



Village of Gurnee FY2024-2025 Annual Budget



Proposed Version - 2/19/2024



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MAYOR'S BUDGET MESSAGE

Mayor's Budget Message

February 19, 2024

To the Citizens of Gurnee:

On behalf of the Village leadership team, which includes the Mayor, Village Board, and executive staff, I am pleased to present the Annual Budget for the period of May 1, 2024 to April 30, 2025 (FY 2024/2025). The foundation of this budget is the diligence and hard work of current and prior administrations, and the experience and professionalism of the Village staff in their areas of expertise.

This complex and comprehensive process has yielded many successful results including:

- The Village does not levy a real estate property tax or a utility tax. According to the Illinois Department of Revenue less than 3% of Illinois communities operate without a property tax. The percentage that do not levy a property tax or a utility tax, like Gurnee, is even lower.
- The Village maintains a healthy reserve to allow for the delivery of consistently high-level services to which the Village residents have become accustomed.
- The Village maintains a AAA bond rating. This is the highest rating a Village can receive. It was achieved in 2014 and has been maintained ever since.
- The Village is nearly debt free with only \$3.7M outstanding from a low-interest IEPA loan for water system improvements. Gurnee has the lowest debt burden of any Illinois community over 25K in population.
- The Village has the lowest cost of water among the communities receiving Lake Michigan Water from the Central Lake County Joint Action Water Agency.
- The Village provides discounted rates for senior residents, such as water & sewer and building permits.
- The Village has received the very prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program every year since FY 2006/2007.

The FY 2024/2025 Annual Budget represents the Village's plan to allocate the resources needed to carry out the mission you have entrusted the Village Board and I to uphold. Engage, Preserve, Advance is a mission statement taken seriously by Village elected leaders and staff; it is the driving force behind the Village of Gurnee's municipal efforts day in, day out. It takes an engaged community, dedicated employees, collaborative partners, committed leaders and financial resources to transform this string of words into purposeful action. The Annual Budget allocates these resources through a conservative approach to estimating revenues, maintaining a focus on vital public safety services and infrastructure, keeping debt levels at a minimum and contributing to the vitality of the local economy. It does all of this without relying on a traditional municipal property tax. I encourage staff to develop the Village budget much like I budget at home. Improve services using current resources available while reducing costs where feasible. The Annual Budget follows this approach and allows the Village to provide excellent services.

During 2022 the Village updated its Strategic Plan. The 2023-2026 Strategic Plan includes twenty-four Strategic Initiatives that focus on the priorities of Fiscal Sustainability, Well-Maintained Infrastructure, Effective Communication, a Stable, Well-Trained Workforce, a Safety Community and Lifestyle Vitality. The plan reflects Gurnee's priorities, commitment to measurable results and delivery of quality services. The Annual Budget provides the resources needed to convert these initiatives into reality.

Highlights of the FY 2024/2025 Annual Budget include:

- Total budgeted expenditures of \$101.04M including transfers, an increase of 8.2% or \$7.6M. The increase is largely due to personnel increases in the General Fund of \$1.7M and increased fund transfers out to the Economic Development Fund of \$3.4M. This fund was created to isolate activities related to economic development efforts and incentive agreements and is funded by a transfer from the General Fund. In addition, the NLCC-ETSB fund is up \$1.4M as the Village continues to pursue county-wide consolidation of communications services.
- Total General Fund budgeted expenditures of \$51.6M, an increase of 5.0% or \$2.5M. The increase is largely due to personnel changes. The Village is a service organization and therefore the majority of its expenses relate to its employees.

Without quality employees, the Village is unable to provide services like Police, Fire and Public Works for example. The General Fund, which provides for the majority of Village operations, is balanced.

- The capital plan totals \$16.2M in improvements including \$6.9M on the transportation system, \$3.2M on the water & sewer system, \$2.5M on buildings & improvement, \$2.3M on vehicles & equipment, \$916K on technology and \$325K on stormwater management.
- Prepared without a property tax for the 24th consecutive year and no new taxes.
- Preservation of the General Fund reserve balance in excess of the policy range of 60-65%. The ending General Fund balance is projected to be \$31.9M or 74.7% of budgeted General Fund expenditures less transfers. This includes a \$3.0M transfer to support capital & infrastructure improvements, \$1.5M to the Capital Improvement Fund and \$1.5M Water & Sewer Capital Fund.
- An increase of 6.60 full-time equivalents primarily targeted towards Public Safety and succession planning. This includes the addition of three police officers and a part-time community service officer (Police Department), two firefighter/paramedic positions (Fire Department) and one GIS Specialist (Information Systems Division).
- Major investments in public safety and infrastructure. The Village continues to strengthen its Police and Fire Departments through new personnel, equipment and technology. Our roadways, water system and pedestrian paths continue to receive substantial funding and remain a priority.
- Continued funding of the Small Business Capital Grant Program that began in FY 2021/2022. \$250K is included to extend the grant program that allows small businesses to recoup capital expenses on a cost share basis up to a certain dollar amount based on the project investment. Since inception, the program has awarded nearly \$725K resulting in over \$3.5M of capital investment in the community.

Following months of work by the Village leadership team the Fiscal Year 2024/2025 Annual Budget is hereby presented for consideration.

Respectfully submitted,

Thomas B. Hood
Mayor
Village of Gurnee, Illinois

INTRODUCTION

Transmittal Letter

February 19, 2024

To the Mayor and Village Board:

It is my privilege to present the Fiscal Year (FY) 2024/2025 Proposed Budget for the Village of Gurnee, Illinois. The FY 2024/2025 Proposed Budget focuses on continuing capital investments in our infrastructure, maintaining strong public safety services and protecting the vitality of our local economy. On an all-funds basis, including inter-fund transfers, FY 2024/2025 projected revenues are \$99.27M. This is a \$7.2M or 7.9% increase compared to the FY 2023/2024 revised budget. The majority of the increase is a result of Other Sources which increase \$3.4M, Investments & Contributions which increase \$1.3M, Charges for Service which increase \$1.1M and Major Revenues which increase \$730K. The Increase in Other Sources is largely due to increased fund transfers to the Health Insurance Fund (\$288K), and the newly created Economic Development Fund (\$3.4M). Investments & Contributions is up due to increased investment returns and employer contributions to the Police & Fire Pension funds. Charges for Services is up due to a water and sewer rate adjustment and increased demand, the addition of a school resource officer and increased off-duty security services.

Projected expenditures for FY 2024/2025 are \$101.04M, an increase of \$7.6M or 8.2%. The majority of the increase is in the Other Uses and Salaries & Wages categories. Other Uses include fund transfers out and is up primarily due to the transfers from the Health Insurance and Economic Development Funds. Salaries & Wages are up due to contractual adjustments and the addition of 6.60 FTE's.

The projected FY 2024/2025 ending General Fund balance is \$31.9M or 74.7% of budgeted General Fund expenditures less transfers. This is in excess of the required policy range of 60-65%. For the 24th consecutive year, the budget has been developed without a property tax.

FY 2024/2025 Budget Overview

The Village of Gurnee's FY 2024/2025 Proposed Budget enables the delivery of services in the areas of administration, building inspection, civil engineering, urban planning/zoning, police protection, emergency dispatch, fire protection/prevention services and public works. The goal is to maintain a responsible budget while minimizing taxation. The FY 2024/2025 Proposed Budget meets this goal. The Village continues to be one of the very few communities in the State with neither a property tax nor a utility tax. According to the Illinois Department of Revenue less than 3% of Illinois communities operate without a property tax. The percentage that also do not levy a utility tax is even lower. 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, like pension contributions, are funded by general operating revenue.

The FY 2024/2025 budget remains conservative in estimating major revenues, but reflects the new operating normal following the pandemic. While the pandemic may be over a different set of challenges and opportunities have presented themselves such as supply chain and inflationary pressures, legislative changes that impact sales tax, an evolving public safety landscape and infrastructure needs. The budget assumes a normal operating season for Great Wolf Lodge and Six Flags Great America, and continued performance from Gurnee Mills, the primary drivers of Sales, Amusement and Hotel Taxes.

The General Fund is balanced.

