count increased by 7.9 FTE's, with a 0.9 increase in part-time FTE's in addition to the six full-time Firefighter/Paramedics and a full-time Communications Operator. 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 assumptions assume 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: \$900 single, \$2,050 family January 1, 2019 – December 31, 2019 and \$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 2019 IMRF employer contribution rate is 10.53% compared to 11.8% in 2018. 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 67.8% to 71.2% for police and increased from 70.4% to 72.4% for fire.

FY 2018/2019 Review

Employee Benefits are expected to finish 1.7% or \$200 thousand under budget. This is due to lower than expected Social Security, Medicare, IMRF Pension and Insurance costs due to staff turnover, and lower workers compensation and medical insurance expenses.

FY 2019/2020 Summary

The FY 2019/2020 budget is increasing 3.6% or \$417 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 2019/2020, the increase reflects changes in personnel and elections. The lump sum employer contribution for FY 2019/2020 is increasing from \$1,810,723 last year to \$1,869,571 this year (\$58,848 or 3.2%) for Fire. For Police the lump sum employer contribution for FY 2019/2020 is increasing from \$2,207,368 last year to \$2,272,456 (\$65,088 or 2.9%). 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 decreased by \$96 thousand because of greater than anticipated investment returns.

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 2018/2019 Review

Professional & Technical Services is expected to finish the year 2.6% or \$51 thousand under budget due primarily to less than anticipated red light collection fees, as well as reductions in engineering consultant for capital projects and temporary employment and consulting in the Information System Division's budget.

FY 2019/2020 Summary

Across all funds, Professional & Technical Services are budgeted 2.2% or \$43 thousand lower in FY 2019/2020. This is primarily due to decreased red light camera collection fees as a major intersection is expected to be offline, as well as reductions in engineering consultant for capital projects and temporary employment.

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 2018/2019 Review

Contractual Services is expected to finish the year 7.8% or \$676 thousand over budget primarily due to increased expenses in the street capital program related to intersection improvements at Almond and Dada. Savings in other capital programs offset this increase.

FY 2019/2020 Summary

This category is increasing 20.1% or \$1.8 million. This is mainly a result of a larger road-resurfacing program as the Village will be utilizing Motor Fuel Tax funds accrued over the last two years in the road program. Other notable increases include \$308 thousand in water tower maintenance to add the Cemetery Road ground reservoir to the maintenance agreement. Other increases include crack sealing, maintenance at pump stations, sidewalk improvements, cloud & network services to include new software subscriptions and water purchases from the Village's water supplier CLCJAWA.

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 2018/2019 Review

Other Contracted Services is expected to finish the year 0.2% or \$3 thousand under budget due to savings in insurance premiums and the timing of projects related to the Village's 911-system infrastructure.

FY 2019/2020 Summary

Overall, the category is expected to increase 3.1% or \$48 thousand in FY 2019/2020. Significant increases include 911 related maintenance. The Village's property and liability insurance is projected to increase 5% versus the FY 2018/2019 actual.

Currently, the Village obtains this insurance coverage through the Municipal Insurance Cooperative Agency (MICA). The premium formula for allocation is as follows: 33% exposure and 66% experience. The exposure element is made up of such things as bond rating, revenue streams, etc. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four year period. The four year period used to determine the FY 2019/2020 premium is FY 2014/2015 thru FY 2017/2018. 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 2018/2019 Review

Supplies is expected to finish the year 4.4% or \$89 thousand under budget primarily due to lower fuel expense, street lighting costs as the Village moves to LED and radio equipment that was moved to a lease arrangement rather than outright purchase.

FY 2019/2020 Summary

Supplies are expected to decrease 3.0% or \$62 thousand primarily due to the radio equipment and street lighting costs mentioned earlier. Other notable decreases include firearms accessories, fuel and minor capital items.

47 - Capital: Capital expenditures include assets that have a useful life of five years or more such as vehicles, land, buildings, furnishing and equipment and machinery. Capital expenses are accounted for in the 911 Fund, Motor Fuel Tax, Capital Improvement and Water & Sewer Capital Funds. The Total Expenditure by Category – All Funds chart indicates this category is increasing 26.2% or \$2.4 million. This is mainly attributed to the timing of expenditures related to the Knowles Road Water Tower project, building improvements related to Fire Station #3, computer and camera replacements in the Police Department, and capital improvements to the East Grand corridor and Grand and Hunt Club intersection improvements. 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. The Village has one outstanding general obligation

bond, Series 2011. The Village's debt position is discussed in more detail later in this section. The Village anticipated starting payments on the IEPA loan funding the Knowles Road Water Tower project, however those payments will not start until FY 2020/2021.

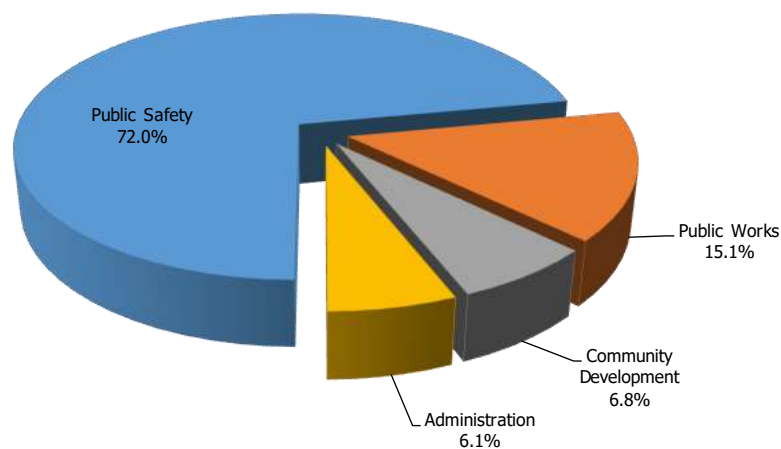
49 - Other Financing Uses: Other Financing Uses include transfers among funds as well as tax rebate programs and contingencies. The category is decreased 40.2% or \$2.9 million compared to FY 2018/2019. This is mainly a result of the restart of the Great Wolf Lodge rebate agreement, transfer to the Capital Improvement Fund, addition of a reserve for economic development and decreases in the transfer to the Bond Fund and Water & Sewer Capital Fund. Capital projects are discussed in detail in *Section 7: Capital Improvement Budget Summary*.

PERSONNEL HISTORY

The FY 2019/2020 headcount level is increasing to 231.52 full-time equivalents. This is the result of the addition of an Administrative Intern (+.35), Summer Help in Community Development (+.30), Communications Operators (+1.25) and Firefighter/Paramedics (+6.0). The allocation of FTE's changed for 2 positions; the Assistant to the Administrator and Village Engineer/Assistant PW Director. The Assistant to the Administrator was removed from the Streets Division and added to the Administration Department (0.20). The Village Engineer/Assistant PW Director is split evenly between Engineering Division and Utility, previously this position was in the Engineering Division.

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	Change
Village-Wide FTE's	208.65	216.75	216.75	217.70	223.62	223.62	231.52	▲ 7.90
Administration - 11010***	12.85	13.75	14.75	13.75	14.02	13.52	14.07	▲ 0.55
Administration - 1101010100	8.10	9.20	9.20	9.20	9.55	9.05	9.60	▲ 0.55
Information Systems - 11010200	4.75	4.55	5.55	4.55	4.47	4.47	4.47	0.00
Community Development - 11020***	16.25	14.90	15.90	15.90	15.85	15.85	15.65	▼ -0.20
Planning/Building Safety - 11020100	9.75	8.65	8.65	8.65	8.60	8.60	8.90	▲ 0.30
Engineering - 11020200	6.50	6.25	7.25	7.25	7.25	7.25	6.75	▼ -0.50
Police Department - 11040***	93.00	94.95	93.95	96.50	102.50	103.50	104.75	▲ 1.25
Administration - 11040100	80.00	80.00	79.00	81.50	81.50	82.50	82.50	0.00
Communications - 11040200	13.00	14.95	14.95	15.00	21.00	21.00	22.25	▲ 1.25
Fire Department - 11050***	52.70	58.70	57.70	57.60	56.50	56.00	62.00	▲ 6.00
Fire Department - 11050100	52.70	58.70	57.70	57.60	56.50	56.00	62.00	▲ 6.00
Public Works Department - 11075***	33.85	34.45	34.45	33.95	34.75	34.75	35.05	▲ 0.30
Streets - 11075100	16.20	16.60	16.60	16.60	17.40	17.40	17.20	▼ -0.20
Utility - 22175500	13.65	13.85	13.85	13.35	13.35	13.35	13.85	▲ 0.50
Vehicle Maintenance - 11075200	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00

FTE by Function

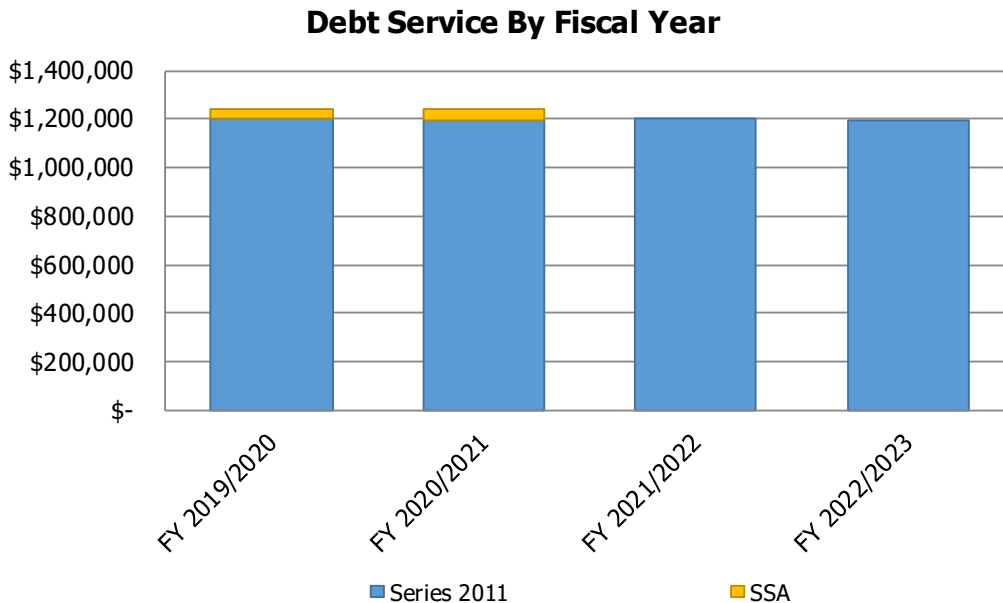


The majority of Village personnel (72.0%) continue to be employed in Public Safety, followed by Public Works (15.1%), Community Development (6.8%) and Administration (6.1%).

DEBT POSITION

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Bond Fund, Special Service Area Fund and the Utility Fund. FY 2019/2020 debt service consists of \$1,199,000 for Series 2011 and \$40,972 for Special Service Area No. 2. Total debt outstanding as of April 30, 2020 will be \$3.6 million plus \$41 thousand for Special Service Area No. 2.

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 April 30, 2018, the Village's ratio of General Obligation Bonded Debt to EAV was 0.38%. This continues the Village's historical trend of low debt ratios. See *Section 11: Appendix* for a copy of the Village's *Debt Policy*.

FUND BALANCE PROJECTION BY FUND

Revenues and expenditures including inter-fund transfers for FY 2019/2020 are projected to increase the Village's equity position by approximately \$4.2 million to \$133 million. Excluding Police & Fire pension funds, the Village's equity position is projected to be \$35 million at April 30, 2019. 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, 2018	Estimated Revenue FY 18/19	Estimated Expenditures FY 18/19	Projected Surplus / (Deficit) FY 18/19	Projected Fund Balance May 1, 2019	Budget Revenues FY 19/20	Budget Expenditures FY 19/20	Net Surplus / (Deficit) FY 19/20	Projected Fund Balance April 30, 2020
Total All Funds	\$121,902,901	\$73,137,549	\$65,966,270	\$7,171,279	\$129,074,180	\$77,036,719	\$72,880,713	\$4,156,006	\$133,230,186
110 - General Fund	26,041,417	41,965,043	41,580,287	384,756	26,426,173	42,674,282	42,655,499	18,783	26,444,956
121 - 911 Fund	-	650,001	650,001	-	-	965,380	965,380	-	-
122 - Motor Fuel Tax Fund	127,019	830,312	-	830,312	957,331	840,000	1,675,000	(835,000)	122,331
123 - Impact Fee Fund	1,511,102	34,500	400,000	(365,500)	1,145,602	500	200,000	(199,500)	946,102
124 - PD Restricted Revenue Fund	95,202	5,050	-	5,050	100,252	5,150	-	5,150	105,402
131 - Capital Improvement Fund	1,430,330	6,630,000	5,942,855	687,145	2,117,475	4,890,000	6,285,510	(1,395,510)	721,965
141 - Bond Fund	1,372,550	1,218,200	1,201,200	17,000	1,389,550	1,215,750	1,200,750	15,000	1,404,550
142 - Special Service Area #2	8,406	41,274	40,999	275	8,681	41,472	41,222	250	8,931
211 - Golf Course Fund	(1) 150,972	-	-	-	150,972	-	-	-	150,972
221 - Water & Sewer Operating Fund	(2) 4,837,722	9,105,078	9,051,048	336,030	5,173,752	9,383,500	7,961,994	(500,244)	4,673,508
223 - Water & Sewer Capital Fund	(2)	3,188,000	2,906,000	-	-	5,037,208	6,958,958	-	-
307 - Police Pension Fund	(1) 49,422,392	5,407,368	2,632,800	2,774,568	52,196,960	6,702,456	3,160,200	3,542,256	55,739,216
308 - Fire Pension Fund	(1) 36,905,789	4,062,723	1,561,080	2,501,643	39,407,432	5,281,021	1,776,200	3,504,821	42,912,253

(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 \$14.9 million; any amount below that requires Village Board notification. The projected May 1, 2019 General fund balance of \$26.4 million is 62.0% of FY 2019/2020 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 Motor Fuel Tax, Impact Fee, Capital Improvement and Water & Sewer Operating Funds.

- The MFT Fund shows as deficit of \$835 thousand because the Village utilizes MFT funds every other year to supplement the road program due to the extensive reporting required by IDOT.
- In FY 2019/2020 a \$200,000 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 2019/2020 projected deficit of \$1.4 million. Capital projects will be funded by \$4.7 million of Home Rule Sales Tax dedicated by ordinance to capital infrastructure, along with the above-mentioned \$200 thousand transfer from the Impact Fee Fund and a \$1.3 million surplus transfer from the General Fund in FY 2018/2019. The Capital Improvement Fund accounts for \$3.3 million in transportation system, \$300 thousand for stormwater management, \$1.4 million for vehicles & equipment, and \$1.2 million for buildings & improvements. Further detail on the FY 2019/2020 Capital Improvement Project can be found in *Section 7: Capital Improvement Budget Summary* and *Section 11: Appendix*.
- The Utility Operating Fund has a projected deficit of \$500 thousand. This is a planned spend down of available fund balance to help support infrastructure improvements in the Utility Capital Fund.



SECTION VI – BUDGET SUMMARY

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BUDGET SUMMARY

The Budget Summary section provides a thorough review of FY 2018/2019 year end estimates and FY 2019/2020 projected revenues and expenditures for all Village Funds. The section also includes departmental descriptions and personnel charts for the Village's major operating Departments. The Budget Summary section is designed to give the reader a comprehensive understanding of the allocation of the Village's financial resources for FY 2019/2020. 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, 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 and fire and police protection.

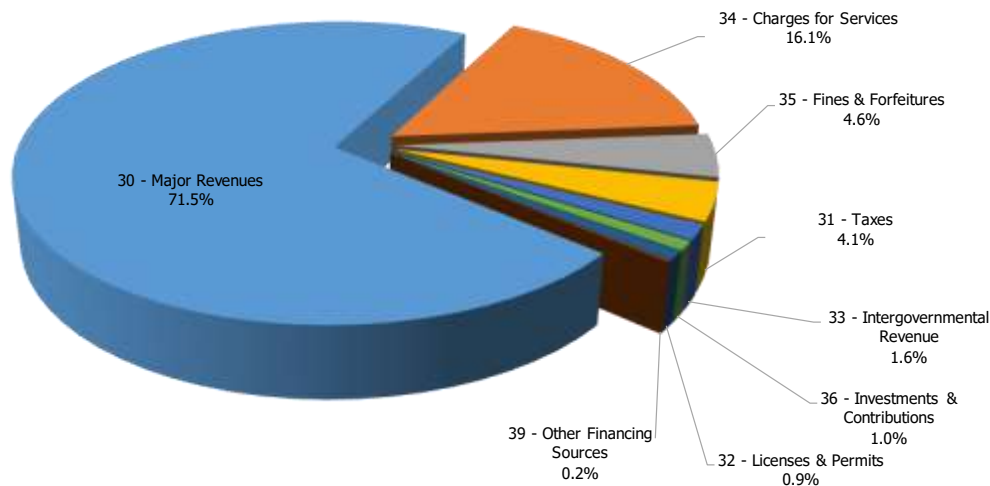
EXPLANATION OF REVENUE CATEGORIES

This section is a summary highlighting revenue changes from the prior fiscal year for the major categorical components of the General Fund. The FY 2019/2020 General Fund revenues are projected to be up 0.9% or \$360 thousand compared to FY 2018/2019. The majority of this increase is a result of the Intergovernmental category, followed by Charges for Service and Major Revenues. The Intergovernmental category is up primarily due to grant proceeds of \$500 thousand from the Department of Homeland Security to fund additional Firefighters. Charges for Service is up due to the addition of a charge for certain Fire Department responses to non-residents and increases in contracted fire and dispatch services. 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 71.5% of all General Fund revenues. Major Revenues is up due to increases in Sales Tax, Income Tax and Use Tax. Additionally, Amusement Tax categories previously split out and reported in the Taxes category are combined in the Major Revenues category.

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

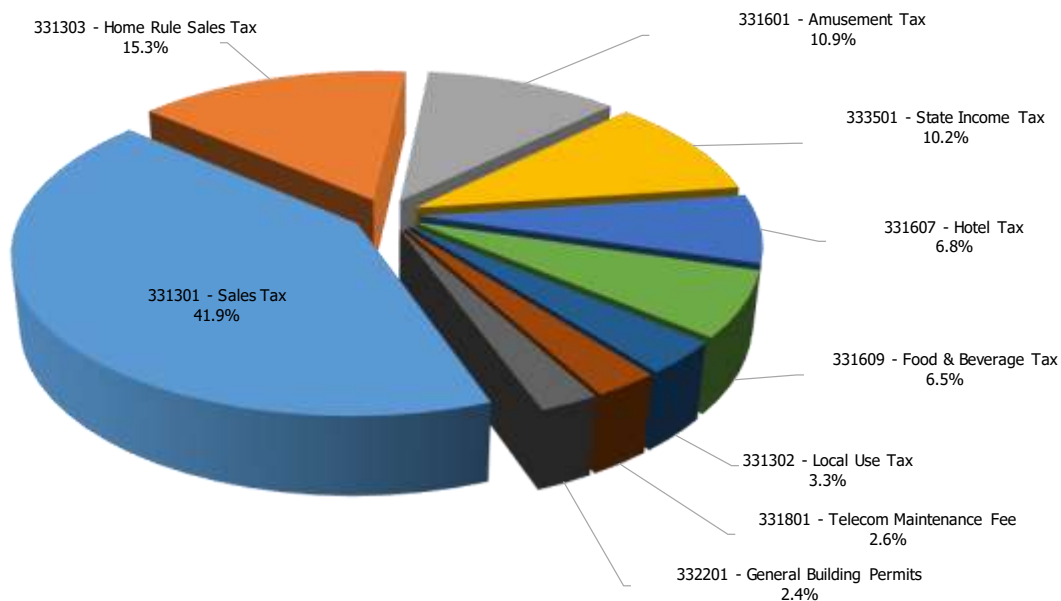
Total Revenues by Category 110 - General Fund							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total	\$38,968,522	\$38,878,730	\$42,313,846	\$41,965,043	\$42,674,282	\$360,436	100.9%
30 - Major Revenues	28,270,533	27,964,645	30,235,000	30,015,000	30,518,625	283,625	100.9%
31 - Taxes	2,113,293	1,798,539	2,396,623	2,103,949	1,738,275	(658,348)	72.5%
32 - Licenses & Permits	491,664	449,776	475,750	429,250	395,500	(80,250)	83.1%
33 - Intergovernmental	171,589	154,149	158,100	170,211	676,354	518,254	427.8%
34 - Charges for Services	5,974,661	6,162,921	6,505,120	6,719,977	6,876,075	370,955	105.7%
35 - Fines & Forfeitures	1,720,912	1,988,198	2,209,500	2,094,000	1,980,700	(228,800)	89.6%
36 - Invests & Contribs	205,368	330,137	313,753	402,656	418,753	105,000	133.5%
39 - Other Sources	20,500	30,365	20,000	30,000	70,000	50,000	350.0%

General Fund Revenues by Category



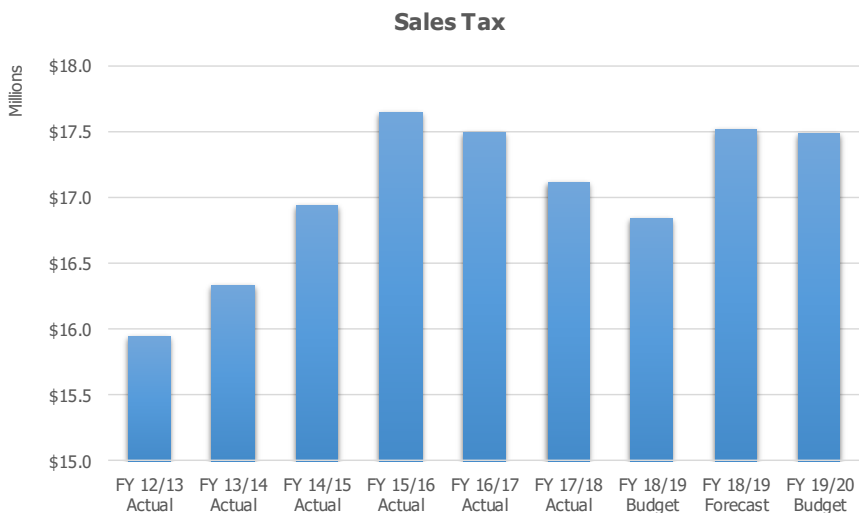
30 – Major Revenues: Major Revenues consists of Sales Tax, Home Rule Sales Tax, Amusement Tax, Income Tax, Hotel Tax, Food & Beverage Tax, Use Tax, Telecommunications Tax and Building Permits comprising over 71.5% of General Fund revenue.

Major Revenues by Type (110 - General Fund)



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 58.3% of the General Fund Taxes revenues and 41.0% of all General Fund revenues. The Village's largest sales tax producer is Gurnee Mills. According to information provided by the Illinois Department of Revenue, 39.5% of the retail sales tax allocated to the Village of Gurnee for the four most recent quarters was related to general merchandise, apparel, furniture, lumber and hardware; 15.1% was related to drugs and miscellaneous retail; 10.5% to automobiles and filling stations; 22.5% to food and food establishments; 10.5% to agricultural and all others; and 1.8% to manufacturers.

Forecasted FY 2018/2019 sales taxes are expected to end the year \$670 thousand over FY 2017/2018 budget. This increased can be attributed to improved economic conditions that led to increased consumer confidence and spending and the opening of Great Wolf Lodge bringing more visitors and shoppers to the area. Due to State budget concerns, the State now retains 2% of monthly home rule sales tax disbursements. Management projects FY 2019/2020 sales taxes at \$17.48 million; this is \$30 thousand less than the FY 2018/2019 forecast and \$640 thousand more than FY 2018/2019 Budget. The Village continues to be cautious about the impact of online retailers and budget conservatively.

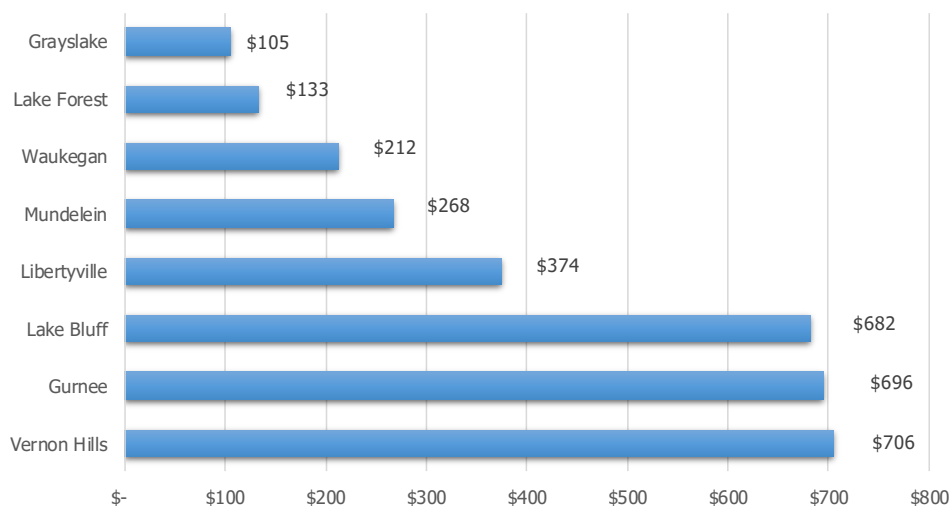


The Sales Tax revenue projection is based on the following assumptions:

- Internet Sales:** The Village of Gurnee is one of the top two retail sales generators in Lake County and has a total of 22 shopping centers with 5,325,000 square feet of floor area. Given the Village's dependence on brick-and-mortar retailers, the taxation of Internet sales and shoppers' habits is of critical importance. Illinois taxpayers are required to declare Internet purchases on their tax returns and pay Illinois Use Tax on those purchases. The State of Illinois imposes sales tax on online retailers who utilize Illinois-based affiliates and have at least \$10,000 in sales. Under the Main Street Fairness Act, online retailers must collect and remit sales taxes on purchases made by Illinois residents if the online retailer has a physical presence in the State. The law expands the definition of physical presence to include affiliate companies, such as deal and coupon website operators that earn commissions for directing shopping traffic to an online store. Even though this law exists, consumers rarely report purchases and pay taxes on Internet sales. Effective February 1, 2015, online retail giant Amazon began collecting and remitting sales tax to the State of Illinois. The Village receives a portion of this through the distribution of Use Tax, although at a fraction of the amount received in a traditional brick-and-mortar sale.

- The Marketplace Fairness Act was originally passed by the Senate on May 6, 2013. This bill would enable states to tax their residents' online purchases. The bill exempts small businesses that earn less than \$1,000,000 annually from out-of-state sales. Proponents argue that the bill helps level the playing field for traditional brick-and-mortar stores to online giants. Opponents contend the bill would hinder online commerce. Unfortunately, this bill did not pass the House of Representatives. A similar bill was introduced in 2015, but stalled in Congress with staunch opposition. The Bill was re-introduced as Senate Bill 976 in April of 2017, but remains in the Committee process.
- 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.
- Trends: For the first ten months of FY 2018/2019, Gurnee sales tax receipts increased by \$337 thousand or 3.3% and home rule sales tax increased by \$40 thousand or 1.1%, for a combined increase of \$377 or 2.7% compared to the prior fiscal year. Staff anticipates sales tax to increase slightly or flatten out 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. Historically, high sales tax revenues meant Gurnee was able to fund village services through a large number of non-residents and residents shopping within its borders.

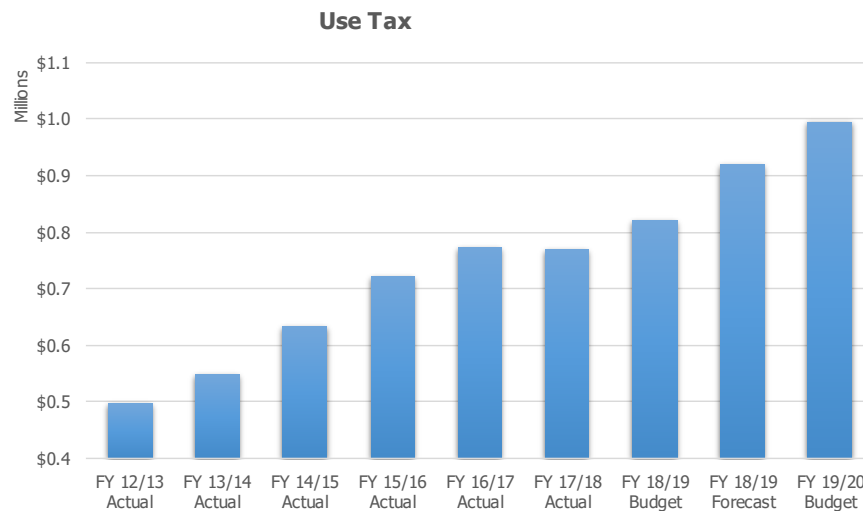
Sales Tax per Resident



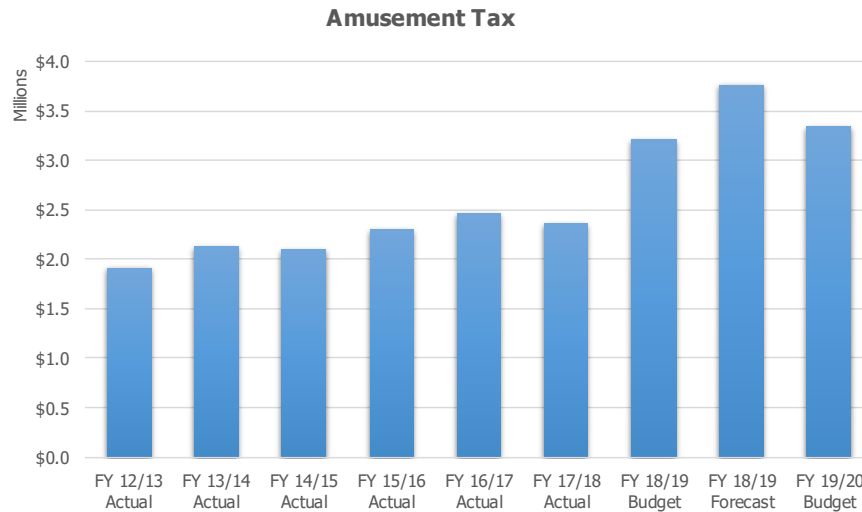
Source Illinois Department of Revenue Disbursements (State shared and Home Rule Sales Taxes collected in Calendar Year 2017)

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.

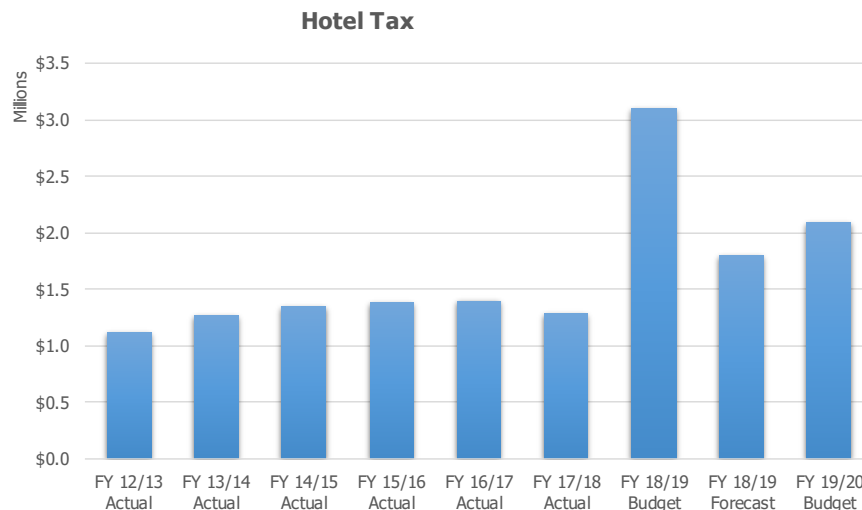
Forecasted FY 2018/2019 Use Taxes exceed FY 2018/2019 budget by \$100 thousand and FY 2017/2018 actual by \$151 thousand. FY 2019/2020 Use Tax budget is \$995 thousand. This is equal to \$31.79 per capita based on a population of 31,295 (2010 Census). The Illinois Municipal League predicts FY 2019/2020 Use Tax receipts equal to \$31.70 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.



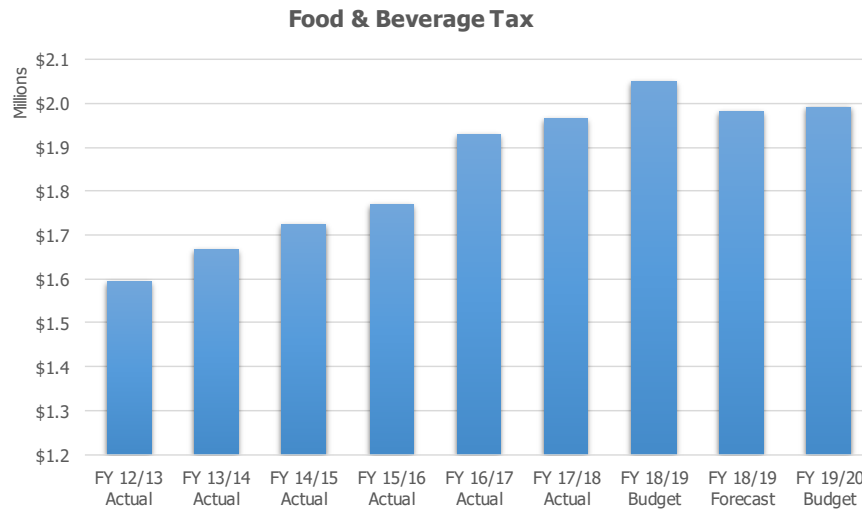
Amusement Tax – Effective May 1, 2018 the Village increased the tax on amusements from 3% to 4% on net amusement receipts within Village boundaries. Prior to this increase, Amusement Tax had not been adjusted in nearly 20 years. The largest amusement tax generator is Six Flags Great America. Forecasted FY 2018/2019 Amusement Taxes exceed FY 2018/2019 budget by \$500 thousand. This is because of a change in the method of collecting and remitting Amusement Tax by Six Flags that resulted in a one-time additional payment. Management projects FY 2019/2020 amusement taxes at \$3.3 million; this increase is the result of the proposal to increase the Amusement Tax from a rate of 3% to 4% effective May 1, 2018. Six Flags Great America continues to make investments in the Park and will open Maxx Force, the triple-record breaking coaster will be the fastest launch coaster in North America. It will reach speeds of 78 miles per hour in under two seconds and feature the fastest inversion and tallest double inversion of any roller coaster in the world. In 2018, the park opened the world’s largest loop coaster Mardi Gras Hangover and debuted “Holiday in the Park”. Holiday in the Park extends the operating season through December 31st with a unique experience that allows patrons to experience a multitude of holiday themed attractions that include, s’more stations, themed food offerings and Santa’s workshop. 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.



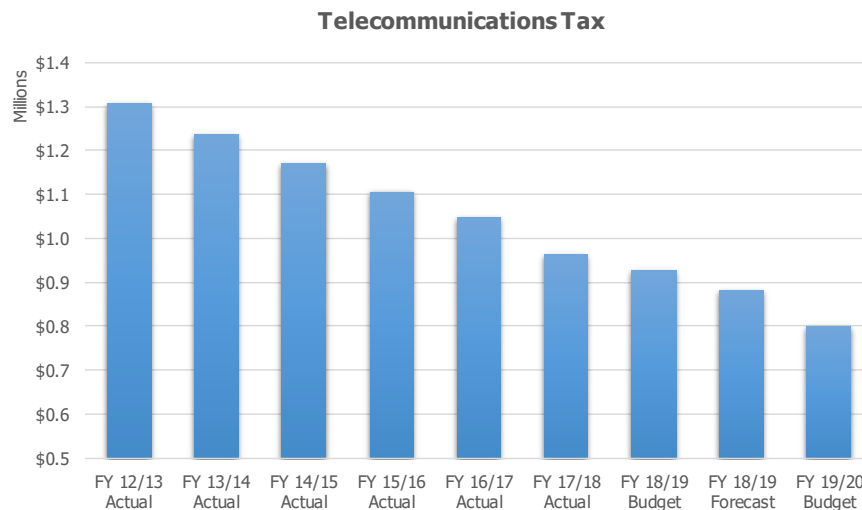
Hotel Tax - The Village's Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes 2% resort tax. Great Wolf Lodge (formerly KeyLime Cove Hotel & Indoor Waterpark) is the sole payer of the resort tax and, per an economic incentive agreement receives a tax rebate from the Village 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 FY 2018/2019. Forecasted FY 2018/2019 Hotel Tax is less than budget by \$1.3 million as a result of a later opening and less than anticipated receipts from Great Wolf Lodge. Management projects FY 2019/2020 Hotel Tax at \$2.1 million. Hotel occupancies correlate to attendance at tourism facilities.



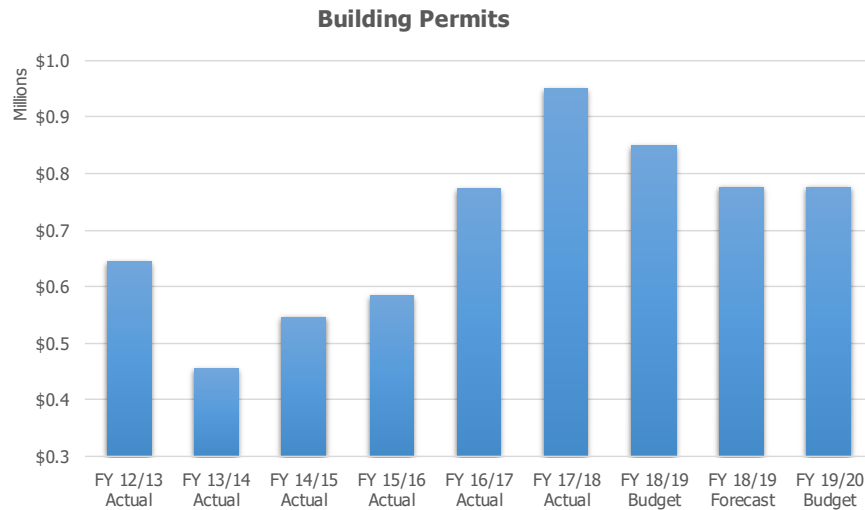
Food and Beverage Tax - This is a 1% tax on the sale of food and alcoholic beverages prepared for immediate consumption, as well as packaged liquor. The tax is paid by customers and submitted to the Village by owners on a monthly basis. There are currently 123 establishments in the Village that pay Food and Beverage Tax. Forecasted FY 2018/2019 Food & Beverage taxes are expected to be under budget by \$70 thousand but exceed FY 2017/2018 actuals. Management projects FY 2019/2020 Food & Beverage taxes at \$2.0 million; this is up \$10 thousand compared to the FY 2018/2019 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 2018/2019 Telecommunications taxes are \$45 thousand or 4.9% under budget and \$162 thousand less than FY 2017/2018 actuals. Management projects FY 2019/2020 Telecommunications taxes at \$800 thousand; this is \$80 thousand or 10%, less than the FY 2018/2019 forecast. 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 \$725 thousand in FY 2019/2020. This is \$75 thousand less than the FY 2018/2019 budget and forecasted revenue. In FY 2019/2020 staff anticipates the construction of Bellewater Place, the redevelopment of the Uno's Restaurant, the redevelopment of the Toys R Us Site, the remodel of the Sears building and the final four new home starts in the Wentworth Subdivision.



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 4.1% of General Fund tax revenue. Taxes are projected to finish \$293 thousand or 12.2% under budget primarily due to lower than anticipated Resort Tax. The FY 2019/2020 budget is \$1.7 million and is \$658 thousand or 27.5% below FY 2018/2019 budget primarily due to lower Resort Taxes and combining Amusement Taxes into one account and categorizing it under Major Revenues.

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. This is \$80 thousand less than the FY 2018/2019 budget and is mainly attributed to the reduction in traffic, fire and public works impact fees.

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. The category is increasing \$518 thousand or 328% compared to FY 2018/2019 due primarily to a grant award the Fire Department secured. 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 will 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 in FY 2019/2020. Management projects FY 2019/2020 Replacement Taxes (CPPRT or PPRT) revenues at \$110 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 an increase of 6.7% from FY 2018/2019 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 2019/2020 is budgeted at \$6.9 million; this is \$371 thousand higher than the FY 2018/2019 budget. A major portion of this increase is due to the implementation of the Fire Department's Fire Cost Recovery Program. Similar to the Village's ambulance billing program, starting on January 24, 2019 the Department started to utilize a third-party billing agency for items such as auto accidents, hazmat responses fire investigation, illegal fires, water incidents and special rescue services. This revenue is budgeted at \$125 thousand for FY 2019/2020. Payments from the Warren-Waukegan Fire Protection District (WWFPD) are included in the Intergovernmental Revenue category. The Village's multi-year contract with WWFPD for fire protection and ambulance services expires on April 30, 2020. FY 2019/2020 projected revenue is contractually set at \$3.1 million, which is a \$76 thousand increase. In addition, revenue related to Off Duty Police and Non-Resident and Resident Rescue are forecasted to increase.

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 \$2.0 million; this is a 10.4% decrease from last year's budget. This is a result of FY 2019/2020 red light camera violations being budgeted at \$1.0 million, which is \$250 thousand lower than the FY 2018/2019 budget. During FY 2019/2020 westbound and eastbound Hunt Club Road at Route 132 is expected to be deactivated for a majority of the year due to the reconstruction of the intersection by the Lake County Department of Transportation.

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. The FY 2019/2020 budget anticipates an increase of \$105 thousand due to rising interest rates and continued management by the outside advisor. Contributions include donations from outside entities and the resident portion of the parkway tree program.