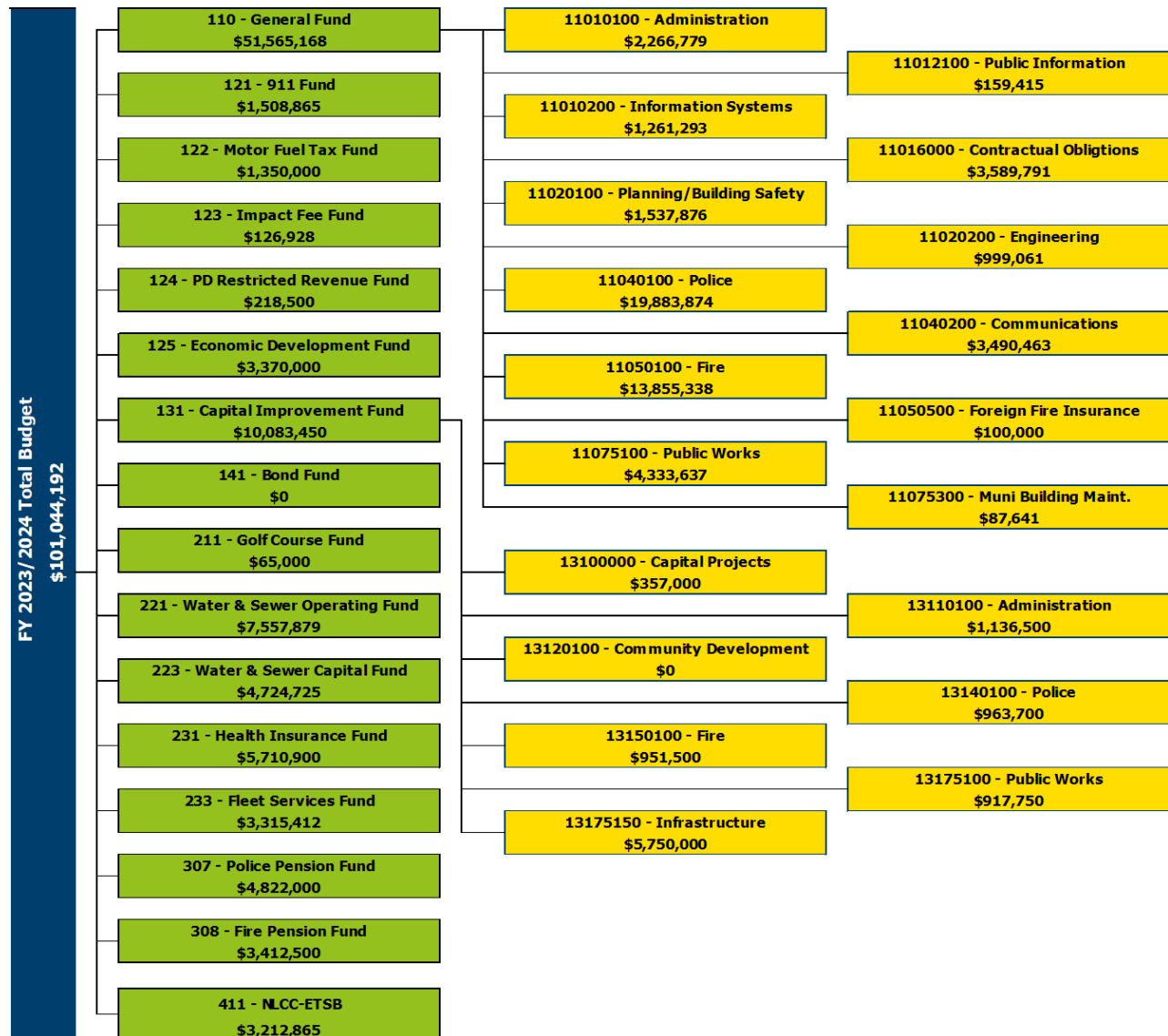
The Village's commitment to preserving its infrastructure is apparent by the way of its Capital Plan of \$16.2M. The plan includes \$6.9M in transportation system improvements, \$3.2M for water and sanitary sewer systems, \$2.5M for buildings & building improvements, \$2.3M for vehicles and equipment, \$915K on technology and \$325K on stormwater management. Planned draw-downs in the Motor Fuel Tax Fund, Impact Fee Fund, Capital Improvement Fund and Water & Sewer Fund are largely the result of prior year surpluses due to positive General Fund performance.

The high level of service the Village is able to provide its residents is directly correlated with the vibrancy of Gurnee's local economy. Economic development initiatives in FY 2024/2025 continue to be guided by three objectives including visitor/shopper generated revenue, high quality employment opportunities and the quality of life for which our residents chose Gurnee. The commitment to maintaining a robust local economy is illustrated by the Village's support of its business community, in particular small businesses. In FY 2021/2022 the Village Board unanimously adopted a Small Business Capital

Grant Program and allocated \$250K to assist local small retail, restaurant and entertainment businesses in making capital improvements. The program has been funded at the same level each year since and is back for a fourth year. Since inception, the program has awarded nearly \$725K resulting in nearly \$3.5M of capital investment in the community.

Budgeted headcount across all departments is proposed to increase by 6.60 full-time equivalents primarily targeted towards Public Safety and succession planning. This includes the addition of three police officers and a part-time community service officer (Police Department), two firefighter/paramedic positions (Fire Department) and one GIS Specialist (Information Systems Division). A total of 13.0 full-time equivalents will remain authorized but unbudgeted to maintain continuity of services. These authorized position may be used to bring on replacements prior to pending retirements, move contracted services in-house or allow for a potential promotion throughout the fiscal year. Salaries & Wages and Employee Benefits account for over 52.0% of the total budget and 71.1% of the General Fund budget.

The chart below illustrates the allocation of financial resources across all Village funds (including transfers).



Budget Priorities and Upcoming Initiatives

The budget was prepared with an ongoing effort to bring Gurnee's vision to fruition. Our vision outlines long-term goals and aspirations for the future. It helps to illustrate the most important physical and social characteristics of the future community landscape.

The Village of Gurnee is a safe and welcoming community defined by our strong sense of place, entrepreneurial spirit, recreational opportunities and preservation of the natural environment strategically located where everyone can thrive.

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 2024/2025 Budget includes funding to support its Mission:

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

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

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

To help translate that Mission into reality, the 2023 – 2026 Strategic Plan identified six strategic priorities that encompass the issues of greatest importance to the Village of Gurnee. The six strategic priorities include:

Fiscal Sustainability...“A financially responsible organization”

Well Maintained Infrastructure...“Infrastructure that supports our community”

Effective Communication...“A transparent, responsive government”

A Stable, Well-Trained Workforce...“A capable, dedicated workforce”

A Safe Community...“A safe, secure community”

Lifestyle Vitality...“A connected, welcoming community”

The following highlights each strategic priority as it relates to the FY 2024/2025 Proposed Budget.

Fiscal Sustainability... The General Fund reserve balance is in excess of the policy range of 60-65% of budgeted expenditures. The projected FY 2024/2025 ending General Fund balance is \$31.9M or 74.7% of budgeted General Fund expenditures less transfers. This is a notable achievement and prudent due to the Village's strong reliance on economically sensitive revenues absent a property tax. The Village is one of very few communities in the State of Illinois to be in such a strong financial position with its reserves. Having no property tax and being general obligation debt-free is a rarity in local government.

Since the Village relies heavily on economically sensitive revenues to fund operations and capital, it is critical that the Village maintain a healthy Fund Balance and work in partnership with the business community to keep the local economy vibrant and attractive with storefronts filled. The purpose of the Fund Balance is to assist the Village in unanticipated fluctuations in Major Revenue sources used to fund vital operations such as public safety. Gurnee's “Big Three” Gurnee Mills, Great Wolf Lodge and Six Flags Great America are vital to bringing consumers to Gurnee and thereby creating a halo effect benefitting other businesses. The Village has existing rebate agreements in some form with each of these three key entities. The Village also places an emphasis on business retention, attraction and expansion, particularly for new growth that expands the Village tax base. This has taken the form of waiving building permit fees, connecting investors with property owners and tailoring performance-based incentives to attract catalytic users. In addition to maintaining a healthy Fund Balance and working hard to keep the local economy thriving, the Village has several layers of contingency built-in to respond quickly to downturns in the economy that may impact consumer spending. Additionally, the Village annually conducts long-term financial stress tests and planning in the form of a Multi-Year Financial Forecast. These steps are on top of the Fiscal Contingency Plan which acts as a guide in times of extreme fiscal stress such as the pandemic, and conservative budgeting practices.

Conservative budgeting has historically led to General Fund surpluses at the end of the year that are used to supplement future capital improvement programs. The Village budgets Major Revenues, which account for more than 70% of General Fund revenues, conservatively to allow for minor fluctuations or unanticipated economic conditions. On the expenditure side, the Village plans for all budgeted positions to be filled year-round. New positions may be budgeted for a partial year depending on when staff plans to fill the position. With 200+ full-time employees, regular turnover from retirements or positions being vacated typically results in significant savings. The combination of conservative budgeting for major revenues and expenditures typically results in General Fund surpluses averaging approximately \$1M.

In FY 2022/2023, conservative budgeting led to a significant surplus that will allow the Village to transfer \$3.0M at the end of FY 2023/2024 to fund FY 2025/2026 capital programs. In conjunction with the preparation of the FY 2024/2025 budget, the Village will consider a transfer of \$1.5M to the Capital Improvement Fund and \$1.5M to the Water & Sewer Fund.

- The Transfer to the Capital Improvement Fund will be used to enhance the program for FY 2025/2026.
- The transfer to the Water & Sewer Fund will allow the Village to continue to fund an adequate capital program. The Village held water rates flat for two years during the pandemic and as a result fell behind in capital funding. Assistance from General Fund surpluses will allow the Village to maintain a capital program while the rate catches up over a longer period of time. Despite a proposed rate increase, the Village has the lowest cost of water among the communities purchasing Lake Michigan water from the Central Lake County Joint Action Water Agency. With adequate rate adjustments, in the future the Water & Sewer Fund should reduce its reliance on General Fund Transfers to support capital improvements.

The Village anticipates having a \$1.3M surplus at the end of FY 2023/2024. Following the completion of the FY 2023/2024 audit, the excess balance will be calculated and considered for future capital or other obligations. All of this is possible by having multiple layers of contingency and conservative budgeting.

Well-Maintained Infrastructure... The FY 2024/2025 capital program totals \$16.2M. The plan includes \$6.9M on the transportation system, \$3.2M on the water & sewer system, \$2.5M on buildings & improvement, \$2.3M on vehicles & equipment, \$916K on technology and \$325K on stormwater management.

The highlight of the plan is a substantial investment in the Transportation and Water & Sewer Systems. Transportation system improvements including \$5.9M for over six miles of resurfacing with an option of an additional half mile. Resurfacing includes Ravine Drive, Beechwood Avenue, Oakview Lane, Spruce Street, portions of Grandmore Avenue, Meadow Crest Circle, Drexel Avenue, Knowles Road, a portion of South Fork Drive and the associated courts and the southern half of Leonard Drive to name a few. Over the past five years the Village's Pavement Condition Index (PCI) has improved from 57 to 61. The PCI ranks road surfaces on a scale of 1-100 with a ranking 100 being a perfect surface and anything under 40 considered failing. A rating of 61 represents the overall roadway system is in Fair Condition. In addition, \$300K has been budgeted for intersection reconfiguration costs at Washington Street and Hunt Club Road, as well as \$150K for sidewalk maintenance primarily in Zone 5 (Bay Place to O'Plaine/Sunset to Washington).

Other notable improvements include \$1.3M for water main replacement along Route 21 from Grand Avenue north to Prairie Oak Road. The Village will also be working with the Illinois Department of Transportation and Lake County Division of Transportation spending approximately \$1M for improvements at the Washington Street and Hunt Club Road intersection and Stearns School Road and Route 41 intersection. The Village has allocated \$2.5M for facility improvements including HVAC replacement at various facilities with the majority of the cost related to Village Hall, lift station panel and generator replacements, access control replacement at the Police Station and general maintenance items at the three Fire Stations. Stormwater Management System spending includes \$325K for floodplain acquisition and drainage improvements throughout the Village. Funding for technology enhancements and vehicles and equipment replacement, which totals \$3.2M, is also included in the FY 2024/2025 Budget. Further detail on FY 2024/2025 Capital Improvement Projects can be found in *Section 7: Capital Improvement Budget Summary*.

Effective Communication... The 2023 – 2026 Strategic Plan has a key focus on "Effective Communication" with the aim of establishing a more informed community, a community that trusts the Village and a community that is engaged in its government. The primary goals of this focus are not only to build upon a foundation of sound government and improve the safety and wellbeing of the residents, but to strengthen the relationship between the Village and its constituents. To achieve these goals, Village staff has set specific targets such as more than 90% of residents say they feel the Village communicates well and more than 90% of residents say they trust the Village. In addition, the Village will work to increase the number of engagements by 10% from 2023 - 2026 and to increase communications output and social media impressions.

Several strategic initiatives planned for FY 2024/2025 include a resident and business community satisfaction surveys, further refining the interdepartmental communications team and preparing for a new website and potentially customer-relationship management software in the following year. The satisfaction surveys will gather opinions, perceptions and suggestions about municipal services and government. Additionally, these surveys will provide feedback to help assess service and communications targets. The interdepartmental communications team continues to work to ensure more thorough and efficient communication services. The team approach also helps refine the quality of communication output with the goal of providing the community with information that meets its needs.

A data-driven communications program is also a crucial aspect of this initiative as it enables staff to understand the information that the public wants and needs and the optimal times to provide that information. By providing this information, the Village shows its commitment to transparency and building trust. Finally, a constituent service program will aim to reduce non-emergency contacts while providing efficient resolution to service needs and inquiries. The goal of this initiative is that communication data is understood, acted upon either through process improvement or further information provided to the public.

A Stable, Well-Trained Workforce... Workforce recruitment, retention, development and diversity are identified as priorities in the 2023 – 2026 Strategic Plan to ensure continuity in the quality services the Village provides and the public has come to expect. Within the Police and Fire Departments, recruitment has continued at a rapid pace with twelve recruitments since 2021 (historically there were two recruitments every two years). Both Police and Fire Department have recently completed recruiting again to start off 2024. While separations have operational implications, they also present opportunities for growth, innovation, diversity and improved organizational performance.

During its rapid growth in the late-1990s the Village hired a large amount of employees to keep up with service demands. Many of those employees are now retiring. From January 2021 through December 2023, the Police Department has hired 36 new Officers, of which 33 remain employed. During that time there were 30 retirements and other separations in the Department. The Department is hoping to send eight candidates to the Police Academy between May and September 2024. While there are a few anticipated retirements in the upper ranks over the next few years, which will create vacancies in Police Officer rank due to promotions, the Department anticipates the pace of retirements and unexpected vacancies to slow and is planning ahead to manage the process to backfill the positions.

Within the Fire Department from January 2021 through December 2023, there were 11 retirements and other separations, with the majority occurring during calendar year 2023. During that same time period, nine new Firefighter / Paramedics were hired, of which six remain employed. The Department expects some continuing retirement activity and promotions that will result in Firefighter / Paramedic vacancies over the next couple of years before slowing down again. The Department is in the process of establishing a new hiring list. Due to efforts by the Department's recruitment team (which is a product of the Strategic Plan) to revise the qualifications and conduct outreach to a wider audience to solicit interest, there are anticipated to be 30 candidates on the new eligibility list. A significant number of existing vacancies should be able to be filled from the candidates on this list.

The Civil Service Commission (CSC) is involved with the recruitment and screening process for the majority of positions within the Village. The CSC is an independent body and is comprised of three appointees from the community. Candidates for positions participate in a multifaceted process with the Commission. After posting of the eligibility list of ranked candidates, when vacancies occur, the Village makes employment offers starting with the first person on the list. Various other rigorous screening processes take place post-offer, with successful candidates ultimately beginning employment with the Village. Modifications to CSC processes over the past few years have resulted in increased diversity in the Village's workforce, thereby making the employee-base more reflective of the community it serves.

Equally important to attracting quality candidates is identifying incumbent employees to move into supervisory / management roles. Fortunately, Village Departments have been focused over the last several years on personnel development and succession planning leading up to retirements. This has allowed the Village to favorably address changes in leadership with minimal operational impacts. By developing opportunities for internal promotions, there is a continuity of organizational knowledge / skills / abilities and improved employee job satisfaction and retention. Providing professional development opportunities ensures that knowledge and skills stay relevant and up-to-date, which helps ensure a higher level of service provided to the community. During FY 2024/2025 resources and efforts will continue to focus on researching best practices, modifying internal processes, developing professional pathways and utilizing technology to name a few.

A Safe Community... Our residents, businesses and visitors benefit from constantly assessing operations to ensure equitable treatment for all, implementing technology where procedurally and financially feasible and providing public interaction and education opportunities. Having the appropriate staffing in place, increasing public safety engagement efforts and strengthening stakeholder relationships are all priorities in the 2023 – 2026 Strategic Plan.

Both the Police and Fire Department FY 2024/2025 Proposed Budgets include new personnel and equipment in order for each to keep up with ever-increasing service demands, legislative mandates and industry best practices. The Police Department includes replacing a non-sworn Support Services Director position with an additional sworn Police Commander position, along with three new police officer positions and an additional part-time Community Service Officer position. These additions will bring the sworn strength of the Department to 71. This allows balanced patrol teams, a fully staffed investigation division, two Visitor-Oriented Policing teams and five School Resource Officers. Supplementing headcount will be technology improvements aimed at increasing efficiency and crime prevention activities. The most notable addition will be the implementation of Axon's Fleet 3 system to Police Department's in-car cameras. The Fleet 3

camera system replaces the current in-car cameras and includes automated license plate reading (ALPR) integrated with Flock, are rated for 100mph+ captures and will cover three lanes of traffic. The system also includes 24 hour recall which is a new feature compared to current cameras. The system will augment current fixed ALPRs installed around the Village's main retail corridors. Gurnee's APLR system has proven very effective when it comes to crime prevention activities. Expanding the program is another tool the Department will use to keep Gurnee residents and the millions of visitors annually to the community safe.