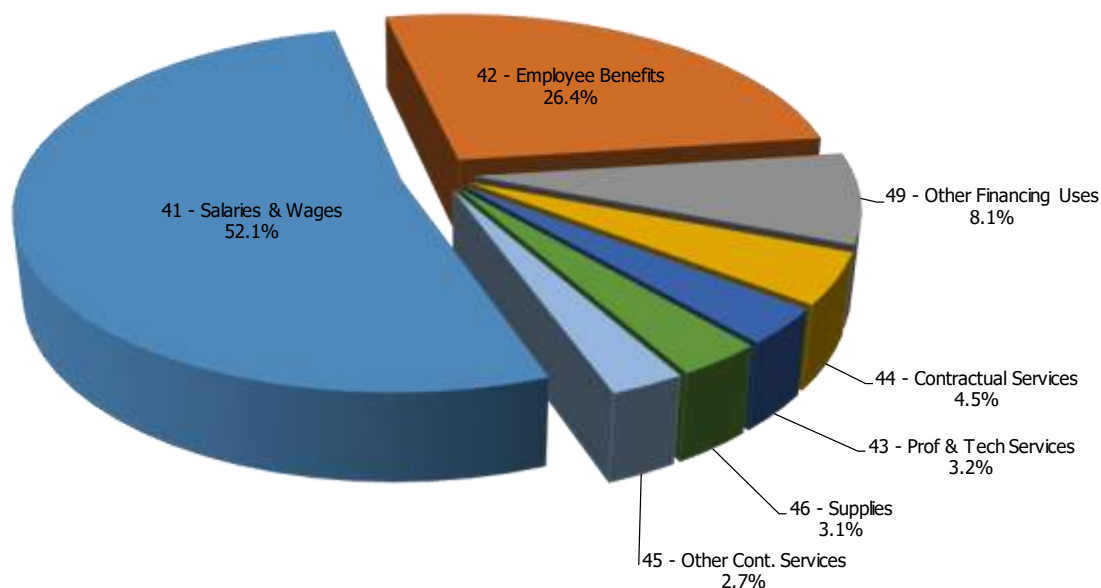
39 – Other Financing Sources: This category includes insurance proceeds as a result of damage to Village owned property, loan proceeds and transfers in from other funds. In FY 2019/2020 the Village anticipates insurance proceeds of \$20 thousand which is in line with historical trends. In addition, Workers Compensation reimbursements have been moved to this category for FY 2019/2020. The budget includes \$50 thousand in reimbursements. No other activity is budgeted for this category in FY 2019/2020.

EXPLANATION OF EXPENSE CATEGORIES

A brief summary highlighting expenditure changes from the prior fiscal year for the major categorical components of the General Fund follows. Detailed information on Departmental operations and budgets can be found following this section. For budgeting purposes, the Village of Gurnee uses assumptions that are applicable to all Departments. This includes assumptions for salary increases, employee benefits and insurance coverage to name a few. The General Fund is up 0.8% or approximately \$328 thousand, compared to FY 2018/2019. The majority of the increase can be attributed to the 41 – Salaries & Wages and 42 - Employee Benefits categories which are both discussed in more detail below.

110 - General Fund							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total	\$ 37,744,012	\$ 38,768,483	\$ 42,274,291	\$ 41,580,287	\$ 42,655,499	\$ 381,208	100.9%
41 - Salaries & Wages	19,217,547	20,491,940	21,131,892	20,787,390	22,212,827	1,080,935	105.1%
42 - Employee Benefits	10,108,193	10,399,282	10,886,362	10,695,424	11,261,179	374,817	103.4%
43 - Prof & Tech Services	920,988	1,173,008	1,428,146	1,422,624	1,360,151	(67,995)	95.2%
44 - Contractual Services	1,431,007	1,537,541	1,757,251	1,745,130	1,932,583	175,332	110.0%
45 - Other Cont. Services	953,353	1,105,630	1,117,116	1,138,939	1,136,891	19,775	101.8%
46 - Supplies	1,242,727	1,303,811	1,380,936	1,287,605	1,317,605	(63,331)	95.4%
47 - Capital	-	-	-	-	-	-	N/A
48 - Debt Service	93,086	93,086	-	-	-	-	N/A
49 - Other Financing Uses	3,777,112	2,664,184	4,572,588	4,503,175	3,434,263	(1,138,325)	75.1%

General Fund 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 Departments, Fire Prevention Bureau and Public Works Department are covered by one of two Local 150 Midwest Operating Engineers contracts. The Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2019; 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.

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, 2018 was 1.8%. 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 2019/2020, 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 2018/2019, 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%	0.00%	2.25%
FOP - Police Sworn Personnel	-----*	-----*	-----*
ICOPs – Police Sworn Personnel	-----*	-----*	-----*
ICOPs – Communication Operators	2.25%	0.00%	2.25%
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 Salaries & Wages (41) category is increasing 5.1% or \$1.1 million over the prior year budget. This is a result of the aforementioned assumptions and the following personnel changes.

- The addition of six partially grant-funded firefighter paramedic positions, one communications operator position and increasing part-time communication operator and intern hours. The grant covers 75% of salary and benefits costs in year one, 75% in year two and 35% in year three.

- The addition of one Communications Operator and an increase in part-time Communication Operator hours now that the Village has 18-months of data post 911 consolidation. 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 six Communication Operators based on the expected workload after efficiencies. The workload has resulted in a dramatic increase in overtime. As a result, an additional Communication Operator is proposed to address this concern. Significant impacts to overtime as expected to occur in FY 2020/2021 as it takes approximately nine months before the individual is fully trained and able to operate without the direct assistance of others.
- An increase in seasonal intern hours in the Administration and Community Development Departments.

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: \$900 single, \$2,050 family January 1, 2019 – December 31, 2019 and \$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 2019 IMRF employer contribution rate is 10.53% compared to 11.8% in 2018. 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 2019/2020 is increasing from \$1,810,723 last year to \$1,869,571 this year (\$58,848 or 3.2%) for Fire. The lump sum employer contribution for FY 2019/2020 is increasing from \$2,207,368 last year to \$2,272,456 (\$65,088 or 2.9%) 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, 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 insurance is spread across departments based upon the following: property based upon insurable value (i.e. replacement cost of a water pumping station), auto by number/value of cars, liability by headcount and exposure risk (i.e. likelihood of lawsuit) and workers' compensation based upon gross workers' compensation paid during the four year period to calculate the premium. Using this allocation method rewards the departments who have performed well in the areas of risk management and safety, while at the same time giving those who have had higher claims experience an incentive towards which to work. Workers' compensation accounts for 77.4% of

the total insurance premium and total \$1.54 million in FY 2019/2020. Costs related to liability, property and auto coverage are included in the 45 - Other Contracted Services category.

The 42 - Employee Benefits category is increasing 3.4% or \$375 thousand, from the previous fiscal year. The majority of this increase is a result of the increase in pension contributions (\$124 thousand) and medical insurance (\$299 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 decreasing 4.8%, or \$68 thousand compared to the prior fiscal year. This is mainly the result of red light cameras at Hunt Club Road and Route 132 being deactivated during the reconstruction of the intersection. If the cameras are off for more than 14 consecutive days, the Village is not responsible for the monthly flat fee to operate them.

44 - Contractual Services: The 44 - Contractual category covers those items for which outside vendors provide services. The category is increasing 10.0% or \$175 thousand, compared to FY 2018/2019. Increases can be attributed to the Tree Maintenance, Contractual Mowing and Auto & Truck Maint. line items in the Public Works Department, as well as the Cloud & Networks Services line items in the Police and Fire Department budgets. This fiscal year the Village will be working to replace a portion of the trees removed along Almond Road due to the CLCJAWA expansion project. In addition, more attention will be focused on maintaining landscaping around the Village. Finally, as the fleet continues to age, additional maintenance and repair is required. The increase in the Cloud & Networks Services line items is primarily a result of additional software applications implemented in the Fire Department.

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 1.8% or \$20 thousand, compared to FY 2018/2019.

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 4.6% or \$63 thousand. This is mainly the result of reductions in the Police Department. In FY 2019/2020 the Department did not need to budget for a \$100 thousand payment related to radio equipment as the contract was satisfied in a prior year. The largest expenditures in the 46 – Supplies category is Ice Control and Fuel. As of January 30, 2019, Public Works has responded to 11 snow events with 33 inches of snow, utilizing 1,905 tons of Salt and 20,901 gallons of "BeetHeet". With only a month of winter to go, the Village anticipates having to acquire the maximum amount allowed under its salt purchasing contract, which is 120% of the original request or 2,880 tons of salt in total. In addition, staff continues to refine fuel projections based on historical data. For FY 2019/2020 staff used assumptions of \$2.15 per gallon for unleaded and \$2.45 per gallon for diesel fuel. Due to the volatility of this commodity, the Village bids fuel on an annual basis in November. Fuel prices obtained by the Village include all applicable taxes and charges for delivery to Public Works and are based on the terminal average price on the day of delivery, as quoted by the Oil Price Information Service for gasoline and biodiesel fuel, including the supplier's mark-up or discount per gallon.

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, such as vehicles and may also include 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 2019/2020. 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 one outstanding general obligation bond issues: Series 2011, which is accounted for in the 141 - Bond Fund.

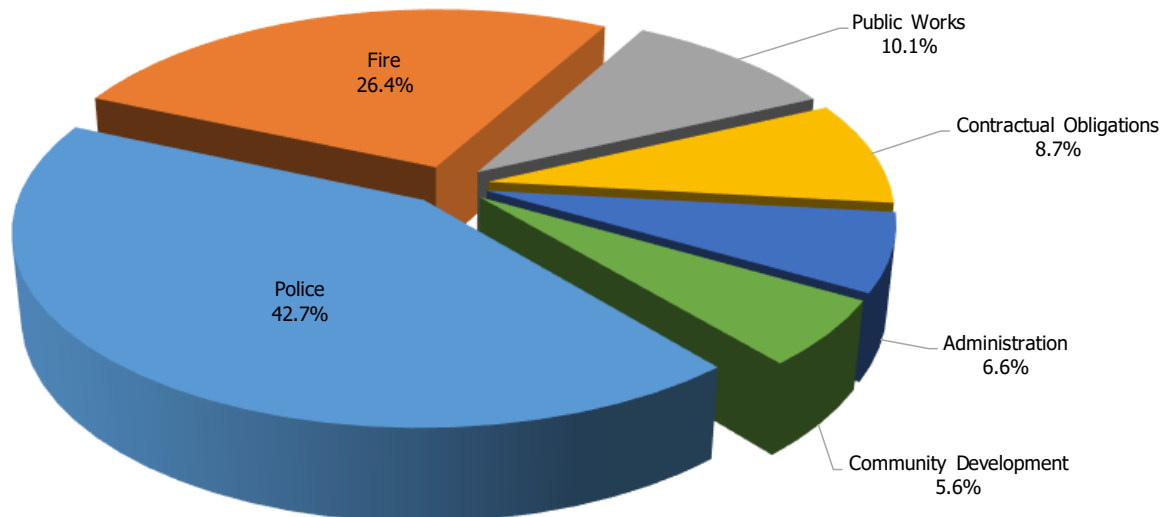
49 - Other Financing Uses: 49 - Other Financing Uses expenditures include intra-fund transfers and tax rebate programs. The 49 – Other Financing Uses category is also used by the Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets. The category is decreasing 24.9% or \$1.1 million compared to FY 2018/2019 mainly as a result of adjusting the Great Wolf Lodge recapture agreement now that the facility has been opening and operating for eight months. In 2017 Great Wolf Resorts Inc. purchased KeyLime Cove Indoor Water Park Resort and began a comprehensive remodel of the property that included \$60 million in improvements. The recapture agreement the Village previously had with KeyLime Cove was modified and transferred to Great Wolf Resorts, Inc. The original KeyLime Agreement from 2004 provided for a 100% rebate to the developer of all resort taxes and 30% rebate of all hotel taxes. This was capped at \$22 million or 20 years, whichever came first. Great Wolf requested a 100% rebate of hotel tax but only after the Village receives a "base" amount of revenue which was set higher than prior year actuals. In addition, the base amount grows year-to-year in accordance with the Consumer Price Index. In FY 2018/2019 the Village budgeted the maximum exposure based on performance predictions. This figure has been adjusted now that the facility is open and operational.

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 69.1% of all General Fund expenditures, Public Works is 10.1%, Village-Wide Obligations is 8.7%, Administration is 6.6% and Community Development accounts for 5.6%. Contractual Obligations includes fund transfers and rebate agreements.

Total Expenditures by Department/Division - General Fund							
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	\$ Change	% of Prior	
Department/Division	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Year Budget	
Total All Department/Divisions	\$37,744,012	\$38,768,483	\$42,274,291	\$41,580,287	\$42,655,499	\$381,208	100.9%
Total Administration	\$6,493,307	\$5,511,729	\$7,563,751	\$7,404,267	\$6,533,160	(\$1,030,590)	86.4%
1010 - Administration	1,543,785	1,609,800	1,671,869	1,669,972	1,764,910	93,042	105.6%
1020 - Info Systems	768,973	771,775	893,951	807,203	887,887	(6,064)	99.3%
1021 - Public Info	66,570	56,337	56,393	49,865	58,950	2,557	104.5%
1600 - Contractual Obligations	4,004,023	2,968,580	4,848,088	4,778,675	3,727,763	(1,120,325)	76.9%
7530 - Building Maintenance	109,957	105,237	93,450	98,552	93,650	200	100.2%
Total Community Development	\$2,203,702	\$2,439,743	\$2,441,389	\$2,333,541	\$2,367,663	(\$73,726)	97.0%
2010 - CD-Planning/Building Safety	1,173,971	1,334,586	1,384,017	1,368,930	1,390,763	6,746	100.5%
2020 - CD Engineering	1,029,731	1,105,156	1,057,372	964,611	976,900	(80,472)	92.4%
Total Police Department	\$15,081,807	\$16,684,418	\$17,800,090	\$17,236,395	\$18,217,109	\$417,019	102.3%
4010 - PD Administration	13,237,359	14,214,831	15,210,704	14,831,698	15,429,209	218,505	101.4%
4020 - PD Communications	1,844,447	2,469,586	2,589,386	2,404,697	2,787,900	198,514	107.7%
Total Fire Department	\$10,132,252	\$10,188,246	\$10,364,643	\$10,491,792	\$11,250,065	\$885,422	108.5%
5010 - FD Administration	10,057,741	10,107,009	10,299,643	10,426,792	11,185,065	885,422	108.6%
5050 - FD Foreign Fire	74,510	81,237	65,000	65,000	65,000	-	100.0%
Total Public Works	\$3,832,944	\$3,944,347	\$4,104,418	\$4,114,292	\$4,287,502	\$183,084	104.5%
7510 - PW Administration	3,396,002	3,467,420	3,586,924	3,593,429	3,741,813	154,889	104.3%
7520 - PW Vehicle Maintenance	436,943	476,927	517,494	520,863	545,689	28,195	105.4%

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.

A summary of the Administration cost center's last two years of actual expenditures, FY 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided on the following page.

11010100 - Administration							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$1,543,785	\$1,609,800	\$1,671,869	\$1,669,972	1,764,910	\$93,042	105.6%
41 - Salaries & Wages	980,402	955,574	1,010,150	1,005,467	1,081,378	71,228	107.1%
42 - Employee Benefits	316,795	338,411	344,328	344,637	344,834	506	100.1%
43 - Professional & Technical Services	142,677	216,780	200,676	200,553	211,626	10,950	105.5%
44 - Contractual Services	19,405	20,194	53,505	51,375	56,937	3,432	106.4%
45 - Other Contracted Services	43,941	56,235	47,020	52,920	52,610	5,590	111.9%
46 - Supplies	40,564	22,606	16,190	15,020	17,525	1,335	108.2%

FY 2018/2019 Review

Overall, the Administration cost center is expected to come in \$4 thousand under the FY 2018/2019 budget. Categories finished at or near budgeted amounts.

FY 2019/2020 Summary

The Administration Department's FY 2019/2020 budget request is 5.6% higher or \$93 thousand, than the FY 2018/2019 budget. The 41 – Salaries & Wages category is 7.1% higher than the prior fiscal year due to budgetary and contract assumptions. The 43 – Professional & Technical Services increase is mainly the result of increasing the General Legal line item. The monthly rate for the Village Attorney has remained unchanged since 2014. The rate has been increased by \$500 per month which is in line with

an increase in hours spent handling Village matters. The 44 – Other Contracted Services line item has increased due to the Liability Insurance and Training & Schools line items.

Employee Count

Full-Time Equivalents will increase by 0.55 compared to FY 2018/2019 as a result of the reallocation 0.2 FTE of the Assistant to the Administrator from Public Works to Administration and a 0.35 FTE increase for an intern to assist with administrative, public information and marketing functions.

Administration Department - 11010***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Change
Administration - 1101010100	8.10	9.20	9.20	9.20	9.55	9.05	9.60	▲ 0.55
Full-Time FTE's	7.60	8.60	7.60	7.60	7.60	7.60	7.80	▲ 0.20
Village Administrator	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	0.00
Assistant to Administrator	0.00	0.60	0.60	0.60	0.60	0.60	0.80	▲ 0.20
Economic Dev Director	0.00	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	0.00
Human Resources Director	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	0.00
Management Analyst / PIO	0.60	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
Administrative Assistant	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
Finance Assistant II	2.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00
Staff Accountant	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Part Time FTE's	0.50	0.60	1.60	1.60	1.95	1.45	1.80	▲ 0.35
General Office Secretary	0.00	0.00	1.00	1.00	1.50	1.00	1.00	0.00
Comm./Online Media Splist.	0.00	0.10	0.35	0.35	0.20	0.20	0.20	0.00
Intern	0.50	0.50	0.25	0.25	0.25	0.25	0.60	▲ 0.35

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

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

The number and scope of supported systems continues to steadily expand. Additions include the continued rollout of the LAMA system in Community Development, 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							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$768,973	\$771,775	\$893,951	\$807,203	\$887,887	(\$6,064)	99.3%
41 - Salaries & Wages	439,095	484,260	485,285	479,736	494,340	9,055	101.9%
42 - Employee Benefits	191,083	162,912	166,501	165,843	163,972	(2,529)	98.5%
43 - Professional & Technical Services	106,769	92,504	205,150	129,886	180,150	(25,000)	87.8%
44 - Contractual Services	17,505	17,509	20,880	19,815	27,190	6,310	130.2%
45 - Other Contracted Services	7,846	6,737	10,460	6,427	10,485	25	100.2%
46 - Supplies	6,676	7,852	5,675	5,496	11,750	6,075	207.0%

FY 2018/2019 Review

Overall, the Information Systems cost center is projected to come in under budget by 9.8% of \$87 thousand for FY 2018/2019. 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 2019/2020 Summary

The Information Systems cost center FY 2019/2020 budget request is down 0.7% or \$6 thousand compared to the prior year's budget. This is primarily the result of a reduction in the Temporary Employment line item based on prior year experience and upcoming work plans.

Employee Count

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

Administration Department - 11010***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Change
Information Systems - 11010200	4.75	4.55	5.55	4.55	4.47	4.47	4.47	0.00
Full-Time FTE's	3.75	3.75	4.75	3.75	3.75	3.75	3.75	0.00
Info Systems Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Info Systems Network Admin.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Info Systems Technician	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
GIS Coordinator	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	0.00
Comm./Online Media Spclst.	0.50	0.30	0.30	0.30	0.40	0.40	0.40	0.00
Intern	0.50	0.50	0.50	0.50	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 2019/2020 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							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$66,570	\$56,337	\$56,393	\$49,865	\$58,950	\$2,557	104.5%
43 - Professional & Technical Services	20,274	5,565	5,000	5,000	2,500	(2,500)	50.0%
44 - Contractual Services	2,625	8,270	6,685	6,685	12,420	5,735	185.8%
45 - Other Contracted Services	41,194	41,634	42,158	35,630	41,480	(678)	98.4%
46 - Supplies	2,477	869	2,550	2,550	2,550	-	100.0%

FY 2018/2019 Review

The Public Information cost center is expected to come 11.6% or \$7 thousand under budget as the Public Relations line item was not fully expended.

FY 2018/2019 Summary

Overall, the Public Information budget is 4.5% or \$3 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 planned improvements to the Village's website.

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							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$4,004,023	\$2,968,580	\$4,848,088	\$4,778,675	\$3,727,763	(\$1,120,325)	76.9%
45 - Other Contracted Services	24,916	25,718	50,000	50,000	55,000	5,000	110.0%
49 - Other Financing Uses	3,979,107	2,942,862	4,798,088	4,728,675	3,672,763	(1,125,325)	76.5%

FY 2018/2019 Review

FY 2018/2019 expenditures are projected to end the year 1.5% or \$69 thousand under budget.

FY 2019/2020 Summary

The FY 2019/2020 Village-wide Contractual Obligations budget is 23.1% or \$1.1 million less than the prior year budget. This is primarily the result of adjusting the Great Wolf Lodge recapture agreement now that the facility has been opening and operating for eight months. In 2017 Great Wolf Resorts Inc. purchased KeyLime Cove Indoor Water Park Resort and began a comprehensive remodel of the property that included \$60 million in improvements. The recapture agreement the Village previously had with KeyLime Cove was modified and transferred to Great Wolf Resorts, Inc. The original KeyLime Agreement from 2004 provided for a 100% rebate to the developer of all resort taxes and 30% rebate of all hotel taxes. This was capped at \$22 million or 20 years, whichever came first. Great Wolf requested a 100% rebate of hotel tax but only after the Village receives a "base" amount of revenue which was set higher than prior year actuals. In addition, the base amount grows year-to-year in accordance with the

Consumer Price Index. In FY 2018/2019 the Village budgeted the maximum exposure based on performance predictions. This figure has been adjusted now that the facility is open and operational.

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

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

The primary responsibilities of the Planning & Zoning Division are to facilitate development of an appropriate mix of uses, protect and enhance the physical environment, shape the built character of the Village of Gurnee via the Village's Comprehensive Land Use Plan and implement this plan through the enforcement of the Zoning Ordinance. The Planning & Zoning Division works with the Planning and Zoning Board to review annexations, proposed development plans, special use permits, variances, map amendments, text amendments and other zoning requests. In addition, the Division reviews commercial and residential building plans for conformance with the Zoning Ordinance and issues fence, sign, temporary use and structure permits.

A summary of the Planning/Building Safety cost center's last two years of actual expenditures, FY 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided on the following page.

110201000 - Community Development - Planning/Building Safety							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$1,173,971	\$1,334,586	\$1,384,017	\$1,368,930	\$1,390,763	\$6,746	100.5%
41 - Salaries & Wages	709,204	828,775	842,450	756,259	765,677	(76,773)	90.9%
42 - Employee Benefits	332,042	343,347	360,050	322,617	316,396	(43,654)	87.9%
43 - Professional & Technical Services	45,869	95,301	99,600	208,500	223,500	123,900	224.4%
44 - Contractual Services	40,523	28,969	45,172	45,695	47,525	2,353	105.2%
45 - Other Contracted Services	21,893	19,597	20,285	20,099	20,315	30	100.1%
46 - Supplies	24,441	18,598	16,460	15,760	17,350	890	105.4%

FY 2018/2019 Review

FY 2018/2019 Planning/Building Safety forecasted expenses are expected to be under budget by 1.1%, or \$15 thousand. The savings in the 41 – Salaries & Wages category is offset by an overage in the 43 – Professional & Technical Services category as the Village has used a contractual employee for plan review services. This function was previously handled by a full-time Gurnee employee. The savings in the 42 –




Employee Benefits category is due to the Village not refilling the Chief Inspector position and rather using a contractual employee.

FY 2019/2020 Summary

The Planning/Building Safety FY 2019/2020 budget request is 0.5% or \$7 thousand, higher than the prior year budget. The 41 – Salaries & Wages and 42 – Employee Benefits categories are down a combined \$120 thousand, however the 43 - Professional & Technical Services category is up \$124 thousand. As discussed above, this is the result of using a contractual employee for plan review functions rather than refilling a full-time position. The remaining categories had minor variances compared to the prior fiscal year.

Employee Count

Full Time Equivalents will increase 0.30 as the Division has included a summer helper to assist with administrative tasks during the busy construction season.

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	Change
Planning/Building Safety - 11020100	9.75	8.65	8.65	8.65	8.60	8.60	8.90	 0.30
Full-Time FTE's	9.00	7.70	7.70	7.50	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	0.00
Planning Manager	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
Associate Planner	2.00	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	0.00
Chief Inspector*	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	0.00
Code Enforcement Officer	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
Part Time FTE's	0.75	0.95	0.95	1.15	0.10	0.10	0.40	 0.30
Building Inspector	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
Summer Helper	0.20	0.40	0.40	0.60	0.00	0.00	0.30	 0.30

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							
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	\$ Change	% of Prior	
Category	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Year Budget	
Total All Categories	\$1,029,731	\$1,105,156	\$1,057,372	\$964,611	\$976,900	(\$80,472)	92.4%
41 - Salaries & Wages	654,208	686,200	686,555	607,635	629,281	(57,274)	91.7%
42 - Employee Benefits	289,373	279,013	281,832	263,805	260,559	(21,273)	92.5%
43 - Professional & Technical Services	9,493	11,430	10,000	14,191	5,000	(5,000)	50.0%
44 - Contractual Services	29,325	31,869	30,714	31,871	32,225	1,511	104.9%
45 - Other Contracted Services	18,737	79,419	18,631	20,747	19,635	1,004	105.4%
46 - Supplies	28,594	17,225	29,640	26,362	30,200	560	101.9%

FY 2018/2019 Review

The Engineering cost center is projected to come in 8.8% or \$93 thousand under budget as the 41 – Salaries & Wages and 42 - Employee Benefits categories will end the year under budget due to a vacancy during the fiscal year. During the summer of 2018 the Village Engineer resigned and there was a lag in refilling this position which resulted in budget savings. The remaining categories are expected to end near budget.

FY 2019/2020 Summary

The Engineering cost center FY 2019/2020 budget request is 7.6% or \$80 thousand lower than the prior year budget. This is mainly the result 41 – Salaries & Wages and 42 - Employee Benefits categories due to the Village Engineer/ Assistant Public Works Director position being split between the Community Development – Engineering and the Public Works Utility Divisions.

Employee Count

Full-Time Equivalents will decrease by 0.50 as a result of splitting the Village Engineer/Assistant Public Works Director between the Community Development – Engineering and the Public Works Utility Divisions.

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	Change
Engineering - 11020200	6.50	6.25	7.25	7.25	7.25	7.25	6.75	▼ -0.50
Full-Time FTE's	5.50	5.50	6.50	6.50	6.50	6.50	6.00	▼ -0.50
Comm. Dev. Director	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	▼ -1.00
Village Engineer/Asst. PW Director	0.00	0.00	0.00	0.00	0.00	0.00	0.50	▲ 0.50
Civil Engineer	1.00	1.00	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
Engineering Assistant	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	0.00
Part Time FTE's	1.00	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	0.00

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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided below.

11040100 - Police - Administration							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$13,237,359	\$14,214,831	\$15,210,704	\$14,831,698	\$15,429,209	\$218,505	101.4%
41 - Salaries & Wages	7,574,606	8,097,658	8,478,685	8,273,887	8,711,050	232,365	102.7%
42 - Employee Benefits	4,047,907	4,291,203	4,510,312	4,464,058	4,670,430	160,118	103.6%
43 - Professional & Technical Services	476,227	588,505	757,850	703,235	669,105	(88,745)	88.3%
44 - Contractual Services	403,822	429,322	535,656	522,439	577,574	41,918	107.8%
45 - Other Contracted Services	362,023	424,495	458,450	487,039	460,299	1,849	100.4%
46 - Supplies	372,774	383,649	469,751	381,040	340,750	(129,001)	72.5%

FY 2018/2019 Review

The Department expects to come in 2.5% or \$379 thousand, under budget for the fiscal year. This is most notably due to savings in the 41 - Salaries & Wages (\$205 thousand) and 42 - Employee Benefits categories (\$46 thousand) due to Departmental vacancies. The 43 - Professional & Technical Services category is also projected to end the year under budget due the Redflex Collection Fees line item. During FY 2018/2019 there were red-light camera enforced intersections that were deactivated due to roadway construction. When the cameras are deactivated for longer than 14 consecutive days the Village is not responsible for the monthly flat fee associated with operating them.

FY 2019/2020 Summary

The FY 2019/2020 budget request is 1.4% or \$219 thousand higher than the previous year. The 41 - Salaries & Wages category is increasing \$232 thousand primarily due to budgetary assumptions. The 42 - Employee Benefits category is increasing \$160 thousand as a result of increased pension and insurance costs. The lump sum employer contribution for FY 2018/2019 is increasing from \$2,207,368 last year to \$2,272,456 (\$65,088 or 2.9%) for Police. Medical insurance is increasing \$80 thousand or 6.0% as cost related to the Village's self-insured medical plan continue to rise. The 43 - Professional & Technical Services category is decreasing \$89 thousand or 11.7% as a result of RedFlex collection fees as the Route 132/Hunt Club Road intersection will be rebuilt by Lake County Department of Transportation this summer. As a result, the cameras will be deactivated for an extended period of time and the Village will not be responsible for the monthly flat fee associated with operating them.

Employee Count

The employee count in the Police - Administration will remain flat in FY 2018/2019. The Department will reduce full-time Community Service Officers by 1.0 FTE and increase part-time Community Service Officers by 1.0 FTE. The transition towards part-time Community Service Officers will allow the Department greater flexibility and qualified Police Explorer participants interested in pursuing a career in law enforcement an opportunity to increase their knowledge and experience in the area of public safety.

Police Department - 11040***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Change
Administration - 11040100	80.00	80.00	79.00	81.50	81.50	82.50	82.50	0.00
Full-Time FTE's	79.00	79.00	78.00	80.00	79.00	80.00	79.00	-1.00
Police Chief	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	0.00
Director of Support Services	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Police Commander	4.00	4.00	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	0.00
Police Officer	49.00	49.00	49.00	51.00	51.00	52.00	52.00	0.00
Crime Prevention Specialist	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	0.00
Public Education Specialist	0.00	0.00	0.00	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
Traffic Safety Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Community Service Officer	6.00	6.00	6.00	6.00	5.00	5.00	4.00	-1.00
Records Supervisor	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	0.00
Custodian	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	1.00
Administrative Secretary	0.00	0.00	0.00	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	1.00
Crossing Guard	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00

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 are provided below.

11040200 - Police - Communications							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$1,844,447	\$2,469,586	\$2,589,386	\$2,404,697	\$2,787,900	\$198,514	107.7%
41 - Salaries & Wages	1,215,845	1,689,678	1,815,861	1,697,730	2,030,196	214,335	111.8%
42 - Employee Benefits	476,642	640,776	676,492	649,075	672,248	(4,244)	99.4%
43 - Professional & Technical Services	24,902	2,191	34,740	2,500	4,740	(30,000)	13.6%
44 - Contractual Services	5,542	8,041	14,705	14,142	21,016	6,311	142.9%
45 - Other Contracted Services	23,250	26,403	34,993	28,883	32,950	(2,043)	94.2%
46 - Supplies	5,181	9,411	12,595	12,367	26,750	14,155	212.4%
48 - Debt Service	93,086	93,086	-	-	-	-	N/A

FY 2018/2019 Review

The Division expects to finish approximately 7.1% or \$185 thousand, under budget for FY 2018/2019. This is most notably due to savings in the 41 – Salaries & Wages and 43 – Professional & Technical Services categories. The savings in 42 - Employee Benefits are mainly a result of bringing on new personnel later in the fiscal year than anticipated and utilizing part-time employees rather than full-time. The 43 – Professional & Technical Services category is projected to end the year under budget as the Consulting Services line item was not needed as additional consolidation partners were not examined in-depth. While discussions continue, they have not reached the point of having a consultant review an addition to the Communication Center.

FY 2019/2020 Summary

The FY 2019/2020 budget request is 7.7% or \$199 thousand higher compared to the previous year. The 41 – Salaries & Wages category is responsible for the increase as a full-time Communications Operator position is being proposed, as is an increase in part-time hours, now that the Village has 18-months of data post 911 consolidation. In addition, the Overtime line item is increasing \$160 thousand based on prior year actuals and the fact that it takes approximately 9 months before the individual is fully trained and able to operate without the direct assistance of others. The Village anticipates the additional

Communications Operator position will have a substantial impact on overtime in FY 2020/2021. The 43 – Professional & Technical Services category is decreasing as substantial consult assistance is not expected.

Employee Count

Full Time Equivalents will increase by 1.25 FTE. A full-time Communications Operator position is being proposed, as is an increase in part-time hours, now that the Village has 18-months of data post 911 consolidation. 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. This workload has resulted in a dramatic increase in overtime. As a result, an additional Communication Operator is proposed to address this concern. Significant impacts to overtime as expected to occur in FY 2020/2021 as it takes approximately nine months before the individual is fully trained and able to operate without the direct assistance of others.

Police Department - 11040***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Change
Communications - 11040200	13.00	14.95	14.95	15.00	21.00	21.00	22.25	▲ 1.25
Full-Time FTE's	13.00	14.95	14.95	14.00	20.00	20.00	21.00	▲ 1.00
Communications Supervisor	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	0.00
Communications Operator	10.00	11.95	11.95	11.00	17.00	17.00	18.00	▲ 1.00
Part Time FTE's	0.00	0.00	0.00	1.00	1.00	1.00	1.25	▲ 0.25
Communications Operator	0.00	0.00	0.00	1.00	1.00	1.00	1.25	▲ 0.25

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. 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 2018, the Gurnee Fire Department responded to 6,818 calls (compared to 6,230 upon the completion of 2017). Of the calls in 2018, 3,873 were EMS related and 509 were motor vehicle accidents with injuries. The Fire Department made contact with 5,331 patients, of which 3,351 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							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total All Categories	\$10,057,741	\$10,107,009	\$10,299,643	\$10,426,792	\$11,185,065	\$885,422	108.6%
41 - Salaries & Wages	6,079,774	6,070,726	6,076,935	6,274,735	6,707,778	630,843	110.4%
42 - Employee Benefits	3,390,975	3,398,467	3,511,154	3,492,952	3,776,382	265,228	107.6%
43 - Professional & Technical Services	93,022	159,046	112,000	150,580	60,400	(51,600)	53.9%
44 - Contractual Services	158,594	154,223	214,094	159,166	242,775	28,681	113.4%
45 - Other Contracted Services	123,846	130,170	144,290	136,238	145,830	1,540	101.1%
46 - Supplies	205,005	194,378	241,170	213,121	251,900	10,730	104.4%
49 - Other Financing Uses	6,525	-	-	-	-	-	N/A

FY 2018/2019 Review

The Department expects to come in 1.2% or \$127 thousand over its total budget for FY 2018/2019. 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 \$188 thousand over budget. The Department had a rash of work-related injuries coupled with the non-budgeted hiring of the six new positions. At the time the FY 2018/2019 Budget was developed the Village did not know it would receive a Department of Homeland Security Staffing for Adequate Fire & Emergency Response (S.A.F.E.R.) grant. These grant funded positions are expected to begin before May 1, 2019 and therefore the Village will be responsible for a portion of these wages which were unbudgeted in FY 2018/2019.

FY 2019/2020 Summary

The FY 2019/2020 budget request is 8.6% or \$885 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 \$630 thousand and is primarily due to the addition of firefighter/paramedic positions that are partially funded by a S.A.F.E.R. grant. The 42 – Employee Benefits category is increasing by \$265 thousand for the same reason. In September 2018 the Village was informed it was the recipient of a \$2 million 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 will 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.

Employee Count

Full Time Equivalents will increase by 6.0 FTE as a result of the addition of firefighter/paramedic positions. The positions that are partially funded by a \$2 million S.A.F.E.R. grant the Village received in September 2018. The grant covers 75% of salary and benefits costs in year one, 75% in year two and 35% in year three.

Fire Department - 11050***	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Change
Fire Department - 11050100	52.70	58.70	57.70	57.60	56.50	56.00	62.00	▲ 6.00
Full-Time FTE's	52.70	58.70	57.70	57.00	56.00	56.00	62.00	▲ 6.00
Fire Chief	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	0.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Battalion Chief	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	0.00
Firefighter/Paramedic	34.00	40.00	40.00	40.00	40.00	40.00	46.00	▲ 6.00
Administrative Secretary	1.00	1.00	1.00	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
Fire Marshal	1.00	1.00	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	0.00
Part Time FTE's	0.00	0.00	0.00	0.60	0.50	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.50	0.50	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

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 2019/2020 Foreign Fire budgeted revenues are \$65 thousand.

11050500 - Fire - Foreign Fire							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$74,510	\$81,237	\$65,000	\$65,000	\$65,000	\$0	100.0%
44 - Contractual Services	74,510	81,237	65,000	65,000	65,000	-	100.0%

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: Streets, Utility and 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 2018/2019 budget and year end estimates and funding request for FY 2019/2020 are provided below.

11075100 - Public Works - Administration							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$3,396,002	\$3,467,420	\$3,586,924	\$3,593,429	\$3,741,813	\$154,889	104.3%
41 - Salaries & Wages	1,269,601	1,341,850	1,396,814	1,353,150	1,430,903	34,089	102.4%
42 - Employee Benefits	886,745	768,962	855,330	820,287	872,063	16,733	102.0%
43 - Professional & Technical Services	1,499	1,425	2,700	7,749	2,700	-	100.0%
44 - Contractual Services	596,695	657,255	670,789	717,721	732,420	61,631	109.2%
45 - Other Contracted Services	256,352	260,912	259,356	266,409	263,627	4,271	101.6%
46 - Supplies	385,109	437,016	401,935	428,113	440,100	38,165	109.5%

FY 2018/2019 Review

The FY 2018/2019 year end forecast is projected to end 0.2% or \$7 thousand over budget. This is largely due to the 46 - Supplies categories. Full-time and part-time salaries are expected to end the year under budget however the Village experienced greater than normal snow events and is expected to expend more on snow and ice control materials than anticipated.

FY 2019/2020 Summary

The FY 2019/2020 budget request is up 4.3% or \$155 thousand, compared to the previous year. The increase in 41 - Salaries & Wages and 42 - Employee Benefits are the result of general budget assumptions. The 44 - Contractual Services category is up 9.2% or \$62 thousand as a result of the Tree

Program, Contractual Mowing and Auto & Truck Maint. line items. This fiscal year the Village will be working to replace a portion of the trees removed along Almond Road due to the CLCJAWA expansion project. In addition, more attention will be focused on maintaining landscaping around the Village. Finally, as the fleet continues to age, additional maintenance and repair is required. The 46 – Supplies category is up 9.5% or \$38 thousand due to increased snow and ice control materials.

Employee Count

Full Time Equivalents will decrease by 0.20 FTE as a portion of the Assistant to the Administrator is no longer being charged to the Public Works Department. Rather, with the addition of the Village Engineer/Assistant Public Works Director position, this 0.20 FTE Assistant to the Administrator will reassigned to the Administration Department.

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	Change
Streets - 11075100	16.20	16.60	16.60	16.60	17.40	17.40	17.20	-0.20
Full-Time FTE's	15.20	15.60	15.60	15.20	15.20	15.20	15.00	-0.20
Public Works Director	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
Supervisor	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	0.00
Management Analyst	0.20	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	-0.20
Maintenance Worker I	2.00	3.00	3.00	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	0.00
Administrative Secretary	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
Part Time FTE's	1.00	1.00	1.00	1.40	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	0.00
Summer Helpers	1.00	1.00	1.00	1.20	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							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Categories	\$436,943	\$476,927	\$517,494	\$520,863	\$545,689	\$28,195	105.4%
41 - Salaries & Wages	294,812	337,220	339,157	338,791	362,224	23,067	106.8%
42 - Employee Benefits	176,631	176,191	180,363	172,150	184,295	3,932	102.2%
43 - Professional & Technical Services	256	261	430	430	430	-	100.0%
44 - Contractual Services	35,898	38,930	31,951	38,721	49,400	17,449	154.6%
45 - Other Contracted Services	13,104	14,702	15,503	18,577	18,490	2,987	119.3%
46 - Supplies	124,762	188,302	175,590	177,694	169,350	(6,240)	96.4%
49 - Other Financing Uses	(208,520)	(278,679)	(225,500)	(225,500)	(238,500)	(13,000)	105.8%

FY 2018/2019 Review

The Division expects to come in \$3 thousand, over the FY 2018/2019 budget. The main reason for this is the 44 – Contractual Services category as the fuel island required unanticipated repairs to the sump pits.

FY 2019/2020 Summary

The FY 2019/2020 budget request is 5.4% or \$28 thousand more than FY 2018/2019. This is mainly the result of the 41 – Salaries & Wages and 44 – Contractual Services categories. The 41 – Salaries & Wages

category is increasing based on cost of living and step adjustments. The 44 – Contractual Services category is increasing due to the Equipment Maintenance line item. The Division budgeted for the replacement of air lines in the vehicle maintenance shop. The 49 – Other Financing Uses category is increasing due to the IntraFund charges decreasing. The Division “charges back” Village departments for mechanic labor expenses related to maintenance of that department’s fleet. This shows in the budget as a credit. If less maintenance is needed, less is charged back and the credit is reduced. This appears in the budget as in an increase in the expense or less credited back to the division.

Employee Count

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

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	Change
Vehicle Maintenance - 11075200	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	0.00
Fleet Manager	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	0.00
Part Time FTE's	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
Mechanic	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							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Categories	\$109,957	\$105,237	\$93,450	\$98,552	\$93,650	\$200	100.2%
44 - Contractual Services	46,562	61,722	68,100	72,500	68,100	-	100.0%
45 - Other Contracted Services	16,251	19,609	15,970	15,970	16,170	200	101.3%
46 - Supplies	47,144	23,906	9,380	10,082	9,380	-	100.0%

FY 2018/2019 Review

The Municipal Building Maintenance cost center is expected to end the fiscal year \$5 thousand over budget due to the Building Maintenance line item. This was a result of unexpected HVAC repairs that occurred during the year. Built in 1992, the Village Hall requires continued investments to combat normal wear and tear.

FY 2019/2020 Summary

The Municipal Building Maintenance budget is up 0.2% or \$200 compared to the prior year. This is a result of increases in property insurance.

SPECIAL REVENUE, CAPITAL, DEBT SERVICE, ENTERPRISE 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 2018/2019 budget and year end estimates and FY 2019/2020 projections are provided below.

121 - 911 Fund							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	(\$576,827)	(\$283,480)	\$0	\$0	\$0	\$0	
Revenues	322,670	\$572,481	\$563,951	\$650,001	\$965,380	\$401,429	171.2%
33 - Intergovernmental	322,670	572,481	563,951	650,001	965,380	401,429	171.2%
Expenditures	\$899,497	\$855,961	\$563,951	\$650,001	\$965,380	\$401,429	171.2%
41 - Salaries & Wages	(1,307)	-	-	-	-	-	N/A
43 - Professional & Technical Services	47,512	22,865	26,500	31,450	28,500	2,000	107.5%
44 - Contractual Services	99,922	246,456	43,520	53,951	46,250	2,730	106.3%
45 - Other Contracted Services	27,874	101,041	283,270	237,118	294,830	11,560	104.1%
46 - Supplies	572	39,813	3,000	-	5,000	2,000	166.7%
47 - Capital	235,581	105,722	207,661	177,482	590,800	383,139	284.5%
48 - Debt Service	489,343	-	-	-	-	-	N/A
49 - Other Financing Uses	-	340,064	-	150,000	-	-	N/A

FY 2018/2019 Review

Revenues and expenditures are expected to finish at budget.

FY 2019/2020 Summary

In FY 2019/2020 the Village anticipates making reimbursable purchases related to 911 center of \$965 thousand, an increase of 71.2% or \$401 thousand compared to FY 2018/2019. The majority of expenditures are in the 47 – Capital category and include replacing mobile data computers (MDC) in police squads, purchasing emergency medical dispatching (EMD) software and upgrades to the 911 radio equipment. The vast majority of the current Police MDC fleet is over six years old, beyond the purchased warranty and running on Windows 7. The 911 Fund budget includes replacing the MDCs and installing new mobile routers. The in-car video portion of this replacement project is in the Police Department's General Fund budget. The purchase of EMD software will allow the Communications Center to replace paper booklets that are currently being used by dispatchers. The radio equipment upgrades will allow for a seventh position in the dispatch center and provide better communication in Quad 1 for Fire support and mutual aid.

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 19.0 cents per gallon on non-diesel fuel and 21.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local, 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 2019/2020 budget includes \$25,000 in "High Growth Cities" funding. Total FY 2019/2020 projected receipts are in the Motor Fuel Tax Fund are \$840 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 2018/2019 the Village decided not to expend any MFT funds. Rather, the Village allowed revenue to accrue and going forward will utilize MFT funds every other year, in combination with Capital Improvement funds, starting in FY 2019/2020. 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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided below.

122 - Motor Fuel Tax Fund							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	(\$98,949)	(\$15,125)	\$885,000	\$830,312	(\$835,000)	(\$1,720,000)	
Revenues	\$826,051	\$832,354	\$885,000	\$830,312	\$840,000	(\$45,000)	94.9%
33 - Intergovernmental	817,822	821,067	875,000	815,312	825,000	(50,000)	94.3%
36 - Invests & Contribs	8,229	11,286	10,000	15,000	15,000	5,000	150.0%
Expenditures	\$925,000	\$847,478	\$0	\$0	\$1,675,000	\$1,675,000	N/A
44 - Contractual Services	925,000	847,478	-	-	1,675,000	1,675,000	N/A

FY 2018/2019 Review

Revenues are expected to finish under of budget by \$55 thousand due to declining monthly payments. The MFT funds are deposited in a separate Illinois Funds money market account.

As mentioned earlier, there were no MFT expenditures in FY 2018/2019.

FY 2019/2020 Summary

Revenues are expected to decline by \$45,000 compared to FY 2018/2019. Motor Fuel Tax monthly distributions continue to show signs of decline which is a cause for concern as it relates to the Village's ability to fund roadway resurfacing with this state-shared resource. The Village continues to monitor political and economic factors which could impact the reliability of this revenue source in the future.

Expenditures included \$1.6 million for street resurfacing and \$75 thousand for crack-sealing. These funds will supplement street surfacing funds in the 131 – Capital Fund. 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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided below.

123 - Impact Fee Fund							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	(\$81,977)	(\$250,000)	(\$365,500)	(\$365,500)	(\$199,500)	\$166,000	
Revenues	\$18,023	\$0	\$34,500	\$34,500	\$500	(\$34,000)	1.4%
32 - Licenses & Permits	10,700	-	34,000	34,000	-	(34,000)	0.0%
36 - Invests & Contribs	7,323	-	500	500	500	-	100.0%
Expenditures	\$100,000	\$250,000	\$400,000	\$400,000	\$200,000	(\$200,000)	50.0%
49 - Other Financing Uses	100,000	250,000	400,000	400,000	200,000	(200,000)	50.0%

FY 2018/2019 Review

Revenues are projected to finish at budget. Expenditures will finish on budget as the only expenditure is a transfer to the 131 – Capital Improvement Fund to supplement the multi-year capital program for stormwater and sidewalk improvements.

FY 2019/2020 Summary

In FY 2019/2020 the Village has budgeted \$500 in revenue. This is a result of investment income.

Fiscal Year 2019/2020 includes a \$200 thousand transfer to the 131 - Capital Improvement Fund to allow general sidewalk and drainage improvements throughout the Village. Historically, the Village has transferred \$200-\$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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided on the following page.

124 - PD Restricted Revenue Fund							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$21,236	(\$351)	\$5,050	\$5,050	\$5,150	\$100	
Revenues	\$21,236	(\$351)	\$5,050	\$5,050	\$5,150	\$100	102.0%
35 - Fines & Forfeitures	21,191	(400)	5,000	5,000	5,000	-	100.0%
36 - Invests & Contribs	45	49	50	50	150	100	300.0%
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	N/A
47 - Capital	-	-	-	-	-	-	N/A

FY 2018/2019 Review

Revenues are expected to finish at budget. There were no budgeted expenditures.

FY 2019/2020 Summary

Revenues are expected to be \$5 thousand from miscellaneous seizures. There are no budgeted expenditures planned for FY 2019/2020.

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. 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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided below.

131 - Capital Improvement Fund							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	(\$814,484)	(\$1,243,624)	(\$646,470)	\$687,145	(\$1,395,510)	(\$749,040)	
Revenues	\$6,742,044	\$4,861,308	\$5,355,000	\$6,630,000	\$4,890,000	(\$465,000)	91.3%
30 - Major Revenues	4,843,962	4,601,816	4,650,000	4,670,000	4,680,000	30,000	100.6%
33 - Intergovernmental	386,364	-	100,000	-	-	(100,000)	0.0%
36 - Invests & Contribs	499,770	7,865	5,000	10,000	10,000	5,000	200.0%
39 - Other Sources	1,011,948	251,627	600,000	1,950,000	200,000	(400,000)	33.3%
Expenditures	\$7,556,528	\$6,104,932	\$6,001,470	\$5,942,855	\$6,285,510	\$284,040	104.7%
43 - Professional & Technical Services	443,210	548,137	200,000	150,000	150,000	(50,000)	75.0%
44 - Contractual Services	3,507,221	3,337,619	2,675,000	3,327,969	2,250,000	(425,000)	84.1%
45 - Other Contracted Services	81	2,770	3,000	8,687	-	(3,000)	0.0%
47 - Capital	3,606,016	2,216,406	3,123,470	2,456,199	3,885,510	762,040	124.4%

FY 2018/2019 Review

Revenues are expected to finish 23.8% or \$1.3 million over budget due an unbudgeted transfer of FY 2018/2019 General Fund surplus to the Capital Fund. The FY 2018/2019 Capital Improvement Fund budget included a \$200 thousand transfer of General Fund surplus. Due to the positive performance during FY 2018/2019 the Village is able to transfer an additional \$1.3 million to this fund to help support the FY 2019/2020 Capital Improvement Program. Remaining line items are expected to finish at or near budgeted amounts.

Expenditures are expected to end FY 2018/2019 1.0% or \$59 thousand under budget. While the Street Surfacing – Maint 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. The majority of the overage in the Street Surfacing – Maint line item is related to the reconstruction and reconfiguration of the Almond Road/Dada Drive intersection.

FY 2019/2020 Summary

In FY 2019/2020 the Village projects \$4.7 million from Home Rule Sales Tax. The Other Financing Sources category represents a transfer of \$200 thousand from the 123 - Impact Fee Fund. FY 2019/2020 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. The Village has one outstanding general obligation bond issue: Series 2011.

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

141 - Bond Fund							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$1,168	\$2,100	\$0	\$17,000	\$15,000	\$15,000	
Revenues	\$2,047,575	\$2,059,325	\$1,201,200	\$1,218,200	\$1,215,750	\$14,550	101.2%
36 - Invests & Contribs	-	-	-	17,000	15,000	15,000	N/A
39 - Other Sources	2,047,575	2,059,325	1,201,200	1,201,200	1,200,750	(450)	100.0%
Expenditures	\$2,046,408	\$2,057,225	\$1,201,200	\$1,201,200	\$1,200,750	(\$450)	100.0%
43 - Professional & Technical Services	833	450	1,250	1,250	1,250	-	100.0%
48 - Debt Service	2,045,575	2,056,775	1,199,950	1,199,950	1,199,500	(450)	100.0%

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

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

FY 2018/2019 Review

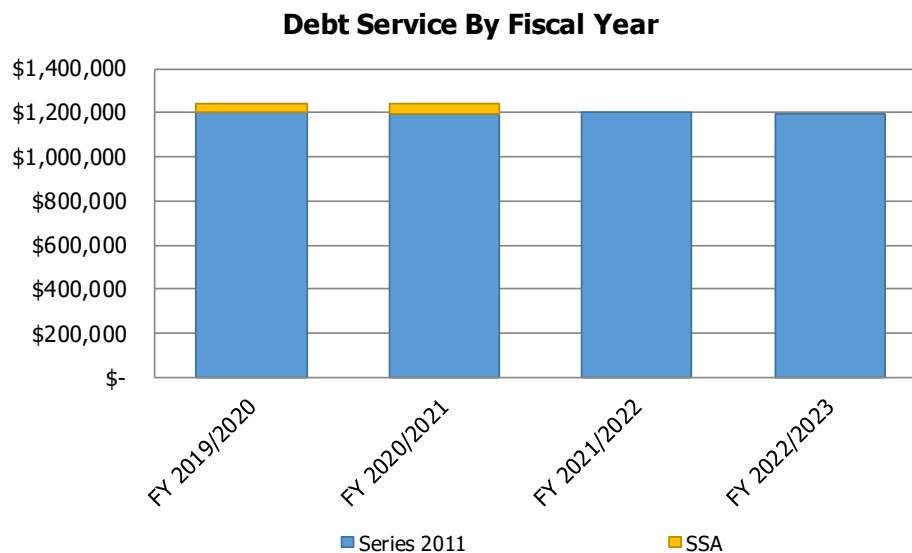
FY 2018/2019 expenditures were made per the set repayment schedules.

FY 2019/2020 Summary

The outstanding principal as of April 30, 2019 and FY 2019/2020 payments for each of these bonds are:

	<u>Principal Balance as of 4/30/19</u>	<u>FY 2019/2020 Payment</u>
Series 2011	\$4,195,550	\$1,199,000
Total	\$4,195,550	\$1,199,000

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



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 on the following page and include repayment of principal, interest payments and bond trustee fees.

142 - Special Service Area #2							
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	\$ Change	% of Prior	
Category	Actual	Actual	Budget	Year End Forecast	vs. Prior Yr Budget	Year Budget	
Revenues Over/(Under) Expenditures	(\$355)	\$9	(\$225)	\$275	\$250	\$475	
Revenues	\$41,219	\$41,517	\$40,774	\$41,274	\$41,472	\$698	101.7%
31 - Taxes	41,219	41,517	40,774	40,774	40,972	198	100.5%
36 - Invests & Contribs	-	-	-	500	500	500	N/A
Expenditures	\$41,574	\$41,508	\$40,999	\$40,999	\$41,222	\$223	100.5%
48 - Debt Service	41,574	41,508	40,999	40,999	41,222	223	100.5%

FY 2018/2019 Review

FY 2018/2019 expenditures were made per the set repayment schedule.

FY 2019/2020 Summary

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

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:

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

In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc. to manage the course on behalf of the Village. 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 16/17	FY 17/18	FY 18/19		FY 19/20		% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	\$ Change vs. Prior Yr Budget	
Revenues Over/(Under) Expenditures	(\$19,081)	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$169	\$0	\$0	\$0	\$0	\$0	N/A
36 - Invests & Contribs	169	-	-	-	-	-	N/A
Expenditures	\$19,250	\$0	\$0	\$0	\$0	\$0	N/A
47 - Capital	19,250	-	-	-	-	-	N/A

FY 2018/2019 Review

No funds were expended in FY 2018/2019 as the course was self-sustaining and did not require financial assistance.

FY 2019/2020 Summary

No funds are expected to be expended in FY 2019/2020. As of April 30, 2018 the unrestricted net assets balance in the Golf Fund was \$151 thousand, therefore no budgeted expenditure is needed.

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, three 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 three elevated water towers detailed below.

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

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 will increase water storage significantly compared to Tower 1.

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 2018/2019 this rate was \$2.83 per 1,000 gallons, the rate is expected to increase to \$2.93 in FY 2019/2020. A summary of the Water & Sewer Operating cost center's last two years of actual expenditures, FY 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 is provided below.

221 - Water & Sewer Operating Fund							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	(\$520,061)	(\$1,430,355)	(\$389,886)	\$54,030	\$1,421,506	\$1,811,392	
Revenues	9,209,936	\$8,745,231	\$9,154,000	\$9,105,078	\$9,383,500	\$229,500	102.5%
32 - Licenses & Permits	146,140	(25,760)	-	-	-	-	N/A
34 - Charges for Services	8,934,572	8,632,148	9,028,000	8,923,500	9,193,500	165,500	101.8%
35 - Fines & Forfeitures	88,967	102,484	80,000	100,000	100,000	20,000	125.0%
36 - Invests & Contribs	30,206	36,209	46,000	80,000	85,000	39,000	184.8%
39 - Other Sources	10,050	150	-	1,578	5,000	5,000	N/A
Expenditures	9,729,997	\$10,175,587	\$9,543,886	\$9,051,048	\$7,961,994	(\$1,581,892)	83.4%
41 - Salaries & Wages	963,836	993,536	1,083,017	1,065,687	1,189,268	106,251	109.8%
42 - Employee Benefits	786,304	660,700	725,216	711,080	761,934	36,718	105.1%
43 - Professional & Technical Services	10,272	9,973	19,660	19,660	19,660	-	100.0%
44 - Contractual Services	4,294,341	4,087,333	4,222,823	4,247,248	4,547,158	324,335	107.7%
45 - Other Contracted Services	119,326	116,878	124,187	132,240	132,476	8,289	106.7%
46 - Supplies	227,747	303,977	638,033	644,933	635,818	(2,215)	99.7%
47 - Capital	1,206,471	1,186,140	-	-	-	-	N/A
48 - Debt Service	-	-	500,750	-	-	(500,750)	0.0%
49 - Other Financing Uses	2,121,700	2,817,050	2,230,200	2,230,200	675,680	(1,554,520)	30.3%

FY 2018/2019 Review

The main revenue source in the Water & Sewer Operating Fund is water and sewer sales. The Village expects to end FY 2018/2019 less than 0.5% under budget. While water and sewer sales are expected to end the year at budgeted amounts, the Tower/Antenna Lease line item will not. Prior to the removal of Tower #1 a monopole was erected and cellular carriers will transferred to it. Since these leases are no longer on a water tower, it is not appropriate to record the revenue in the Water & Sewer Fund, rather, the revenue appears in the General Fund. As a result, the Tower/Antenna Lease line item year-end estimate in the General Fund will exceed budget.

The Division expects to come in 5.1% or \$493 thousand under budget for FY 2018/2019 expenditures. The 48 - Debt Service category included \$410 thousand for a principle and \$90 thousand for interest related to the Knowles Road water tower Illinois Environmental Protection Agency (IEPA) Public Water Supply loan. The Village of Gurnee approved an on March 7, 2018. The loan is just over \$7 million and has a 20-year term with a fixed interest rate of 1.76%. While the loan is \$7 million, the Village will only borrow what is needed and is not obligated to draw the full amount. In addition, the Village is planning make an additional \$200,000 principal payment each year, bring the payback period down to approximately 11 years. At the time the budget was developed the Village was unsure of the loan payment schedule. Since that time the Village has learned payments will begin six months after substantial completion of the tower. Therefore, it is anticipated the first payment will be in June 2020. As a result, the funds in the 48 – Debt Service category were not expended.

FY 2019/2020 Summary

FY 2019/2020 revenues increase by 2.5% or \$230 thousand, the Village anticipates combined water and sewer sales revenue to be in line with historical usage trends and still increase compared to the FY 2018/2019 budget due to planned rate increases. Based on trending, the Fine and Forfeitures category is also expected to increase by \$20 thousand compared to FY 2018/2019. Investment income is expected

to increase due to rising interest rates and the Village's use of an independent investment advisor for idle cash balances.

FY 2019/2020 expenditures are expected to be 16.6% or \$1.6 million less than the previous fiscal year. The 44 – Contractual Service category increased by \$324 thousand. The majority of this is a result of bringing the Cemetery Road reservoir into the Village's contractual preventative maintenance program for water storage facilities. The Cemetery Road reservoir is a three million gallon concrete reservoir that was constructed in 1992. It is the Village's largest water storage facility. While the reservoir has had dive inspections performed every five years since construction it is not on an annual maintenance program. At the October 29, 2018 Village Board meeting staff reviewed the reservoir and needed maintenance in detail and the consensus was the facility should be included on the program. As such, funding has been included in the FY 2019/2020 budget. In FY 2018/2019 the 48 - Debt Service category included \$410 thousand for a principle and \$90 thousand for interest related to the Knowles Road water tower IEPA loan. As mentioned earlier, the first payment is not expected to occur until June 2020 and therefore does not need to be budgeted in FY 2019/2020. The 49 – Other Financing Uses category has decreased 69.7% or \$1.6 million as a transfer from the Water & Sewer Fund to the Water & Sewer Capital Fund was not budgeted in FY 2019/2020. Rather, any surplus or deficit in the operating or capital fund will accrue in the operating Fund. These funds are reported as a single proprietary fund in the Village's Comprehensive Annual Financial Report, capital expenditures are separated out strictly for budgeting purposes.

Employee Count

Full-Time Equivalents will increase by 0.50 FTE due to the addition of the Village Engineer/Assistant Public Works Director position.

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	Change
Utility - 22175500	13.65	13.85	13.85	13.35	13.35	13.35	13.85	▲ 0.50
Full-Time FTE's	13.65	13.85	13.85	12.45	12.45	12.45	12.95	▲ 0.50
Public Works Director	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
Superintendent	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	0.00
Waterworks Operator	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	0.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant to the Administrator	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00
GIS Coordinator	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
Maintenance Worker I	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	0.00
Administrative Secretary	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
Part Time FTE's	0.00	0.00	0.00	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	0.00
Finance Assistant I	0.00	0.00	0.00	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 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$1,355,564	\$2,147,894	\$0	\$282,000	(\$1,921,750)	(\$1,921,750)	
Revenues	\$1,817,900	\$2,404,757	\$5,731,000	\$3,188,000	\$5,037,208	(\$693,792)	87.9%
32 - Licenses & Permits	120,400	227,707	160,000	162,000	160,000	-	100.0%
39 - Other Sources	1,697,500	2,177,050	5,571,000	3,026,000	4,877,208	(693,792)	87.5%
Expenditures	\$462,336	\$256,863	\$5,731,000	\$2,906,000	\$6,958,958	\$1,227,958	121.4%
47 - Capital	462,336	256,863	5,731,000	2,906,000	6,958,958	1,227,958	121.4%

FY 2018/2019 Review

Revenues are expected to finish 55.6% or \$2.5 million under budget in FY 2018/2019. This is a result of the timing of IEPA Loan proceeds. The Village of Gurnee approved an Illinois Environmental Protection Agency (IEPA) Public Water Supply loan on March 7, 2018. The loan is just over \$7 million and has a 20-year term with a fixed interest rate of 1.76%. While the loan is \$7 million, the Village will only borrow what is needed and is not obligated to draw the full amount. In addition, the Village is planning make an additional \$200,000 principal payment each year, bring the payback period down to approximately 11 years. Payments will begin six months after substantial completion of the tower. Therefore, it is anticipated the first payment will be in June 2020. When the FY 2018/2019 Budget was developed, the Village anticipated \$4.0 million in loan disbursements based on expected progress. The project did not progress as quickly as staff had anticipated and therefore only \$1.3 million in loan proceeds are anticipated before the end of the 2018/2019 fiscal year. In addition, a \$200 thousand transfer of FY 2018/2019 General Fund surplus has been included in year-end estimates. This was an unbudgeted revenue that is possible due to the positive performance of the General Fund. All over revenues are expected to finish at or slightly over budget.

Expenditures are expected to finish 50.1% or \$2.8 million under budget. As discussed earlier, progress on the Knowles Road water tower did not proceed as quickly as staff anticipated.

FY 2019/2020 Summary

Revenues consist mainly of \$4.8 million from the IEPA loan for the Knowles Road water tower. Connection Fees remained flat compared to FY 2018/2019.

Expenditures highlights for FY 2019/2020 include construction of the Knowles Road water tower and water main replacement Delaney and Old Grand Ave. The two million gallon Knowles Road water tower is expected to go vertical in the first half of 2019, with a completion near the end of 2019 or in early 2020. The tower will bring the Village's water capacity to eight million gallons and increase water pressures on the far west side of the Village. This project is being funded partially by a low interest loan through the IEPA. Equipment purchases are limited to two pickups and 25% of a vehicle maintenance shop truck and two large dump trucks used in both street and utility operations. FY 2019/2020 Water & Sewer Capital Improvement Fund expenditures are detailed in *Section 7: Capital Improvement Budget Summary*.

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.

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, 2018. The funding level increased from 67.8% to 71.4% 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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided below.

307 - Police Pension Fund							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$3,206,731	\$6,361,701	\$3,759,368	\$2,774,568	\$3,542,256	(\$217,112)	94.2%
Revenues	\$5,541,561	\$8,883,858	\$6,415,718	\$5,407,368	\$6,702,456	\$286,738	104.5%
36 - Invests & Contribs	5,541,511	8,883,858	6,415,718	5,407,368	6,702,456	286,738	104.5%
39 - Other Sources	50	-	-	-	-	-	N/A
Expenditures	\$2,334,830	\$2,522,157	\$2,656,350	\$2,632,800	\$3,160,200	\$503,850	119.0%
41 - Salaries & Wages	2,152,303	2,314,376	2,447,350	2,413,000	2,880,000	432,650	117.7%
42 - Employee Benefits	12,623	4,125	10,000	15,200	15,000	5,000	150.0%
43 - Professional & Technical Services	157,389	186,241	175,000	175,000	235,000	60,000	134.3%
45 - Other Contracted Services	12,515	17,266	24,000	29,500	29,200	5,200	121.7%
46 - Supplies	-	150	-	100	1,000	1,000	N/A

FY 2018/2019 Review

Revenues are expected to finish 15.7% or \$1.0 million under budget, primarily due to less than anticipated interest and equity income based on investment performance. The Village budgets investment income consistent with the actuarial assumption of 7.0%.

Expenditures are expected to finish 1.0% or \$24 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 2019/2020 Summary

Revenues increased 4.5% or \$287 thousand versus the FY 2018/2019 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 2018/2019 is increasing from \$2,207,368 last year to \$2,272,456 (\$65,088 or 2.9%) for Police.

Expenditures increased 19.0% or \$503 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, 2018. The funding level increased from 70.4% to 72.4% 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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided below.

308 - Fire Pension Fund							
	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Category	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Revenues Over/(Under) Expenditures	\$4,397,938	\$3,385,400	\$3,336,648	\$2,501,643	\$3,504,821	\$168,173	105.0%
Revenues	\$5,539,204	\$4,898,120	\$4,972,723	\$4,062,723	\$5,281,021	\$308,298	106.2%
36 - Invests & Contribs	5,539,204	4,897,566	4,972,723	4,062,723	5,281,021	308,298	106.2%
39 - Other Sources	-	554	-	-	-	-	N/A
Expenditures	\$1,141,266	\$1,512,720	\$1,636,075	\$1,561,080	\$1,776,200	\$140,125	108.6%
41 - Salaries & Wages	1,053,415	1,413,559	1,525,000	1,448,000	1,645,000	120,000	107.9%
42 - Employee Benefits	2,400	1,200	1,200	1,200	1,200	-	100.0%
43 - Professional & Technical Services	71,768	80,770	94,375	94,375	107,500	13,125	113.9%
45 - Other Contracted Services	13,683	17,191	15,500	17,505	21,500	6,000	138.7%

FY 2018/2019 Review

Revenues are expected to finish 18.3% or \$900 thousand under budget, primarily due to less than anticipated interest and equity income based on investment performance. The Village budgets investment income consistent with the actuarial assumption of 7.0%.

Expenditures are expected to finish 4.6% or \$75 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 2019/2020 Summary

Revenues increased 6.2% or \$308 thousand versus the FY 2018/2019 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 2019/2020 is increasing from \$1,810,723 last year to \$1,869,571 this year (\$58,848 or 3.2%) for Fire.

Expenditures increased 8.6% or \$140 thousand due largely to cost of living adjustments on current pensions and anticipated retirements.

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 2018/2019 budget and year end estimates and the funding request for FY 2019/2020 are provided below.

411 - Northeast Lake County Consolidated Emergency Telephone Systems Board							
Category	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Revenues Over/(Under) Expenditures	\$0	\$0	(\$44,590)	\$478,995	(\$151,380)	(\$106,790)	339.5%
Revenues	\$0	\$0	\$835,100	\$1,005,996	\$875,500	\$40,400	104.8%
33 - Intergovernmental	-	-	835,000	1,005,896	875,000	40,000	104.8%
36 - Invests & Contribs	-	-	100	100	500	400	500.0%
Expenditures - 41141010 - Gurnee	\$0	\$0	\$763,190	\$500,001	\$965,380	\$202,190	126.5%
42 - Employee Benefits	-	-	-	-	28,500	28,500	N/A
43 - Professional & Technical Services	-	-	26,500	31,450	46,250	19,750	174.5%
44 - Contractual Services	-	-	43,520	53,951	294,830	251,310	677.5%
45 - Other Contracted Services	-	-	283,270	237,118	5,000	(278,270)	1.8%
46 - Supplies	-	-	3,000	-	590,800	587,800	19693.3%
47 - Capital	-	-	256,900	177,482	-	(256,900)	0.0%
49 - Other Financing Uses	-	-	150,000	-	-	(150,000)	0.0%
Expenditures - 41141020 - Zion	\$0	\$0	\$116,500	\$27,000	\$61,500	(\$55,000)	52.8%
42 - Employee Benefits	-	-	-	-	20,000	20,000	N/A
43 - Professional & Technical Services	-	-	10,000	10,000	-	(10,000)	0.0%
44 - Contractual Services	-	-	-	-	21,500	21,500	N/A
45 - Other Contracted Services	-	-	35,500	-	5,000	(30,500)	14.1%
46 - Supplies	-	-	5,000	-	15,000	10,000	300.0%
47 - Capital	-	-	66,000	17,000	-	(66,000)	0.0%

FY 2018/2019 Review

Revenues are expected to finish 20.5% or \$171 thousand over budget, primarily due to the receipt of a consolidation grant. 911 surcharge distributions are expected to come in at budget.

Expenditures for Gurnee are expected to finish 34.5% or \$263 thousand under budget, primarily due to the timing of enhancements to the Quad 1 radio setup and other capital items.

Expenditures for Zion are expected to finish 76.8% or \$90 thousand under budget, primarily due to expenses originally budgeted for Zion were ultimately paid for from Gurnee line items for software licenses.

FY 2019/2020 Summary

Revenues increase 4.8% or \$40 thousand due to primarily due to increases in the 911 surcharge.

Expenditures for Gurnee increase 26.5% or \$202 thousand. The majority of expenditures are in the 47 – Capital category and include replacing mobile data computers (MDC) in police squads, purchasing emergency medical dispatching (EMD) software and upgrades to the 911 radio equipment.

Expenditures for Zion decrease 47.2% or \$55 thousand as the majority of maintenance agreements are paid for and reimbursed through Gurnee.

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SECTION VII – CAPITAL IMPROVEMENT BUDGET

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CAPITAL IMPROVEMENT SUMMARY

FY 2019/2020 funded capital and infrastructure budget totals \$14.9 million. Historically the Village has funded infrastructure improvements through one-time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities and the need for long-term infrastructure funding, the Village increased the Home Rule Sales Tax from 0.50% to 1.00% effective January 1, 2015. The additional revenue is dedicated to capital and infrastructure by ordinance and is anticipated to be approximately \$4.7 million in FY 2019/2020. 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 58.8% of the Fiscal Year 2019/2020 funding. The Water & Sewer portion of the CIP is largely funded from rates, reserves and an IEPA loan to fund the Knowles Road Water Tower project. This section includes elements of the CIP with a focus on FY 2019/2020 spending and the potential operating impacts.

Capital Expenditures are defined in the Village's Fixed Asset Policy, included in *Section 11: Appendix*, as tangible property with a useful life greater than one fiscal period that exceeds prescribed cost thresholds. Examples include land & land improvements, building & building improvements, vehicles, machinery & 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.

Highlights of FY 2019/2020 capital spending includes:

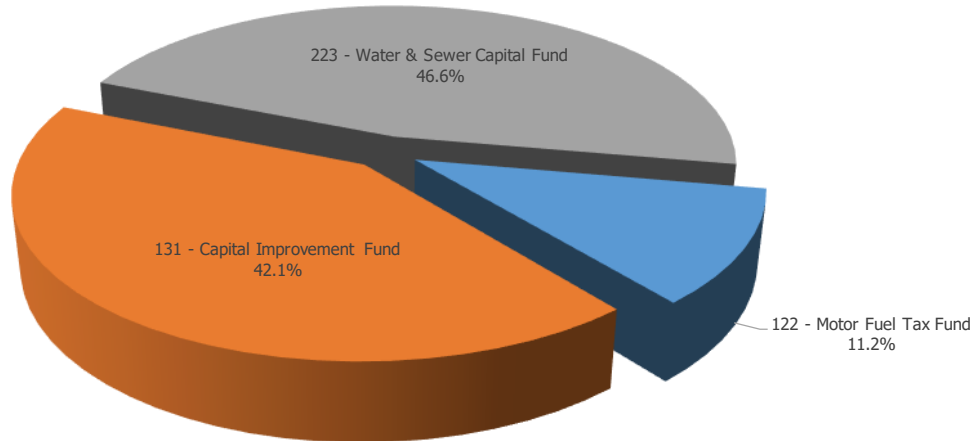
- \$6.6 million on water & sewer infrastructure including;
 - \$4.8 million for engineering and construction of the Knowles Rd. water tower
 - \$1.5 million on water & sewer main replacement
 - \$200 thousand on sewer lining and spot repairs
- \$5.0 million on transportation system infrastructure including;
 - \$3.7 million on roadway reconstruction/resurfacing
 - \$368 thousand on intersection improvements at Grand and Hunt Club
 - \$300 thousand on enhancements to the East Grand corridor
 - \$275 thousand on sidewalk maintenance/improvements
 - \$150 thousand on professional engineering services
 - \$125 thousand on pavement marking and crack sealing
 - \$100 thousand on street lighting improvements
- \$1.8 million on vehicles and equipment including;
 - \$649 thousand on Public Works vehicles and equipment
 - \$493 thousand on technology software and hardware
 - \$334 thousand on a Fire Department ambulance
 - \$275 thousand on Police vehicles
 - \$55 thousand on pre-emption and warning siren systems
- \$1.2 million on buildings and building improvements including;
 - \$555 thousand for planning and design of Fire Station #3
 - \$305 thousand for various mechanical and interior improvements and backup power supply at the Police Department
 - \$264 thousand for interior updates, HVAC and roof replacement at Village Hall
 - \$70 thousand on lighting and interior upgrades at the Public Works facility
 - \$10 thousand for miscellaneous improvement at other Village facilities
- \$300 thousand on stormwater management including;
 - \$300 thousand on various drainage improvements and land acquisition

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

CAPITAL BUDGET BY FUND

	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total All Funds	\$8,943,865	\$7,209,273	\$11,732,470	\$8,848,855	\$14,919,468	\$3,186,998	127.2%
122 - Motor Fuel Tax Fund	\$925,000	\$847,478	\$0	\$0	\$1,675,000	1,675,000	0.0%
131 - Capital Improvement Fund	\$7,556,528	\$6,104,932	\$6,001,470	\$5,942,855	\$6,285,510	284,040	104.7%
223 - Water & Sewer Capital Fund	\$462,336	\$256,863	\$5,731,000	\$2,906,000	\$6,958,958	1,227,958	121.4%

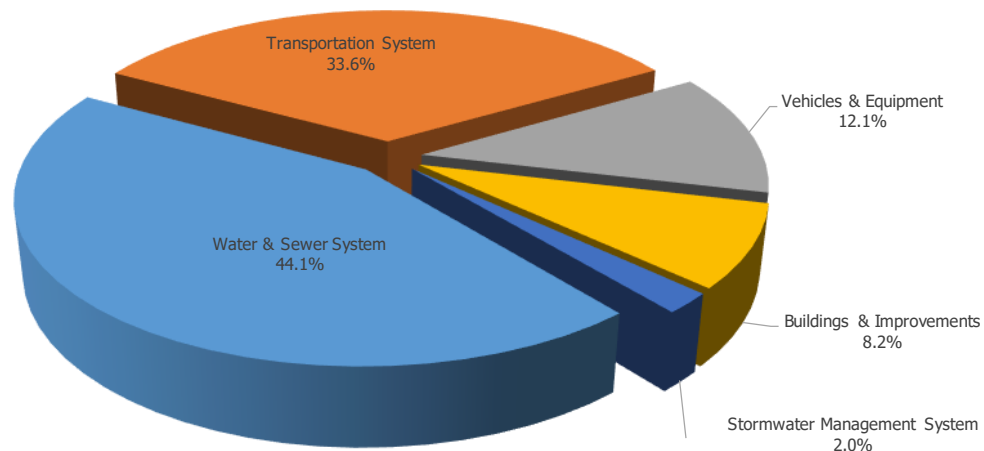
Capital Budget by Fund



CAPITAL BUDGET BY SYSTEM

	FY 16/18	FY 17/19	FY 18/20		FY 19/21	\$ Change	
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	\$8,943,865	\$7,209,273	\$11,732,470	\$8,848,855	\$14,919,468	\$3,186,998	127.2%
Water & Sewer System	\$345,925	\$231,482	\$5,515,000	\$2,680,000	\$6,577,208	1,062,208	119.3%
Transportation System	\$5,155,817	\$5,084,006	\$3,225,000	\$3,703,824	\$5,018,360	1,793,360	155.6%
Vehicles & Equipment	\$2,862,169	\$1,206,499	\$1,722,470	\$1,710,136	\$1,805,250	82,780	104.8%
Buildings & Improvements	\$388,004	\$385,847	\$797,000	\$480,358	\$1,218,650	421,650	152.9%
Stormwater Management System	\$191,950	\$301,439	\$473,000	\$274,537	\$300,000	(173,000)	63.4%

Capital Budget by System



TRANSPORTATION SYSTEM OVERVIEW

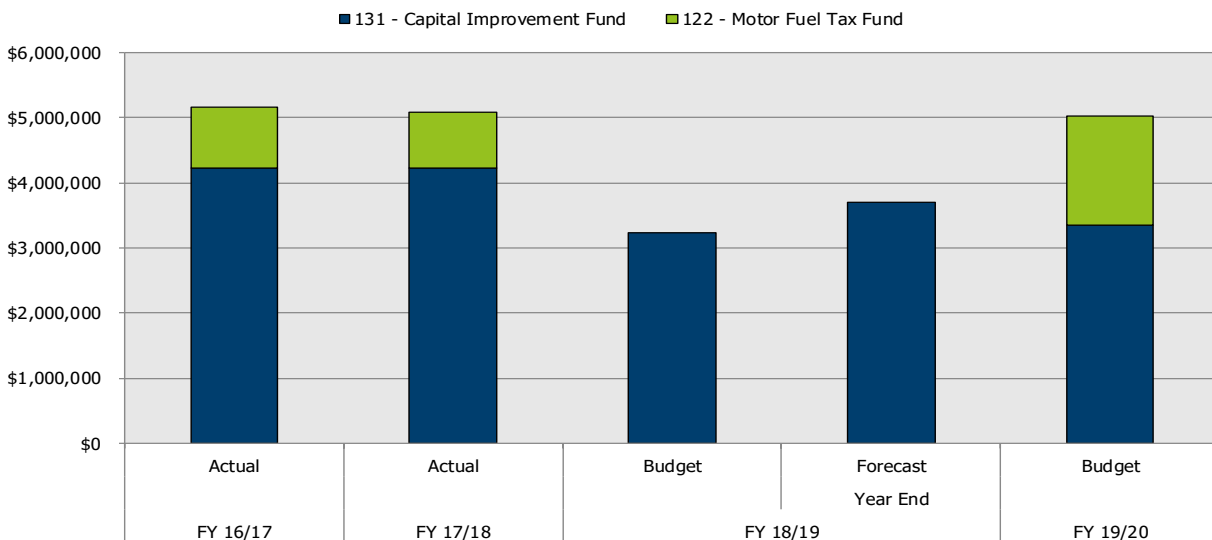
The Village's transportation system consists of both pedestrian and vehicular facilities. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete sidewalk on local, County and State roadways. In FY 2018/2019 the Village changed it's 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 will utilize MFT funds every other year to stretch MFT dollars further as the reporting and regulatory requirements are performed every other year.

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 2018/2019.

Transportation System	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Transportation System Expenditures	\$5,155,817	\$5,084,006	\$3,225,000	\$3,703,824	\$5,018,360	\$1,793,360	155.6%
122 - Motor Fuel Tax Fund	\$925,000	\$847,478	\$0	\$0	\$1,675,000	\$1,675,000	0.0%
443012 - Street Surfacing-Maint	925,000	775,000	-	-	1,600,000	1,600,000	0.0%
443013 - Crack Sealing	-	72,478	-	-	75,000	75,000	0.0%
131 - Capital Improvement Fund	\$4,230,817	\$4,236,528	\$3,225,000	\$3,703,824	\$3,343,360	\$118,360	103.7%
474005 - East Grand Enhancements	-	97,642	100,000	50,000	300,000	200,000	300.0%
474004 - Street Lights	41,480	110,776	100,000	100,855	100,000	-	100.0%
433008 - Engineering Consultant	443,210	548,137	200,000	150,000	150,000	(50,000)	75.0%
443012 - Street Surfacing-Maint	3,471,002	3,259,664	2,600,000	3,275,103	2,100,000	(500,000)	80.8%
443014 - Pavement Marking	-	52,955	50,000	15,846	50,000	-	100.0%
443015 - Public Sidewalk	36,219	25,000	25,000	37,020	100,000	75,000	400.0%
472002 - Intergov Cost Sharing	416	37,549	-	-	368,360	368,360	0.0%
472011 - Sidewalk Improvements	238,490	104,805	150,000	75,000	175,000	25,000	116.7%

Transportation System Spending



TRANSPORTATION SYSTEM DETAIL

MOTOR FUEL TAX FUND – 122

In FY 2019/2020 Motor Fuel Tax expenditures will include \$1.7 million on road resurfacing and crack sealing.

CAPITAL IMPROVEMENT FUND – 131



Engineering Consultant \$150 thousand: Contractual engineers will provide assistance to supplement full-time staff during the construction season. This assistance will include design and construction oversight services.



Sidewalk Repair \$100 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.



Sidewalk Improvements \$175 thousand: As a result of feedback from residents, the program will target the sidewalks along Knowles Rd. to complete a connection to the Rollins Savanna. Other areas will be targeted and sidewalk installed or replaced as needed.



Pavement Marking \$50 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.

East Grand Enhancements \$300 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. Additional improvements will be made in FY 2019/2020 including railroad-crossing improvements to accommodate a quiet zone.