The Gurnee Fire Department is the second busiest Department in Lake County only behind Waukegan. In 2023, the Department responded to a record 8,017 calls. Over the past 10 years, call volume has increased 40%. To address the ever increasing workload, the Department has applied for a grant for additional personnel as well as added a sixth ambulance to the fleet. In FY 2023/2024 the Gurnee Fire Department submitted for a Department of Homeland Security Staffing for Adequate Fire & Emergency Response (S.A.F.E.R.) grant to hire six additional firefighter/paramedics. This is illustrated in the budget as two budgeted positions and four unbudgeted positions. If awarded the S.A.F.E.R. grant would cover 100% of salary and benefits costs for the first three years of employment. The additional six position will allow shift staffing to increase by two fire firefighter/paramedics. With addition of the two additional fire Firefighter/Paramedics per shift coupled with the sixth ambulance the Department will be able to staff five ambulances 24/7/365 with one ambulance in reserve should a frontline unit need to be removed from service.

As service organizations, the Gurnee Police and Fire Departments rely on public trust and relationships to help accomplish their missions. Providing opportunities for interaction between first responders and community members not only helps shape organizational policy in the public's interest, it helps increase cooperation and commitment between the two groups. In FY 2024/2025 the Gurnee Police, Fire and Public Works Departments will continue to participate in Training in the Park. The program travels to six different community parks and provides residents the chance to learn about public safety services and equipment while getting to know the first responders in a relaxed atmosphere. K-9 demonstrations, ladder truck rides and fire hose operation are just a few of the activities held during the two-hour sessions. The Gurnee Police Department recently restarted its Citizen's Police Academy (CPA). The CPA is an engaging and enlightening program that offers an exclusive glimpse into the world of law enforcement. The eleven-week academy allows residents to get up close and personnel with the men and women of the Gurnee Police Department while participating in both classroom instruction and hands-on activities. The Gurnee Fire Department has included funding in FY 2024/2025 to offer new public education and interaction opportunities.

Lifestyle Vitality... All of the strategic priorities in the Village's 2023 – 2026 Plan are ultimately about quality of life. Residents and businesses choose Gurnee for what it offers as they raise their families and grow their businesses. Fiscal sustainability; well-maintained infrastructure that functions seamlessly; effective and transparent two-way communication; a well-trained workforce that reflects our community's diversity and serves with distinction; and a safe community for all who live, work and play in Gurnee. Delivering on all of these goals requires collaboration and connection.

The Lifestyle Vitality strategic priority sets forth initiatives which challenge us to collaborate and connect with one another in new and productive ways. A newly created position of "Community Engagement Coordinator" within the Economic Development Division of Administration will facilitate communications among the Village and its residents, businesses, and community partners; and will facilitate events and programming that bring these stakeholders together. Foundationally, the Village seeks to engage the community around fine-tuning its strategic priorities. Participants in the 2023 – 2026 Strategic Plan update felt that the Village is effective at outgoing communication but that opportunities to engage in two-way dialogue could be improved. A new annual State of the Village event, easier-to-digest Village planning documents and opportunities to engage with elected officials outside of official meetings will help to build deeper, stronger and more trusting relationships between Village government and its community members. Recognizing that all voices need to be heard and some need to be amplified, the Village will be reaching out to collaborate with multi-cultural agencies in the region to avail ourselves of their expertise as we strive to be a community of opportunity for all.

Guided by the conviction that a connected community is a caring and effective community, the Village will be dedicating resources to support connections among residents/neighborhoods and between residents and small businesses (typically locally-owned and appreciative of local support). With most leading busy lives, opportunities to connect can be few and far between. Community-wide events, neighborhood gatherings e.g. block parties, and small business-focused events are not only good family fun but they strengthen our common vested interest in the wellbeing of this wonderful community we call 'home'.

Factors Affecting the Budget

The country has experienced historic levels of inflation over the past few years with the Consumer Price Index (CPI) for calendar year 2022 coming in at 7.9% and 2023 at 3.2%. While the trend is coming down the impacts of higher prices are still being felt until wages can catch up. The Village is not immune to the effects of inflation and its impact on the Annual

Budget. Cost of Living Adjustments (COLA) is tied to the CPI in many of the Village's collective bargaining agreements. Higher CPI's result in a higher COLA for employees, which results in greater expenses for salaries and wages for personnel. Inflation has also impacted commodity prices such as fuel and health insurance. The Village has experienced double-digit increases in both health insurance premiums and fuel costs.

Pursuant to the enactment of Illinois Public Acts (P.A.) 101-0031 and 101-0604 (Leveling the Playing Field for Illinois Retail Act), remote retailers and marketplace facilitators that meet certain thresholds are required to collect and remit sales tax and home rule sales tax made on or after January 1, 2021. The legislation essentially requires sales tax, both state and local, to be collected and remitted for online transactions. Now retailers such as Amazon are required to collect home rule sales tax for products shipped to communities that impose the tax such as Gurnee. Up until the legislation, online retailers were at an advantage over traditional brick and mortar retailers required to collect the tax. The impact of the legislation is difficult to measure but sales tax collections are approximately 15% or \$2.5M greater in than pre-legislation levels. This additional revenue benefits the General Fund and Capital Improvement Fund as 50% of Home Rule Sales Tax is dedicated to capital.

As a service organization, costs related to employees account for the majority of expenditures. Therefore, increasing or decreasing the size of the municipal workforce can have notable impacts on the budget. As noted earlier, several budgeted personnel changes are included in the FY 2024/2025 budget that result in a net increase of 6.60 full-time equivalents. These changes represent the Village's commitment to public safety and assist with succession planning to ensure continuity of services to the public. Over the past 10 years, the total authorized Full-time Equivalents has increased by 36.75 positions or 15%. The majority of this increase is directly related to public safety operations. Public safety staffing levels are strongly related to keeping the Village's local economy safe and secure as consumer spending accounts for the majority of the Village's revenue sources. Absent a property tax, the Village relies on sales tax, amusement tax, hotel/motel tax and food & beverage tax, a large percentage of which is generated by visitors to the community. Over the same time period major revenues have increased approximately 25%. While the rates of Amusement Tax and Food & beverage Tax were increased over that timeframe, these revenues allow for the Village to continue to avoid a property tax. If those visitors do not feel safe, they will not come to Gurnee for shopping, dining and entertainment, thereby impacting the Village's financial resources and as a result ability to service the community. While personnel costs are the most substantial in the budget, they are also the most vital for the community. More information on personnel changes can be found in the Budget Overview section.

The Village continues to feel the impact of the pandemic on the supply chain through increased lead times for vehicles and heavy equipment. The lead time on squad cars is around a year and sourcing squads is becoming more and more difficult. Lead time on ambulances and fire engines is over a year. The Village has been forced to pre-pay for vehicles and look to out of state dealers to source vehicles and equipment. Public Works has been forced to review the builds and purposes of vehicles and seek alternatives such as using smaller trucks in plowing activities.

Somewhat unique in the public sector, the Village is committed to keeping debt to a minimum and aggressively paying down any debt that is needed. Currently the only outstanding debt the Village has is a low interest IEPA Loan used to finance the Knowles Road water tower. The Village is paying additional principal to reduce the term of the loan to ten years from contractual twenty years. The Village has the lowest debt burden of any community with a population over 25K, and once the IEPA Loan is paid off, will be the largest debt free community in Illinois according to data from the Illinois Comptroller's Office. Keeping debt low provides maximum flexibility in budgeting, which is important with volatile revenue streams in the General Fund.

Due to the Village's reliance on consumer driven spending the Village aggressively pursues new growth and maintaining existing tax drivers. As such, the Village utilizes rebate or sharing agreements to attract or retain entities. The FY 2024/2025 budget reflects existing agreements with Gurnee Mills, Six Flags Great America, Great Wolf Lodge, Anthony GMC and Kensington Development on behalf of Cooper's Hawk. When utilizing rebate or sharing agreements the Village protects base revenue generated and considers sharing additional revenue whenever possible. This allows the Village to maintain existing funding levels while driving future new growth.


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 60-65% of the subsequent fiscal year's expenditures less transfers out. Any restrictions or commitments 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 \$25.6 - \$27.7M for FY 2024/2025. Any amount below that requires Village Board notification and a plan of action, any amount above the range will be considered for transfer to capital or other obligations. Management is confident that it will be able to adhere to this policy during the upcoming fiscal year. The projected April 30, 2025 General Fund balance of \$31.9M equates to 74.7% of FY 2024/2025 proposed expenditures less transfers out. More information on the General Fund balance can be found in the Fund Summaries section.

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.

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 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 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.

Village Planning & Reporting Elements

The Annual Budget is one step in the Village's planning and reporting cycle. Planning starts with the Strategic Plan which is the direction set by the Mayor and Village Board. Those priorities are incorporated into the two long-term plans, the Multi-Year Financial Forecast and Multi-Year Capital Plan. These documents determine the viability of funding for items outlined in the Strategic Plan. The final planning element is the Annual Budget which is a short-term spending plan that identifies priorities for the next fiscal year. During the fiscal year, staff reports on the status of strategic initiatives and financial position of the Village. Following the end of the fiscal year and an independent audit, the Village publishes its Annual Comprehensive Financial Report (ACFR) which is a set of financial statements and disclosures audited and prepared by an outside CPA firm. The reporting elements finish with a Popular Annual Financial Report (new in FY 2022/2023) that is a condensed version of the ACFR in an easy to understand format. All of these elements can be found on the Village's website at <https://www.gurnee.il.us/government/transparency-portal/finance> .

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. I would like to thank the Village Board, Village citizens and many staff members who participated in the preparation of the Fiscal Year 2024/2025 Budget.

Respectfully submitted,

Patrick A. Muetz
Village Administrator

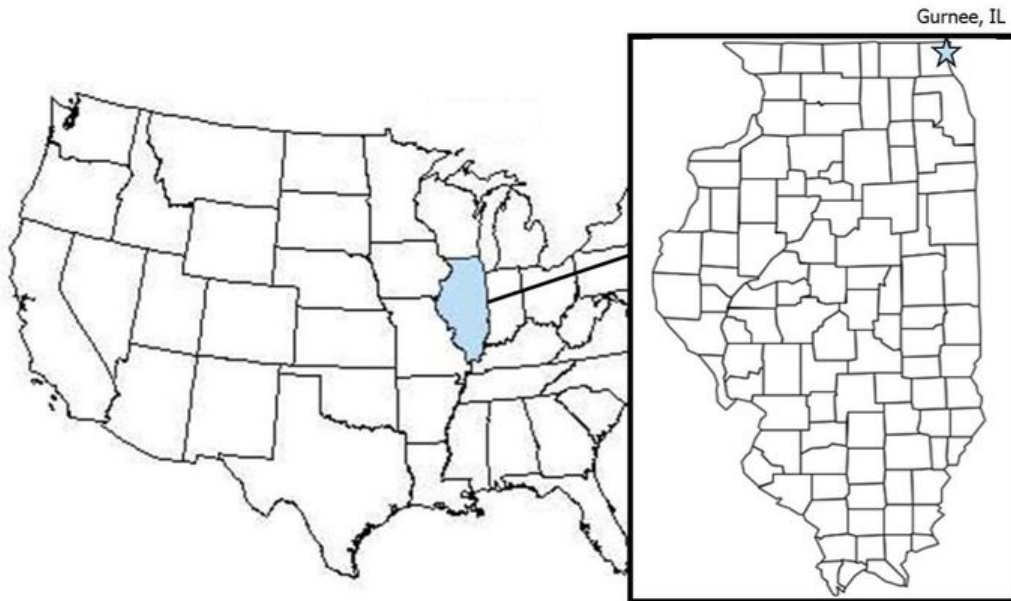
GFOA Budget Award



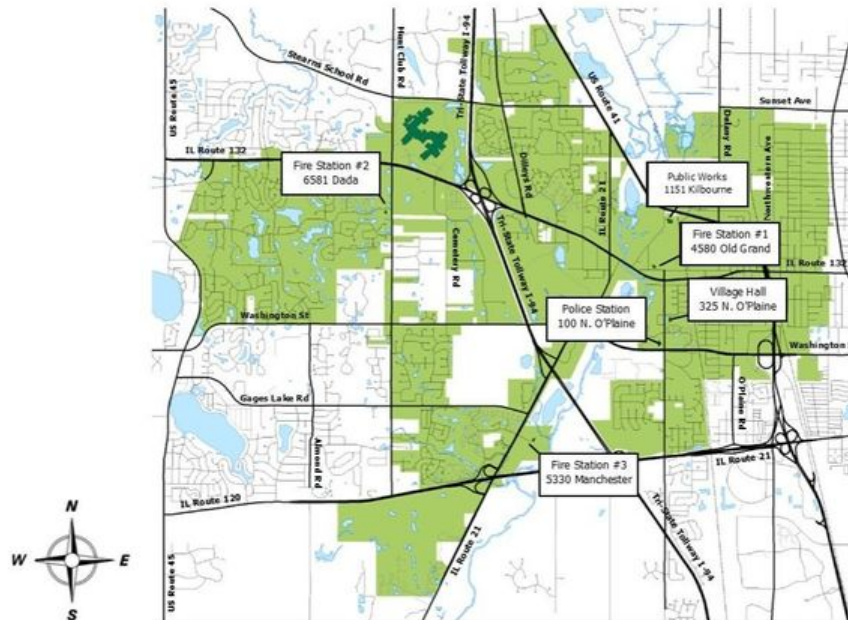
The Village has been granted the prestigious Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program award for every budget document since FY 2006/2007, including the most recent fiscal year beginning May 1, 2023. In order to receive this award, a governmental unit 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 2024/2025 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.