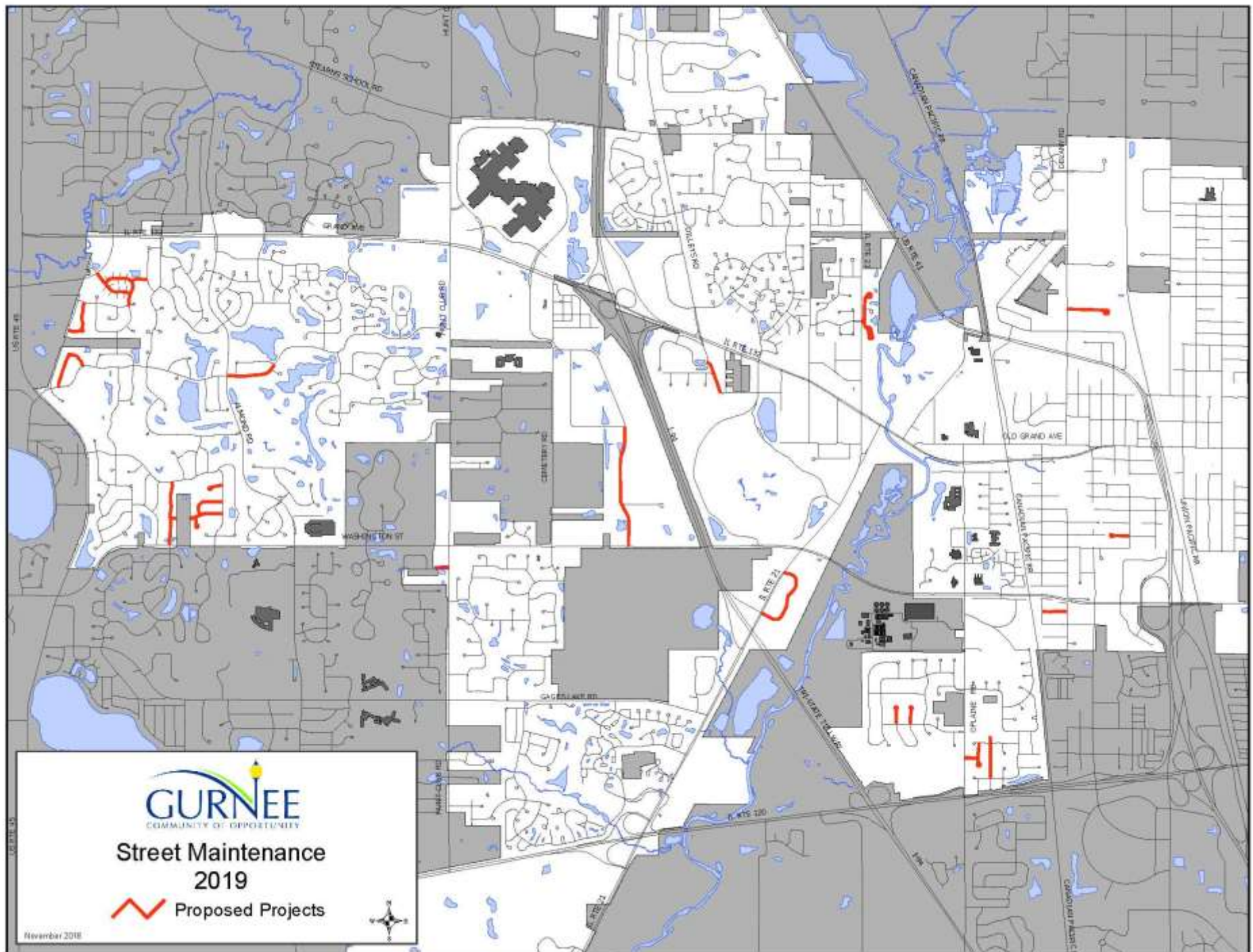
Street Lights \$100 thousand: As the road program progresses, the Village will also update street lights at the same time. Timing the programs together minimizes disruptions to residents.



2019 Construction Season Program \$2.1 million, \$3.7 million overall: The roadway program for FY 2019/2020 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 on the following page depicts the proposed program locations for the 2019 (FY 2019/2020) construction season.



STORMWATER MANAGEMENT SYSTEM OVERVIEW

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

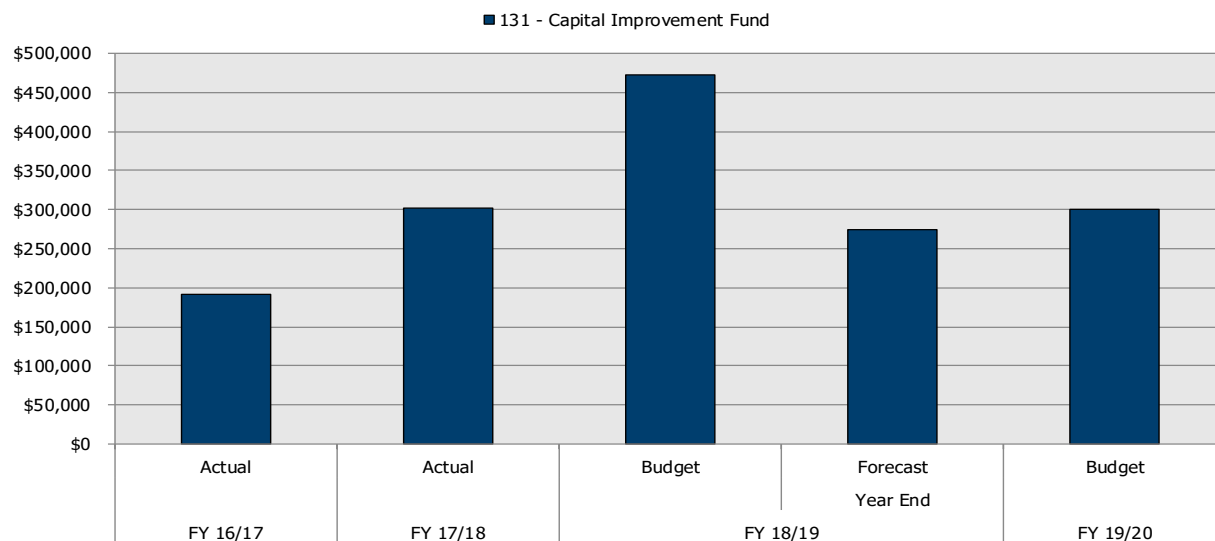
The Village maintains an extensive conveyance and storage system throughout the community to handle rain and snow melt. Stormwater is introduced into the storm sewer system via inlet manholes and the water is then piped to neighborhood detention basins and ponds where the runoff is detained for a period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

The Village is responsible for maintaining over 134 miles of storm sewer pipe and 25 detention basins. The remaining 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 2019/2020.

Stormwater Management System	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Stormwater System Expenditures	\$191,950	\$301,439	\$473,000	\$274,537	\$300,000	(\$173,000)	63.4%
131 - Capital Improvement Fund	\$191,950	\$301,439	\$473,000	\$274,537	\$300,000	(\$173,000)	63.4%
450016 - Property Taxes	81	2,770	3,000	8,687	-	(3,000)	0.0%
471001 - Flood Plain	2,625	-	-	-	-	-	0.0%
471002 - Land Acquisition	3,087	153,022	110,000	850	50,000	(60,000)	45.5%
472006 - Drainage Improvements	179,916	145,647	360,000	265,000	250,000	(110,000)	69.4%
473005 - Demolition Costs	6,241	-	-	-	-	-	0.0%

Stormwater System Spending



STORMWATER MANAGEMENT SYSTEM DETAIL

CAPITAL IMPROVEMENT FUND – 131



Floodplain Acquisition \$50 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 2019/2020 floodplain acquisition line item reflects the anticipated local share for acquisition and demolition of a single structure.



Drainage Improvements \$250 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 Providence Village.

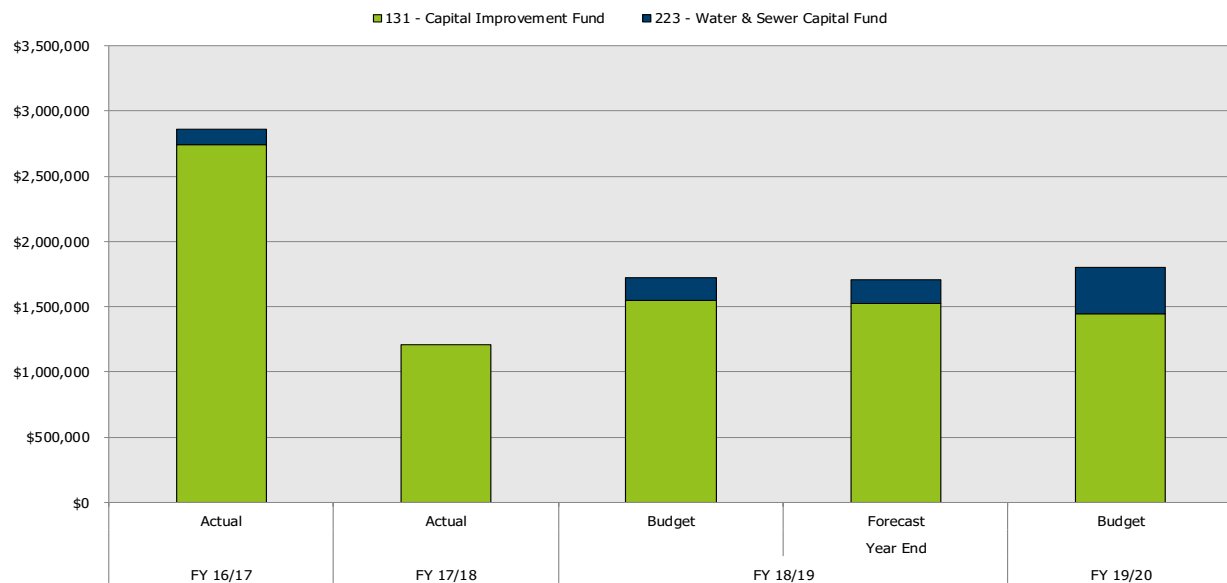
VEHICLES & EQUIPMENT OVERVIEW

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, heavy equipment and technology system equipment. The Village of Gurnee recognizes the importance of maintaining, replacing, and purchasing equipment and vehicles to guarantee public safety and the efficient delivery of services. Vehicles include squad cars, fire apparatus, ambulances and snowplows among others.

The following charts illustrate the uses of funds related to Vehicles & Equipment FY 2019/2020.

Vehicles & Equipment		FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
		Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Vehicles & Equipment Expenditures		\$2,862,169	\$1,206,499	\$1,722,470	\$1,710,136	\$1,805,250	\$82,780	104.8%
131 - Capital Improvement Fund		\$2,745,758	\$1,206,499	\$1,546,470	\$1,524,136	\$1,447,500	(\$98,970)	93.6%
13100000 - Capital Improvement Fund	475004 - Computer Hardware-Capital	-	-	98,500	98,500	82,000	(16,500)	83.2%
13100000 - Capital Improvement Fund	475005 - Computer Software-Capital	-	-	37,500	37,500	25,000	(12,500)	66.7%
13100000 - Capital Improvement Fund	475012 - Software Replacement	-	-	-	6,602	-	-	0.0%
13110100 - CapitalAdministration	475012 - Software Replacement	-	-	31,250	31,250	-	(31,250)	0.0%
13140100 - CapitalPDAdministration	475004 - Computer Hardware-Capital	-	-	-	-	160,000	160,000	0.0%
13140100 - CapitalPDAdministration	475202 - Vehicles	231,809	244,726	198,220	206,284	275,000	76,780	138.7%
13150100 - CapitalFDAdministration	475010 - Pre-Emption System	-	-	5,000	5,000	5,000	-	100.0%
13150100 - CapitalFDAdministration	475016 - Matching Grant Program	-	-	100,000	-	25,000	(75,000)	25.0%
13150100 - CapitalFDAdministration	475017 - Warning Sirens	8,604	14,037	25,000	25,000	25,000	-	100.0%
13150100 - CapitalFDAdministration	475019 - Ems Software Upgrade	31,226	-	-	-	-	-	0.0%
13150100 - CapitalFDAdministration	475202 - Vehicles	1,501,770	318,187	625,000	619,000	333,500	(291,500)	53.4%
13175100 - CapitalPWAdministration	475103 - Heavy Equipment	334,743	63,237	-	-	-	-	0.0%
13175100 - CapitalPWAdministration	475202 - Vehicles	308,749	368,224	365,000	370,000	416,500	51,500	114.1%
13175150 - CapitalInfrastructure	475020 - Data Processing System	184,478	70,616	-	-	-	-	0.0%
13175150 - CapitalInfrastructure	475021 - Inter/Intra Network Proj	144,379	127,473	61,000	125,000	100,500	39,500	164.8%
223 - Water & Sewer Capital Fund		\$116,411	\$0	\$176,000	\$186,000	\$357,750	\$181,750	203.3%
22375500 - W&SCapitalPublicWorks	473004 - System Security Improv.	6,780	-	-	-	-	-	0.0%
22375500 - W&SCapitalPublicWorks	475012 - Software Replacement	23,296	-	-	10,000	-	-	0.0%
22375500 - W&SCapitalPublicWorks	475022 - Scada System	44,082	-	125,000	125,000	125,000	-	100.0%
22375500 - W&SCapitalPublicWorks	475202 - Vehicles	42,253	0	51,000	51,000	232,750	181,750	456.4%

Vehicles & Equipment Spending



VEHICLES AND EQUIPMENT DETAIL

GENERAL CAPITAL IMPROVEMENT FUND – 131



Computer Hardware \$82 thousand: The Village will be implementing new Storage Area Network and recording equipment for Village meetings.

Computer Software \$25 thousand: Log monitoring and analysis software to enhance network security.



PD Computer Hardware \$160 thousand: The Police Department will be replacing the in-squad camera systems. The current systems are outdated and unsupported by the manufacturer.



Police Department Vehicles \$275 thousand: The Police Department continues the systematic replacement of patrol/detective vehicles. Included in the FY 2019/2020 budget is the replacement of four squad cars and two unmarked vehicles. All the patrol vehicles replaced will be redeployed to other functions in the Police Department or the Community Development Department.



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

Fire Matching Grant Program \$25 thousand: This is the expense side of grant programs. FY 2019/2020 will include applications for various equipment.



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 Vehicles \$334 thousand: The fire department will be replacing ambulance 1343. The ambulance is ten years old and has over 100,000 miles. The new ambulance will have a power load stretcher lifting system, a new power stretcher and a stair chair carrying device.



Public Works Vehicles \$417 thousand: Two Large Dump Trucks – Units 262/266. 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 and 223 – Water & Sewer Capital Fund as they are used in both operations.



Unit 791 has extensive corrosion and has outlived its useful life. The replacement will be outfitted as a vehicle maintenance shop service truck. The cost of the service truck is split 75/25 between the 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Fund as they are used in both operations.



Inter/Intra Network Project \$101 thousand: The Village is continuing the project to bring point-to-point connectivity between Village facilities in FY 2019/2020.

WATER & SEWER CAPITAL FUND – 223



SCADA System \$125 thousand: The Supervisory Control and Data Acquisition (SCADA) system operates the mechanical aspects of the water and sewer systems. The Village's first SCADA system was started in 1989 and utilized panel board controls, limited computer controls and telephone line connections. A major revision was undertaken starting in 2000, moving to full computer control and wireless radio connections. At this time the radio equipment is no longer manufactured or supported. A comprehensive SCADA Master Plan which maps out a multi-year upgrade and enhancement program is currently being finalized.



PW Utility Vehicles \$233 thousand: Pickup Truck Units 679/650/791 have extensive corrosion and outlived their useful life. 679 will be replaced with a service body pickup truck capable of carrying additional tools reducing the need for trips back and forth to the Public Works facility. 650 will be outfitted with a cap and 791 outfitted as a vehicle maintenance shop service truck. The cost of the service truck is split 75/25 between the 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Fund as they are used in both operations.

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:

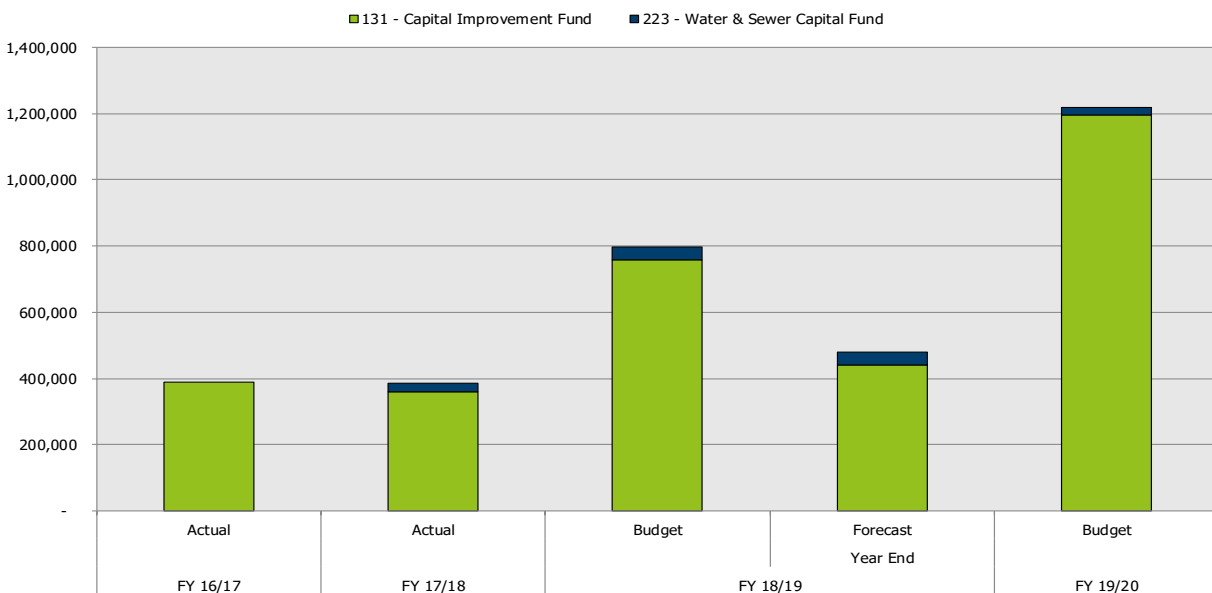
- Village Hall - 325 N. O'Plaine Road
- Fire Station #1 - 4580 Old Grand Avenue
- Fire Station #2 - 6581 Dada Drive
- Police Department - 100 N. O'Plaine Road
- Public Works Facility -1151 Kilbourne Road

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. Capital improvements for the main facilities are broken down by MEP (Mechanicals, Electrical and Plumbing), interior, Exterior and Grounds.

The following charts illustrate the uses of funds related to Buildings & Building Improvements FY 2019/2020.

Buildings & Improvements	FY 16/17		FY 17/18		FY 18/19		FY 19/20	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget	Year End Forecast	Budget		
Total Buildings & Improvements Expenditures	\$388,004	\$385,847	\$797,000	\$480,358	\$1,218,650	\$480,358	\$1,218,650	\$421,650	152.9%
131 - Capital Improvement Fund	388,004	\$360,467	\$757,000	\$440,358	\$1,194,650	\$440,358	\$1,194,650	\$437,650	157.8%
13110100 - CapitalAdministration		473003 - Building Improvements	-	62,967	185,000	45,000	264,500	79,500	143.0%
13140100 - CapitalPDAdministration		473003 - Building Improvements	62,680	146,049	235,000	150,000	305,150	70,150	129.9%
13150100 - CapitalFDAdministration		473003 - Building Improvements	51,300	64,150	300,000	200,000	555,000	255,000	185.0%
13175100 - CapitalPWAdministration		473003 - Building Improvements	25,450	26,781	30,000	30,000	60,000	30,000	200.0%
13175150 - CapitalInfrastructure		473003 - Building Improvements	-	60,519	-	-	-	-	0.0%
13175150 - CapitalInfrastructure		474002 - Village Plaza	248,574	-	7,000	15,358	10,000	3,000	142.9%
223 - Water & Sewer Capital Fund	\$0	\$25,381	\$40,000	\$40,000	\$24,000	\$40,000	\$24,000	(\$16,000)	60.0%
22375500 - W&SCapitalPublicWorks		473003 - Building Improvements	-	25,381	40,000	40,000	24,000	(16,000)	60.0%

Buildings & Improvements Spending



BUILDINGS & IMPROVEMENTS DETAIL

CAPITAL IMPROVEMENT FUND – 131



Village Hall \$265 thousand: Village Hall was built in 1992 and is starting to need more advanced repairs and updates. The FY 2019/2020 work includes interior, HVAC updates and roof replacement.



Police Department \$305 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. Also included is funds to update the substation located at Gurnee Mills.



Fire Department \$555 thousand: Fire Stations #1 and #2 are in need of basic maintenance as the facility is occupied 24 hours a day 7 days a week. \$500 thousand is included for planning and design of a third fire station.



PW Facility \$60 thousand & \$24 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 and a water tower are planned to be resurfaced or seal coated. Security improvements are planned at the pump station. Some of these expenditures are split between the streets and utility in funds 131 – Capital Improvement Fund and 223 – Water & Sewer Capital Improvement Fund.



Other Facilities \$10 thousand: This expense includes landscaping and final electrical work at Welton Plaza.

WATER & SEWER SYSTEM OVERVIEW

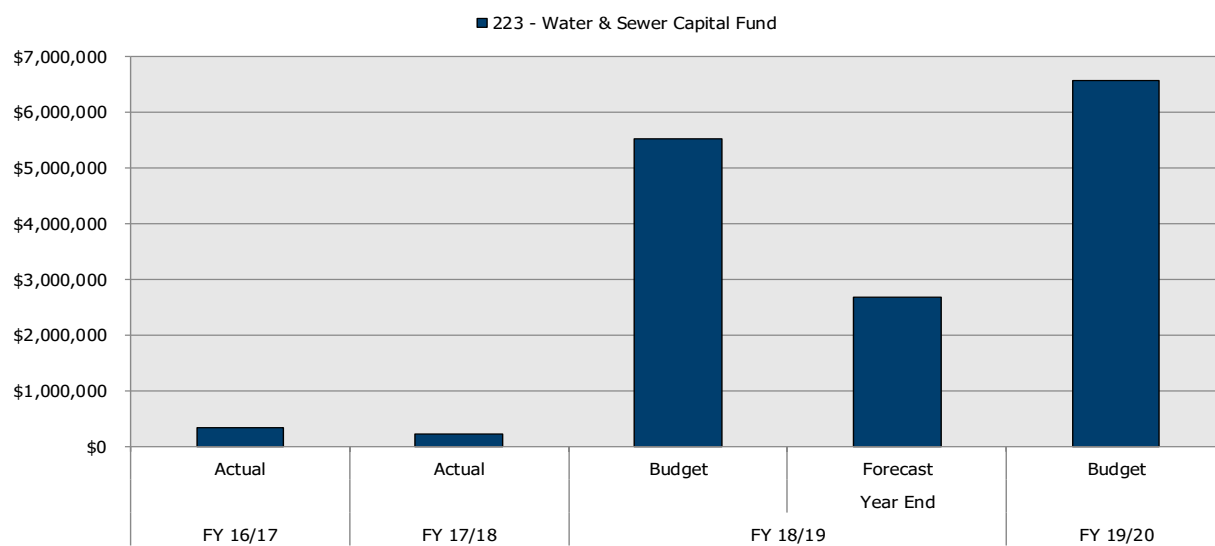
The Village of Gurnee's original water system was put into operation in 1960. From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. The Village's water source was changed in 1992 and is now provided by the Central Lake County Joint Action Water Agency (CLCJAWA), which pipes Lake Michigan water to the Village from the Lake Bluff shoreline pumping station. As portions of the water system approach 60 years of age significant 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 2019/2020.

Water & Sewer System	FY 16/17	FY 17/18	FY 18/19		FY 19/20	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Water & Sewer System Expenditures	\$345,925	\$231,482	\$5,515,000	\$2,680,000	\$6,577,208	\$1,062,208	119.3%
223 - Water & Sewer Capital Fund	\$345,925	\$231,482	\$5,515,000	\$2,680,000	\$6,577,208	\$1,062,208	119.3%
472003 - Utility Improvement	325,660	161,207	5,090,000	1,000,000	1,500,000	(3,590,000)	29.5%
472004 - Engineering Studies	20,265	16,726	-	-	-	-	0.0%
472005 - Sanitary Sewer Repair	-	53,550	425,000	425,000	200,000	(225,000)	47.1%
472012 - Knowles Rd. Water Tower	-	-	-	1,255,000	4,877,208	4,877,208	0.0%

Water & Sewer System Spending



WATER & SEWER SYSTEM DETAIL

WATER & SEWER CAPITAL FUND – 223

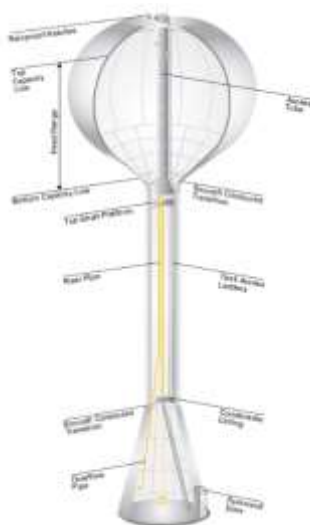


Utility Improvement - Distribution \$1.5 million: Water main replacement over the next couple of fiscal years will primarily be focused on the Delany and Old Grand, and Waveland and Ferndale areas as funding allows. These areas have a history of water main breaks and are in need of replacement.

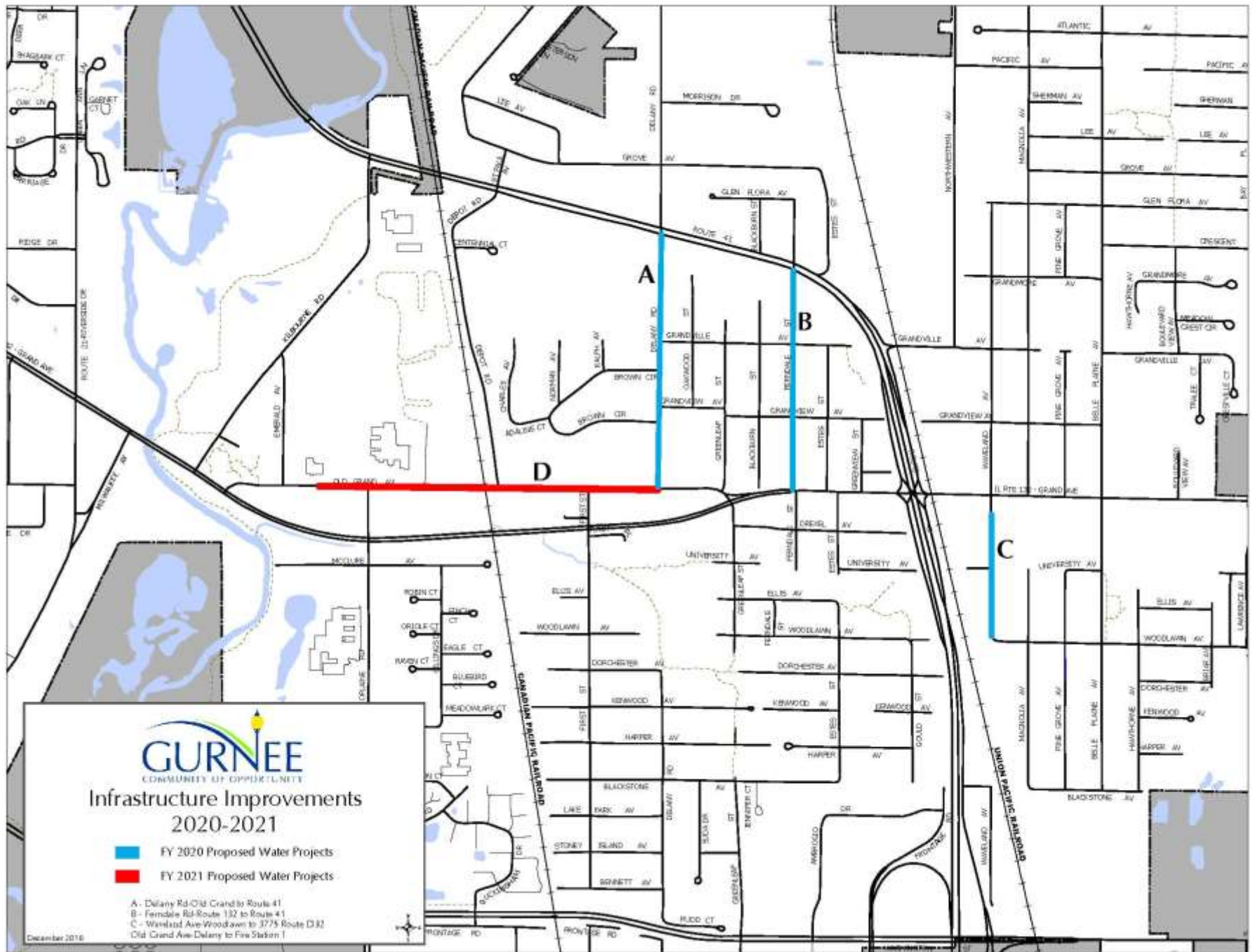


Sanitary Sewer Repair – \$200 thousand: Sanitary Sewer Repairs consist of lining, televising and spot repairs.

The map on the following page depicts the proposed water and sewer projects.



Knowles Rd. Water Tower \$4.9 million: The most notable water project is the construction of the new two million gallon Knowles Road water tower to increase water pressure west of Hunt Club Road and provide additional water storage for use throughout the entire community. The tower is expected to be on-line near the end of 2020. The project is funded primarily by a low interest IEPA loan.



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SECTION VIII – LINE ITEM BUDGET