Village Boundaries

Spatial Reference — Village of Gurnee, Illinois



Corporate Boundaries — Village of Gurnee, Illinois



Elected Officials & Executive Staff



Thomas B. Hood
Mayor



Andy Harris
Clerk



Jeanne Balmes
Trustee



Greg Garner
Trustee



Quin O'Brien
Trustee



Cheryl Ross
Trustee



Karen Thorstenson
Trustee



Kevin Woodside
Trustee

Patrick Muetz
Village Administrator

Chris Velkover
Information Systems Director

David Ziegler, P.E.
Community Development Director

Austin Pollack
Assistant to the Administrator

Ellen Dean
Economic Development Director

Brian Smith
Police Chief

Christine Palmieri
Human Resources Director

Nicholas Leach
Village Engineer

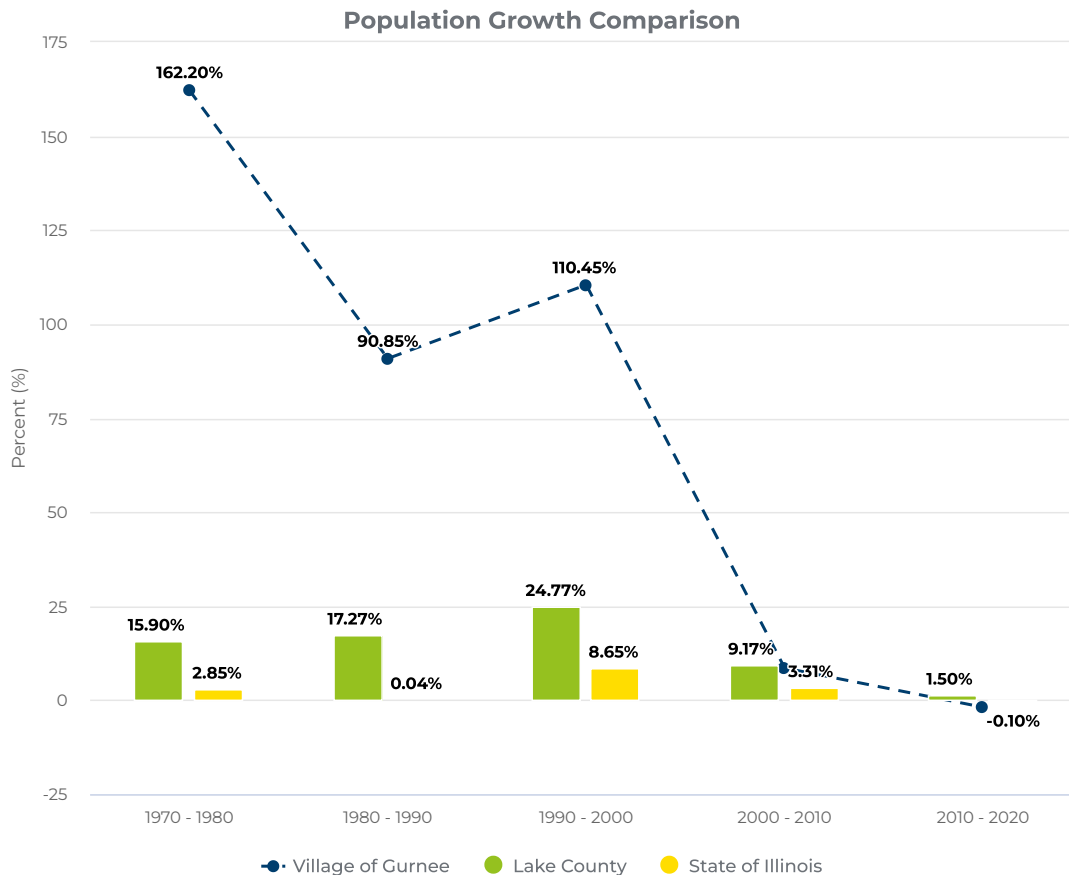
John Kavanagh
Fire Chief

Brian Gosnell
Finance Director

Tracy Velkover
Planning Manager

Heather Galan, P.E.
Public Works Director

Village History & Overview



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

As illustrated by the *Population Growth Comparison* chart, the growth the Village of Gurnee has experienced over the past 40 years has greatly outpaced that of the State of Illinois and Lake County. The percent change in population for the Village of Gurnee since 1960 has been 1709%, compared to the State, which has increased its population by 27.3% since 1960 and Lake County which has increased by 139.4%. The increase in Gurnee's population, especially between 1990 and 2000, placed increased demands upon the Village's resources. These demands included providing new services and infrastructure. The Village has been able to effectively handle new demands resulting from the population increase. Based upon the 2010 National Census, the Village's official population was 31,295. The 2020 National Census has indicated that Gurnee's population has declined by -2.8% and is now at 30,378. As Gurnee's growth has stabilized the need for new services and new infrastructure has slowed, with the focus shifting to maintaining existing services and infrastructure.

Gurnee is a balanced community with approximately 58% of its land zoned residential, 17% commercial, 12% parks/open space, 8.5% industrial and 4.5% office. The Village is located in central Lake County and lies approximately 38 miles north of the City of Chicago and eight miles west of Lake Michigan. The Village covers an area of approximately thirteen and a half square miles. Located within commuting distance of Chicago and Milwaukee, the Village has experienced strong growth in taxable valuation with new residential, commercial and industrial construction. Neighboring communities include Waukegan and North Chicago to the east and Libertyville and Lake Bluff to the south, Wadsworth and Old Mill Creek to the north and Grayslake and Lindenhurst to the west.

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. This became apparent during the COVID-19 shutdowns of elastic revenue sources in FY 2020/2021. Regardless, the Village is continually striving to do more with less and evaluating internal processes to increase efficiency.

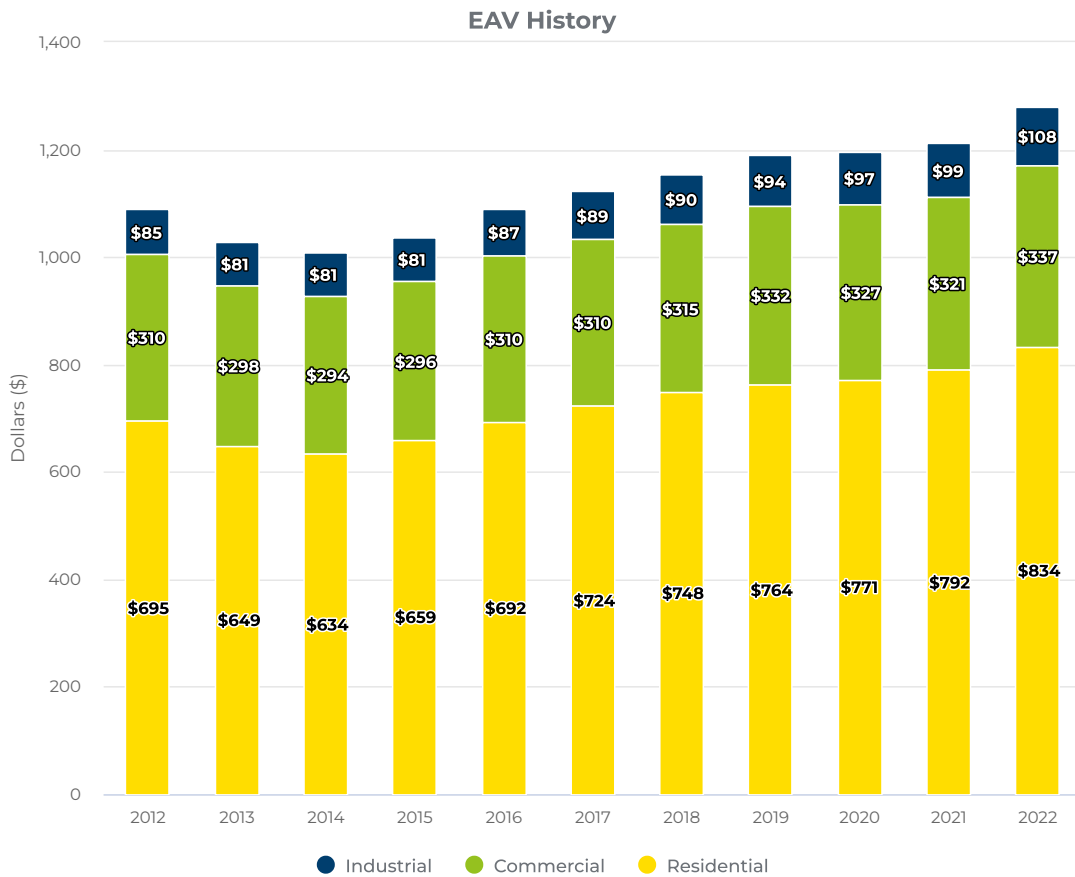


As a unit of local government, the Village is governed by an elected Village President and a six-member Village Board elected at large with overlapping terms. The Village Clerk is elected for a four-year term and the Village Treasurer is appointed by the Board. The President selects and appoints key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

The Village is a home-rule unit by virtue of its population. As a home-rule unit, the Village has no tax rate or debt limitations, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes. Should the Village issue debt, the Village's Debt Policy requires that the Village issue no more debt than is allowed by state statute for a non-home rule unit (8.625% of the Village's EAV). In FY 2019/2020, the Village of Gurnee paid off all outstanding general obligation debt and the promissory note for Fire Station #3. The Village currently only has debt related to the construction of the Knowles Road Water Tower which is a low-interest (1.84%) loan from the IEPA.

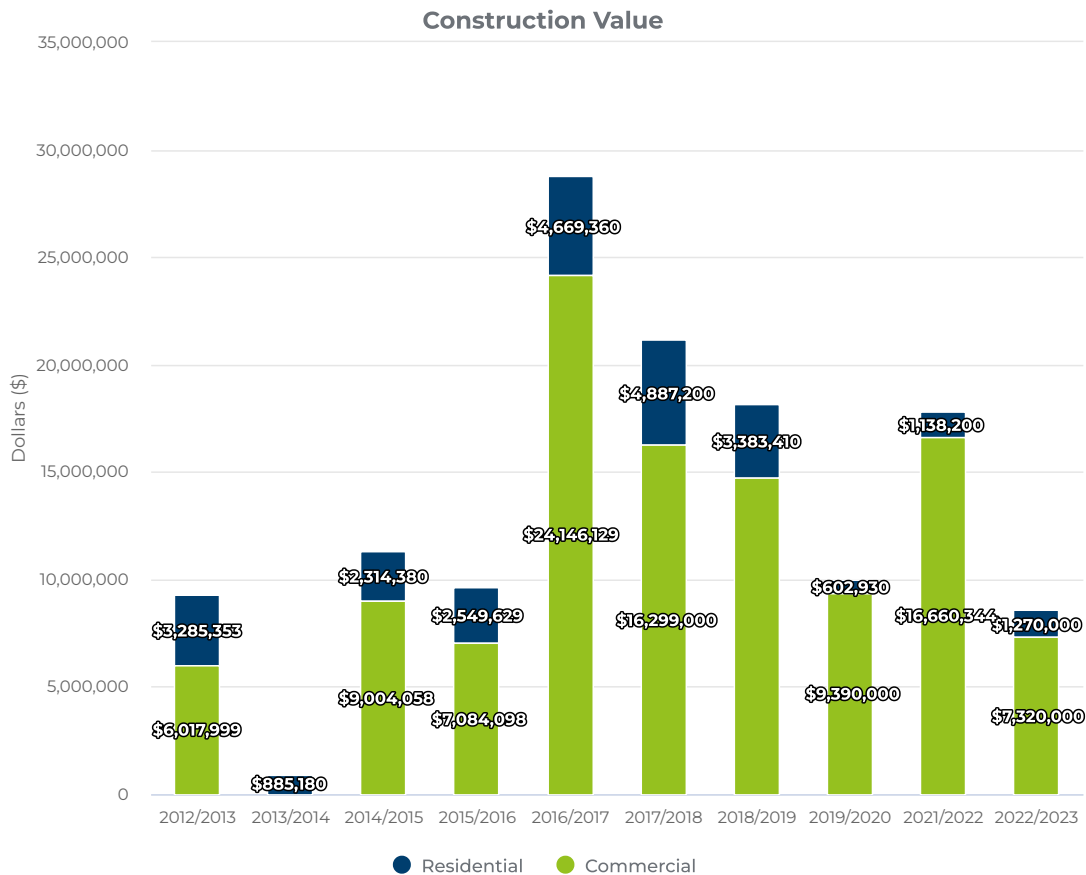
The Village of Gurnee provides services considered comparable with the vast majority of other municipalities in the United States including centralized administrative services, planning & zoning, building inspections, code enforcement, engineering, police services, consolidated 911 communications dispatch, 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. The Village has 245 full-time employees and approximately 20 seasonal/part-time employees. The Village has six bargaining units representing employees in each of the departments. The International Association of Firefighters contract expires on April 30, 2027; the Fraternal Order of Police and Illinois Council of Police contracts which cover the majority of sworn police personnel expire on April 30, 2027 and two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2025. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2024.