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Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
110 - General Fund	(1,224,510)	(110,247)	(39,556)	(384,756)	(18,783)	20,773	0.0%
Revenue	(38,968,522)	(38,878,730)	(42,313,846)	(41,965,043)	(42,674,282)	(360,436)	0.0%
11010100 - GenAdministration	(31,231,855)	(30,549,299)	(33,411,673)	(33,181,566)	(33,313,780)	97,893	0.0%
30 - Major Revenues	(27,861,033)	(27,390,444)	(29,847,623)	(29,752,623)	(29,793,625)	53,998	-10.8%
331301 - SALES TAX	(17,479,892)	(17,110,840)	(12,220,000)	(12,840,000)	(12,800,000)	(580,000)	4.7%
331302 - LOCAL USE TAX	(771,624)	(768,614)	(820,000)	(920,000)	(995,000)	(175,000)	21.3%
331303 - HOME RULE SALES TAX	-	-	(4,620,000)	(4,670,000)	(4,680,000)	(60,000)	1.3%
331601 - AMUSEMENT TAX	(2,355,028)	(2,987,767)	(3,212,623)	(3,762,623)	(3,338,625)	(126,002)	3.9%
331607 - HOTEL TAX	(1,278,938)	(755,511)	(3,100,000)	(1,800,000)	(2,090,000)	1,010,000	-32.6%
331609 - FOOD & BEVERAGE TAX	(1,965,227)	(1,976,418)	(2,050,000)	(1,980,000)	(1,990,000)	60,000	-2.9%
331801 - TELECOM MAINTENANCE FEE	(1,046,704)	(962,279)	(925,000)	(880,000)	(800,000)	125,000	-13.5%
333501 - STATE INCOME TAX	(2,963,620)	(2,829,015)	(2,900,000)	(2,900,000)	(3,100,000)	(200,000)	6.9%
31 - Taxes	(1,741,513)	(1,412,972)	(1,919,000)	(1,576,326)	(1,673,275)	245,725	-36.5%
331106 - ROAD & BRIDGE	(876,849)	(706,751)	(539,000)	(541,326)	(543,275)	(4,275)	0.8%
331608 - RESORT TAX	(243,061)	-	(680,000)	(365,000)	(450,000)	230,000	-33.8%
331802 - CABLE FRANCHISE	(471,523)	(587,690)	(580,000)	(550,000)	(560,000)	20,000	-3.4%
331803 - ALARM FRANCHISE	(150,080)	(118,530)	(120,000)	(120,000)	(120,000)	-	0.0%
32 - Licenses & Permits	(395,709)	(381,734)	(385,000)	(385,000)	(385,000)	-	0.0%
332101 - LIQUOR LICENSE	(112,775)	(108,300)	(110,000)	(110,000)	(110,000)	-	0.0%
332102 - BUSINESS LICENSES	(282,934)	(273,434)	(275,000)	(275,000)	(275,000)	-	0.0%
33 - Intergovernmental	(146,351)	(135,932)	(122,600)	(134,511)	(113,500)	9,100	0.0%
333406 - COMM&ECON ENERGY EFFICIEN	(9,535)	(22,455)	-	(21,011)	-	-	0.0%
333407 - CEMETERY ROAD REIMB-IDOT	-	-	-	-	-	-	0.0%
333409 - CLEAN ENERGY GRANTS	-	-	-	-	-	-	0.0%
333502 - REPLACEMENT TAX	(132,877)	(109,557)	(120,000)	(110,000)	(110,000)	10,000	-8.3%
333703 - NSWRD INFORMATION	(3,939)	(3,920)	(2,600)	(3,500)	(3,500)	(900)	34.6%
34 - Charges for Services	(903,880)	(885,575)	(839,950)	(939,006)	(895,780)	(55,830)	0.0%
334107 - MAPS	(33)	(43)	(50)	(65)	(50)	-	0.0%
334108 - ORDINANCES	(1,146)	(49)	(1,200)	(500)	(500)	700	-58.3%
334109 - MISC. OTHER CHARGES	(4,246)	(20,786)	(2,000)	(20,000)	(2,000)	-	0.0%
334111 - TOWER/ANTENNAE LEASE	(251,949)	(191,921)	(160,000)	(240,000)	(200,000)	(40,000)	25.0%
334112 - MISCELLANEOUS SERVICES	(593)	(50)	-	(10)	(50)	(50)	0.0%
334113 - REIMBURSEABLE CHARGES	(10,425)	(10,624)	(10,000)	(10,731)	(10,000)	-	0.0%
334114 - ADMINISTRATIVE FEES W/S	(624,200)	(640,000)	(659,200)	(659,200)	(675,680)	(16,480)	2.5%
334115 - PACE AD REV SHARE	-	(3,661)	(2,500)	(2,500)	(2,500)	-	0.0%
334116 - RETIREE INSURANCE CHARGE	-	-	-	-	-	-	0.0%
334401 - RECYCLING REVENUE	(11,289)	(18,441)	(5,000)	(6,000)	(5,000)	-	0.0%
35 - Fines & Forfeitures	(1,000)	-	(500)	(2,100)	(600)	(100)	0.0%
335109 - LIQUOR LICENSE VIOLATIONS	(1,000)	-	(500)	(2,000)	(500)	-	0.0%
335116 - TAX PENALTIES - LOCAL IMPOSED	-	-	-	(100)	(100)	(100)	0.0%
36 - Invests & Contribs	(161,869)	(312,277)	(277,000)	(362,000)	(382,000)	(105,000)	0.0%
336101 - INTEREST INCOME	(39,109)	(148,136)	(125,000)	(200,000)	(200,000)	(75,000)	60.0%
336102 - INTEREST ON INVESTMENTS	(117,685)	(147,751)	(150,000)	(160,000)	(180,000)	(30,000)	20.0%
336401 - CONTRIBUTIONS	-	(12,225)	-	-	-	-	0.0%
336403 - PARKWAY TREE PROGRAM	(5,075)	-	(2,000)	(2,000)	(2,000)	-	0.0%
336410 - WELTON PLAZA	-	(4,165)	-	-	-	-	0.0%
336413 - MARKETING CAMPAIGN	-	-	-	-	-	-	0.0%
336414 - GURNEE'S GOT IT	-	-	-	-	-	-	0.0%
39 - Other Sources	(20,500)	(30,365)	(20,000)	(30,000)	(70,000)	(50,000)	0.0%
339101 - GENERAL FUND	-	-	-	-	-	-	0.0%
339104 - IMPACT FEE FUND	-	-	-	-	-	-	0.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	0.0%
339201 - SALE OF MISC ASSETS	-	-	-	-	-	-	0.0%
339301 - LOAN PROCEEDS	-	-	-	-	-	-	0.0%
339601 - INSURANCE PROCEEDS	(836)	(1,242)	-	-	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	(19,664)	(29,123)	(20,000)	(30,000)	(20,000)	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	-	-	-	-	(50,000)	(50,000)	0.0%
11020100 - GenCDPlanBuild	(859,136)	(979,237)	(905,050)	(782,550)	(749,800)	155,250	0.0%
30 - Major Revenues	(724,256)	(899,595)	(800,000)	(725,000)	(725,000)	75,000	-9.4%
332201 - GENERAL BUILDING PERMITS	(724,256)	(899,595)	(800,000)	(725,000)	(725,000)	75,000	-9.4%
32 - Licenses & Permits	(95,955)	(67,342)	(90,550)	(44,050)	(10,300)	80,250	0.0%
332001 - SURCHARGE	(15,190)	-	-	-	-	-	0.0%
332202 - RIGHT OF WAY PERMITS	(1,455)	-	-	-	-	-	0.0%
332203 - VEHICLE LICENSES	(1,110)	-	-	-	-	-	0.0%
332206 - FIRE IMPACT	(64,050)	(7,650)	(40,000)	(7,500)	-	40,000	-100.0%
332207 - POLICE & PUBLIC WORKS	(11,350)	(22,100)	(16,250)	(16,250)	-	16,250	-100.0%
332208 - TRAFFIC	(2,450)	(37,212)	(34,000)	(20,000)	(10,000)	24,000	-70.6%
332209 - URBAN FORESTRY IMPACT FEE	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
332222 - BURN PERMITS	(350)	(380)	(300)	(300)	(300)	-	0.0%
34 - Charges for Services	(38,925)	(12,300)	(14,500)	(13,500)	(14,500)	-	0.0%
334104 - ZONING & SUBDIVISION FEES	(23,130)	-	-	-	-	-	0.0%
334106 - PLAT FILING FEE	(975)	-	-	-	-	-	0.0%
334208 - ELEVATOR INSPECTION	(14,820)	(12,300)	(14,500)	(13,500)	(14,500)	-	0.0%
11020200 - GenCDEngineering	(22,063)	-	-	(9,200)	-	-	0.0%
34 - Charges for Services	(22,063)	-	-	(9,200)	-	-	0.0%
334102 - ENGINEERING FEES	(20,313)	-	-	(9,200)	-	-	0.0%
334103 - ENGINEERING INSPECTION	(1,750)	-	-	-	-	-	0.0%
11040100 - GenPDAdministration	(2,513,714)	(3,244,654)	(2,853,953)	(2,791,103)	(2,683,422)	170,531	0.0%
32 - Licenses & Permits	-	(700)	(200)	(200)	(200)	-	0.0%
332203 - VEHICLE LICENSES	-	(700)	(200)	(200)	(200)	-	0.0%
33 - Intergovernmental	(25,238)	(18,216)	(35,500)	(35,700)	(62,854)	(27,354)	0.0%
333401 - TRAINING REIMBURSEMENT	-	-	-	-	(8,014)	(8,014)	0.0%
333402 - TOBACCO GRANT	(4,950)	-	(2,500)	(2,400)	(2,500)	-	0.0%
333403 - TRAFFIC & SEAT BELT GRANT	(20,288)	(17,016)	(25,000)	(17,500)	(25,000)	-	0.0%
333404 - TRAINING	-	-	-	-	-	-	0.0%
333408 - POLICE VEST GRANT	-	-	(3,000)	(5,800)	(3,735)	(735)	24.5%
333416 - CHILD PASSENGER SAFETY GRANT	-	-	-	-	(13,605)	(13,605)	0.0%
333701 - DRUG ENFORCEMENT GRANT	-	-	-	-	-	-	0.0%
333702 - K-9 PROGRAM GRANT	-	(1,200)	(5,000)	(10,000)	(10,000)	(5,000)	100.0%
34 - Charges for Services	(742,005)	(1,224,995)	(577,500)	(631,300)	(608,515)	(31,015)	0.0%
334203 - OFF DUTY POLICE	(290,720)	(249,148)	(265,000)	(320,000)	(295,715)	(30,715)	11.6%
334207 - SCHOOL RESOURCE OFFICER	(429,964)	(245,020)	(300,000)	(300,000)	(300,000)	-	0.0%
334210 - POLICE CHARGES	(21,321)	(9,660)	(12,500)	(11,300)	(12,800)	(300)	2.4%
334212 - CITIZEN POLICE ACADEMY	-	-	-	-	-	-	0.0%
334214 - DISPATCH SERVICES - ZION	-	(721,167)	-	-	-	-	0.0%
35 - Fines & Forfeitures	(1,719,912)	(1,988,198)	(2,209,000)	(2,091,900)	(1,980,100)	228,900	0.0%
335101 - COURT FINES	(373,182)	(365,378)	(375,000)	(362,000)	(365,000)	10,000	-2.7%
335102 - DUI FINES	(34,559)	(31,377)	(37,500)	(33,000)	(33,600)	3,900	-10.4%
335103 - PRISON REVIEW AGENCY	(33,102)	(29,924)	(35,000)	(31,500)	(33,000)	2,000	-5.7%
335104 - PROCESSING FEE-EXPUNGEMNT	-	-	-	-	-	-	0.0%
335105 - PARKING FINES	(50,145)	(50,960)	(50,000)	(65,000)	(75,000)	(25,000)	50.0%
335106 - COLLECTION REVENUE	(24,924)	(22,386)	(28,000)	(28,000)	(30,000)	(2,000)	7.1%
335108 - ALARM FINES	(5,710)	(5,100)	(3,500)	(2,400)	(3,500)	-	0.0%
335110 - IMPOUNDMENT FINE	(180,250)	(197,250)	(200,000)	(200,000)	(200,000)	-	0.0%
335111 - RED LIGHT ENFORCEMENT	(805,217)	(1,093,819)	(1,250,000)	(1,130,000)	(1,000,000)	250,000	-20.0%
335113 - CODE ENFORCEMNT VIOLATION	(78,873)	(91,444)	(80,000)	(90,000)	(90,000)	(10,000)	12.5%
335115 - COLLECTIONS	(133,952)	(100,561)	(150,000)	(150,000)	(150,000)	-	0.0%
36 - Invests & Contribs	(26,559)	(12,545)	(31,753)	(32,003)	(31,753)	-	0.0%
334213 - POLICE EXPLORERS	(5,000)	(6,478)	(26,753)	(26,753)	(26,753)	-	0.0%
336407 - DARE CONTRIBUTIONS	-	-	-	-	-	-	0.0%
336409 - POLICE MISC. CONTRIBUTION	(21,559)	(6,068)	(5,000)	(5,250)	(5,000)	-	0.0%
11040200 - GenPDCommunications	-	-	(990,170)	(990,170)	(1,013,030)	(22,860)	0.0%
34 - Charges for Services	-	-	(990,170)	(990,170)	(1,013,030)	(22,860)	0.0%
334201 - WARREN FIRE DISTRICT	-	-	-	-	-	-	0.0%
334202 - NEWPORT FIRE PHONE	-	-	(42,740)	(42,740)	(44,030)	(1,290)	3.0%
334214 - DISPATCH SERVICES - ZION	-	-	(895,000)	(895,000)	(915,000)	(20,000)	2.2%
334215 - DISPATCH SERVICES - BP FIRE	-	-	(52,430)	(52,430)	(54,000)	(1,570)	3.0%
11050100 - GenFDAdministration	(4,283,256)	(4,029,178)	(4,073,000)	(4,126,912)	(4,834,250)	(761,250)	0.0%
33 - Intergovernmental	-	-	-	-	(500,000)	(500,000)	0.0%
333101 - SCBA & ACCESSORIES	-	-	-	-	-	-	0.0%
333103 - SAFER GRANT	-	-	-	-	(500,000)	(500,000)	0.0%
333414 - ESDA REIMBURSEMENT	-	-	-	-	-	-	0.0%
34 - Charges for Services	(4,266,315)	(4,023,863)	(4,068,000)	(4,118,259)	(4,329,250)	(261,250)	0.0%
334101 - FIRE PLAN REVIEW	(37,942)	-	-	-	-	-	0.0%
334201 - WARREN FIRE DISTRICT	(3,059,473)	(2,974,377)	(3,050,000)	(3,050,000)	(3,126,250)	(76,250)	2.5%
334202 - NEWPORT FIRE PHONE	(40,280)	(41,490)	-	-	-	-	0.0%
334204 - FIRE DEPT CHARGES	(34,052)	(18,395)	(15,000)	(1,500)	(18,000)	(3,000)	20.0%
334205 - NON RESIDENT	(438,406)	(454,627)	(415,000)	(455,000)	(460,000)	(45,000)	10.8%
334206 - RESIDENT RESCUE	(654,375)	(532,015)	(585,000)	(595,000)	(600,000)	(15,000)	2.6%
334211 - FIRE CHARGES	(1,787)	(2,958)	(3,000)	(16,759)	-	3,000	-100.0%
334216 - FIRE COST RECOVERY	-	-	-	-	(125,000)	(125,000)	0.0%
36 - Invests & Contribs	(16,941)	(5,315)	(5,000)	(8,653)	(5,000)	-	0.0%
336408 - FIRE DEPT DONATIONS	(16,941)	(5,315)	(5,000)	(8,653)	(5,000)	-	0.0%
336415 - WWFPD Donation	-	-	-	-	-	-	0.0%
11050500 - GenFDForeignFire	(57,025)	(60,173)	(65,000)	(65,000)	(65,000)	-	0.0%
31 - Taxes	(57,025)	(60,173)	(65,000)	(65,000)	(65,000)	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
331804 - FOREIGN FIRE INSURANCE	(57,025)	(60,173)	(65,000)	(65,000)	(65,000)	-	0.0%
11075100 - GenPWAdministration	(1,473)	(2,891)	-	(3,542)	-	-	0.0%
33 - Intergovernmental	-	-	-	-	-	-	0.0%
333405 - SNOW REIMBURSEMENT	-	-	-	-	-	-	0.0%
333410 - FLOOD REIMBURSEMENT	-	-	-	-	-	-	0.0%
34 - Charges for Services	(1,473)	(2,891)	-	(3,542)	-	-	0.0%
334110 - PUBLIC WORKS CHARGES	(1,473)	(2,891)	-	(3,542)	-	-	0.0%
11075200 - GenPWVehMaint	-	(13,297)	(15,000)	(15,000)	(15,000)	-	0.0%
34 - Charges for Services	-	(13,297)	(15,000)	(15,000)	(15,000)	-	0.0%
334117 - FUEL SURCHARGE	-	(13,297)	(15,000)	(15,000)	(15,000)	-	0.0%
Expense	37,744,012	38,768,483	42,274,291	41,580,287	42,655,499	381,208	0.0%
11010100 - GenAdministration	1,543,785	1,609,800	1,671,869	1,669,972	1,764,910	93,042	0.0%
41 - Salaries & Wages	980,402	955,574	1,010,150	1,005,467	1,081,378	71,228	-31.9%
411001 - SALARIES-REGULAR	833,889	842,663	871,650	871,650	942,378	70,728	8.1%
411002 - SALARIES-PART TIME	76,244	72,236	80,000	75,000	80,000	-	0.0%
411004 - SALARIES ELECTED	37,200	37,543	37,200	37,200	37,200	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	12,847	15,249	15,000	16,317	16,500	1,500	10.0%
411008 - LONGEVITY	2,000	2,200	2,200	2,200	2,200	-	0.0%
411015 - BOARD & COMMISSIONS	17,538	(14,773)	2,100	2,100	2,100	-	0.0%
413001 - OVERTIME	684	457	2,000	1,000	1,000	(1,000)	-50.0%
42 - Employee Benefits	316,795	338,411	344,328	344,637	344,834	506	0.0%
421001 - MEDICAL INSURANCE	119,126	137,928	130,852	139,200	139,534	8,682	6.6%
421002 - DENTAL INSURANCE	6,810	6,817	6,819	6,819	7,429	610	8.9%
421003 - LIFE INSURANCE	1,223	1,240	1,168	1,168	1,367	199	17.0%
422001 - SOCIAL SECURITY	52,101	53,786	63,000	52,200	60,195	(2,805)	-4.5%
422002 - MEDICARE	13,499	13,800	14,800	14,800	16,449	1,649	11.1%
423001 - IL MUNIC RETIREMENT FUND	103,176	103,615	106,790	106,790	98,873	(7,917)	-7.4%
424001 - TUITION REIMBURSEMENT	-	-	-	2,583	-	-	0.0%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	9,300	9,445	9,159	8,995	9,400	241	2.6%
429001 - WELLNESS PROGRAM	225	200	300	200	300	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	352	608	300	900	300	-	0.0%
429003 - EMPLOYEE ASSISTANCE	184	171	340	182	187	(153)	-45.0%
429011 - AUTO ALLOWANCE	10,800	10,800	10,800	10,800	10,800	-	0.0%
429012 - COMMUTING BENEFIT	-	-	-	-	-	-	0.0%
43 - Prof & Tech Services	142,677	216,780	200,676	200,553	211,626	10,950	0.0%
433001 - GENERAL LEGAL SERVICE	96,060	96,284	96,000	96,000	102,000	6,000	6.3%
433002 - OTHER LEGAL SERVICE	-	-	-	-	-	-	0.0%
433004 - LABOR ATTORNEY	69	4,490	1,500	3,500	1,500	-	0.0%
433005 - AUDIT FEES	22,055	32,610	26,000	20,335	28,050	2,050	7.9%
433006 - FINANCIAL SERVICES	-	-	75,350	75,950	75,950	600	0.8%
433010 - CONSULTING SERVICES	22,030	82,348	126	126	126	-	0.0%
433018 - PERSONNEL TESTING	-	70	500	500	500	-	0.0%
434002 - CODIFICATION SERVICE	2,463	979	1,200	4,142	3,500	2,300	191.7%
44 - Contractual Services	19,405	20,194	53,505	51,375	56,937	3,432	0.0%
443001 - CLOUD & NETWORK SERVICES	380	1,110	6,940	6,940	9,015	2,075	29.9%
443004 - COMPUTER HARDWARE MAINT	6,166	3,986	3,190	3,310	3,750	560	17.6%
443005 - COMP SOFTWARE MAINTENANCE	6,668	8,299	32,320	32,320	34,180	1,860	5.8%
443006 - TELECOM MAINTENANCE	1,208	1,207	2,305	2,305	1,625	(680)	-29.5%
444202 - OFFICE MACHINE RENTAL	4,414	5,592	8,750	6,500	8,367	(383)	-4.4%
444203 - POSTAGE METER	569	-	-	-	-	-	0.0%
45 - Other Cont. Services	43,941	56,235	47,020	52,920	52,610	5,590	0.0%
450002 - CIVIL SERVICE COMMISSION	-	-	-	-	-	-	0.0%
450003 - PRINTING & PUBLISHING SERVICES	1,195	1,421	1,400	1,400	1,400	-	0.0%
450004 - MISC SERVICES	182	741	400	400	400	-	0.0%
450006 - RECORDING FEES	541	540	550	550	550	-	0.0%
450017 - BANK CHARGES	7,527	9,433	7,000	15,000	10,000	3,000	42.9%
452001 - LIABILITY INSURANCE	19,530	19,821	19,220	19,220	19,800	580	3.0%
452004 - OFFICIAL BONDS	1,600	5,650	1,600	1,600	1,600	-	0.0%
453004 - TELEPHONE SERVICE	2,167	2,610	2,200	2,400	2,400	200	9.1%
453006 - MOBILE PHONE	2,326	2,416	2,400	2,400	2,460	60	2.5%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	0.0%
454001 - PUBLIC RELATIONS	828	322	750	350	750	-	0.0%
455002 - ANNUAL REPORT	-	-	-	-	-	-	0.0%
458001 - TRAINING & SCHOOLS	1,812	4,008	2,500	1,200	4,000	1,500	60.0%
458002 - MEETING AND CONVENTION	2,470	2,393	3,200	2,600	3,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,936	5,411	4,500	4,500	4,500	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	519	553	750	750	750	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
458005 - INFO SYSTEMS TRAINING	1,308	917	550	550	800	250	45.5%
46 - Supplies	40,564	22,606	16,190	15,020	17,525	1,335	0.0%
461001 - OFFICE SUPPLIES	4,015	4,626	4,000	3,500	4,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	808	600	1,000	800	800	(200)	-20.0%
461003 - COMPUTER SUPPLIES	1,854	502	600	180	1,000	400	66.7%
461004 - PRINTING & PUBLISHING SUPPLIES	3,813	2,945	2,000	2,000	2,000	-	0.0%
461005 - POSTAGE	4,488	3,945	3,900	3,900	3,900	-	0.0%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	0.0%
461043 - CITIZENS COMMITTEES	-	-	-	-	-	-	0.0%
462601 - FUEL	-	-	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	-	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	-	440	500	450	500	-	0.0%
465004 - COMPUTER HARDWARE	24,179	8,050	3,200	3,200	4,550	1,350	42.2%
465005 - COMPUTER SOFTWARE	1,406	1,498	990	990	775	(215)	-21.7%
49 - Other Financing Uses	-	-	-	-	-	-	0.0%
491004 - QUASI GOVERNMENT DUES	-	-	-	-	-	-	0.0%
11010200 - GenAdminInfoSys	768,973	771,775	893,951	807,203	887,887	(6,064)	0.0%
41 - Salaries & Wages	439,095	484,260	485,285	479,736	494,340	9,055	18.2%
411001 - SALARIES-REGULAR	363,284	409,978	403,235	400,100	412,540	9,305	2.3%
411002 - SALARIES-PART TIME	43,839	35,717	45,000	45,000	45,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	4,952	6,332	6,400	6,786	6,800	400	6.3%
411008 - LONGEVITY	2,550	2,650	2,650	3,000	3,000	350	13.2%
413001 - OVERTIME	24,470	29,584	28,000	24,850	27,000	(1,000)	-3.6%
42 - Employee Benefits	191,083	162,912	166,501	165,843	163,972	(2,529)	0.0%
421001 - MEDICAL INSURANCE	95,029	65,485	66,733	66,733	68,807	2,074	3.1%
421002 - DENTAL INSURANCE	1,694	1,694	1,695	1,695	2,562	867	51.2%
421003 - LIFE INSURANCE	595	607	609	609	622	13	2.1%
422001 - SOCIAL SECURITY	26,406	27,403	28,542	27,900	26,650	(1,892)	-6.6%
422002 - MEDICARE	6,477	6,628	6,687	6,687	6,822	135	2.0%
423001 - IL MUNIC RETIREMENT FUND	53,274	53,417	54,756	54,756	50,755	(4,001)	-7.3%
426001 - WORKERS COMP INSURANCE	6,980	7,037	6,824	6,824	7,100	276	4.0%
429001 - WELLNESS PROGRAM	99	125	140	140	140	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	-	-	-	-	-	0.0%
429003 - EMPLOYEE ASSISTANCE	102	90	90	84	89	(1)	-1.1%
429004 - CLOTHING ALLOWANCE	225	225	225	225	225	-	0.0%
429011 - AUTO ALLOWANCE	200	200	200	190	200	-	0.0%
43 - Prof & Tech Services	106,769	92,504	205,150	129,886	180,150	(25,000)	0.0%
433004 - LABOR ATTORNEY	-	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	17,996	61	55,000	30,000	55,000	-	0.0%
433018 - PERSONNEL TESTING	-	147	150	145	150	-	0.0%
434001 - TEMPORARY EMPLOYMENT	88,773	92,296	150,000	99,741	125,000	(25,000)	-16.7%
44 - Contractual Services	17,505	17,509	20,880	19,815	27,190	6,310	0.0%
443001 - CLOUD & NETWORK SERVICES	2,148	2,236	3,920	3,442	6,595	2,675	68.2%
443004 - COMPUTER HARDWARE MAINT	5,163	5,329	5,060	4,620	6,950	1,890	37.4%
443005 - COMP SOFTWARE MAINTENANCE	9,374	9,600	10,735	10,860	12,520	1,785	16.6%
443006 - TELECOM MAINTENANCE	820	344	1,165	893	1,125	(40)	-3.4%
443010 - AUTO & TRUCK MAINT	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	7,846	6,737	10,460	6,427	10,485	25	0.0%
450003 - PRINTING & PUBLISHING SERVICES	147	-	100	65	80	(20)	-20.0%
452001 - LIABILITY INSURANCE	1,210	1,207	1,170	1,149	1,300	130	11.1%
452002 - AUTO INSURANCE	-	-	-	-	-	-	0.0%
453006 - MOBILE PHONE	2,641	2,557	2,600	2,508	2,600	-	0.0%
453010 - MOBILE DATA SERVICE	474	653	675	670	700	25	3.7%
458002 - MEETING AND CONVENTION	592	40	1,200	400	1,150	(50)	-4.2%
458003 - DUES & SUBSCRIPTIONS	335	365	390	365	390	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	17	245	125	50	115	(10)	-8.0%
458005 - INFO SYSTEMS TRAINING	2,430	1,670	4,200	1,220	4,150	(50)	-1.2%
46 - Supplies	6,676	7,852	5,675	5,496	11,750	6,075	0.0%
461001 - OFFICE SUPPLIES	26	17	50	50	50	-	0.0%
461003 - COMPUTER SUPPLIES	315	517	600	575	500	(100)	-16.7%
461012 - SMALL TOOLS	540	201	650	600	600	(50)	-7.7%
462601 - FUEL	-	27	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	298	300	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	-	477	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	2,556	5,020	3,485	3,442	7,100	3,615	103.7%
465005 - COMPUTER SOFTWARE	2,940	1,294	890	829	3,500	2,610	293.3%
11012100 - GenAdminPubInfo	66,570	56,337	56,393	49,865	58,950	2,557	0.0%
43 - Prof & Tech Services	20,274	5,565	5,000	5,000	2,500	(2,500)	0.0%

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433010 - CONSULTING SERVICES	20,274	5,565	5,000	5,000	2,500	(2,500)	-50.0%
434003 - TELECOM CONSULTANT	-	-	-	-	-	-	0.0%
44 - Contractual Services	2,625	8,270	6,685	6,685	12,420	5,735	0.0%
443001 - CLOUD & NETWORK SERVICES	2,625	8,270	6,685	6,685	12,420	5,735	85.8%
443007 - EQUIPMENT MAINTENANCE	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	41,194	41,634	42,158	35,630	41,480	(678)	0.0%
450004 - MISC SERVICES	6,850	6,852	7,200	6,500	7,200	-	0.0%
450013 - SERVICE CHARGE	2,260	1,808	1,808	1,130	1,130	(678)	-37.5%
454001 - PUBLIC RELATIONS	32,084	32,974	33,150	28,000	33,150	-	0.0%
455002 - ANNUAL REPORT	-	-	-	-	-	-	0.0%
46 - Supplies	2,477	869	2,550	2,550	2,550	-	0.0%
461010 - SPECIALTY SUPPLIES	-	-	50	50	50	-	0.0%
465006 - COMMUNICATIONS EQUIPMENT	2,477	869	2,500	2,500	2,500	-	0.0%
11016000 - GenAdminContObligation	4,004,023	2,968,580	4,848,088	4,778,675	3,727,763	(1,120,325)	0.0%
43 - Prof & Tech Services	-	-	-	-	-	-	0.0%
433017 - CLASS ACTION LAWSUIT	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	24,916	25,718	50,000	50,000	55,000	5,000	0.0%
450016 - PROPERTY TAXES	-	-	-	-	5,000	5,000	0.0%
454002 - MARKETING EXPENSE	24,916	25,718	50,000	50,000	50,000	-	0.0%
49 - Other Financing Uses	3,979,107	2,942,862	4,798,088	4,728,675	3,672,763	(1,125,325)	0.0%
491001 - COMMUNITY EVENTS	6,952	20,005	20,000	12,000	20,000	-	0.0%
491002 - GURNEE DAYS	16,000	15,500	16,000	16,000	16,000	-	0.0%
491003 - CONVENTION BUR CONTRIB	169,953	157,739	190,000	190,000	190,000	-	0.0%
491004 - QUASI GOVERNMENT DUES	18,791	25,212	25,000	25,000	25,000	-	0.0%
491005 - DEPARTMENT CONTINGENCY	736	28,790	5,000	25,000	25,000	20,000	400.0%
491006 - PARK AQUATIC CENTER AGRMT	386,910	386,291	388,688	388,688	389,813	1,125	0.3%
491007 - BAD DEBT EXPENSE	-	-	-	-	-	-	0.0%
493006 - CAPITAL IMPROVEMENT FUND	750,000	-	200,000	1,500,000	-	(200,000)	-100.0%
493007 - BOND FUND	2,000	3,000	1,750	1,750	1,750	-	0.0%
493018 - GURNEE MILLS CONTRIBUTION	-	250,000	281,200	250,000	281,200	-	0.0%
493019 - KEY LIME COVE RECAPTURE	382,189	-	2,170,000	880,000	1,225,000	(945,000)	-43.5%
493020 - AKHAN RECAPTURE	-	-	1,000	-	-	(1,000)	-100.0%
493021 - TRANS 2004 GO REFUNDING	-	-	-	-	-	-	0.0%
493022 - TRANSFER TO W/S CAPITAL	200,000	-	-	200,000	-	-	0.0%
493023 - AVAIL	-	-	-	-	-	-	0.0%
493024 - TRANS 2009 GO REFUNDING	846,275	856,975	-	-	-	-	0.0%
493025 - TFR TO DS FOR SERIES 2011	1,199,300	1,199,350	1,199,450	1,199,450	1,199,000	(450)	0.0%
494902 - RESERVE FOR ECONOMIC DEVELOPM	-	-	300,000	40,787	300,000	-	0.0%
11020100 - GenCDPlanBuild	1,173,971	1,334,586	1,384,017	1,368,930	1,390,763	6,746	0.0%
41 - Salaries & Wages	709,204	828,775	842,450	756,259	765,677	(76,773)	331.0%
411001 - SALARIES-REGULAR	652,956	792,286	809,050	730,000	730,877	(78,173)	-9.7%
411002 - SALARIES-PART TIME	32,988	3,404	2,000	2,000	10,000	8,000	400.0%
411005 - SALARIES-SICK LV BUYBACK	8,717	13,468	13,500	6,459	7,500	(6,000)	-44.4%
411008 - LONGEVITY	5,800	7,000	7,400	6,300	6,300	(1,100)	-14.9%
411015 - BOARD & COMMISSIONS	3,535	3,115	3,500	3,000	3,000	(500)	-14.3%
413001 - OVERTIME	5,208	9,502	7,000	8,500	8,000	1,000	14.3%
42 - Employee Benefits	332,042	343,347	360,050	322,617	316,396	(43,654)	0.0%
421001 - MEDICAL INSURANCE	182,739	162,667	167,394	150,000	149,084	(18,310)	-10.9%
421002 - DENTAL INSURANCE	1,054	1,068	1,054	1,054	1,920	866	82.2%
421003 - LIFE INSURANCE	1,012	1,212	1,213	1,213	1,090	(123)	-10.1%
422001 - SOCIAL SECURITY	39,512	48,637	51,610	44,600	47,168	(4,442)	-8.6%
422002 - MEDICARE	9,717	11,744	12,133	11,000	11,103	(1,030)	-8.5%
423001 - IL MUNIC RETIREMENT FUND	80,056	95,190	98,550	87,000	81,003	(17,547)	-17.8%
424001 - TUITION REIMBURSEMENT	-	3,490	9,600	9,600	6,000	(3,600)	-37.5%
426001 - WORKERS COMP INSURANCE	13,950	14,173	13,743	13,497	14,100	357	2.6%
429001 - WELLNESS PROGRAM	239	175	250	250	250	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	-	-	-	-	-	0.0%
429003 - EMPLOYEE ASSISTANCE	163	196	203	203	178	(25)	-12.3%
429004 - CLOTHING ALLOWANCE	1,200	2,394	1,900	1,800	2,100	200	10.5%
429011 - AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400	-	0.0%
429012 - COMMUTING BENEFIT	-	-	-	-	-	-	0.0%
43 - Prof & Tech Services	45,869	95,301	99,600	208,500	223,500	123,900	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	1,000	-	-	(1,000)	-100.0%
433004 - LABOR ATTORNEY	-	-	-	-	-	-	0.0%
433007 - PLANNING CONSULTANT	26,427	43,670	35,000	35,000	45,000	10,000	28.6%
433009 - INSPECTION SERVICES	12,764	10,358	13,500	13,500	13,500	-	0.0%
433010 - CONSULTING SERVICES	6,141	41,273	50,000	160,000	165,000	115,000	230.0%
433018 - PERSONNEL TESTING	537	-	100	-	-	(100)	-100.0%

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44 - Contractual Services	40,523	28,969	45,172	45,695	47,525	2,353	0.0%
442403 - CONTRACT MOWING	860	4,753	1,200	2,100	2,000	800	66.7%
443001 - CLOUD & NETWORK SERVICES	266	580	4,740	4,740	4,740	-	0.0%
443003 - OFFICE EQUIP MAINTENANCE	-	159	400	-	-	(400)	-100.0%
443004 - COMPUTER HARDWARE MAINT	5,277	3,402	3,129	2,736	3,125	(4)	-0.1%
443005 - COMP SOFTWARE MAINTENANCE	21,689	7,715	23,618	23,905	26,610	2,992	12.7%
443006 - TELECOM MAINTENANCE	1,527	1,265	2,685	2,636	1,650	(1,035)	-38.5%
443010 - AUTO & TRUCK MAINT	7,678	7,554	7,000	7,578	7,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	2,657	3,540	2,400	2,000	2,400	-	0.0%
444203 - POSTAGE METER	569	-	-	-	-	-	0.0%
45 - Other Cont. Services	21,893	19,597	20,285	20,099	20,315	30	0.0%
450003 - PRINTING & PUBLISHING SERVICES	1,184	880	1,000	1,000	1,000	-	0.0%
450004 - MISC SERVICES	4,232	156	200	200	200	-	0.0%
450006 - RECORDING FEES	-	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	904	904	904	565	565	(339)	-37.5%
450023 - COLLECTION FEES	-	-	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	6,030	6,106	5,921	5,815	6,100	179	3.0%
452002 - AUTO INSURANCE	2,330	2,408	2,335	2,294	2,500	165	7.1%
452005 - INSURANCE DEDUCTIBLE	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	1,526	1,868	1,250	1,800	1,800	550	44.0%
453006 - MOBILE PHONE	2,881	3,898	3,000	3,800	3,800	800	26.7%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	1,166	-	1,600	-	-	(1,600)	-100.0%
458001 - TRAINING & SCHOOLS	400	935	1,200	2,100	2,000	800	66.7%
458002 - MEETING AND CONVENTION	343	628	1,000	500	750	(250)	-25.0%
458003 - DUES & SUBSCRIPTIONS	616	754	1,000	1,000	750	(250)	-25.0%
458004 - CAR EXPENSE/MILEAGE REIMB	53	33	-	150	100	100	0.0%
458005 - INFO SYSTEMS TRAINING	228	1,026	875	875	750	(125)	-14.3%
46 - Supplies	24,441	18,598	16,460	15,760	17,350	890	0.0%
461001 - OFFICE SUPPLIES	1,653	1,779	2,200	1,800	2,000	(200)	-9.1%
461002 - COPIER/FAX SUPPLIES	331	356	400	200	200	(200)	-50.0%
461003 - COMPUTER SUPPLIES	515	310	600	300	300	(300)	-50.0%
461004 - PRINTING & PUBLISHING SUPPLIES	1,041	1,310	1,100	1,100	1,200	100	9.1%
461005 - POSTAGE	3,450	2,878	2,000	2,400	2,400	400	20.0%
461007 - REFERENCE MATERIALS	-	3,724	500	500	750	250	50.0%
461009 - FIELD SUPPLIES	184	114	250	250	250	-	0.0%
461014 - SAFETY SUPPLIES	-	-	150	150	150	-	0.0%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	0.0%
462601 - FUEL	3,203	4,022	5,100	4,900	5,100	-	0.0%
465002 - TELECOM EQUIPMENT	149	250	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	446	473	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	12,328	1,813	2,520	2,520	3,550	1,030	40.9%
465005 - COMPUTER SOFTWARE	1,142	1,533	1,140	1,140	950	(190)	-16.7%
465007 - OFFICE EQUIPMENT	-	36	-	-	-	-	0.0%
11020200 - GenCDEngineering	1,029,731	1,105,156	1,057,372	964,611	976,900	(80,472)	0.0%
41 - Salaries & Wages	654,208	686,200	686,555	607,635	629,281	(57,274)	-36.9%
411001 - SALARIES-REGULAR	617,695	649,849	646,655	576,000	589,381	(57,274)	-8.9%
411002 - SALARIES-PART TIME	21,736	18,214	23,000	17,500	25,000	2,000	8.7%
411005 - SALARIES-SICK LV BUYBACK	2,431	3,275	3,500	2,735	3,000	(500)	-14.3%
411008 - LONGEVITY	5,200	4,200	4,400	3,900	3,900	(500)	-11.4%
413001 - OVERTIME	7,146	10,663	9,000	7,500	8,000	(1,000)	-11.1%
42 - Employee Benefits	289,373	279,013	281,832	263,805	260,559	(21,273)	0.0%
421001 - MEDICAL INSURANCE	143,462	128,559	128,148	123,500	127,104	(1,044)	-0.8%
421002 - DENTAL INSURANCE	1,921	1,907	1,922	1,922	642	(1,280)	-66.6%
421003 - LIFE INSURANCE	934	1,020	978	978	862	(116)	-11.9%
422001 - SOCIAL SECURITY	38,612	40,707	41,926	38,400	38,630	(3,296)	-7.9%
422002 - MEDICARE	9,525	9,879	9,851	9,325	8,922	(929)	-9.4%
423001 - IL MUNIC RETIREMENT FUND	77,256	78,212	80,881	72,100	66,027	(14,854)	-18.4%
426001 - WORKERS COMP INSURANCE	13,950	14,173	13,743	13,497	14,100	357	2.6%
429001 - WELLNESS PROGRAM	164	100	200	200	200	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	-	-	250	150	150	(100)	-40.0%
429003 - EMPLOYEE ASSISTANCE	151	136	133	133	122	(11)	-8.3%
429004 - CLOTHING ALLOWANCE	1,000	1,919	1,400	1,200	1,400	-	0.0%
429011 - AUTO ALLOWANCE	2,400	2,400	2,400	2,400	2,400	-	0.0%
429012 - COMMUTING BENEFIT	-	-	-	-	-	-	0.0%
43 - Prof & Tech Services	9,493	11,430	10,000	14,191	5,000	(5,000)	0.0%
433001 - GENERAL LEGAL SERVICE	10	-	-	-	-	-	0.0%
433004 - LABOR ATTORNEY	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
433008 - ENGINEERING CONSULTANT	1,000	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	8,040	11,309	10,000	9,000	5,000	(5,000)	-50.0%
433018 - PERSONNEL TESTING	443	121	-	5,191	-	-	0.0%
44 - Contractual Services	29,325	31,869	30,714	31,871	32,225	1,511	0.0%
443001 - CLOUD & NETWORK SERVICES	1,916	2,188	4,765	4,765	4,765	-	0.0%
443003 - OFFICE EQUIP MAINTENANCE	100	36	-	-	-	-	0.0%
443004 - COMPUTER HARDWARE MAINT	5,121	3,262	3,084	3,084	3,025	(59)	-1.9%
443005 - COMP SOFTWARE MAINTENANCE	7,141	8,563	9,315	9,315	11,120	1,805	19.4%
443006 - TELECOM MAINTENANCE	1,241	993	1,700	1,700	1,465	(235)	-13.8%
443007 - EQUIPMENT MAINTENANCE	-	-	-	-	-	-	0.0%
443010 - AUTO & TRUCK MAINT	11,072	13,776	9,850	11,007	9,850	-	0.0%
444202 - OFFICE MACHINE RENTAL	2,167	2,637	2,000	2,000	2,000	-	0.0%
444203 - POSTAGE METER	569	413	-	-	-	-	0.0%
45 - Other Cont. Services	18,737	79,419	18,631	20,747	19,635	1,004	0.0%
450003 - PRINTING & PUBLISHING SERVICES	-	-	250	250	100	(150)	-60.0%
450004 - MISC SERVICES	182	60,420	200	200	200	-	0.0%
450006 - RECORDING FEES	-	-	-	-	-	-	0.0%
450015 - REIMBURSED CHARGES	391	414	-	337	-	-	0.0%
452001 - LIABILITY INSURANCE	6,030	6,106	5,921	5,815	6,100	179	3.0%
452002 - AUTO INSURANCE	2,330	2,408	2,335	2,294	2,500	165	7.1%
452005 - INSURANCE DEDUCTIBLE	-	-	-	750	-	-	0.0%
453001 - PAGER RENTAL	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	1,526	1,868	1,500	1,900	1,900	400	26.7%
453006 - MOBILE PHONE	4,354	4,120	3,500	4,100	4,100	600	17.1%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	348	750	1,000	1,000	910	(90)	-9.0%
458001 - TRAINING & SCHOOLS	349	795	1,000	1,000	1,000	-	0.0%
458002 - MEETING AND CONVENTION	1,878	1,485	1,000	1,000	1,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	737	685	1,200	1,200	1,200	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	82	179	100	276	-	(100)	-100.0%
458005 - INFO SYSTEMS TRAINING	530	188	625	625	625	-	0.0%
46 - Supplies	28,594	17,225	29,640	26,362	30,200	560	0.0%
461001 - OFFICE SUPPLIES	1,613	925	2,000	2,000	1,800	(200)	-10.0%
461002 - COPIER/FAX SUPPLIES	331	356	400	400	200	(200)	-50.0%
461003 - COMPUTER SUPPLIES	470	386	600	600	200	(400)	-66.7%
461004 - PRINTING & PUBLISHING SUPPLIES	33	296	300	300	-	(300)	-100.0%
461005 - POSTAGE	2,976	2,993	1,600	1,600	2,000	400	25.0%
461009 - FIELD SUPPLIES	1,970	2,200	1,500	1,500	1,600	100	6.7%
461014 - SAFETY SUPPLIES	-	-	300	300	250	(50)	-16.7%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	0.0%
462601 - FUEL	4,461	6,154	8,700	8,700	8,700	-	0.0%
465002 - TELECOM EQUIPMENT	-	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	456	-	500	500	500	-	0.0%
465004 - COMPUTER HARDWARE	11,098	2,413	2,450	2,592	3,650	1,200	49.0%
465005 - COMPUTER SOFTWARE	1,190	1,468	1,290	1,290	1,300	10	0.8%
465007 - OFFICE EQUIPMENT	-	36	-	70	-	-	0.0%
465008 - MACHINERY & EQUIPMENT	3,995	-	10,000	6,510	10,000	-	0.0%
11040100 - GenPDAdministration	13,237,359	14,214,831	15,210,704	14,831,698	15,429,209	218,505	0.0%
41 - Salaries & Wages	7,574,606	8,097,658	8,478,685	8,273,887	8,711,050	232,365	0.0%
411001 - SALARIES-REGULAR	6,614,841	6,937,019	7,344,535	7,100,000	7,550,000	205,465	2.8%
411002 - SALARIES-PART TIME	34,174	47,512	100,200	98,600	100,000	(200)	-0.2%
411003 - SALARIES-CROSSING GUARDS	21,235	17,929	23,900	-	-	(23,900)	-100.0%
411005 - SALARIES-SICK LV BUYBACK	62,586	93,232	93,250	112,607	115,000	21,750	23.3%
411006 - OFF DUTY SECURITY	237,749	323,870	250,000	310,000	270,345	20,345	8.1%
411007 - OFFICER IN CHARGE/TRAINING OFF	-	-	-	-	-	-	0.0%
411008 - LONGEVITY	35,600	34,300	39,300	33,700	34,600	(4,700)	-12.0%
413001 - OVERTIME	548,423	616,296	600,000	600,000	600,000	-	0.0%
413002 - GRANT FUNDED OVERTIME	20,000	27,500	27,500	18,980	41,105	13,605	49.5%
42 - Employee Benefits	4,047,907	4,291,203	4,510,312	4,464,058	4,670,430	160,118	0.0%
421001 - MEDICAL INSURANCE	1,171,530	1,286,056	1,337,377	1,308,600	1,418,121	80,744	6.0%
421002 - DENTAL INSURANCE	81,156	81,811	83,109	83,109	82,036	(1,073)	-1.3%
421003 - LIFE INSURANCE	10,411	10,774	10,996	10,996	11,627	631	5.7%
421004 - MEDICAL INSURANCE PSEBA	-	-	5,000	5,000	5,000	-	0.0%
422001 - SOCIAL SECURITY	63,133	64,230	77,045	77,400	68,991	(8,054)	-10.5%
422002 - MEDICARE	106,988	112,093	116,131	116,131	125,800	9,669	8.3%
423001 - IL MUNIC RETIREMENT FUND	120,640	119,590	132,559	132,559	119,076	(13,483)	-10.2%
423002 - POLICE PENSION CONTRIB	1,945,216	2,137,886	2,207,368	2,207,368	2,272,456	65,088	2.9%
424001 - TUITION REIMBURSEMENT	6,795	4,861	25,920	13,000	21,560	(4,360)	-16.8%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	395,320	381,872	388,733	379,293	398,600	9,867	2.5%
429001 - WELLNESS PROGRAM	1,452	525	1,000	500	9,675	8,675	867.5%
429002 - EMPLOYEE AWARDS/RECOG	10,032	9,344	13,000	10,000	13,000	-	0.0%
429003 - EMPLOYEE ASSISTANCE	1,738	1,754	1,944	1,944	1,968	24	1.2%
429004 - CLOTHING ALLOWANCE	2,228	3,443	4,900	4,900	4,900	-	0.0%
429005 - UNIFORM ALLOWANCE	32,493	32,162	52,800	52,800	52,800	-	0.0%
429006 - UNIFORM ISSUE	13,502	13,393	13,500	14,200	25,100	11,600	85.9%
429008 - POLICE VESTS	23,904	6,740	14,130	14,000	7,470	(6,660)	-47.1%
429010 - CLOTHING REPLACEMENT	-	-	-	-	-	-	0.0%
429011 - AUTO ALLOWANCE	9,046	7,569	4,800	7,025	4,800	-	0.0%
429012 - COMMUTING BENEFIT	70	-	-	80	-	-	0.0%
429013 - MEDICAL EXPENSE	6,273	2,289	5,000	5,100	6,450	1,450	29.0%
429015 - RHS ER PORTION	45,979	14,811	15,000	20,053	21,000	6,000	40.0%
43 - Prof & Tech Services	476,227	588,505	757,850	703,235	669,105	(88,745)	421.5%
433001 - GENERAL LEGAL SERVICE	-	36	2,000	2,000	2,000	-	0.0%
433003 - POLICE PROSECUTION	90,000	90,000	90,000	90,000	93,000	3,000	3.3%
433004 - LABOR ATTORNEY	207	4,095	20,500	10,000	20,000	(500)	-2.4%
433010 - CONSULTING SERVICES	1,448	6,417	12,800	6,500	11,200	(1,600)	-12.5%
433012 - REDFLEX COLLECTION FEES	375,517	468,230	630,000	586,935	531,605	(98,395)	-15.6%
433018 - PERSONNEL TESTING	9,055	19,726	1,950	7,500	10,700	8,750	448.7%
433020 - DRUG & ALCOHOL TESTING	-	-	600	300	600	-	0.0%
44 - Contractual Services	403,822	429,322	535,656	522,439	577,574	41,918	0.0%
441105 - NORTH SHORE SANITARY DIST	215	369	400	400	400	-	0.0%
442301 - CUSTODIAL SERVICE	1,525	11,341	15,000	12,000	15,000	-	0.0%
443001 - CLOUD & NETWORK SERVICES	19,617	18,749	27,615	27,765	44,410	16,795	60.8%
443003 - OFFICE EQUIP MAINTENANCE	164	-	1,000	500	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	21,998	20,077	21,750	19,432	25,825	4,075	18.7%
443005 - COMP SOFTWARE MAINTENANCE	54,176	52,406	70,685	73,349	83,385	12,700	18.0%
443006 - TELECOM MAINTENANCE	7,323	5,012	7,480	7,498	7,480	-	0.0%
443007 - EQUIPMENT MAINTENANCE	2,105	3,000	14,803	9,000	20,236	5,433	36.7%
443008 - BUILDING MAINTENANCE	141,750	145,549	122,375	122,375	120,090	(2,285)	-1.9%
443009 - OPTICOM MAINTENANCE	4,026	3,274	4,000	4,000	4,000	-	0.0%
443010 - AUTO & TRUCK MAINT	106,452	123,203	107,250	106,000	110,000	2,750	2.6%
443011 - RADIO MAINTENANCE	31,855	32,532	45,178	42,000	45,178	-	0.0%
443027 - FIREARM MAINTENANCE	904	1,280	1,200	1,200	1,200	-	0.0%
443028 - VEHICLE ACCESSORIES	-	-	-	-	2,450	2,450	0.0%
444202 - OFFICE MACHINE RENTAL	11,143	12,531	12,500	12,500	12,500	-	0.0%
444203 - POSTAGE METER	569	-	-	-	-	-	0.0%
444204 - BODY CAMERA SERVICE AGRMNT	-	-	84,420	84,420	84,420	-	0.0%
45 - Other Cont. Services	362,023	424,495	458,450	487,039	460,299	1,849	0.0%
450007 - NIPAS	8,679	15,547	9,735	9,735	9,735	-	0.0%
450008 - CRIME PREVENTION	9,141	9,939	10,300	10,300	9,905	(395)	-3.8%
450009 - CRIME LAB	44,722	44,722	45,172	45,172	45,562	390	0.9%
450010 - CRIME STOPPERS	1,000	1,000	1,000	1,000	1,000	-	0.0%
450011 - MAJOR INVEST TASK FORCE	628	2,147	3,500	3,000	3,500	-	0.0%
450012 - RADIO SQUAD CHANGOVER	-	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	11,601	18,962	27,273	22,000	21,879	(5,394)	-19.8%
450014 - PUBLIC EDUCATION/DARE	1,512	4,695	10,000	9,000	13,670	3,670	36.7%
450019 - K-9 TRAINING FEES	7,507	8,450	9,450	9,450	11,940	2,490	26.3%
450022 - HEARING OFFICER	8,969	9,681	12,000	11,000	12,000	-	0.0%
450023 - COLLECTION FEES	-	-	-	-	-	-	0.0%
450025 - POLICE EXPLORER POST	-	-	26,753	26,753	26,753	-	0.0%
452001 - LIABILITY INSURANCE	148,830	150,952	146,369	143,742	150,100	3,731	2.5%
452002 - AUTO INSURANCE	24,180	24,539	23,794	23,367	24,400	606	2.5%
452003 - PROPERTY INSURANCE	9,300	9,445	9,159	8,995	9,400	241	2.6%
452005 - INSURANCE DEDUCTIBLE	5,000	9,878	2,000	5,000	2,000	-	0.0%
453001 - PAGER RENTAL	-	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	11,344	13,849	15,000	15,000	15,000	-	0.0%
453006 - MOBILE PHONE	16,761	16,731	18,300	17,600	18,300	-	0.0%
453008 - LEASED PHONE LINE	5,619	4,254	5,000	45,000	4,300	(700)	-14.0%
453010 - MOBILE DATA SERVICE	612	13,747	14,350	14,000	14,830	480	3.3%
458001 - TRAINING & SCHOOLS	36,952	48,042	50,000	50,000	50,000	-	0.0%
458002 - MEETING AND CONVENTION	2,862	8,474	11,970	9,000	7,620	(4,350)	-36.3%
458003 - DUES & SUBSCRIPTIONS	4,279	5,765	5,525	5,525	5,755	230	4.2%
458004 - CAR EXPENSE/MILEAGE REIMB	173	356	-	600	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	2,352	3,319	1,800	1,800	2,650	850	47.2%
46 - Supplies	372,774	383,649	469,751	381,040	340,750	(129,001)	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
461001 - OFFICE SUPPLIES	4,888	6,644	7,000	7,000	7,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	2,036	1,842	2,500	2,300	2,500	-	0.0%
461003 - COMPUTER SUPPLIES	4,514	3,458	5,500	4,000	5,500	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	7,125	7,688	6,800	6,000	6,800	-	0.0%
461005 - POSTAGE	4,615	3,720	4,500	5,000	4,500	-	0.0%
461008 - MISC OTHER SUPPLIES	1,134	28	1,000	1,000	1,960	960	96.0%
461013 - HOUSEKEEPING SUPPLIES	4,951	5,473	5,000	4,900	5,000	-	0.0%
461014 - SAFETY SUPPLIES	2,651	7,445	4,375	4,375	6,770	2,395	54.7%
461019 - PHOTO MATERIALS	-	-	-	-	-	-	0.0%
461022 - FIREARMS AMMUNITION	12,768	14,718	14,800	14,800	14,800	-	0.0%
461023 - PRISONER SUPPLIES	548	519	1,500	825	1,500	-	0.0%
461024 - EVIDENCE SUPPLIES	10,153	5,834	6,750	6,700	6,750	-	0.0%
461036 - ANIMAL CONTROL-MISC	2,129	3,646	3,500	2,500	3,500	-	0.0%
461037 - MICROFILMING	31,925	7,770	9,000	4,000	8,000	(1,000)	-11.1%
461038 - FIREARM ACCESSORIES	1,074	11,732	19,800	17,000	900	(18,900)	-95.5%
461040 - K9 UNIT SUPPLIES	4,967	7,009	7,306	7,300	6,470	(836)	-11.4%
462101 - NATURAL GAS	4,978	3,508	4,000	4,000	4,000	-	0.0%
462601 - FUEL	100,615	114,459	142,500	132,000	142,500	-	0.0%
465002 - TELECOM EQUIPMENT	-	341	575	575	575	-	0.0%
465003 - OFFICE FURNITURE	4,420	1,923	17,200	4,500	5,600	(11,600)	-67.4%
465004 - COMPUTER HARDWARE	37,878	20,984	19,750	19,565	31,600	11,850	60.0%
465005 - COMPUTER SOFTWARE	13,880	17,249	9,330	5,000	13,325	3,995	42.8%
465008 - MACHINERY & EQUIPMENT	113,027	87,423	20,010	20,000	8,500	(11,510)	-57.5%
465009 - RADIO EQUIPMENT	289	10	100,000	-	-	(100,000)	-100.0%
465010 - BUILDING IMPROVEMENT	-	47,159	54,655	104,000	42,900	(11,755)	-21.5%
465012 - FIREARMS	2,209	1,448	2,400	2,400	3,600	1,200	50.0%
465013 - VEHICLE SAFETY EQUIPMENT	-	105	-	-	-	-	0.0%
465014 - K9 UNIT	-	-	-	1,300	5,000	5,000	0.0%
465015 - DUI EQUIPMENT	-	1,515	-	-	1,200	1,200	0.0%
465018 - MOBILE DATA COMPUTERS	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	0.0%
491005 - DEPARTMENT CONTINGENCY	-	-	-	-	-	-	0.0%
11040200 - GenPDCommunications	1,844,447	2,469,586	2,589,386	2,404,697	2,787,900	198,514	0.0%
41 - Salaries & Wages	1,215,845	1,689,678	1,815,861	1,697,730	2,030,196	214,335	89.6%
411001 - SALARIES-REGULAR	1,007,231	1,290,944	1,524,861	1,288,000	1,604,696	79,835	5.2%
411002 - SALARIES-PART TIME	57,419	53,425	90,000	75,000	100,000	10,000	11.1%
411005 - SALARIES-SICK LV BUYBACK	4,355	6,173	6,200	6,430	6,500	300	4.8%
411007 - OFFICER IN CHARGE/TRAINING OFF	5,442	14,746	15,000	10,500	10,000	(5,000)	-33.3%
411008 - LONGEVITY	6,100	6,100	4,800	5,800	9,000	4,200	87.5%
413001 - OVERTIME	135,297	318,291	140,000	312,000	300,000	160,000	114.3%
413003 - OVERTIME - FLSA	-	-	35,000	-	-	(35,000)	-100.0%
42 - Employee Benefits	476,642	640,776	676,492	649,075	672,248	(4,244)	0.0%
421001 - MEDICAL INSURANCE	197,111	272,813	282,207	265,600	311,953	29,746	10.5%
421002 - DENTAL INSURANCE	13,339	16,944	16,989	16,989	16,601	(388)	-2.3%
421003 - LIFE INSURANCE	1,595	2,133	2,198	2,198	2,364	166	7.6%
422001 - SOCIAL SECURITY	72,554	99,698	111,980	101,900	104,210	(7,770)	-6.9%
422002 - MEDICARE	16,968	23,316	25,891	25,891	25,012	(879)	-3.4%
423001 - IL MUNIC RETIREMENT FUND	141,579	190,739	205,278	205,278	178,987	(26,291)	-12.8%
424001 - TUITION REIMBURSEMENT	4,511	11,861	7,800	7,800	8,400	600	7.7%
425001 - UNEMPLOYMENT INSURANCE	11,398	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	13,020	13,247	12,845	12,615	13,200	355	2.8%
429001 - WELLNESS PROGRAM	248	150	250	250	250	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	200	500	500	500	500	-	0.0%
429003 - EMPLOYEE ASSISTANCE	346	427	954	954	971	17	1.8%
429004 - CLOTHING ALLOWANCE	-	92	-	-	-	-	0.0%
429005 - UNIFORM ALLOWANCE	2,655	4,345	7,000	6,500	8,400	1,400	20.0%
429006 - UNIFORM ISSUE	877	3,311	1,000	1,000	1,000	-	0.0%
429013 - MEDICAL EXPENSE	240	1,200	1,600	1,600	400	(1,200)	-75.0%
43 - Prof & Tech Services	24,902	2,191	34,740	2,500	4,740	(30,000)	0.0%
433004 - LABOR ATTORNEY	2,392	-	2,500	2,500	2,500	-	0.0%
433010 - CONSULTING SERVICES	22,510	2,191	32,240	-	2,240	(30,000)	-93.1%
433018 - PERSONNEL TESTING	-	-	-	-	-	-	0.0%
44 - Contractual Services	5,542	8,041	14,705	14,142	21,016	6,311	224.9%
443001 - CLOUD & NETWORK SERVICES	266	994	2,925	2,379	5,540	2,615	89.4%
443004 - COMPUTER HARDWARE MAINT	1,170	1,237	1,805	1,618	3,525	1,720	95.3%
443005 - COMP SOFTWARE MAINTENANCE	3,359	4,680	5,375	5,799	6,765	1,390	25.9%
443006 - TELECOM MAINTENANCE	536	918	900	896	850	(50)	-5.6%
443007 - EQUIPMENT MAINTENANCE	212	210	500	250	500	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
444202 - OFFICE MACHINE RENTAL	-	-	3,200	3,200	3,836	636	19.9%
45 - Other Cont. Services	23,250	26,403	34,993	28,883	32,950	(2,043)	0.0%
450013 - SERVICE CHARGE	2,852	1,589	4,534	3,000	3,565	(969)	-21.4%
452001 - LIABILITY INSURANCE	11,160	11,302	10,959	10,763	11,300	341	3.1%
453006 - MOBILE PHONE	1,671	2,319	2,500	2,500	2,520	20	0.8%
458001 - TRAINING & SCHOOLS	3,892	7,586	9,000	7,800	9,400	400	4.4%
458002 - MEETING AND CONVENTION	1,803	1,816	5,300	2,000	2,960	(2,340)	-44.2%
458003 - DUES & SUBSCRIPTIONS	1,225	1,484	2,080	1,950	1,980	(100)	-4.8%
458004 - CAR EXPENSE/MILEAGE REIMB	421	-	-	250	500	500	0.0%
458005 - INFO SYSTEMS TRAINING	228	307	620	620	725	105	16.9%
46 - Supplies	5,181	9,411	12,595	12,367	26,750	14,155	0.0%
461001 - OFFICE SUPPLIES	1,340	838	1,500	1,300	1,500	-	0.0%
461003 - COMPUTER SUPPLIES	1,068	2,091	3,200	3,200	2,950	(250)	-7.8%
462601 - FUEL	-	35	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	2,773	2,255	3,400	3,200	3,700	300	8.8%
465004 - COMPUTER HARDWARE	-	1,236	1,500	1,884	11,450	9,950	663.3%
465005 - COMPUTER SOFTWARE	-	2,956	1,995	1,883	6,150	4,155	208.3%
465010 - BUILDING IMPROVEMENT	-	-	1,000	900	1,000	-	0.0%
48 - Debt Service	93,086	93,086	-	-	-	-	0.0%
481013 - EQUIPMENT LEASE PRINCIPAL	90,373	91,719	-	-	-	-	0.0%
481113 - EQUIPMENT LEASE INTEREST	2,713	1,367	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	0.0%
491005 - DEPARTMENT CONTINGENCY	-	-	-	-	-	-	0.0%
11050100 - GenFDAdministration	10,057,741	10,107,009	10,299,643	10,426,792	11,185,065	885,422	0.0%
41 - Salaries & Wages	6,079,774	6,070,726	6,076,935	6,274,735	6,707,778	630,843	0.0%
411001 - SALARIES-REGULAR	5,452,316	5,330,859	5,544,535	5,543,000	6,152,916	608,381	11.0%
411002 - SALARIES-PART TIME	32,053	25,291	-	-	-	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	54,472	41,257	45,000	47,762	47,762	2,762	6.1%
411007 - OFFICER IN CHARGE/TRAINING OFF	11,453	10,764	10,500	10,800	10,800	300	2.9%
411008 - LONGEVITY	34,800	30,800	33,400	33,400	33,800	400	1.2%
411009 - FAIR LABOR SALARIES	195,440	38,936	-	-	-	-	0.0%
411016 - NOV HOLIDAY PAY	172,319	162,980	175,000	183,473	185,000	10,000	5.7%
413001 - OVERTIME	126,922	429,839	268,500	456,300	277,500	9,000	3.4%
42 - Employee Benefits	3,390,975	3,398,467	3,511,154	3,492,952	3,776,382	265,228	0.0%
421001 - MEDICAL INSURANCE	891,913	927,025	912,111	952,000	1,098,476	186,365	20.4%
421002 - DENTAL INSURANCE	60,776	56,190	54,138	54,138	55,083	945	1.7%
421003 - LIFE INSURANCE	8,429	8,057	7,839	7,800	9,231	1,392	17.8%
421004 - MEDICAL INSURANCE PSEBA	-	-	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	17,939	12,183	15,234	14,600	15,000	(234)	-1.5%
422002 - MEDICARE	82,894	82,537	85,567	92,411	93,578	8,011	9.4%
423001 - IL MUNIC RETIREMENT FUND	35,405	23,369	29,540	28,930	25,475	(4,065)	-13.8%
423003 - FIRE PENSION CONTRIBUTION	1,700,217	1,738,081	1,810,723	1,810,723	1,869,571	58,848	3.2%
424001 - TUITION REIMBURSEMENT	18,642	23,069	16,000	10,000	15,000	(1,000)	-6.3%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	525,550	479,015	516,784	461,037	529,900	13,116	2.5%
429001 - WELLNESS PROGRAM	336	25	700	75	700	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	894	840	2,000	900	2,000	-	0.0%
429003 - EMPLOYEE ASSISTANCE	1,343	1,255	1,368	1,468	1,488	120	8.8%
429004 - CLOTHING ALLOWANCE	55	-	-	-	-	-	0.0%
429005 - UNIFORM ALLOWANCE	32,387	31,554	35,000	34,950	36,730	1,730	4.9%
429006 - UNIFORM ISSUE	7,667	7,648	8,600	8,550	8,600	-	0.0%
429009 - SAFETY PROGRAM	97	238	300	240	300	-	0.0%
429010 - CLOTHING REPLACEMENT	4,158	7,156	7,500	7,480	7,500	-	0.0%
429012 - COMMUTING BENEFIT	-	20	-	-	-	-	0.0%
429013 - MEDICAL EXPENSE	2,273	205	7,750	7,650	7,750	-	0.0%
43 - Prof & Tech Services	93,022	159,046	112,000	150,580	60,400	(51,600)	-157.4%
433001 - GENERAL LEGAL SERVICE	-	27,913	2,000	27,000	2,000	-	0.0%
433004 - LABOR ATTORNEY	10,270	32,020	5,000	26,000	5,000	-	0.0%
433010 - CONSULTING SERVICES	798	3,991	6,000	4,000	6,000	-	0.0%
433011 - AMBULANCE COLLECTION FEE NON	39,132	45,151	26,500	28,500	18,400	(8,100)	-30.6%
433013 - AMBULANCE COLLECTION FEE RES	43,489	40,811	42,500	35,600	24,000	(18,500)	-43.5%
433018 - PERSONNEL TESTING	(667)	9,159	30,000	29,480	5,000	(25,000)	-83.3%
44 - Contractual Services	158,594	154,223	214,094	159,166	242,775	28,681	0.0%
441101 - HYDRANT CHARGES	-	-	-	-	-	-	0.0%
441105 - NORTH SHORE SANITARY DIST	429	557	800	800	800	-	0.0%
443001 - CLOUD & NETWORK SERVICES	3,519	5,546	32,719	32,366	62,185	29,466	90.1%
443003 - OFFICE EQUIP MAINTENANCE	960	826	1,000	800	1,000	-	0.0%
443004 - COMPUTER HARDWARE MAINT	3,064	5,749	7,575	6,287	9,125	1,550	20.5%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
443005 - COMP SOFTWARE MAINTENANCE	13,508	15,398	12,690	12,459	13,990	1,300	10.2%
443006 - TELECOM MAINTENANCE	2,928	4,238	5,110	5,104	4,775	(335)	-6.6%
443007 - EQUIPMENT MAINTENANCE	16,848	24,301	29,100	16,500	29,300	200	0.7%
443008 - BUILDING MAINTENANCE	29,019	15,491	24,250	19,800	24,250	-	0.0%
443009 - OPTICOM MAINTENANCE	4,026	3,285	4,000	2,510	4,000	-	0.0%
443010 - AUTO & TRUCK MAINT	54,510	50,115	70,000	36,000	67,000	(3,000)	-4.3%
443011 - RADIO MAINTENANCE	8,250	6,306	8,250	8,346	8,250	-	0.0%
443017 - LANDSCAPE MAINTENANCE	5,324	4,897	5,500	5,490	5,500	-	0.0%
443030 - EMERGENCY SIREN MAINT	11,351	12,816	12,500	12,200	12,000	(500)	-4.0%
444202 - OFFICE MACHINE RENTAL	4,288	4,701	600	504	600	-	0.0%
444203 - POSTAGE METER	569	-	-	-	-	-	0.0%
45 - Other Cont. Services	123,846	130,170	144,290	136,238	145,830	1,540	0.0%
450004 - MISC SERVICES	4,000	3,246	4,000	3,486	4,000	-	0.0%
450013 - SERVICE CHARGE	5,805	8,362	10,158	10,100	9,780	(378)	-3.7%
450021 - CPR CLASSES	4,934	2,805	5,000	-	5,000	-	0.0%
452001 - LIABILITY INSURANCE	25,110	25,465	24,692	24,249	25,400	708	2.9%
452002 - AUTO INSURANCE	27,910	28,341	27,481	26,988	28,200	719	2.6%
452003 - PROPERTY INSURANCE	9,300	9,445	9,159	8,995	9,400	241	2.6%
452005 - INSURANCE DEDUCTIBLE	-	1,000	1,000	8,100	1,000	-	0.0%
453001 - PAGER RENTAL	1,440	1,440	1,500	1,440	1,500	-	0.0%
453004 - TELEPHONE SERVICE	6,643	8,440	8,400	8,551	8,400	-	0.0%
453006 - MOBILE PHONE	6,172	4,856	6,500	5,661	6,500	-	0.0%
453008 - LEASED PHONE LINE	3,563	236	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	912	5,512	8,600	5,951	8,600	-	0.0%
458001 - TRAINING & SCHOOLS	19,868	17,087	23,400	19,458	23,400	-	0.0%
458002 - MEETING AND CONVENTION	4,766	4,592	5,200	4,259	5,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	3,040	8,380	8,000	7,800	8,000	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	383	306	200	200	200	-	0.0%
458005 - INFO SYSTEMS TRAINING	-	656	1,000	1,000	1,250	250	25.0%
46 - Supplies	205,005	194,378	241,170	213,121	251,900	10,730	0.0%
461001 - OFFICE SUPPLIES	2,736	1,440	3,900	2,950	3,400	(500)	-12.8%
461002 - COPIER/FAX SUPPLIES	424	378	1,300	500	1,300	-	0.0%
461003 - COMPUTER SUPPLIES	1,347	525	1,400	1,375	1,400	-	0.0%
461004 - PRINTING & PUBLISHING SUPPLIES	2,102	99	2,200	943	1,700	(500)	-22.7%
461005 - POSTAGE	3,039	2,815	2,000	2,554	2,000	-	0.0%
461006 - CHEMICALS	2,933	2,992	3,000	2,885	3,000	-	0.0%
461007 - REFERENCE MATERIALS	496	541	1,000	640	1,000	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	-	-	0.0%
461012 - SMALL TOOLS	2,331	2,537	2,600	2,470	2,600	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	8,163	7,508	8,200	8,150	8,200	-	0.0%
461014 - SAFETY SUPPLIES	1,642	1,521	2,100	1,575	2,200	100	4.8%
461015 - MEDICAL SUPPLIES	24,913	24,910	25,000	24,890	25,500	500	2.0%
461019 - PHOTO MATERIALS	-	-	-	-	-	-	0.0%
461021 - COMMUNICATION SUPPLIES	181	165	400	380	400	-	0.0%
461028 - MAINTENANCE SUPPLIES	6,562	6,258	9,550	9,350	9,550	-	0.0%
461030 - AUTO & TRUCK MAINT SUPPLY	21,010	21,832	21,000	20,900	24,000	3,000	14.3%
461033 - PUBLIC ED SUPPLIES	6,431	7,535	8,500	7,500	8,000	(500)	-5.9%
461039 - KITCHEN SUPPLIES	500	-	500	491	500	-	0.0%
462101 - NATURAL GAS	958	1,207	1,100	590	1,100	-	0.0%
462601 - FUEL	40,512	45,335	55,000	53,500	55,000	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	5,944	14,400	15,000	9,800	14,000	(1,000)	-6.7%
465002 - TELECOM EQUIPMENT	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	9,308	7,028	7,150	7,070	15,200	8,050	112.6%
465005 - COMPUTER SOFTWARE	2,980	1,550	1,570	1,458	3,150	1,580	100.6%
465008 - MACHINERY & EQUIPMENT	24,135	20,654	24,400	12,200	24,400	-	0.0%
465009 - RADIO EQUIPMENT	4,010	4,383	9,100	7,700	9,100	-	0.0%
465010 - BUILDING IMPROVEMENT	13,277	1,956	15,200	13,800	15,200	-	0.0%
465016 - FIRE HOSE	3,000	313	3,000	2,950	3,000	-	0.0%
465017 - FIRE FIGHTING GEAR	16,072	16,499	17,000	16,500	17,000	-	0.0%
465018 - MOBILE DATA COMPUTERS	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	6,525	-	-	-	-	-	0.0%
491004 - QUASI GOVERNMENT DUES	6,525	-	-	-	-	-	0.0%
491005 - DEPARTMENT CONTINGENCY	-	-	-	-	-	-	0.0%
11050500 - GenFDForeignFire	74,510	81,237	65,000	65,000	65,000	-	0.0%
44 - Contractual Services	74,510	81,237	65,000	65,000	65,000	-	0.0%
443007 - EQUIPMENT MAINTENANCE	74,510	81,237	65,000	65,000	65,000	-	0.0%
45 - Other Cont. Services	-	-	-	-	-	-	0.0%
450004 - MISC SERVICES	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
452004 - OFFICIAL BONDS	-	-	-	-	-	-	0.0%
458002 - MEETING AND CONVENTION	-	-	-	-	-	-	0.0%
46 - Supplies	-	-	-	-	-	-	0.0%
461001 - OFFICE SUPPLIES	-	-	-	-	-	-	0.0%
461003 - COMPUTER SUPPLIES	-	-	-	-	-	-	0.0%
461014 - SAFETY SUPPLIES	-	-	-	-	-	-	0.0%
461039 - KITCHEN SUPPLIES	-	-	-	-	-	-	0.0%
11075100 - GenPWAdministration	3,396,002	3,467,420	3,586,924	3,593,429	3,741,813	154,889	0.0%
41 - Salaries & Wages	1,269,601	1,341,850	1,396,814	1,353,150	1,430,903	34,089	-17.3%
411001 - SALARIES-REGULAR	1,086,037	1,157,818	1,193,314	1,166,500	1,229,943	36,629	3.1%
411002 - SALARIES-PART TIME	64,869	51,284	61,000	48,000	61,000	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	11,207	12,398	12,500	8,690	10,000	(2,500)	-20.0%
411008 - LONGEVITY	9,820	9,020	10,000	9,960	9,960	(40)	-0.4%
413001 - OVERTIME	97,668	111,330	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	886,745	768,962	855,330	820,287	872,063	16,733	0.0%
421001 - MEDICAL INSURANCE	362,313	305,707	315,835	315,835	324,169	8,334	2.6%
421002 - DENTAL INSURANCE	2,575	2,567	2,560	2,560	2,561	1	0.0%
421003 - LIFE INSURANCE	1,813	1,797	1,797	1,797	1,907	110	6.1%
422001 - SOCIAL SECURITY	76,936	77,088	79,375	77,400	85,137	5,762	7.3%
422002 - MEDICARE	18,317	18,309	18,590	18,590	19,928	1,338	7.2%
423001 - IL MUNIC RETIREMENT FUND	152,861	150,921	168,686	168,686	163,495	(5,191)	-3.1%
424001 - TUITION REIMBURSEMENT	66	-	-	-	-	-	0.0%
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	255,800	195,033	251,524	217,942	258,000	6,476	2.6%
429001 - WELLNESS PROGRAM	390	325	400	400	400	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	74	373	300	150	200	(100)	-33.3%
429003 - EMPLOYEE ASSISTANCE	330	348	363	363	381	18	5.0%
429004 - CLOTHING ALLOWANCE	5,950	5,950	5,950	5,950	5,950	-	0.0%
429005 - UNIFORM ALLOWANCE	-	240	240	180	240	-	0.0%
429007 - UNIFORM SERVICE	5,582	5,595	6,200	6,200	6,200	-	0.0%
429011 - AUTO ALLOWANCE	2,880	2,880	2,880	2,880	2,900	20	0.7%
429012 - COMMUTING BENEFIT	200	140	300	140	200	(100)	-33.3%
429013 - MEDICAL EXPENSE	378	1,346	-	884	-	-	0.0%
429014 - CDL REIMBURSEMENT	281	343	330	330	395	65	19.7%
43 - Prof & Tech Services	1,499	1,425	2,700	7,749	2,700	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	500	500	500	-	0.0%
433004 - LABOR ATTORNEY	345	-	1,000	1,000	1,000	-	0.0%
433010 - CONSULTING SERVICES	188	92	-	-	-	-	0.0%
433018 - PERSONNEL TESTING	70	355	-	5,173	-	-	0.0%
433019 - CDL SCREENING	896	978	1,200	1,075	1,200	-	0.0%
44 - Contractual Services	596,695	657,255	670,789	717,721	732,420	61,631	424.7%
441104 - WASTE REMOVAL	1,798	1,232	5,000	5,000	5,000	-	0.0%
441105 - NORTH SHORE SANITARY DIST	128	199	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	6,164	6,703	6,200	6,200	6,200	-	0.0%
442401 - TREE REMOVAL	32,154	57,275	70,000	70,000	70,000	-	0.0%
442402 - TREE PROGRAM	60,816	62,302	52,500	51,000	62,500	10,000	19.0%
442403 - CONTRACT MOWING	78,623	70,271	90,000	90,000	100,000	10,000	11.1%
443001 - CLOUD & NETWORK SERVICES	685	1,149	4,390	4,056	4,040	(350)	-8.0%
443004 - COMPUTER HARDWARE MAINT	2,346	3,192	3,954	3,839	3,900	(54)	-1.4%
443005 - COMP SOFTWARE MAINTENANCE	19,068	18,947	22,070	22,700	23,505	1,435	6.5%
443006 - TELECOM MAINTENANCE	1,968	1,666	2,865	2,616	2,965	100	3.5%
443007 - EQUIPMENT MAINTENANCE	4,284	3,492	5,000	5,000	5,000	-	0.0%
443008 - BUILDING MAINTENANCE	14,357	12,412	11,000	11,000	11,000	-	0.0%
443010 - AUTO & TRUCK MAINT	159,650	201,480	170,000	200,000	200,000	30,000	17.6%
443012 - STREET SURFACING-MAINT	23,899	18,084	25,000	18,000	20,000	(5,000)	-20.0%
443016 - SIDEWALK MAINTENANCE	16,545	18,732	20,000	17,000	18,000	(2,000)	-10.0%
443017 - LANDSCAPE MAINTENANCE	3,923	6,403	5,500	5,500	29,000	23,500	427.3%
443018 - STREET SWEEPING MAINT	53,780	61,379	65,000	60,000	60,000	(5,000)	-7.7%
443019 - STREET LIGHTS MAINTENANCE	90,741	86,364	85,000	120,000	85,000	-	0.0%
443020 - PUMPING-MAINTENANCE	14,076	3,228	10,000	10,000	10,000	-	0.0%
443024 - STORM SEWER MAINTENANCE	4,903	13,111	7,500	6,000	6,500	(1,000)	-13.3%
443029 - PEDESTRIAN PATH MAINT	1,041	529	1,000	1,000	1,000	-	0.0%
443031 - TREE MAINTENANCE	1,827	1,550	3,000	3,000	3,000	-	0.0%
444201 - EQUIPMENT RENTAL	2,670	6,160	5,000	5,000	5,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	850	994	210	210	210	-	0.0%
444203 - POSTAGE METER	400	400	400	400	400	-	0.0%
45 - Other Cont. Services	256,352	260,912	259,356	266,409	263,627	4,271	0.0%
450001 - MOSQUITO CONTROL	103,077	111,777	103,077	111,777	103,077	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
450003 - PRINTING & PUBLISHING SERVICES	184	170	500	150	350	(150)	-30.0%
450013 - SERVICE CHARGE	2,229	2,706	2,800	2,800	2,565	(235)	-8.4%
450026 - STREET LIGHTING	-	-	-	-	-	-	0.0%
450027 - STREET SIGNALS	41,314	34,623	44,000	44,000	44,000	-	0.0%
450028 - EMERALD ASH BORER PROGRAM	28,038	26,660	25,000	22,826	23,000	(2,000)	-8.0%
452001 - LIABILITY INSURANCE	15,810	16,020	15,534	15,256	16,000	466	3.0%
452002 - AUTO INSURANCE	32,560	33,059	32,055	31,480	32,900	845	2.6%
452003 - PROPERTY INSURANCE	13,020	13,242	12,840	12,610	13,200	360	2.8%
452005 - INSURANCE DEDUCTIBLE	2,000	2,258	2,000	2,000	2,000	-	0.0%
453004 - TELEPHONE SERVICE	2,074	2,512	2,200	2,200	2,200	-	0.0%
453006 - MOBILE PHONE	5,332	5,759	6,050	6,100	6,050	-	0.0%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	6,244	6,265	6,400	6,400	6,400	-	0.0%
458001 - TRAINING & SCHOOLS	996	2,998	3,000	4,600	7,400	4,400	146.7%
458002 - MEETING AND CONVENTION	1,372	842	1,200	1,200	1,200	-	0.0%
458003 - DUES & SUBSCRIPTIONS	2,007	1,799	1,800	1,800	1,785	(15)	-0.8%
458004 - CAR EXPENSE/MILEAGE REIMB	-	29	200	510	750	550	275.0%
458005 - INFO SYSTEMS TRAINING	95	192	700	700	750	50	7.1%
46 - Supplies	385,109	437,016	401,935	428,113	440,100	38,165	0.0%
461001 - OFFICE SUPPLIES	703	1,205	1,400	1,000	1,400	-	0.0%
461002 - COPIER/FAX SUPPLIES	-	-	-	-	-	-	0.0%
461003 - COMPUTER SUPPLIES	186	264	300	300	300	-	0.0%
461005 - POSTAGE	94	93	300	300	300	-	0.0%
461008 - MISC OTHER SUPPLIES	66	116	500	250	500	-	0.0%
461012 - SMALL TOOLS	2,246	2,601	3,000	3,000	3,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	828	834	750	750	750	-	0.0%
461014 - SAFETY SUPPLIES	5,570	6,152	7,000	6,000	5,000	(2,000)	-28.6%
461025 - AGG MATERIAL	6,583	2,926	7,000	7,000	7,000	-	0.0%
461026 - SIGNS	18,147	25,693	20,000	20,000	20,000	-	0.0%
461027 - ICE CONTROL	159,633	205,599	152,000	210,200	217,000	65,000	42.8%
461028 - MAINTENANCE SUPPLIES	1,138	747	1,500	1,200	1,500	-	0.0%
461042 - MAILBOX REPLACEMENT	1,742	1,928	2,600	2,600	2,600	-	0.0%
462201 - ELECTRIC STREET LIGHTING	140,882	138,663	140,000	120,000	120,000	(20,000)	-14.3%
462202 - ELECTRIC PUMP/LFT STATION	3,952	3,644	5,000	5,000	5,000	-	0.0%
462601 - FUEL	35,503	42,418	55,000	45,000	50,000	(5,000)	-9.1%
465002 - TELECOM EQUIPMENT	298	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	5,871	3,010	4,400	4,384	4,800	400	9.1%
465005 - COMPUTER SOFTWARE	1,667	1,122	1,185	1,129	950	(235)	-19.8%
465008 - MACHINERY & EQUIPMENT	-	-	-	-	-	-	0.0%
465009 - RADIO EQUIPMENT	-	-	-	-	-	-	0.0%
465010 - BUILDING IMPROVEMENT	-	-	-	-	-	-	0.0%
11075200 - GenPWVehMaint	436,943	476,927	517,494	520,863	545,689	28,195	0.0%
41 - Salaries & Wages	294,812	337,220	339,157	338,791	362,224	23,067	0.0%
411001 - SALARIES-REGULAR	267,937	299,496	310,957	310,957	333,024	22,067	7.1%
411002 - SALARIES-PART TIME	-	-	-	-	-	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	2,898	2,549	3,000	2,634	3,000	-	0.0%
411008 - LONGEVITY	1,200	1,200	1,200	1,200	1,200	-	0.0%
413001 - OVERTIME	22,777	33,976	24,000	24,000	25,000	1,000	4.2%
42 - Employee Benefits	176,631	176,191	180,363	172,150	184,295	3,932	0.0%
421001 - MEDICAL INSURANCE	92,598	91,325	93,336	93,336	96,478	3,142	3.4%
421002 - DENTAL INSURANCE	-	-	-	-	-	-	0.0%
421003 - LIFE INSURANCE	447	468	470	470	490	20	4.3%
422001 - SOCIAL SECURITY	17,988	20,082	19,593	19,600	21,033	1,440	7.3%
422002 - MEDICARE	4,207	4,697	4,618	4,618	4,954	336	7.3%
423001 - IL MUNIC RETIREMENT FUND	37,620	42,739	39,337	39,337	37,869	(1,468)	-3.7%
425001 - UNEMPLOYMENT INSURANCE	1,308	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	17,540	10,478	17,238	8,634	17,700	462	2.7%
429001 - WELLNESS PROGRAM	122	75	-	75	-	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	124	157	200	200	200	-	0.0%
429003 - EMPLOYEE ASSISTANCE	93	93	186	186	186	-	0.0%
429004 - CLOTHING ALLOWANCE	1,417	1,700	1,700	1,700	1,700	-	0.0%
429007 - UNIFORM SERVICE	2,984	3,447	3,600	3,600	3,600	-	0.0%
429013 - MEDICAL EXPENSE	108	870	-	309	-	-	0.0%
429014 - CDL REIMBURSEMENT	75	61	85	85	85	-	0.0%
43 - Prof & Tech Services	256	261	430	430	430	-	0.0%
433010 - CONSULTING SERVICES	-	-	150	150	150	-	0.0%
433018 - PERSONNEL TESTING	-	-	-	-	-	-	0.0%
433019 - CDL SCREENING	256	261	280	280	280	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
44 - Contractual Services	35,898	38,930	31,951	38,721	49,400	17,449	468.1%
442101 - TIRE DISPOSAL	373	452	500	500	500	-	0.0%
442301 - CUSTODIAL SERVICE	6,164	6,703	6,180	6,180	6,180	-	0.0%
443001 - CLOUD & NETWORK SERVICES	526	669	926	954	1,030	104	11.2%
443004 - COMPUTER HARDWARE MAINT	1,427	2,853	2,220	2,071	1,850	(370)	-16.7%
443005 - COMP SOFTWARE MAINTENANCE	4,301	4,391	4,745	5,352	4,585	(160)	-3.4%
443006 - TELECOM MAINTENANCE	383	593	660	651	1,175	515	78.0%
443007 - EQUIPMENT MAINTENANCE	1,702	5,818	4,525	4,525	21,525	17,000	375.7%
443008 - BUILDING MAINTENANCE	14,646	12,832	9,085	9,085	9,085	-	0.0%
443010 - AUTO & TRUCK MAINT	602	482	1,000	1,000	1,000	-	0.0%
443032 - FUEL FACILITY MAINTENANCE	4,675	2,926	1,550	7,843	1,910	360	23.2%
444202 - OFFICE MACHINE RENTAL	700	810	160	160	160	-	0.0%
444203 - POSTAGE METER	400	400	400	400	400	-	0.0%
45 - Other Cont. Services	13,104	14,702	15,503	18,577	18,490	2,987	17.2%
450003 - PRINTING & PUBLISHING SERVICES	86	168	585	585	585	-	0.0%
452001 - LIABILITY INSURANCE	10,328	10,666	10,503	13,025	13,540	3,037	28.9%
453006 - MOBILE PHONE	1,516	1,733	2,000	2,000	2,000	-	0.0%
458001 - TRAINING & SCHOOLS	460	1,359	1,400	1,555	1,400	-	0.0%
458002 - MEETING AND CONVENTION	495	-	500	500	500	-	0.0%
458003 - DUES & SUBSCRIPTIONS	-	162	40	40	40	-	0.0%
458004 - CAR EXPENSE/MILEAGE REIMB	-	456	50	447	50	-	0.0%
458005 - INFO SYSTEMS TRAINING	219	158	425	425	375	(50)	-11.8%
46 - Supplies	124,762	188,302	175,590	177,694	169,350	(6,240)	0.0%
461001 - OFFICE SUPPLIES	308	493	500	500	500	-	0.0%
461005 - POSTAGE	43	63	-	-	50	50	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	56	-	-	0.0%
461012 - SMALL TOOLS	4,357	4,670	6,000	6,000	6,000	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	347	294	500	500	500	-	0.0%
461014 - SAFETY SUPPLIES	996	1,571	1,850	1,850	1,850	-	0.0%
461031 - CHASSIS PARTS	113,466	167,909	155,000	155,000	155,000	-	0.0%
461032 - WELDING SUPPLIES	848	764	3,000	3,000	3,000	-	0.0%
462601 - FUEL	(9,458)	731	900	3,115	900	-	0.0%
465004 - COMPUTER HARDWARE	1,196	3,637	2,250	2,258	1,200	(1,050)	-46.7%
465005 - COMPUTER SOFTWARE	540	350	5,590	5,415	350	(5,240)	-93.7%
465008 - MACHINERY & EQUIPMENT	12,119	7,820	-	-	-	-	0.0%
49 - Other Financing Uses	(208,520)	(278,679)	(225,500)	(225,500)	(238,500)	(13,000)	0.0%
492001 - INTRA FUND-BUILDING	(5,162)	(4,112)	(4,000)	(4,000)	(3,500)	500	-12.5%
492002 - INTRA FUND-ENGINEERING	(7,808)	(11,125)	(7,000)	(7,000)	(7,000)	-	0.0%
492003 - INTRA FUND-PUBLIC WORKS	(100,093)	(147,930)	(88,500)	(88,500)	(110,000)	(21,500)	24.3%
492004 - INTRA FUND-POLICE	(68,572)	(75,625)	(66,000)	(66,000)	(68,000)	(2,000)	3.0%
492005 - INTER FUND-UTILITY	(26,885)	(39,887)	(60,000)	(60,000)	(50,000)	10,000	-16.7%
492006 - INFO SYSTEMS	-	-	-	-	-	-	0.0%
11075300 - GenBldMaint	109,957	105,237	93,450	98,552	93,650	200	0.0%
44 - Contractual Services	46,562	61,722	68,100	72,500	68,100	-	0.0%
441105 - NORTH SHORE SANITARY DIST	104	96	200	200	200	-	0.0%
442301 - CUSTODIAL SERVICE	29,059	37,917	37,800	37,800	37,800	-	0.0%
443008 - BUILDING MAINTENANCE	17,013	15,674	21,600	26,000	21,600	-	0.0%
443017 - LANDSCAPE MAINTENANCE	385	8,036	8,500	8,500	8,500	-	0.0%
45 - Other Cont. Services	16,251	19,609	15,970	15,970	16,170	200	2.8%
450004 - MISC SERVICES	9,271	12,665	8,770	8,770	8,770	-	0.0%
452003 - PROPERTY INSURANCE	6,980	6,944	7,200	7,200	7,400	200	2.8%
46 - Supplies	47,144	23,906	9,380	10,082	9,380	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	-	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	3,017	1,877	3,000	3,000	3,000	-	0.0%
461028 - MAINTENANCE SUPPLIES	958	665	4,800	4,800	4,800	-	0.0%
461029 - LANDSCAPE SUPPLIES	-	-	-	-	-	-	0.0%
461039 - KITCHEN SUPPLIES	950	1,041	1,580	1,580	1,580	-	0.0%
465010 - BUILDING IMPROVEMENT	38,329	20,322	-	702	-	-	0.0%
465011 - LANDSCAPE IMPROVEMENTS	3,890	-	-	-	-	-	0.0%
121 - 911 Fund	576,827	283,480	-	-	-	-	0.0%
Revenue	(322,670)	(572,481)	(563,951)	(650,001)	(965,380)	(401,429)	0.0%
12140300 - 911PDCommunications	(322,670)	(572,481)	(563,951)	(650,001)	(965,380)	(401,429)	0.0%
33 - Intergovernmental	(322,670)	(572,481)	(563,951)	(650,001)	(965,380)	(401,429)	0.0%
333001 - JETSB CONTRIBUTION - GURNEE	-	(515,897)	(563,951)	(650,001)	(965,380)	(401,429)	71.2%
333506 - 911 SURCHARGE	(136,044)	(21,985)	-	-	-	-	0.0%
333507 - WIRELESS 911 SURCHARGE	(186,626)	(34,599)	-	-	-	-	0.0%
333508 - VOICE OVER IP	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
336101 - INTEREST INCOME	-	-	-	-	-	-	0.0%
39 - Other Sources	-	-	-	-	-	-	0.0%
339302 - LEASE PROCEEDS	-	-	-	-	-	-	0.0%
Expense	899,497	855,961	563,951	650,001	965,380	401,429	0.0%
12140300 - 911PDCCommunications	899,497	855,961	563,951	650,001	965,380	401,429	0.0%
41 - Salaries & Wages	(1,307)	-	-	-	-	-	0.0%
411001 - SALARIES-REGULAR	-	-	-	-	-	-	0.0%
411002 - SALARIES-PART TIME	(1,307)	-	-	-	-	-	0.0%
413001 - OVERTIME	-	-	-	-	-	-	0.0%
42 - Employee Benefits	-	-	-	-	-	-	0.0%
422001 - SOCIAL SECURITY	-	-	-	-	-	-	0.0%
422002 - MEDICARE	-	-	-	-	-	-	0.0%
423001 - IL MUNIC RETIREMENT FUND	-	-	-	-	-	-	0.0%
429003 - EMPLOYEE ASSISTANCE	-	-	-	-	-	-	0.0%
43 - Prof & Tech Services	47,512	22,865	26,500	31,450	28,500	2,000	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	47,512	22,865	-	-	-	-	0.0%
494601 - LEGAL	-	-	2,500	-	2,500	-	0.0%
494602 - AUDIT	-	-	3,000	-	-	(3,000)	-100.0%
494603 - MAPPING/ADDRESSING/GIS PROFES'	-	-	1,000	-	1,000	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	-	-	20,000	31,450	25,000	5,000	25.0%
44 - Contractual Services	99,922	246,456	43,520	53,951	46,250	2,730	0.0%
443001 - CLOUD & NETWORK SERVICES	6,183	44,873	-	-	-	-	0.0%
443004 - COMPUTER HARDWARE MAINT	4,605	7,321	-	-	-	-	0.0%