Equalized Assessed Valuation



Equalized Assessed Valuations (EAV) in the Village had risen steadily from 2000 to 2008. Beginning in 2009, the EAV steadily began to decrease from \$1.349 billion to \$1.009 billion in 2014, a decrease of 25%. This trend was similar to what Lake County as a whole experienced. 2015, however, saw the EAV rise for the first time in nearly eight years. This trend continued in 2020 with the highest EAV in a decade at \$1.195 billion. While developable land is not as available as it has been in the past, several parcels of land in the Village's west and east gateways could be developed or redeveloped in the near future which would further contribute to the Village's EAV.

Economic Development



The Village of Gurnee, with a strategic location on Interstate 94, is an important center of commerce and recreation in Lake County and remains a popular location to build and invest. 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. Around these three anchors thrives a business community over 1200 licensed businesses.

Gurnee is a mature community, thus most development is infill in nature; the permit value of “new”, ground-up commercial construction (represented in the chart above). In FY2023/2024 AR Building Company commenced construction on a new, 153-unit rental apartment development, with a construction value of \$19.5M, on 11.44 acres located on Woodlake Drive, east of Milwaukee Avenue and north of Interstate 94.

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 2023/2024 Budget, Sales Tax dollars represented approximately 30% of the Village’s General Fund revenue. The Village has a total of 25 shopping centers with 6,289,319 square feet of floor area and 15 industrial/office parks with 5,374,551 square feet of floor area.



The most significant shopping center is Gurnee Mills, owned by the Simon Property Group, Inc., an S&P 100 company and a global leader in retail real estate ownership, management and development. This enclosed, regional mall has over 1.9M 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 a recently opened Under Armour store, Hobby Lobby which occupies 55,000 square feet of the former Sears Grand space, 2nd & Charles which opened in the former Neiman Marcus space, Five Below, Dick’s Sporting Goods, Bass Pro Shop, Floor & Décor, and The Room Place. Dining options at Gurnee Mills include a new, second Gurnee location for local favorite Shawarma King, Lola’s Tacos & Tequila (a remodel of Chicago Woodfire Pizza), Portillo’s, Outback Steakhouse, and Buffalo Wild Wings, and two remodeled dining pavilions. Plans for redevelopment of the former Toys r Us site on the Gurnee Mills ring road

include construction of a new Texas Roadhouse Restaurant with construction anticipated to begin in Spring 2024. Also

approved in FY2023/2024 with construction beginning by year-end are plans to demise the 60,000 square foot Bed Bath & Beyond anchor box for two unique retail tenants with regional draw, Primark occupying 44,000 square feet and Boot Barn occupying 16,000 square feet; each store being one of three locations in Illinois. Abundant entertainment options at Gurnee Mills include the fully remodeled Top Shelf Ice Arena/Beyond the Edge which serves as home ice for Gurnee's high school and league teams, is a participating rink for Chicago Blackhawks Special Hockey and offers private lessons, group classes, public skate and advanced training provided on synthetic ice; Top Shelf also features a new bar and grill that is open to the public. Other entertainment options include Marcus Theatres with its 19 screens including 72-foot-wide ultrascreens, 4DX, stadium seating and "The Wall" - a communal sports viewing venue with recliner seating, multiple games on giant screens, and an innovative food & bar menu. Four Alpha Media radio stations broadcast live from Gurnee Mills and host dozens of performances annually on the Gurnee Mills' show court stage adjacent to the studios. In early FY2024/2025 Round One Entertainment will open in a 60,300 square foot space formerly part of the Sears Grand department store anchor box; Gurnee's new Round One location will be one of three in the state of Illinois, with offerings including bowling, billiards, arcade games, karaoke, darts, ping pong, an a Kids Play Zone. Strategic investments into Gurnee Mills continue to augment the regional appeal of Gurnee as a retail and entertainment destination.

The halo effect of Gurnee Mills' success benefits the entire corridor and nearby thoroughfares. Consumer-facing businesses include 2023/2024 additions LoveSac, Shoe Carnival, and Hotworx, joining Walmart, Sam's Club, Target, Home Depot, Menard's, Binny's Beverage Depot; and grocers Jewel, Mariano's, and Aldi. Many stores report that the Gurnee location is among the chains' top performers, which fuels reinvestment in their properties. Longtime retailers as diverse as Sam's Club and independents Nohadra Food Market, Harbor Coin, and Eagle Fence, all invested in significant remodels and/or expansions in FY 2023/2024. Discount Tire opened during the Holiday season in a newly constructed 7,000 square foot sales and service facility on the site of the former Krispy Kreme on Nations Drive. The Grand Avenue corridor serves as "auto row" for dealerships that contribute significantly to the Gurnee economy and Sales Tax base including Dodge Chrysler Jeep RAM, Buick-GMC, Honda, Volkswagen and Hyundai/Genesis. In FY 2023/2024 Gurnee Buick GMC (later "Woody's") relocated from its former site at 7225 Grand Avenue to a new purpose-built 33,730 square foot, \$6M dealership on a vacant site on Northridge Drive; and Gurnee Dodge and Gurnee Volkswagen completed comprehensive remodels. Plans are under review for Muller Honda to replace its two discrete new/used dealership buildings with one, new Honda prototype dealership facility in FY2024/2025. Significant retail, service, and office activity flourishing off of the Grand Avenue corridor on nearby thoroughfares includes Bellewater Place, a 30,000 square foot, multi-tenant office building on Dilleys Road, and Hawkston Hall, at 1790-1800 Nations Drive, which continue to welcome new professional office and service tenancies. On Northridge Drive, Woody's Buick GMC opened its new dealership, and the Lake County Veterans Assistance Commission is in the planning stages for a new 30,000 square foot office building and services center. In FY2023/2024, in central Gurnee, Fulton Grace Realty established its first north suburban office and Aapril Tax Service moved here after 30 years in Waukegan. Several additional new businesses also took occupancy in existing spaces in central Gurnee, including Logan's House dog daycare, Gurnee Balloons, and Taylor's Stop & Shop. In nearby Tri-State Business Park, Pips Meadery, an award-winning craft producer of mead and ciders, opened in and expanded upon the space formerly occupied by the Only Child microbrewery. In FY2023/2024, construction moved forward on a 4,200 square foot Casey's fuel station and convenience store.

Six Flags Great America and Hurricane Harbor, a 300-acre amusement park located in the center of the Village, attracts approximately 3M visitors annually. The Village receives 4% on each admission ticket, season pass or membership sold at the Park. Anticipating continued recovery in the leisure travel market, management is projecting amusement tax revenue of \$3.7M for FY 2024/2025.



The Six Flags Entertainment Corporation has continued over the years to make enhancements to the Park to attract new and returning visitors. In 2022 Yankee Harbor, one of the Park's six original areas, was rethemed to DC Universe, with rides, dining and shopping refreshed to align with the DC theme and appeal to a new generation of parkgoers. In 2023, a new festival series was

added to the summer calendar, including Flavors of the World, Neon Nights, Viva la Fiesta, and the Summer Nights Spectacular; and the park experience was enhanced with capital and landscaping upgrades as well as new food options. SkyStriker will make its debut for the 2024 season! SkyStriker will send riders 172 feet in the air on a massive, 17-story pendulum ride that glides while rotating, reaching speeds of nearly 75 mph. In FY2023/2024 Six Flags Entertainment announced its merger with Sandusky, Ohio-based Cedar Fair; the combined company valued at \$8 billion will operate a combined 42 parks and 9 resort properties across 17 states, Canada and Mexico.

With 23M visitors annually the Village is a major hospitality center boasting 1,738 hotel rooms and 125 restaurants. While corporate travel is not yet back to pre-Covid levels, the leisure travel industry continues to steadily recover from a period of restricted consumer activity and travel. Lake County hotels ended 2023 with all measures (occupancy, average daily rate, and RevPAR – a metric of rate & occupancy) above the prior year. Revenues received by the Village for Hotel Tax and Food & Beverage Tax in FY 2023/2024 are estimated to finish up 6.7% and 13.5% respectively as compared to FY 2022/2023.