443005 - COMP SOFTWARE MAINTENANCE	75,341	106,534	-	-	-	-	0.0%
443006 - TELECOM MAINTENANCE	8,450	48,849	-	-	-	-	0.0%
443007 - EQUIPMENT MAINTENANCE	1,487	-	-	-	-	-	0.0%
443008 - BUILDING MAINTENANCE	3,856	4,714	-	-	-	-	0.0%
443036 - Radio Maintenance	-	34,164	-	-	-	-	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	-	43,520	53,951	46,250	2,730	6.3%
45 - Other Cont. Services	27,874	101,041	283,270	237,118	294,830	11,560	0.0%
450003 - PRINTING & PUBLISHING SERVICES	-	-	-	-	-	-	0.0%
450013 - SERVICE CHARGE	9,492	11,300	-	-	-	-	0.0%
453002 - WIRELINE CONNECT FEE	-	-	-	-	-	-	0.0%
453003 - WIRELESS CONNECT FEE	76	-	-	-	-	-	0.0%
453004 - TELEPHONE SERVICE	1,227	6,129	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	17,080	-	-	-	-	-	0.0%
454001 - PUBLIC RELATIONS	-	-	-	-	-	-	0.0%
458001 - TRAINING & SCHOOLS	-	-	-	-	-	-	0.0%
458002 - MEETING AND CONVENTION	-	-	-	-	-	-	0.0%
458003 - DUES & SUBSCRIPTIONS	-	-	-	-	-	-	0.0%
458005 - INFO SYSTEMS TRAINING	-	-	-	-	-	-	0.0%
494204 - EMERGENCY BACKUP (UPS/GENERAT	-	83,612	13,125	10,000	38,710	25,585	194.9%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	-	1,575	6,555	7,920	6,345	402.9%
494304 - MICROWAVE/BROADBAND-NOT ESI	-	-	61,975	44,770	45,000	(16,975)	-27.4%
494401 - TRAINING	-	-	7,000	-	1,000	(6,000)	-85.7%
494511 - RADIO SYSTEM MAINT	-	-	66,375	45,000	44,500	(21,875)	-33.0%
494521 - CAD SYS HARDWARE MAINT	-	-	19,450	15,175	15,000	(4,450)	-22.9%
494522 - CAD SYS SOFTWARE MAINT	-	-	76,125	77,818	89,650	13,525	17.8%
494523 - CAD SYS MDC MAINT	-	-	5,040	2,500	23,000	17,960	356.3%
494531 - GIS/MAPPING MAINT	-	-	2,625	2,500	4,000	1,375	52.4%
494541 - OTHER SOFTWARE MAINTENANCE	-	-	7,980	13,500	4,950	(3,030)	-38.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	8,500	8,000	10,000	1,500	17.6%
494561 - EMD MAINTENANCE	-	-	1,500	-	1,500	-	0.0%
494571 - OTHER EQUIP MAINTENANCE	-	-	12,000	11,300	9,600	(2,400)	-20.0%
46 - Supplies	572	39,813	3,000	-	5,000	2,000	0.0%
461003 - COMPUTER SUPPLIES	421	-	-	-	-	-	0.0%
461035 - EMD SUPPLIES	-	1,819	-	-	-	-	0.0%
461041 - COMMUNICATIONS SUPPLIES	151	5,304	-	-	-	-	0.0%
465002 - TELECOM EQUIPMENT	-	9,201	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	-	15,989	-	-	-	-	0.0%
465005 - COMPUTER SOFTWARE	-	7,500	-	-	-	-	0.0%
465009 - RADIO EQUIPMENT	-	-	-	-	-	-	0.0%
465010 - BUILDING IMPROVEMENT	-	-	-	-	-	-	0.0%
465018 - MOBILE DATA COMPUTERS	-	-	-	-	-	-	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	-	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	-	-	3,000	-	5,000	2,000	66.7%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
47 - Capital	235,581	105,722	207,661	177,482	590,800	383,139	0.0%
473007 - EMERGENCY POWER	-	-	-	-	-	-	0.0%
475002 - TELECOM EQUIPMENT-CAPITAL	45,057	-	-	-	-	-	0.0%
475003 - OFFICE EQUIPMENT-CAPITAL	-	78,809	-	-	-	-	0.0%
475004 - COMPUTER HARDWARE-CAPITAL	71,552	-	-	-	-	-	0.0%
475005 - COMPUTER SOFTWARE-CAPITAL	112,859	-	-	-	-	-	0.0%
475009 - COMMS EQUIPMENT-CAPITAL	(21)	26,914	-	-	-	-	0.0%
475013 - MOBILE DATA	6,134	-	-	-	-	-	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	-	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	-	-	45,000	45,000	0.0%
494702 - 911 CALL TAKING EQUIPMENT	-	-	35,000	-	20,000	(15,000)	-42.9%
494711 - RADIO SYS EQUIPMENT	-	-	125,761	115,000	100,000	(25,761)	-20.5%
494721 - CAD SYS HARDWARE	-	-	-	882	5,000	5,000	0.0%
494722 - CAD SYS SOFTWARE/LIC	-	-	10,000	-	5,000	(5,000)	-50.0%
494723 - CAD SYS MDC	-	-	15,400	15,600	245,800	230,400	1496.1%
494751 - VOICE/DATA/LOG HARDWARE	-	-	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	-	1,500	1,000	130,000	128,500	8566.7%
494771 - OTHER SOFTWARE/HARDWARE	-	-	10,000	45,000	30,000	20,000	200.0%
48 - Debt Service	489,343	-	-	-	-	-	0.0%
481013 - EQUIPMENT LEASE PRINCIPAL	478,619	-	-	-	-	-	0.0%
481113 - EQUIPMENT LEASE INTEREST	10,724	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	340,064	-	150,000	-	-	0.0%
493029 - TRANSFER TO JETSB	-	340,064	-	-	-	-	0.0%
494901 - RESERVE FOR CAPITAL	-	-	-	150,000	-	-	0.0%
122 - Motor Fuel Tax Fund	98,949	15,125	(885,000)	(830,312)	835,000	1,720,000	0.0%
Revenue	(826,051)	(832,354)	(885,000)	(830,312)	(840,000)	45,000	0.0%
12275400 - MFTPWAdministration	(826,051)	(832,354)	(885,000)	(830,312)	(840,000)	45,000	0.0%
33 - Intergovernmental	(817,822)	(821,067)	(875,000)	(815,312)	(825,000)	50,000	-5.9%
333503 - MOTOR FUEL TAX	(817,822)	(821,067)	(850,000)	(790,000)	(800,000)	50,000	-5.9%
333505 - HIGH GROWTH CITIES PROG	-	-	(25,000)	(25,312)	(25,000)	-	0.0%
36 - Invests & Contribs	(8,229)	(11,286)	(10,000)	(15,000)	(15,000)	(5,000)	50.0%
336101 - INTEREST INCOME	(8,229)	(11,286)	(10,000)	(15,000)	(15,000)	(5,000)	50.0%
39 - Other Sources	-	-	-	-	-	-	0.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	0.0%
Expense	925,000	847,478	-	-	1,675,000	1,675,000	0.0%
12275400 - MFTPWAdministration	925,000	847,478	-	-	1,675,000	1,675,000	0.0%
44 - Contractual Services	925,000	847,478	-	-	1,675,000	1,675,000	0.0%
443012 - STREET SURFACING-MAINT	925,000	775,000	-	-	1,600,000	1,600,000	0.0%
443013 - CRACK SEALING	-	72,478	-	-	75,000	75,000	0.0%
443033 - PAVEMENT STRIPING	-	-	-	-	-	-	0.0%
443035 - CEMETERY RD CONS	-	-	-	-	-	-	0.0%
123 - Impact Fee Fund	81,977	250,000	365,500	365,500	199,500	(166,000)	0.0%
Revenue	(18,023)	-	(34,500)	(34,500)	(500)	34,000	0.0%
12320300 - ImpactFeesCommDev	(18,023)	-	(34,500)	(34,500)	(500)	34,000	0.0%
32 - Licenses & Permits	(10,700)	-	(34,000)	(34,000)	-	34,000	0.0%
332204 - STORMWATER MANAGEMENT	-	-	(14,000)	(14,000)	-	14,000	-100.0%
332205 - SIDEWALKS	-	-	-	-	-	-	0.0%
332210 - MERIT CLUB ROAD	(1,350)	-	-	-	-	-	0.0%
332211 - MISC SUBDIVISION ROAD	(9,350)	-	(20,000)	(20,000)	-	20,000	-100.0%
332212 - ESTATES AT CHURCHILL HUNT	-	-	-	-	-	-	0.0%
332216 - CONNECTION FEES	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	(7,323)	-	(500)	(500)	(500)	-	0.0%
336101 - INTEREST INCOME	(7,323)	-	(500)	(500)	(500)	-	0.0%
Expense	100,000	250,000	400,000	400,000	200,000	(200,000)	-50.0%
12320300 - ImpactFeesCommDev	100,000	250,000	400,000	400,000	200,000	(200,000)	-50.0%
49 - Other Financing Uses	100,000	250,000	400,000	400,000	200,000	(200,000)	-50.0%
493004 - IMPACT FEE FUND	100,000	250,000	400,000	400,000	200,000	(200,000)	-50.0%
124 - PD Restricted Revenue Fund	(21,236)	351	(5,050)	(5,050)	(5,150)	(100)	0.0%
Revenue	(21,236)	351	(5,050)	(5,050)	(5,150)	(100)	0.0%
12440150 - PDForefeiture	(21,236)	351	(5,050)	(5,050)	(5,150)	(100)	0.0%
35 - Fines & Forfeitures	(21,191)	400	(5,000)	(5,000)	(5,000)	-	0.0%
335201 - DARE FORFEITED FUNDS	(21,191)	400	(5,000)	(5,000)	(5,000)	-	0.0%
36 - Invests & Contribs	(45)	(49)	(50)	(50)	(150)	(100)	0.0%
336101 - INTEREST INCOME	(45)	(49)	(50)	(50)	(150)	(100)	200.0%
336407 - DARE CONTRIBUTIONS	-	-	-	-	-	-	0.0%
Expense	-	-	-	-	-	-	0.0%
12440150 - PDForefeiture	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
450014 - PUBLIC EDUCATION/DARE	-	-	-	-	-	-	0.0%
46 - Supplies	-	-	-	-	-	-	0.0%
461001 - OFFICE SUPPLIES	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	-	-	-	-	-	-	0.0%
465005 - COMPUTER SOFTWARE	-	-	-	-	-	-	0.0%
131 - Capital Improvement Fund	814,484	1,243,624	646,470	(687,145)	1,395,510	749,040	0.0%
Revenue	(6,742,044)	(4,861,308)	(5,355,000)	(6,630,000)	(4,890,000)	465,000	0.0%
13110100 - CapitalAdministration	(5,865,659)	(4,861,308)	(5,255,000)	(6,630,000)	(4,890,000)	365,000	0.0%
30 - Major Revenues	(4,843,962)	(4,601,816)	(4,650,000)	(4,670,000)	(4,680,000)	(30,000)	0.6%
331303 - HOME RULE SALES TAX	(4,843,962)	(4,601,816)	(4,650,000)	(4,670,000)	(4,680,000)	(30,000)	0.6%
33 - Intergovernmental	-	-	-	-	-	-	0.0%
333407 - CEMETERY ROAD REIMB-IDOT	-	-	-	-	-	-	0.0%
333411 - ROAD GRANT DADA	-	-	-	-	-	-	0.0%
333412 - LAKE COUNTY GRANT	-	-	-	-	-	-	0.0%
333413 - TOWNSHIP REIMBURSEMENT	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	(9,749)	(7,865)	(5,000)	(10,000)	(10,000)	(5,000)	0.0%
336101 - INTEREST INCOME	(9,699)	(4,865)	(5,000)	(10,000)	(10,000)	(5,000)	100.0%
336410 - WELTON PLAZA	(50)	(3,000)	-	-	-	-	0.0%
39 - Other Sources	(1,011,948)	(251,627)	(600,000)	(1,950,000)	(200,000)	400,000	0.0%
339101 - GENERAL FUND	(750,000)	-	(200,000)	(1,500,000)	-	200,000	-100.0%
339104 - IMPACT FEE FUND	(100,000)	(250,000)	(400,000)	(400,000)	(200,000)	200,000	-50.0%
339106 - CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-	0.0%
339201 - SALE OF MISC ASSETS	(161,948)	(1,627)	-	(50,000)	-	-	0.0%
13150100 - CapitalFDAdministration	(876,386)	-	(100,000)	-	-	100,000	0.0%
33 - Intergovernmental	(386,364)	-	(100,000)	-	-	100,000	0.0%
333101 - SCBA & ACCESSORIES	-	-	-	-	-	-	0.0%
333102 - FIRE GRANT	(386,364)	-	(100,000)	-	-	100,000	-100.0%
36 - Invests & Contribs	(490,022)	-	-	-	-	-	0.0%
336401 - CONTRIBUTIONS	-	-	-	-	-	-	0.0%
336415 - WWFPD Donation	(490,022)	-	-	-	-	-	0.0%
Expense	7,556,528	6,104,932	6,001,470	5,942,855	6,285,510	284,040	0.0%
13100000 - Capital Improvement Fund	-	-	136,000	142,602	107,000	(29,000)	0.0%
47 - Capital	-	-	136,000	142,602	107,000	(29,000)	0.0%
475004 - COMPUTER HARDWARE-CAPITAL	-	-	98,500	98,500	82,000	(16,500)	-16.8%
475005 - COMPUTER SOFTWARE-CAPITAL	-	-	37,500	37,500	25,000	(12,500)	-33.3%
475012 - SOFTWARE REPLACEMENT	-	-	-	6,602	-	-	0.0%
13110100 - CapitalAdministration	-	62,967	216,250	76,250	264,500	48,250	-57.0%
47 - Capital	-	62,967	216,250	76,250	264,500	48,250	-57.0%
473003 - BUILDING IMPROVEMENTS	-	62,967	185,000	45,000	264,500	79,500	43.0%
475012 - SOFTWARE REPLACEMENT	-	-	31,250	31,250	-	(31,250)	-100.0%
13120100 - CapitalCommunityDevelopment	-	97,642	100,000	50,000	300,000	200,000	0.0%
47 - Capital	-	97,642	100,000	50,000	300,000	200,000	0.0%
474005 - EAST GRAND ENHANCEMENTS	-	97,642	100,000	50,000	300,000	200,000	200.0%
475020 - DATA PROCESSING SYSTEM	-	-	-	-	-	-	0.0%
13140100 - CapitalPDAdministration	294,489	390,775	433,220	356,284	740,150	306,930	0.0%
47 - Capital	294,489	390,775	433,220	356,284	740,150	306,930	0.0%
473003 - BUILDING IMPROVEMENTS	62,680	146,049	235,000	150,000	305,150	70,150	29.9%
475004 - COMPUTER HARDWARE-CAPITAL	-	-	-	-	160,000	160,000	0.0%
475005 - COMPUTER SOFTWARE-CAPITAL	-	-	-	-	-	-	0.0%
475202 - VEHICLES	231,809	244,726	198,220	206,284	275,000	76,780	38.7%
13150100 - CapitalFDAdministration	1,592,900	396,374	1,055,000	849,000	943,500	(111,500)	0.0%
47 - Capital	1,592,900	396,374	1,055,000	849,000	943,500	(111,500)	0.0%
473003 - BUILDING IMPROVEMENTS	51,300	64,150	300,000	200,000	555,000	255,000	85.0%
475010 - PRE-EMPTION SYSTEM	-	-	5,000	5,000	5,000	-	0.0%
475016 - MATCHING GRANT PROGRAM	-	-	100,000	-	25,000	(75,000)	-75.0%
475017 - WARNING SIRENS	8,604	14,037	25,000	25,000	25,000	-	0.0%
475019 - EMS SOFTWARE UPGRADE	31,226	-	-	-	-	-	0.0%
475202 - VEHICLES	1,501,770	318,187	625,000	619,000	333,500	(291,500)	-46.6%
13175100 - CapitalPWAdministration	710,422	569,017	495,000	500,855	576,500	81,500	0.0%
47 - Capital	710,422	569,017	495,000	500,855	576,500	81,500	0.0%
473003 - BUILDING IMPROVEMENTS	25,450	26,781	30,000	30,000	60,000	30,000	100.0%
474004 - STREET LIGHTS	41,480	110,776	100,000	100,855	100,000	-	0.0%
475007 - DATA PROCESSING-CAPITAL	-	-	-	-	-	-	0.0%
475103 - HEAVY EQUIPMENT	334,743	63,237	-	-	-	-	0.0%
475202 - VEHICLES	308,749	368,224	365,000	370,000	416,500	51,500	14.1%
13175150 - CapitalInfrastructure	4,958,718	4,588,157	3,566,000	3,967,864	3,353,860	(212,140)	0.0%
43 - Prof & Tech Services	443,210	548,137	200,000	150,000	150,000	(50,000)	0.0%
433008 - ENGINEERING CONSULTANT	443,210	548,137	200,000	150,000	150,000	(50,000)	-25.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
433015 - GREENLEAF ST. ENGINEERING	-	-	-	-	-	-	0.0%
433016 - CEMETERY ROAD ENGINEERING	-	-	-	-	-	-	0.0%
44 - Contractual Services	3,507,221	3,337,619	2,675,000	3,327,969	2,250,000	(425,000)	0.0%
443012 - STREET SURFACING-MAINT	3,471,002	3,259,664	2,600,000	3,275,103	2,100,000	(500,000)	-19.2%
443014 - PAVEMENT MARKING	-	52,955	50,000	15,846	50,000	-	0.0%
443015 - PUBLIC SIDEWALK	36,219	25,000	25,000	37,020	100,000	75,000	300.0%
443035 - CEMETERY RD CONS	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	81	2,770	3,000	8,687	-	(3,000)	-100.0%
450016 - PROPERTY TAXES	81	2,770	3,000	8,687	-	(3,000)	-100.0%
47 - Capital	1,008,206	699,631	688,000	481,208	953,860	265,860	0.0%
471001 - FLOOD PLAIN	2,625	-	-	-	-	-	0.0%
471002 - LAND ACQUISITION	3,087	153,022	110,000	850	50,000	(60,000)	-54.5%
471003 - APPRAISAL FEES	-	-	-	-	-	-	0.0%
472002 - INTERGOV COST SHARING	416	37,549	-	-	368,360	368,360	0.0%
472006 - DRAINAGE IMPROVEMENTS	179,916	145,647	360,000	265,000	250,000	(110,000)	-30.6%
472007 - DETENTION IMPROVEMENTS	-	-	-	-	-	-	0.0%
472008 - WASHINGTON STREET 8214	-	-	-	-	-	-	0.0%
472011 - SIDEWALK IMPROVEMENTS	238,490	104,805	150,000	75,000	175,000	25,000	16.7%
473003 - BUILDING IMPROVEMENTS	-	60,519	-	-	-	-	0.0%
473005 - DEMOLITION COSTS	6,241	-	-	-	-	-	0.0%
473006 - SECURITY IMPROVEMENTS	-	-	-	-	-	-	0.0%
474002 - VILLAGE PLAZA	248,574	-	7,000	15,358	10,000	3,000	42.9%
475020 - DATA PROCESSING SYSTEM	184,478	70,616	-	-	-	-	0.0%
475021 - INTER/INTRA NETWORK PROJ	144,379	127,473	61,000	125,000	100,500	39,500	64.8%
141 - Bond Fund	(1,168)	(2,100)	-	(17,000)	(15,000)	(15,000)	0.0%
Revenue	(2,047,575)	(2,059,325)	(1,201,200)	(1,218,200)	(1,215,750)	(14,550)	0.0%
14114000 - DebtAdministration	(2,047,575)	(2,059,325)	(1,201,200)	(1,218,200)	(1,215,750)	(14,550)	0.0%
36 - Invests & Contribs	-	-	-	(17,000)	(15,000)	(15,000)	0.0%
336101 - INTEREST INCOME	-	-	-	(17,000)	(15,000)	(15,000)	0.0%
39 - Other Sources	(2,047,575)	(2,059,325)	(1,201,200)	(1,201,200)	(1,200,750)	450	0.0%
339101 - GENERAL FUND	(2,047,575)	(2,059,325)	(1,201,200)	(1,201,200)	(1,200,750)	450	0.0%
339107 - BOND FUND	-	-	-	-	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	(0)	-	-	-	-	-	0.0%
339303 - Bond Proceeds	-	-	-	-	-	-	0.0%
339304 - Bond Premium	-	-	-	-	-	-	0.0%
Expense	2,046,408	2,057,225	1,201,200	1,201,200	1,200,750	(450)	0.0%
14114000 - DebtAdministration	2,046,408	2,057,225	1,201,200	1,201,200	1,200,750	(450)	0.0%
43 - Prof & Tech Services	833	450	1,250	1,250	1,250	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	-	-	-	0.0%
433006 - FINANCIAL SERVICES	833	450	1,250	1,250	1,250	-	0.0%
433014 - BOND RATING COST	-	-	-	-	-	-	0.0%
48 - Debt Service	2,045,575	2,056,775	1,199,950	1,199,950	1,199,500	(450)	0.0%
481002 - 2004 REFUNDING BOND	-	-	-	-	-	-	0.0%
481003 - 2009 REFUNDING BOND	795,000	830,000	-	-	-	-	0.0%
481004 - 2011 GO BONDS	975,000	995,000	1,015,000	1,015,000	1,045,000	30,000	3.0%
481006 - 2004 REFUNDING BOND	-	-	-	-	-	-	0.0%
481007 - 2009 REFUNDING BOND	50,825	26,975	-	-	-	-	0.0%
481008 - 2011 GO BONDS	223,850	204,350	184,450	184,450	154,000	(30,450)	-16.5%
481010 - 2004 REFUNDING BOND	-	-	-	-	-	-	0.0%
481011 - 2009 REFUNDING BOND	450	-	-	-	-	-	0.0%
481012 - 2011 GO BONDS	450	450	500	500	500	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	0.0%
493017 - PAYMENT TO ESCROW	-	-	-	-	-	-	0.0%
142 - Special Service Area #2	355	(9)	225	(275)	(250)	(475)	0.0%
Revenue	(41,219)	(41,517)	(40,774)	(41,274)	(41,472)	(698)	0.0%
14214000 - SSA2Debt	(41,219)	(41,517)	(40,774)	(41,274)	(41,472)	(698)	0.0%
31 - Taxes	(41,219)	(41,517)	(40,774)	(40,774)	(40,972)	(198)	0.5%
331106 - ROAD & BRIDGE	(41,219)	(41,517)	(40,774)	(40,774)	(40,972)	(198)	0.5%
36 - Invests & Contribs	-	-	-	(500)	(500)	(500)	0.0%
336101 - INTEREST INCOME	-	-	-	(500)	(500)	(500)	0.0%
Expense	41,574	41,508	40,999	40,999	41,222	223	-14.4%
14214000 - SSA2Debt	41,574	41,508	40,999	40,999	41,222	223	-14.4%
48 - Debt Service	41,574	41,508	40,999	40,999	41,222	223	-14.4%
481001 - 2001 SSA #2 PRINCIPAL	32,000	34,000	35,000	35,000	37,000	2,000	5.7%
481005 - SSA #2 INTEREST	9,124	7,508	5,774	5,774	3,972	(1,803)	-31.2%
481009 - SSA #2 FEES	450	-	225	225	250	25	11.1%
211 - Golf Course Fund	19,081	-	-	-	-	-	0.0%
Revenue	(169)	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
21113000 - GolfAdministration	(169)	-	-	-	-	-	0.0%
36 - Invests & Contribs	(169)	-	-	-	-	-	0.0%
336101 - INTEREST INCOME	(169)	-	-	-	-	-	0.0%
336401 - CONTRIBUTIONS	-	-	-	-	-	-	0.0%
Expense	19,250	-	-	-	-	-	0.0%
21113000 - GolfAdministration	19,250	-	-	-	-	-	0.0%
43 - Prof & Tech Services	-	-	-	-	-	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	-	-	-	-	0.0%
433010 - CONSULTING SERVICES	-	-	-	-	-	-	0.0%
45 - Other Cont. Services	-	-	-	-	-	-	0.0%
450016 - PROPERTY TAXES	-	-	-	-	-	-	0.0%
46 - Supplies	-	-	-	-	-	-	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	-	-	0.0%
47 - Capital	19,250	-	-	-	-	-	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	19,250	-	-	-	-	-	0.0%
474001 - DEPRECIATION-OTHER THAN BLDG	-	-	-	-	-	-	0.0%
221 - Water & Sewer Operating Fund	520,061	1,430,355	389,886	(54,030)	(1,421,506)	(1,811,392)	0.0%
Revenue	(9,209,936)	(8,745,231)	(9,154,000)	(9,105,078)	(9,383,500)	(229,500)	0.0%
22175500 - W&SPublicWorks	(9,209,936)	(8,745,231)	(9,154,000)	(9,105,078)	(9,383,500)	(229,500)	0.0%
32 - Licenses & Permits	(146,140)	25,760	-	-	-	-	0.0%
332213 - MISC SUBDIVISION CONNECT	-	-	-	-	-	-	0.0%
332214 - ESTATES AT CHURCHILL HUNT	-	-	-	-	-	-	0.0%
332215 - THOMAS PLACE	-	-	-	-	-	-	0.0%
332216 - CONNECTION FEES	-	25,760	-	-	-	-	0.0%
332217 - MISC SUBDIVISION CONN	(7,020)	-	-	-	-	-	0.0%
332218 - ORCHARD VALLEY ESTATES	-	-	-	-	-	-	0.0%
332219 - ESTATES AT CHURCHILL HUNT	-	-	-	-	-	-	0.0%
332220 - THOMAS PLACE	-	-	-	-	-	-	0.0%
332221 - FRONTAGE FEES	(139,120)	-	-	-	-	-	0.0%
34 - Charges for Services	(8,934,572)	(8,632,148)	(9,028,000)	(8,923,500)	(9,193,500)	(165,500)	0.0%
334109 - MISC. OTHER CHARGES	(19,909)	(100)	(15,000)	(15,000)	(15,000)	-	0.0%
334111 - TOWER/ANTENNAE LEASE	(103,992)	(143,932)	(250,000)	(150,000)	(150,000)	100,000	-40.0%
334113 - REIMBURSEABLE CHARGES	(4,768)	-	-	-	-	-	0.0%
334401 - RECYCLING REVENUE	(7,850)	(797)	(1,000)	(1,000)	(1,000)	-	0.0%
334402 - CUSTOMER SALES-SEWER	(2,385,285)	(1,917,170)	(2,030,000)	(2,030,000)	(2,100,000)	(70,000)	3.4%
334801 - CUSTOMER SALES-WATER	(6,384,274)	(6,535,477)	(6,700,000)	(6,700,000)	(6,900,000)	(200,000)	3.0%
334802 - COLLECTION REVENUE	-	-	-	-	-	-	0.0%
334803 - METER SALES	(26,001)	(30,893)	(20,000)	(25,000)	(25,000)	(5,000)	25.0%
334804 - HYDRANT CHARGES	-	-	(10,000)	-	-	10,000	-100.0%
334805 - METER RENTAL	(2,493)	(3,779)	(2,000)	(2,500)	(2,500)	(500)	25.0%
35 - Fines & Forfeitures	(88,967)	(102,484)	(80,000)	(100,000)	(100,000)	(20,000)	25.0%
335107 - WATER PENALTIES	(88,967)	(102,484)	(80,000)	(100,000)	(100,000)	(20,000)	25.0%
36 - Invests & Contribs	(30,206)	(36,209)	(46,000)	(80,000)	(85,000)	(39,000)	4388.9%
336101 - INTEREST INCOME	-	-	(1,000)	(40,000)	(45,000)	(44,000)	4400.0%
336102 - INTEREST ON INVESTMENTS	(30,206)	(36,209)	(45,000)	(40,000)	(40,000)	5,000	-11.1%
39 - Other Sources	(10,050)	(150)	-	(1,578)	(5,000)	(5,000)	0.0%
339202 - SALE OF FIXED ASSETS	(10,050)	-	-	-	-	-	0.0%
339602 - REIMBURSE DAMAGE TO VLG PROP	-	(150)	-	(1,578)	-	-	0.0%
339603 - WORK COMP REIMBURSEMENTS	-	-	-	-	(5,000)	(5,000)	0.0%
Expense	9,729,997	10,175,587	9,543,886	9,051,048	7,961,994	(1,581,892)	0.0%
22100000 - Water & Sewer Operating Fund	-	-	-	-	-	-	0.0%
48 - Debt Service	-	-	-	-	-	-	0.0%
481114 - INTEREST ON DEPOSITS	-	-	-	-	-	-	0.0%
22175500 - W&SPublicWorks	9,729,997	10,175,587	9,543,886	9,051,048	7,961,994	(1,581,892)	0.0%
41 - Salaries & Wages	963,836	993,536	1,083,017	1,065,687	1,189,268	106,251	-5.3%
411001 - SALARIES-REGULAR	786,761	844,341	905,567	905,567	1,012,778	107,211	11.8%
411002 - SALARIES-PART TIME	49,170	7,772	48,250	32,043	48,250	-	0.0%
411005 - SALARIES-SICK LV BUYBACK	6,859	2,286	5,000	3,337	3,500	(1,500)	-30.0%
411008 - LONGEVITY	3,530	4,130	4,200	4,740	4,740	540	12.9%
413001 - OVERTIME	117,517	135,007	120,000	120,000	120,000	-	0.0%
42 - Employee Benefits	786,304	660,700	725,216	711,080	761,934	36,718	0.0%
421001 - MEDICAL INSURANCE	316,571	249,001	250,662	250,662	260,473	9,811	3.9%
421002 - DENTAL INSURANCE	2,575	2,556	2,564	2,564	2,820	256	10.0%
421003 - LIFE INSURANCE	1,284	1,332	1,358	1,358	1,489	131	9.6%
422001 - SOCIAL SECURITY	58,348	59,798	59,696	59,696	65,716	6,020	10.1%
422002 - MEDICARE	13,862	14,150	13,983	13,983	15,386	1,403	10.0%
423001 - IL MUNIC RETIREMENT FUND	125,255	97,664	125,357	125,357	124,209	(1,148)	-0.9%
424001 - TUITION REIMBURSEMENT	100	-	6,100	-	19,600	13,500	221.3%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
425001 - UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	0.0%
426001 - WORKERS COMP INSURANCE	255,800	222,689	251,524	243,588	258,000	6,476	2.6%
429001 - WELLNESS PROGRAM	366	250	300	200	300	-	0.0%
429002 - EMPLOYEE AWARDS/RECOG	124	157	200	200	200	-	0.0%
429003 - EMPLOYEE ASSISTANCE	290	289	637	637	699	62	9.7%
429004 - CLOTHING ALLOWANCE	4,508	4,538	4,675	4,675	4,675	-	0.0%
429005 - UNIFORM ALLOWANCE	30	-	30	30	30	-	0.0%
429007 - UNIFORM SERVICE	4,662	5,077	5,000	5,000	5,000	-	0.0%
429011 - AUTO ALLOWANCE	1,920	1,920	1,920	1,920	1,920	-	0.0%
429012 - COMMUTING BENEFIT	200	140	140	140	140	-	0.0%
429013 - MEDICAL EXPENSE	345	880	900	900	900	-	0.0%
429014 - CDL REIMBURSEMENT	67	261	170	170	377	207	121.8%
43 - Prof & Tech Services	10,272	9,973	19,660	19,660	19,660	-	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	1,500	1,500	1,500	-	0.0%
433004 - LABOR ATTORNEY	-	506	2,500	2,500	2,500	-	0.0%
433005 - AUDIT FEES	8,350	8,575	13,000	13,000	13,000	-	0.0%
433010 - CONSULTING SERVICES	945	31	1,500	1,500	1,500	-	0.0%
433018 - PERSONNEL TESTING	273	143	360	360	360	-	0.0%
433019 - CDL SCREENING	704	718	800	800	800	-	0.0%
44 - Contractual Services	4,294,341	4,087,333	4,222,823	4,247,248	4,547,158	324,335	0.0%
441001 - JULIE SERVICE	7,417	7,601	7,500	7,500	6,964	(536)	-7.1%
441102 - METER TESTING	8,172	9,205	9,300	9,300	9,500	200	2.2%
441103 - SEWER TELEVISION	-	-	-	-	-	-	0.0%
441104 - WASTE REMOVAL	3,675	300	6,750	6,750	7,750	1,000	14.8%
441105 - NORTH SHORE SANITARY DIST	128	199	250	250	250	-	0.0%
441107 - WATER TOWER MAINT.	324,876	284,766	151,500	151,500	459,874	308,374	203.5%
441108 - WATER PURCHASE CLCJAWA	3,652,570	3,476,720	3,690,320	3,690,320	3,622,400	(67,920)	-1.8%
442301 - CUSTODIAL SERVICE	6,164	6,703	6,200	6,200	6,200	-	0.0%
443001 - CLOUD & NETWORK SERVICES	580	1,091	5,480	5,480	7,090	1,610	29.4%
443004 - COMPUTER HARDWARE MAINT	4,065	6,837	6,528	6,528	6,600	72	1.1%
443005 - COMP SOFTWARE MAINTENANCE	28,750	28,447	51,290	51,290	60,605	9,315	18.2%
443006 - TELECOM MAINTENANCE	1,799	1,252	2,055	2,055	2,275	220	10.7%
443007 - EQUIPMENT MAINTENANCE	11,226	17,564	15,000	15,000	15,000	-	0.0%
443008 - BUILDING MAINTENANCE	15,061	14,189	13,000	13,000	13,000	-	0.0%
443010 - AUTO & TRUCK MAINT	43,144	59,094	96,000	96,000	86,000	(10,000)	-10.4%
443017 - LANDSCAPE MAINTENANCE	1,432	1,764	2,000	2,000	2,000	-	0.0%
443020 - PUMPING-MAINTENANCE	45,250	42,664	50,500	50,500	126,500	76,000	150.5%
443021 - SERVICES-MAINTENANCE	5,502	2,124	5,000	5,000	5,000	-	0.0%
443022 - HYDRANT & VALVE-MAINT	108,355	90,276	58,000	58,000	58,000	-	0.0%
443023 - MANHOLE-MAINTENANCE	2,000	1,552	2,000	2,000	2,000	-	0.0%
443025 - MISCELLANEOUS-MAINTENANC	1,943	994	2,400	2,400	2,400	-	0.0%
443026 - MAINS-MAINTENANCE	19,491	23,398	34,000	55,000	40,000	6,000	17.6%
443034 - SCADA MAINTENANCE	791	5,735	4,000	7,425	4,000	-	0.0%
444201 - EQUIPMENT RENTAL	130	3,450	2,000	2,000	2,000	-	0.0%
444202 - OFFICE MACHINE RENTAL	850	1,009	1,350	1,350	1,350	-	0.0%
444203 - POSTAGE METER	969	400	400	400	400	-	0.0%
45 - Other Cont. Services	119,326	116,878	124,187	132,240	132,476	8,289	0.0%
450003 - PRINTING & PUBLISHING SERVICES	9,172	9,723	12,600	12,600	12,600	-	0.0%
450013 - SERVICE CHARGE	3,585	4,966	3,164	3,164	1,977	(1,187)	-37.5%
450017 - BANK CHARGES	6,466	10,448	10,000	15,000	15,000	5,000	50.0%
450020 - PROPERTY LIEN FEES	(107)	305	-	-	-	-	0.0%
450023 - COLLECTION FEES	-	-	-	-	-	-	0.0%
452001 - LIABILITY INSURANCE	15,810	14,641	14,197	13,943	14,600	403	2.8%
452002 - AUTO INSURANCE	32,560	30,153	29,238	28,714	30,000	762	2.6%
452003 - PROPERTY INSURANCE	23,257	21,535	20,882	20,508	21,500	618	3.0%
452005 - INSURANCE DEDUCTIBLE	3,305	90	3,000	6,500	5,000	2,000	66.7%
453004 - TELEPHONE SERVICE	6,144	7,336	6,000	6,000	6,000	-	0.0%
453006 - MOBILE PHONE	3,823	3,559	3,500	3,500	3,500	-	0.0%
453008 - LEASED PHONE LINE	-	-	-	-	-	-	0.0%
453010 - MOBILE DATA SERVICE	3,913	4,331	4,560	4,560	4,560	-	0.0%
458001 - TRAINING & SCHOOLS	7,477	5,824	11,700	11,700	11,000	(700)	-6.0%
458002 - MEETING AND CONVENTION	1,831	2,177	2,335	2,335	2,335	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,872	1,333	2,016	2,016	2,309	293	14.5%
458004 - CAR EXPENSE/MILEAGE REIMB	143	297	295	1,000	1,370	1,075	364.4%
458005 - INFO SYSTEMS TRAINING	75	158	700	700	725	25	3.6%
46 - Supplies	227,747	303,977	638,033	644,933	635,818	(2,215)	0.0%
461001 - OFFICE SUPPLIES	1,263	1,008	3,000	3,000	3,000	-	0.0%
461002 - COPIER/FAX SUPPLIES	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
461003 - COMPUTER SUPPLIES	51	278	-	-	300	300	0.0%
461005 - POSTAGE	30,033	26,183	27,500	27,500	27,500	-	0.0%
461006 - CHEMICALS	1,155	158	300	300	600	300	100.0%
461007 - REFERENCE MATERIALS	68	114	140	140	140	-	0.0%
461008 - MISC OTHER SUPPLIES	52	113	305	305	305	-	0.0%
461011 - JULIE SUPPLIES	3,035	2,487	2,700	2,700	2,700	-	0.0%
461012 - SMALL TOOLS	11,971	4,319	3,500	3,500	3,500	-	0.0%
461013 - HOUSEKEEPING SUPPLIES	881	824	1,200	1,200	1,200	-	0.0%
461014 - SAFETY SUPPLIES	6,534	7,521	7,150	7,150	7,150	-	0.0%
461016 - WATER METERS	6,558	12,332	-	800	-	-	0.0%
461017 - METERS-REPLACEMENT PGRM	42,137	68,588	43,900	50,000	50,000	6,100	13.9%
461018 - METER PARTS	1,972	1,854	2,000	2,000	2,000	-	0.0%
461020 - WATER SAMPLING	9,096	10,252	18,000	18,000	17,300	(700)	-3.9%
461025 - AGG MATERIAL	15,544	18,602	15,000	15,000	15,000	-	0.0%
462101 - NATURAL GAS	8,510	7,763	6,500	6,500	6,500	-	0.0%
462202 - ELECTRIC PUMP/LFT STATION	52,087	102,298	109,723	109,723	109,723	-	0.0%
462601 - FUEL	20,609	25,795	29,600	29,600	29,600	-	0.0%
465001 - MISC OTHER CAPITAL ITEMS	-	-	350,000	350,000	350,000	-	0.0%
465002 - TELECOM EQUIPMENT	135	-	-	-	-	-	0.0%
465003 - OFFICE FURNITURE	-	-	-	-	-	-	0.0%
465004 - COMPUTER HARDWARE	6,460	6,509	6,020	6,020	8,150	2,130	35.4%
465005 - COMPUTER SOFTWARE	1,550	1,123	7,295	7,295	1,150	(6,145)	-84.2%
465006 - COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-	0.0%
465007 - OFFICE EQUIPMENT	-	-	-	-	-	-	0.0%
465008 - MACHINERY & EQUIPMENT	8,046	5,857	4,200	4,200	-	(4,200)	-100.0%
465009 - RADIO EQUIPMENT	-	-	-	-	-	-	0.0%
465010 - BUILDING IMPROVEMENT	-	-	-	-	-	-	0.0%
465011 - LANDSCAPE IMPROVEMENTS	-	-	-	-	-	-	0.0%
47 - Capital	1,206,471	1,186,140	-	-	-	-	0.0%
472001 - DEPRECIATION-INFRASTRUCTURE	1,206,471	1,166,890	-	-	-	-	0.0%
473001 - DEPRECIATION-BUILDINGS&IMP	-	19,250	-	-	-	-	0.0%
475006 - RADIO EQUIPMENT-CAPITAL	-	-	-	-	-	-	0.0%
475202 - VEHICLES	-	-	-	-	-	-	0.0%
48 - Debt Service	-	-	500,750	-	-	(500,750)	0.0%
481002 - 2004 REFUNDING BOND	-	-	-	-	-	-	0.0%
481006 - 2004 REFUNDING BOND	-	-	-	-	-	-	0.0%
481015 - IEPA SRF LOAN - PRINCIPAL	-	-	410,750	-	-	(410,750)	-100.0%
481016 - IEPA SRF LOAN - ADD PRINCIPAL	-	-	-	-	-	-	0.0%
481110 - 2004 REFUNDING BOND	-	-	-	-	-	-	0.0%
481115 - IEPA SRF LOAN - INTEREST	-	-	90,000	-	-	(90,000)	-100.0%
49 - Other Financing Uses	2,121,700	2,817,050	2,230,200	2,230,200	675,680	(1,554,520)	0.0%
491008 - ADMINISTRATION FEES	624,200	640,000	659,200	659,200	675,680	16,480	2.5%
492007 - VEHICLE MAINTENANCE	-	-	-	-	-	-	0.0%
493011 - WATER & SEWER CAPITAL FUND	1,497,500	2,177,050	1,571,000	1,571,000	-	(1,571,000)	-100.0%
493021 - TRANS 2004 GO REFUNDING	-	-	-	-	-	-	0.0%
223 - Water & Sewer Capital Fund	(1,355,564)	(2,147,894)	-	(282,000)	1,921,750	1,921,750	0.0%
Revenue	(1,817,900)	(2,404,757)	(5,731,000)	(3,188,000)	(5,037,208)	693,792	0.0%
22375500 - W&SCapitalPublicWorks	(1,817,900)	(2,404,757)	(5,731,000)	(3,188,000)	(5,037,208)	693,792	0.0%
32 - Licenses & Permits	(120,400)	(227,707)	(160,000)	(162,000)	(160,000)	-	0.0%
332216 - CONNECTION FEES	(120,400)	(210,722)	(150,000)	(150,000)	(150,000)	-	0.0%
332221 - FRONTAGE FEES	-	(16,985)	(10,000)	(12,000)	(10,000)	-	0.0%
39 - Other Sources	(1,697,500)	(2,177,050)	(5,571,000)	(3,026,000)	(4,877,208)	693,792	0.0%
336412 - TRANS OPERATING-RESERVE	(200,000)	-	-	(200,000)	-	-	0.0%
339110 - WATER & SEWER OPERATING FUND	(1,497,500)	(2,177,050)	(1,571,000)	(1,571,000)	-	1,571,000	-100.0%
339305 - IEPA LOAN PROCEEDS	-	-	(4,000,000)	(1,255,000)	(4,877,208)	(877,208)	21.9%
Expense	462,336	256,863	5,731,000	2,906,000	6,958,958	1,227,958	0.0%
22375500 - W&SCapitalPublicWorks	462,336	256,863	5,731,000	2,906,000	6,958,958	1,227,958	0.0%
47 - Capital	462,336	256,863	5,731,000	2,906,000	6,958,958	1,227,958	0.0%
472002 - INTERGOV COST SHARING	-	-	-	-	-	-	0.0%
472003 - UTILITY IMPROVEMENT	325,660	161,207	5,090,000	1,000,000	1,500,000	(3,590,000)	-70.5%
472004 - ENGINEERING STUDIES	20,265	16,726	-	-	-	-	0.0%
472005 - SANITARY SEWER REPAIR	-	53,550	425,000	425,000	200,000	(225,000)	-52.9%
472012 - KNOWLES RD. WATER TOWER	-	-	-	1,255,000	4,877,208	4,877,208	0.0%
473003 - BUILDING IMPROVEMENTS	-	25,381	40,000	40,000	24,000	(16,000)	-40.0%
473004 - SYSTEM SECURITY IMPROV.	6,780	-	-	-	-	-	0.0%
475012 - SOFTWARE REPLACEMENT	23,296	-	-	10,000	-	-	0.0%
475020 - DATA PROCESSING SYSTEM	-	-	-	-	-	-	0.0%
475022 - SCADA SYSTEM	44,082	-	125,000	125,000	125,000	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
475103 - HEAVY EQUIPMENT	-	-	-	-	-	-	0.0%
475202 - VEHICLES	42,253	0	51,000	51,000	232,750	181,750	356.4%
307 - Police Pension Fund	(3,206,731)	(6,361,701)	(3,759,368)	(2,774,568)	(3,542,256)	217,112	0.0%
Revenue	(5,541,561)	(8,883,858)	(6,415,718)	(5,407,368)	(6,702,456)	(286,738)	0.0%
30700000 - Police Pension Fund	-	-	-	-	-	-	0.0%
36 - Invests & Contribs	-	-	-	-	-	-	0.0%
336104 - FIXED INCOME	-	-	-	-	-	-	0.0%
336105 - EQUITY INCOME	-	-	-	-	-	-	0.0%
336106 - FIXED INCOME	-	-	-	-	-	-	0.0%
336107 - INCOME INSUR K-VAR ANNUITY	-	-	-	-	-	-	0.0%
39 - Other Sources	-	-	-	-	-	-	0.0%
339501 - Misc. Income	-	-	-	-	-	-	0.0%
30740400 - PolicePension	(5,541,561)	(8,883,858)	(6,415,718)	(5,407,368)	(6,702,456)	(286,738)	0.0%
36 - Invests & Contribs	(5,541,511)	(8,883,858)	(6,415,718)	(5,407,368)	(6,702,456)	(286,738)	0.0%
336101 - INTEREST INCOME	(533,664)	(669,345)	(1,288,000)	-	-	1,288,000	-100.0%
336104 - FIXED INCOME	-	-	-	(800,000)	(1,225,000)	(1,225,000)	0.0%
336105 - EQUITY INCOME	(2,287,861)	(4,556,950)	(1,932,000)	(1,500,000)	(2,275,000)	(343,000)	17.8%
336106 - FIXED INCOME	-	-	-	-	-	-	0.0%
336107 - INCOME INSUR K-VAR ANNUITY	-	-	-	-	-	-	0.0%
336404 - EMPLOYEE CONTRIB	(774,770)	(1,519,677)	(988,350)	(900,000)	(930,000)	58,350	-5.9%
336406 - VILLAGE CONTRIB 41-240-00	(1,945,216)	(2,137,886)	(2,207,368)	(2,207,368)	(2,272,456)	(65,088)	2.9%
39 - Other Sources	(50)	-	-	-	-	-	0.0%
339501 - Misc. Income	(50)	-	-	-	-	-	0.0%
Expense	2,334,830	2,522,157	2,656,350	2,632,800	3,160,200	503,850	0.0%
30740400 - PolicePension	2,334,830	2,522,157	2,656,350	2,632,800	3,160,200	503,850	0.0%
41 - Salaries & Wages	2,152,303	2,314,376	2,447,350	2,413,000	2,880,000	432,650	0.0%
411010 - SERVICE PENSIONS 51-020	2,152,303	1,786,300	1,887,000	1,900,000	2,315,000	428,000	22.7%
411011 - NONDUTY DISAB PEN 51-030	-	87,030	95,350	83,000	95,000	(350)	-0.4%
411012 - DUTY DISAB PEN 51-040	-	339,885	350,000	340,000	375,000	25,000	7.1%
411013 - SURV SPOUSE PEN 51-060	-	97,077	115,000	90,000	95,000	(20,000)	-17.4%
411014 - REFUND OF CONTRIB 51-100	-	4,084	-	-	-	-	0.0%
42 - Employee Benefits	12,623	4,125	10,000	15,200	15,000	5,000	50.0%
429013 - MEDICAL EXPENSE	12,623	4,125	10,000	15,200	15,000	5,000	50.0%
43 - Prof & Tech Services	157,389	186,241	175,000	175,000	235,000	60,000	0.0%
433001 - GENERAL LEGAL SERVICE	8,309	14,703	10,000	10,000	10,000	-	0.0%
433005 - AUDIT FEES	-	-	-	-	-	-	0.0%
433006 - FINANCIAL SERVICES	138,960	159,759	150,000	150,000	200,000	50,000	33.3%
433022 - ACCOUNTING SERVICES 52-170-03	10,120	11,780	15,000	15,000	25,000	10,000	66.7%
45 - Other Cont. Services	12,515	17,266	24,000	29,500	29,200	5,200	427.5%
450004 - MISC SERVICES	9,838	2,152	1,000	6,500	5,000	4,000	400.0%
450017 - BANK CHARGES	-	-	4,000	4,000	5,000	1,000	25.0%
450029 - PENSION FILE FEE52-290-34	-	7,972	8,000	8,000	8,200	200	2.5%
458002 - MEETING AND CONVENTION	1,882	6,347	10,000	10,000	10,000	-	0.0%
458003 - DUES & SUBSCRIPTIONS	795	795	1,000	1,000	1,000	-	0.0%
46 - Supplies	-	150	-	100	1,000	1,000	0.0%
461008 - MISC OTHER SUPPLIES	-	150	-	100	1,000	1,000	0.0%
308 - Fire Pension Fund	(4,397,938)	(3,385,400)	(3,336,648)	(2,501,643)	(3,504,821)	(168,173)	0.0%
Revenue	(5,539,204)	(4,898,120)	(4,972,723)	(4,062,723)	(5,281,021)	(308,298)	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	(5,539,204)	(5,424,325)	(4,972,723)	(4,062,723)	(5,281,021)	(308,298)	0.0%
36 - Invests & Contribs	(5,539,204)	(5,423,771)	(4,972,723)	(4,062,723)	(5,281,021)	(308,298)	35.4%
336101 - INTEREST INCOME	(996,446)	(1,625,963)	(1,070,000)	(750,000)	(1,120,000)	(50,000)	4.7%
336105 - EQUITY INCOME	(2,323,471)	(1,559,480)	(1,590,000)	(1,000,000)	(1,680,000)	(90,000)	5.7%
336405 - FIRE PENSION EE CONTRIBUTION	(519,070)	(500,248)	(502,000)	(502,000)	(611,450)	(109,450)	21.8%
336406 - VILLAGE CONTRIB 41-240-00	(1,700,217)	(1,738,081)	(1,810,723)	(1,810,723)	(1,869,571)	(58,848)	3.2%
39 - Other Sources	-	(554)	-	-	-	-	0.0%
339501 - Misc. Income	-	(554)	-	-	-	-	0.0%
Expense	1,141,266	1,512,720	1,636,075	1,561,080	1,776,200	140,125	0.0%
30850400 - FirePension	1,141,266	1,512,720	1,636,075	1,561,080	1,776,200	140,125	0.0%
41 - Salaries & Wages	1,053,415	1,413,559	1,525,000	1,448,000	1,645,000	120,000	0.0%
411010 - SERVICE PENSIONS 51-020	647,015	921,098	1,090,000	1,020,000	1,200,000	110,000	10.1%
411012 - DUTY DISAB PEN 51-040	297,463	312,623	322,000	315,000	330,000	8,000	2.5%
411013 - SURV SPOUSE PEN 51-060	108,938	108,938	113,000	113,000	115,000	2,000	1.8%
411014 - REFUND OF CONTRIB 51-100	-	70,901	-	-	-	-	0.0%
42 - Employee Benefits	2,400	1,200	1,200	1,200	1,200	-	0.0%
429013 - MEDICAL EXPENSE	2,400	1,200	1,200	1,200	1,200	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
43 - Prof & Tech Services	71,768	80,770	94,375	94,375	107,500	13,125	0.0%
433001 - GENERAL LEGAL SERVICE	-	-	10,000	10,000	10,000	-	0.0%
433005 - AUDIT FEES	-	-	-	-	-	-	0.0%
433006 - FINANCIAL SERVICES	59,223	67,920	70,000	70,000	75,000	5,000	7.1%
433021 - ACTUARIAL SERVICES	2,375	2,375	2,375	2,375	2,500	125	5.3%
433022 - ACCOUNTING SERVICES 52-170-03	10,170	10,475	12,000	12,000	20,000	8,000	66.7%
45 - Other Cont. Services	13,683	17,191	15,500	17,505	21,500	6,000	116.7%
450004 - MISC SERVICES	4,108	8,312	5,000	6,300	10,000	5,000	100.0%
450029 - PENSION FILE FEES2-290-34	5,601	5,825	6,000	6,705	7,000	1,000	16.7%
458002 - MEETING AND CONVENTION	2,679	2,259	3,500	3,500	3,500	-	0.0%
458003 - DUES & SUBSCRIPTIONS	1,295	795	1,000	1,000	1,000	-	0.0%
46 - Supplies	-	-	-	-	1,000	1,000	0.0%
461008 - MISC OTHER SUPPLIES	-	-	-	-	1,000	1,000	0.0%
411 - NLCC-ETSB	-	(682,162)	44,590	(478,995)	151,380	106,790	0.0%
Revenue	-	(1,318,926)	(835,100)	(1,005,996)	(875,500)	(40,400)	0.0%
41141000 - NLCC-ETSB	-	(1,318,926)	(835,100)	(1,005,996)	(875,500)	(40,400)	0.0%
33 - Intergovernmental	-	(1,318,740)	(835,000)	(1,005,896)	(875,000)	(40,000)	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)	(835,000)	(835,000)	(875,000)	(40,000)	4.8%
36 - Invests & Contribs	-	(186)	(100)	(100)	(500)	(400)	400.0%
336101 - INTEREST INCOME	-	(186)	(100)	(100)	(500)	(400)	400.0%
Expense	-	636,764	879,690	527,001	1,026,880	147,190	0.0%
41141010 - NLCC-ETSB-Gurnee	-	515,897	763,190	500,001	965,380	202,190	0.0%
43 - Prof & Tech Services	-	20,885	26,500	31,450	28,500	2,000	0.0%
494601 - LEGAL	-	-	2,500	-	2,500	-	0.0%
494602 - AUDIT	-	-	3,000	-	-	(3,000)	-100.0%
494603 - MAPPING/ADDRESSING/GIS PROFES	-	-	1,000	-	1,000	-	0.0%
494604 - TRANSLATION SERVICES	-	-	-	-	-	-	0.0%
494605 - CONTRACT FEES TO OTHER 911 AUT	-	-	-	-	-	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	-	20,885	20,000	31,450	25,000	5,000	25.0%
44 - Contractual Services	-	66,622	43,520	53,951	46,250	2,730	0.0%
494501 - 911 SYSTEM INFRASTRUCTUR MAINT	-	-	-	-	-	-	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	66,622	43,520	53,951	46,250	2,730	6.3%
45 - Other Cont. Services	-	295,407	283,270	237,118	294,830	11,560	0.0%
494203 - UTILITIES	-	-	-	-	-	-	0.0%
494204 - EMERGENCY BACKUP (UPS/GENERAT	-	83,612	13,125	10,000	38,710	25,585	194.9%
494205 - INSURANCE (PROP/LIABILITY)	-	-	-	-	-	-	0.0%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	6,129	1,575	6,555	7,920	6,345	402.9%
494302 - RADIO CIRCUITS	-	-	-	-	-	-	0.0%
494303 - NG 9-1-1/ESINET	-	-	-	-	-	-	0.0%
494304 - MICROWAVE/BROADBAND-NOT ESIP	-	44,873	61,975	44,770	45,000	(16,975)	-27.4%
494401 - TRAINING	-	-	7,000	-	1,000	(6,000)	-85.7%
494402 - CONFERENCES	-	-	-	-	-	-	0.0%
494403 - CERTIFICATIONS	-	-	-	-	-	-	0.0%
494404 - TRAINING RELATED TRAVEL	-	-	-	-	-	-	0.0%
494405 - MEMBERSHIP DUES	-	-	-	-	-	-	0.0%
494511 - RADIO SYSTEM MAINT	-	35,294	66,375	45,000	44,500	(21,875)	-33.0%
494521 - CAD SYS HARDWARE MAINT	-	7,370	19,450	15,175	15,000	(4,450)	-22.9%
494522 - CAD SYS SOFTWARE MAINT	-	96,874	76,125	77,818	89,650	13,525	17.8%
494523 - CAD SYS MDC MAINT	-	-	5,040	2,500	23,000	17,960	356.3%
494531 - GIS/MAPPING MAINT	-	2,241	2,625	2,500	4,000	1,375	52.4%
494541 - OTHER SOFTWARE MAINTENANCE	-	5,000	7,980	13,500	4,950	(3,030)	-38.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	8,500	8,000	10,000	1,500	17.6%
494561 - EMD MAINTENANCE	-	343	1,500	-	1,500	-	0.0%
494571 - OTHER EQUIP MAINTENANCE	-	13,670	12,000	11,300	9,600	(2,400)	-20.0%
46 - Supplies	-	83,522	3,000	-	5,000	2,000	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	-	78,809	-	-	-	-	0.0%
494207 - OFFICE SUPPLIES	-	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	-	4,714	3,000	-	5,000	2,000	66.7%
494801 - OPERATING EXPENSES/SUPPLIES	-	-	-	-	-	-	0.0%
47 - Capital	-	49,461	256,900	177,482	590,800	333,900	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	10,000	-	10,000	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	9,201	-	-	45,000	45,000	0.0%
494702 - 911 CALL TAKING EQUIPMENT	-	5,304	35,000	-	20,000	(15,000)	-42.9%
494711 - RADIO SYS EQUIPMENT	-	7,818	175,000	115,000	100,000	(75,000)	-42.9%
494721 - CAD SYS HARDWARE	-	630	-	882	5,000	5,000	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
494722 - CAD SYS SOFTWARE/LIC	-	7,500	10,000	-	5,000	(5,000)	-50.0%
494723 - CAD SYS MDC	-	-	15,400	15,600	245,800	230,400	1496.1%
494731 - GIS/MAPPING LICENSES	-	-	-	-	-	-	0.0%
494741 - SOFTWARE LICENSES	-	-	-	-	-	-	0.0%
494751 - VOICE/DATA/LOG HARDWARE	-	12,030	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	1,476	1,500	1,000	130,000	128,500	8566.7%
494771 - OTHER SOFTWARE/HARDWARE	-	5,502	10,000	45,000	30,000	20,000	200.0%
48 - Debt Service	-	-	-	-	-	-	0.0%
494202 - LEASE OR RENTAL PAYMENTS	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	150,000	-	-	(150,000)	0.0%
490001 - REIMBURSEMENT-GURNEE	-	-	-	-	-	-	0.0%
494802 - OTHER EXPENSES	-	-	-	-	-	-	0.0%
494901 - RESERVE FOR CAPITAL	-	-	150,000	-	-	(150,000)	-100.0%
41141020 - NLCC-ETSB-Zion	-	120,867	116,500	27,000	61,500	(55,000)	0.0%
43 - Prof & Tech Services	-	13,773	10,000	10,000	20,000	10,000	0.0%
494601 - LEGAL	-	-	-	-	-	-	0.0%
494602 - AUDIT	-	-	-	-	-	-	0.0%
494603 - MAPPING/ADDRESSING/GIS PROFES	-	-	-	-	-	-	0.0%
494604 - TRANSLATION SERVICES	-	-	-	-	-	-	0.0%
494605 - CONTRACT FEES TO OTHER 911 AUT	-	-	-	-	-	-	0.0%
494606 - OTHER PROFESSIONAL SERVICES	-	13,773	10,000	10,000	20,000	10,000	100.0%
44 - Contractual Services	-	6,186	-	-	-	-	0.0%
494501 - 911 SYSTEM INFRASTRUCTUR MAINT	-	-	-	-	-	-	0.0%
494502 - 911 CALL TAKING/WORKSTAT MAINT	-	6,186	-	-	-	-	0.0%
45 - Other Cont. Services	-	22,180	35,500	-	21,500	(14,000)	0.0%
494203 - UTILITIES	-	-	-	-	-	-	0.0%
494204 - EMERGENCY BACKUP (UPS/GENERAT	-	1,692	-	-	-	-	0.0%
494205 - INSURANCE (PROP/LIABILITY)	-	-	-	-	-	-	0.0%
494301 - TELEPHONE SERVICE/9-1-1 TRUNKS	-	(1,046)	-	-	-	-	0.0%
494302 - RADIO CIRCUITS	-	-	-	-	-	-	0.0%
494303 - NG 9-1-1/ESINET	-	-	-	-	-	-	0.0%
494304 - MICROWAVE/BROADBAND-NOT ESI	-	-	-	-	-	-	0.0%
494401 - TRAINING	-	-	-	-	-	-	0.0%
494402 - CONFERENCES	-	-	-	-	-	-	0.0%
494403 - CERTIFICATIONS	-	-	-	-	-	-	0.0%
494404 - TRAINING RELATED TRAVEL	-	-	-	-	-	-	0.0%
494405 - MEMBERSHIP DUES	-	-	-	-	-	-	0.0%
494511 - RADIO SYSTEM MAINT	-	12,251	5,000	-	5,000	-	0.0%
494521 - CAD SYS HARDWARE MAINT	-	-	-	-	-	-	0.0%
494522 - CAD SYS SOFTWARE MAINT	-	-	1,500	-	1,500	-	0.0%
494523 - CAD SYS MDC MAINT	-	-	15,000	-	5,000	(10,000)	-66.7%
494531 - GIS/MAPPING MAINT	-	-	-	-	-	-	0.0%
494541 - OTHER SOFTWARE MAINTENANCE	-	8,050	-	-	-	-	0.0%
494551 - VOICE/DATA LOG REC MAINT	-	-	5,000	-	5,000	-	0.0%
494561 - EMD MAINTENANCE	-	-	-	-	-	-	0.0%
494571 - OTHER EQUIP MAINTENANCE	-	1,233	9,000	-	5,000	(4,000)	-44.4%
46 - Supplies	-	-	5,000	-	5,000	-	0.0%
494206 - FURNITURE AND FIXTURES DISPATC	-	-	-	-	-	-	0.0%
494207 - OFFICE SUPPLIES	-	-	-	-	-	-	0.0%
494208 - OTHER FACILITY COSTS	-	-	5,000	-	5,000	-	0.0%
494801 - OPERATING EXPENSES/SUPPLIES	-	-	-	-	-	-	0.0%
47 - Capital	-	78,728	66,000	17,000	15,000	(51,000)	0.0%
494201 - CAPITAL IMPROVEMENTS	-	-	-	-	-	-	0.0%
494701 - 911 SYSTEM INFRASTRUCTURE	-	-	-	-	-	-	0.0%
494702 - 911 CALL TAKING EQUIPMENT	-	-	-	-	-	-	0.0%
494711 - RADIO SYS EQUIPMENT	-	-	-	-	-	-	0.0%
494721 - CAD SYS HARDWARE	-	760	-	-	-	-	0.0%
494722 - CAD SYS SOFTWARE/LIC	-	23,150	-	-	-	-	0.0%
494723 - CAD SYS MDC	-	13,068	66,000	17,000	15,000	(51,000)	-77.3%
494731 - GIS/MAPPING LICENSES	-	-	-	-	-	-	0.0%
494741 - SOFTWARE LICENSES	-	-	-	-	-	-	0.0%
494751 - VOICE/DATA/LOG HARDWARE	-	-	-	-	-	-	0.0%
494761 - EMD HARDWARE/SOFTWARE/EQUIP	-	-	-	-	-	-	0.0%
494771 - OTHER SOFTWARE/HARDWARE	-	41,750	-	-	-	-	0.0%
48 - Debt Service	-	-	-	-	-	-	0.0%
494202 - LEASE OR RENTAL PAYMENTS	-	-	-	-	-	-	0.0%
49 - Other Financing Uses	-	-	-	-	-	-	0.0%
490002 - REIMBURSEMENT-ZION	-	-	-	-	-	-	0.0%

Fund/Account Type/Division/Category/Object	FY17 Actual	FY18 Actual	FY19 Budget	FY19 YE Est	FY20 VB	\$ vs. FY19 Budget	% vs. FY19 Budget
494802 - OTHER EXPENSES	-	-	-	-	-	-	0.0%
494901 - RESERVE FOR CAPITAL	-	-	-	-	-	-	0.0%
Grand Total	(8,095,411)	(9,466,579)	(6,578,951)	(7,650,274)	(4,004,626)	2,574,325	0.0%

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SECTION IX – COMPREHENSIVE FEE SCHEDULE

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Reference	Category	Description	Amount
I. BUSINESS LICENSE FEES			
G.M.C. 6-52	Liquor License Application Fee		\$275.00
G.M.C. 6-55	Annual Liquor License Fees	Class 1	\$2,000.00
		Class 2	\$2,250.00
		Class 3	\$2,000.00
		Class 4	\$2,000.00
		Class 5	\$700.00
		Class 6	\$700.00
		Class 7	\$1,200.00
		Class 8	\$2,250.00
		Class 9	\$25.00 per day
		Class 10	\$1,500.00
		Class 11	\$3,000.00
		Class 12	\$250.00
		Class 13	\$500.00
		Class 14	\$2,000.00
G.M.C. 6-7	Liquor License Violations		Not less than \$150.00 and not greater than \$750.00 per offense
G.M.C. 50-60	Peddlers & Solicitors	Commercial Solicitation	\$10 for new 30 day permit; \$5 to renew
		Charitable Solicitation	Exempt
		Transient Merchant and Itinerant 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
G.M.C. 10-57	Automatic Amusement Machines	Permitted Accessory Use	\$100 plus \$50 per automatic amusement machine
		Special Accessory Use	\$200 plus \$50 per automatic amusement machine
		Special Use	\$500 plus \$50 per automatic amusement machine
G.M.C. 22-132	Bath or Massage Establishment		\$1,000 per establishment
	Auxiliary Massage Establishment		\$200 per establishment
G.M.C. 22-72	Food Delivery Vehicles		\$10.00 per vehicle
Approved by Village Administrator	Juke Box		\$25.00 per machine
G.M.C. 58-37	Junk Yard		\$100 per year
G.M.C. 58-62	Scavenger License		\$1,500.00 per year
G.M.C. 90-33	Public Passenger Vehicle Company License	Company Operating less than 10 Vehicles	\$300.00 per year
		Company Operating more than 10 Vehicles	\$500.00 per year
	Public Passenger Vehicle Chauffeur's License	Application fee (Non-refundable)	\$20.00
		License fee upon issuance	\$20.00
		Public Passenger Vehicle License	\$50.00
G.M.C. 22-7	General Business License (for businesses starting after July 1st, 50% discount of annual fee)	0-9,999 Square Feet	\$150.00 per year
		10,000-19,999 Square Feet	\$300.00 per year
		Greater than 20,000 Square Feet	\$600.00 per year
G.M.C. 22-11	Temporary Business License		\$50.00 per month
G.M.C. 22-4	Non-for-Profit License		Exempt

Reference	Category	Description	Amount
II. UTILITY FEES			
Ord. #2003-28	Meter Set		\$35.00 No-Show Fee/Return Visit
G.M.C. 82-68	Turning off Water for Nonpayment or Violations		\$100.00
G.M.C. 82-66	Hydrant Rental		\$200.00 Deposit for 1" Meter, \$775.00 Deposit for 3" Meter, \$10.00 per week
G.M.C. 82-111	Hydrant Water Charge		Cost plus \$0.09 per 1000 gallons
G.M.C. 82-72	Pool Filling		\$200 plus cost of water
Authorized by Village Engineer	Water Meter Fees	1"	\$449.00
		1.5"	\$574.00
		2"	\$718.00
G.M.C. 82-91	Water Connection	Single-Family Residential	\$1,600.00 per unit
		Two-Family Residential	\$1,600.00 per unit
		Multi-family Residential	\$600.00 1-bedroom \$1,200.00 2-bedroom \$1,600.00 3-bedroom
		Motels	\$600.00 per room, but no less than \$2,400.00
		Restaurants	\$100.00 per seat, but no less than \$2,400.00
		Commercial	\$0.24 per square foot, but no less than \$2,400.00
		Industrial	\$400.00 per Population Equivalent, but no less than \$2,400.00
		Landscape Irrigation/Sprinkler System Over 500 gallons/hour	\$5,000.00 per 1000 gallons per hour
		Frontage Fee	\$48.00 per front foot
		Water Charge- All Water (May 1, 2019 through April 30, 2020)	\$5.01 per 1000 gallons
G.M.C. 82-112	Water Base Fees (May 1, 2019 through April 30, 2020)	Water Base Fee Per Bill - 1" meter and Below	\$10.84
		Water Base Fee Per Bill - 1.5" meter	\$21.68
		Water Base Fee Per Bill - 2" meter	\$34.89
		Water Base Fee Per Bill - 3" meter	\$69.78
		Water Base Fee Per Bill - 4" meter	\$108.05
		Water Base Fee Per Bill - 6" meter	\$217.22
		Water Charge for Unincorporated Users	50% surcharge
G.M.C. 82-1	Water Services Connection Permit Inspection		\$50.00, \$25.00 per hour for each reinspection
	Sewer Connection Permit Inspection		\$50.00, \$25.00 per hour for each reinspection
G.M.C. 82-173	Sanitary Sewer Connection Fee	Single-family Residential	\$1,200.00/unit
		Two-family Residential	\$1,200.00/unit
		Multi-family Residential: 1-Bedroom	\$450.00/unit
		Multi-family Residential: 2-Bedrooms	\$900.00/unit
		Multi-family Residential: 3-Bedrooms	\$1,200.00/unit
		Motel	\$450.00/room
		Restaurant	\$75.00/seat
		Commercial	\$0.18/square foot
G.M.C. 82-256	Sewer Base Fees (May 1, 2019 - April 30, 2020)	Industrial	\$300.00/P.E., minimum \$1,800.00
		Sewer Charge (May 1, 2019 through April 30, 2020)	\$1.56 per 1000 gallons
		Sewer Base Fee Per Bill - 1" meter and Below	\$3.61
		Sewer Base Fee Per Bill - 1.5" meter	\$7.23
		Sewer Base Fee Per Bill - 2" meter	\$11.56
		Sewer Base Fee Per Bill - 3" meter	\$23.64
		Sewer Base Fee Per Bill - 4" meter	\$36.02
		Sewer Base Fee Per Bill - 6" meter	\$72.03
G.M.C. 70-378	Sewer Charge for Unincorporated Users		50% surcharge
G.M.C. 82-259	Minimum Charges for Unmetered Residence		Cost for 7,000 gallons of usage per month
G.M.C. 82-257	Rate for Nonmetered Units in Metered Multi-Family Building or Mix-Use Buildings		Relative Portion of Base Fee and Total Cost
	Rate for Nonmetered Units in Nonmetered Building		Cost for 7,000 gallons of usage per unit per month

Reference	Category	Description	Amount
III. ENGINEERING FEES			
Ord. 2011-35	Building Permit Software Maintenance Surcharge Fee	Permit fee less than \$250	\$5.00
		\$250.00 to \$1,000.00	\$10.00
		\$1,000 and up	\$25.00
G.M.C. 70-92	Plat Recording	1 acre or less	\$350.00
		Over 1 acre, but not exceeding 5 acres	\$400.00
		Over 5 acres, but not exceeding 10 acres	\$425.00
		Over 10 acres, but not exceeding 20 acres	\$475.00
		Over 20 acres	\$575.00
		Annexation Plat	\$375.00
G.M.C. 70-378	Public Improvement and Inspection Fees	Minimum Plan/Development Review Fee	\$100 and a fee of 0.5% for public improvements exceeding \$20,000
		Construction Inspection \$1 to \$500,000	3.00% of total cost of public improvements
		Construction Inspection \$500,001 to \$1,000,000	2.50% of total cost of public improvements
		Construction Inspection over \$1,000,000	2.0% of total cost of public improvements
Ord. #2003-38		Driveway or Culvert Inspections	\$25.00
Ord. #1997-73		Work on Right-of-Way Permit Fee	\$25.00
G.M.C. 70-476		Water Main Frontage Fee	\$48.00 per linear foot
Authorized by Village Engineer		Sewer Main Frontage Fee	\$51.00 per linear foot
Ord. #2002-21	Fee in Lieu of Charges	Fee in Lieu of Detention	\$50,000 per acre foot
		Fee in Lieu of Curb & Gutter Installation	\$38 per linear foot
		Fee in Lieu of Sidewalk Installation	\$5.50 per square foot
Ord. #2008-27	Watershed Development Permit Fees	Initial Application Fee	\$190.00
		Major Development (w/ Floodplain and Wetlands)	\$5,100.00
		Minor Development - No Detention	\$2,040.00
		Minor Development - Detention	\$3,000.00
		Major Development (No Floodplain or Wetlands)	\$5,240.00
		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
G.M.C. 70-91	Violations and Penalties	Subdivision Ordinance Violation	Not less than \$500.00 and not more than
G.M.C. 86-44	Violations and Penalties	Fertilizer Violation	Not more than \$750.00

Reference	Category	Description	Amount
IV. BUILDING & DEVELOPMENT FEES			
Ord. #2018-26	One and Two Family Residential	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 - All Construction Types Listed Above	20% of building permit fee
		Electrical - New Construction - per unit	\$125.00
		Electrical - Service	\$30.00/100 amps - minimum \$60.00
		Electrical - Remodel/Alteration/Garage	\$50.00
		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
		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
		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
		Fireplace	\$30.00
Ord. #2004-66	Building Permits- Plan Review Fees (Type of Construction)	Tenant Build-outs	10% of building permit fee
		Commercial, Industrial, and Multi-Family	60% of the building permit fee
		Commercial, Industrial, and Multi-Family	60% of the building permit fee
Ord. #2003-76	Commercial and Industrial Electrical Permits	Low Voltage Wiring	5% cost of construction for work, minimum \$50.00
Ord. #2004-53	Reinspection Fee- All Commercial, Industrial, and Residential Projects	First Offense	\$50.00
		Second Offense	\$75.00
		Third Offense and Up	\$100.00
		Per 1/2 hour where no fee indicated	\$35.00 per 1/2 hour, minimum \$35.00
	Miscellaneous Commercial Permits	Parking Lot, Re-Striping and/or Expansion	\$40.00
		Occupancy Only	\$85.00
	Commercial and Industrial Electrical Permits	New Electric Service	\$100.00 per 100 amps up to 800 amps, over 800 amps \$50.00 per additional 100 amps, minimum \$250.00
		New Commercial or Industrial Remodeling	\$25.00 per 1,500 square feet, minimum \$50.00
		Signs with Electrical Connection	\$30.00 per sign
	Plumbing Permits	Principal Building	\$35.00
		Per Fixture	\$12.00
		Water Heater	\$30.00 Commercial
		Sump Pumps & Ejector Pits	\$20.00 each
		Water Softeners	\$30.00
		Backflow Preventer	\$15.00 each
		Plumbing Alteration	\$50.00 Commercial
			\$50.00
	Water Service, Sanitary Sewer, and/or Storm Sewer Inspection	New Construction- Commercial or Industrial	\$25.00 per 1,500 square feet, minimum \$50.00
		Alteration/Replacement- Commercial	\$30.00 each
		New Construction- Commercial or Industrial	\$25.00 per 1,500 square feet, minimum \$50.00
		Alteration/Replacement- Commercial	\$60.00 each
Ord. #2008-28	Elevators, Amusement Rides, etc. Permits	Amusement Rides	\$10.00 per \$1,000.00 of estimated cost of construction, minimum \$200.00
		Elevator, Dumb Waiter, Escalator-New	\$200.00 each, includes plan review & 1 inspection
		New Construction Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator
		Elevator- Semi-Annual Inspection	\$60.00 based on current rate of Thompson
		Elevator- Semi-Annual Reinspection	\$60.00 per elevator, per occurrence, based on current rate of Thompson Elevator
Ord. #2008-81	Miscellaneous Permits	Signs	\$40.00 per application plus \$1.00 per square foot of total sign area. If a double-faced sign is proposed, the square footage fee is charged for each sign face.
		Temporary Use Permits	\$35.00

Reference	Category	Description	Amount
V. PLANNING & ZONING FEES			
Ord. #2018-84	Zoning Map Amendment (Zoning District Changes)	Less than 2 acres	\$605
		2 acres up to 10 acres	\$905 + \$30 each additional acre over 2 acres
		10 acres up to 25 acres	\$1,205 + \$30 each additional acre over 10 acres
		25 acres up to 50 acres	\$1,810 + \$30 for each additional acre over 25 acres
		50 acres and above	\$3,015 + \$30 for each additional acre over 50 acres
	Administrative Exemption		\$120
	Text Amendments		\$605 for each petition
	Special Use Permits	R-1, R-2, or R-3 zoned	\$580 for the first request and \$115 for each additional special use
		All other zones	\$905 for the first request and \$605 for each additional special use
		Minor Amendment on R-1, R-2, R-3 zoned	\$115
		Minor Amendment on all other zones	\$305
		Administrative Modification	\$150
		Major Amendment	Same as for Initial Special Use Application
		Minor Sign Exception	\$55
	Planned Unit Developments	Less than 2 acres	\$905
		2 acres up to 5 acres	\$1,205
		5 acres up to 10 acres	\$1,510
		10 acres up to 25 acres	\$1,810 + \$30 each additional acre over 10 acres
		25 acres up to 50 acres	\$2,415 + \$30 each additional acre over 25 acres
		50 acres up to 100 acres	\$3,015 + \$30 each additional acre over 50 acres
		100 acres and above	\$6,035 + \$30 each additional acre over 100 acres
		Administrative Modification	\$305
		Minor Amendment	\$605
		Major Amendment	Same as for Initial PUD Application
	Variations	R-1, R-2, or R-3 zoned	\$235
		All other zones	\$1,155
	Site Plan Review	Site Plan Review	\$155
		Site Plan Review Modification	\$50
	Zoning Plan Review (for non-residential building and occupancy permits)	Certificate of Occupancy	\$25
		Non-New Building Space	\$110 + \$80 per subsequent review
		New Building Space (up to 9,999 sq. ft.)	\$110 + \$80 per subsequent review
		New Building Space (10,000 - 49,999 sq. ft.)	\$215 + \$80 per subsequent review
		New Building Space (greater than 50,000 sq. ft.)	\$325 + \$80 per subsequent review
	Zoning Appeal	Public hearing required	\$580
		No public hearing required	\$290
	Zoning Confirmation/Interpretation Letter		\$110 per letter
Ord. #2018-84	Annexations	Annexations	\$1,810
		Amendments to Annexations	\$1,205
		Annexation (without agreement)	\$110
Ord. #2006-58	Tree Removal Permit Fee	Less than 2 acres	\$100
		2 acres up to 5 acres	\$200
		5 acres up to 25 acres	\$300
		25 acres up to 50 acres	\$400
		50 acres and above	\$500

Reference	Category	Description	Amount
VI. ADMINISTRATIVE FEES			
Village Administrator Approval 3/13/03	Copies of Village Documents	BOCA Amendments	\$2.00
		CABO Amendments	\$3.00
		Comprehensive Plan	\$10.00
		Cross Connection Ordinance	\$1.50
		Electrical Ordinance	\$5.00
		Fire Prevention Ordinance	\$2.00
		Flood Hazard Ordinance	\$4.00
		Mechanical Ordinance	\$1.50
		Massage Ordinance	\$2.00
		Plumbing Ordinance	\$10.00
		Sign Ordinance	\$4.00
		Subdivision Ordinance	\$10.00
		Watershed Development Ordinance	\$13.00
	Zoning Ordinance with Zoning Map	\$35.00	
	Maps	Comprehensive	\$3.00
		Sanitary Sewer	\$5.00
		Storm Sewer	\$5.00
		Street	\$5.00
		Water Main	\$5.00
		Zoning	\$5.00
Colorized		\$15.00	
5 ILCS 140/6	Freedom of Information Act Copies	Pages	First 50 Copies Free, \$0.15 for add. Page
		Plans & Plats	\$0.05 per sq. ft.
		CDs	\$0.50 per CD
		VHS Tapes	\$1.50 per tape
Section 1-11	General Penalty for Violation of Code	General Fine	Not to exceed \$750 per violation per day
VII. POLICE DEPARTMENT FEES			
625 ILCS 5/11-416	Accident Reports		\$5.00 each
	Accident Report Copy Reconstruction		\$20.00 each
5 ILCS 140/6(a)	Freedom of Information Act Request		Free up to 50 pages. \$0.15 per page afterward. \$.50 for CDs & DVDs
G.M.C. 78-107	Parking Violation paid within 30 days		Not less than \$5.00 and not greater than \$1000.00
	Parking Violation not paid and no court date requested since 30 days has lapsed		Not less than \$15.00 and not greater than \$1000.00
	Parking Violation not paid and no court date requested since 60 days has lapsed		Not less than \$35.00 and not greater than \$1000.00
G.M.C. 78-41	Administrative Seizure Fee	6-303 DUI	\$500 plus any applicable towing and storage fees \$750 plus any applicable towing and storage fees
G.M.C. 78-167	Red Light Camera Violation		\$100.00 per citation
G.M.C. 30-44	False Alarms	False Alarm- First and Second	\$0.00
		False Alarm- Third	\$10.00
		False Alarm- Fourth	\$20.00
		False Alarm- Fifth	\$50.00
		False Alarm- Sixth	\$60.00
		False Alarm- Seventh to Ninth	\$75.00
		False Alarm- Ten or More	\$100.00

Reference	Category	Description	Amount
VIII. FIRE DEPARTMENT FEES			
Authorized by Fire Chief	Burn Permits		Based on the number of lots and the number of days needed to burn. Minimum \$25 Maximum \$250
	Public Education Programs	Resident CPR	\$35.00
		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
	Reports	EMS Report	\$25.00 per report
		Fire Report	N/C
Res. #2018-09	Hazmat	Level 1 - Basic Response	\$795.76
		Level 2 - Intermediate Response	\$2,842.00
		Level 3 - Advanced Response	\$6,707.12
Ord. #2001-85	Specialized Rescue	Contingent upon incident type	As dictated per the Resolution
G.M.C. 34-33	Fire Prevention	General Plan Review	\$0.0125 per square foot, minimum of \$37.50
	Certificate of Occupancy	Commercial and Industrial	\$62.50
		Multi-Family (per living unit)	\$31.25
		Tents	\$62.50
		Walls and Partitions	\$62.50
		Sales and Construction Trailers	\$62.50
		Wall Demolition	\$62.50
		Move In (no work)	\$62.50
		Name Change	\$62.50
		Paint Spray Booth	\$62.50
		Automatic Sprinkler System	\$0.0125 per square foot or minimum \$31.25
		Fire Alarm System	\$0.0125 per square foot or minimum \$31.25
		Kitchen Hood, Duct & Extinguisher Systems	\$31.25 per system
		Underground & Above Ground Tank Installation	\$62.50
		Underground & Above Ground Tank	\$62.50
		Special Inspections	\$125.00
		First & Second Inspections	No Charge
		Third Inspection	\$50.00
		Fourth and Subsequent Inspections	\$75.00
Res. #2009-05	Ambulance & Rescue Fees	ALS Level 1	\$1,282.87
		ALS Level 2	\$1,417.28
		BLS	\$1,147.86
		Mileage ALS / BLS	\$13.11 / \$13.49
Res. #2018-09	Fire Recovery Fees	Motor Vehicle Incidents Level 1	\$494.31
		Motor Vehicle Incidents Level 2	\$562.31
		Motor Vehicle Incidents - Car Fire	\$687.16
		Motor Vehicle Accident/Extrication	\$1,482.92
		Fires	As dictated per resolution contingent upon incident.
		Fire Investigation	\$312.62 per hour

Reference	Category	Description	Amount
IX. TAXES			
G.M.C. 10-33	Amusement Tax		4.00% of gross receipts
G.M.C. 74-122	Foreign Fire Insurance Companies Tax		2.00% per annum of the gross receipts received from fire insurance upon property that is situated in the village
G.M.C. 74-152	Hotel/Motel Occupancy Tax		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. 74-178	Resort Hotel Occupancy Tax		2.00% of the rent charged for the privilege of renting a resort hotel room within the village for each 24-hour period
G.M.C. 74-202	Food and Beverage Tax		1.00% of purchase price of prepared food or alcoholic liquor
G.M.C. 74-31	Home Rule Municipal Retailer's Occupation Tax		1.00% of selling price of all tangible personal property
G.M.C. 74-61	Home Rule Municipal Service Occupation Tax		1.00% of selling price of all tangible personal property transferred by such servicemen as an incident to a sale of service
G.M.C. 74-91	Home Rule Municipal Use Tax		1.00% of the selling price of all tangible personal property with selling price to have the meaning as defined in the Use Tax Act, approved 7/14/55
Ord. #1989-164	911 Surcharge		\$0.75 cents per month per network connection
Ord. #2008-12	Cable Franchise Fee		5% of gross revenue
Ord. #2010-26	Simplified Municipal Telecommunications Tax		6% of gross charges for origination or termination of electronic communications in the Village



SECTION 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.

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

ICOP	Illinois Council of Police
IDOT	Illinois Department of Transportation
ILEAS	Illinois Law Enforcement Alarm System
IMET	Illinois Metropolitan Investment Fund
IMRF	Illinois Municipal Retirement Fund
ISO	Insurance Service Office
ITEP	Illinois Transportation Enhancement Program
IWIN	Illinois Wireless Information Network
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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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		
		Personnel hours reductions	Contracted service elimination	Position consolidation/elimination
		Overtime freeze	Wage freeze	Service or program reduction/cuts
		Capital & infrastructure deferral	Wage & benefit freeze	Tax increases Legislative advocacy
	Little or No Impact	Tier 2 Actions		
Overtime & benefit review		Capital lease/rental	Charges for service review	
Fund blance drawdown		Reduce capital programs	Non-essential service review	
Reduce non-essential service contracts			Open position consolidation	
Little or No Impact	Tier 1 Actions			
	Open positions review	Operating expense review	Outsource services	
	Fund balance drawdown	Re-negotiate operating contracts		
	Hold capital expenditures	In-source contracts		
		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.

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