In 2017, Great Wolf Lodge purchased KeyLime Cove, expanded the full-feature water park by 20,000 square feet, added an outdoor pool area and invested \$65+M on a renovation retheming the lodge to the northwoods motif for which it is well-known. It is the Village's largest hotel/resort property featuring 414 rooms. The Gurnee lodge is the sole Illinois location and a flagship for the chain, which is headquartered in Chicago. The Great Wolf chain, the largest family of indoor water park resorts in North America, includes 20 existing properties and 3 in development nationwide.

All hotel/motel visitors to the village pay a 6% local "bed tax". In December 2004, specifically for KeyLime Cove, the Village approved a 2% "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.



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. Gurnee's newest hotel, a 46,000 square foot, 114-room, extended stay hotel Woodspring Suites, opened in FY 2021/2022 on the former site of Gurnee Antique Market on Northridge Drive adjacent to I-94. In FY2023/2024 two hotels – Hampton Inn and Country Inn & Suites – changed ownership but continue to operate under those flags. All hotels in Gurnee must be licensed by the Village of Gurnee and adhere to high standards of operational integrity.



Restaurants are a critical contributor to Gurnee's position as a regional entertainment center. The community offers a variety of chain and local restaurants from which residents and guests may choose. In FY 2022/2023 Crumbl Cookies, a small bakery with a rotating menu of cookie varieties; Lou Malnati's and Topper's carryout pizzerias; and Tropical Smoothie Café opened at various retail centers on Grand Avenue. In a prime example of public-private partnership, Cooper's Hawk Winery & Restaurant opened at 7105 Grand Avenue on a newly developed outlot purchased from neighboring College of Lake County. In FY2023/2024, Taco Pros, a Chicago-area Mexican Cocina chain, Bubble Tea Lab, and Mochinut, specializing in Korean rice flour donuts, all opened, adding to Gurnee's diverse food & beverage offerings.

Over 30 independent eateries contribute to the Village's Food & Beverage Tax and support local hospitality, Lola's Tacos & Tequila and Shawarma King – new at Gurnee Mills, Pips Meadery – new in Tri-State Business Park, Tina's Italian Kitchen, Kaiser's Pizza, Momcorn, Saluto's Italian Restaurant, Steven's Steakhouse, Tacos El Norte, Timothy O'Toole's, Primo and Jalisco to name a few. FY2023/2024 saw the closing of Chocolate Sanctuary but the opening of Olivia's Italian Restaurant in the long-vacant Bodega restaurant space on Route 21. Caribana Bar & Grill, featuring Caribbean Cuisine, added outdoor seating in FY2023/2024. Brittane's Event Center, occupying existing event space at Saratoga Square, is expected to open by year-end 2023/2024. The Village will continue to actively diversify its food and beverage 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 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 Jabil/Nypro, Kalle USA, PurposeBuilt (formerly Weiman) Products and Marantec. Recent development on the Park's few remaining lots has included AZ Polymers' 90,000 square foot new facility on 4.8 acres opened in FY 2021/2022 for production of

high-grade polycarbonate sheeting; this facility will be expanding in FY2024/2025.

The Tri-State Business Park is home to Ohio Medical, Domino Amjet, Tablecraft and AKHAN Semiconductor as well as the educational facilities of Columbia College and DeVry University and several entertainment/recreation uses including Extreme Flight Simulator, Pips Meadery, Ultimate Gymnastics, and the 50,000 square foot Launch



Trampoline Park (formerly Jump America) comprehensively remodeled in FY 2022/2023 to add an obstacle course, bowling, rock climbing, laser tag, VR gaming, and food & beverage. Artsonia, which boasts the world's largest collection of student art with nearly 91M artworks hosted in its online gallery, doubled its space at 1350 Tri-State Parkway in late FY 2021/2022. FY 2022/2023 brought further investment in the Park with a remodel by AKHAN of its current facility; the opening of Kiefer USA, supplier of athletic flooring; and ground-up construction of a 44,000 square foot commercial warehouse, Restaurant Depot, which opened in FY2023/2024 on a 7-acre site behind Holiday Inn.

Food processing continues to be a strong sector for the region. In FY2022/2023, Frontier Soups (manufacturer of dry soup mixes) took occupancy on Swanson Court. Other industrial additions in FY 2022/2023 included U.S. Flag Maker a wholesale flag manufacturer; United Stone Works, granite/stone fabricator; and Brake Parts Inc. a global manufacturer and supplier of brake system components. In FY2023/2024, ARCOA Group/Waukegan Computer, offering IT asset disposition solutions, moved to Ambrogio Drive in Gurnee and SDM Transport, headquarter offices for a vehicle transport services provider, is under construction on Delany Road.

Lake County is the second largest manufacturing county in Illinois with one out of every seven jobs in the county being provided by the manufacturing sector. The College of Lake County (CLC) is now completing its second full year of academic instruction in Phase 1 (59,000 square feet) of the planned 142,000 square foot Advanced Technology Center (ATC) at 7735 Grand Avenue which opened in September 2022. The ATC is providing industry-relevant career pathways for area students and support for the workforce needs of Lake County employers.



Medical facilities located throughout the community such as the Advocate Condell Immediate Care Center, Greenleaf Center, Vista Health System and NorthShore University HealthSystem provide invaluable health services and employment opportunities for our residents and others who live or work in Lake County. Medical professional offices added in FY 2022/2023 included Lake Villa Dental which opened on Manchester Drive; Hawthorn Behavioral Health and Maureen McLaughlin Acupuncture on Tower Court; Cranial Technologies (plagiocephaly orthotics and prosthetics) on Nations Drive; and Apex Pediatric Therapy (autism, speech, and occupational therapy) opened at Washington Street & Hunt Club Road. Children's Dentistry of Lake County completed a remodel of the former bank building at 5384 Grand Avenue in time to open in very late FY

2022/2023. Provida Family Health completed work on its primary care offices at 1425 N. Hunt Club in FY 2023/2024, which also brought the opening of Advanced Fertility Center on Tower Court and construction on a 3-floor buildout for Forest Orthodontics & Pediatric Dentistry at 7500 Grand Avenue.

Senior and supportive housing developments have grown in importance in the past decade to become a large part of the local economy. Thomas Place is a 101-unit affordable, independent living senior development located near the intersection of Washington Street and Hunt Club Road. Heritage Woods is a 105-unit affordable assisted living facility located in the East Grand

Gateway District. 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's economic development strategy, continues to be shaped by Gurnee's 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. The Village continues to be attractive to a diverse mix of businesses. Vacancy in all sectors remains low relative to peers, with notable strength in retail and industrial/flex. In 2023/2024, the Village benefited from over 1200 licensed businesses offering a diverse array of goods and services. An emphasis on nurturing small, independent businesses continues with Tom's Tours, mayoral visits to and subsequent promotion of local business; and the Small Business Capital Grant Program, for which nearly all of the \$750,000 allocated by the Village Board has been awarded to date.

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 Illinois Department of Commerce and Economic Opportunity, Lake County Workforce Development Department, Small Business Development Center at CLC and utility providers. 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 that began in FY 2016/2017 toward revitalization of the East Grand Gateway commercial corridor has been fueled by U-Haul's renovation of the former Handy Andy building into 150+ new self-storage units including the purchase and reuse of adjacent hotel buildings and the completion of construction at Routes 41/132 in FY 2021/2022 which has improved traffic flow and aesthetics and will help to stimulate this commercial corridor on Gurnee's eastern boundary in the years to come.

Recreation

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

The District provides a wide range of recreational services to its citizens including adult leisure, arts and crafts, before and after school care, dance, fitness, gymnastics, aquatic programs, preschool, senior citizen socials, soccer, basketball, day camps and special events. The Park District owns and operates the 1500 bather load Hunt Club Park Aquatic Center, Viking Community Center and the Hunt Club Park Community Center which incorporates a rock climbing wall, full-size gymnasium and a 4,000 square foot fitness area with a walking track. The District also acquired the former Gold's Gym facility on Nations Drive and has transformed it into FitNation, a year-round exercise facility for residents. Many of the 27 park and facility locations provide baseball and soccer fields, fishing areas, ice skating rinks, bike paths and walkways, picnic shelters, playgrounds, skate parks, basketball, tennis and volleyball courts and wildlife conservation.

In addition to the parks in Gurnee, the Lake County Forest Preserve District has open space and trails for residents to enjoy. The Des Plaines River Trail offers over 31.4 miles of trail access to Lake County residents. The Lake Carina preserve offers 481 acres of open land for fishing, hiking and canoeing.

Education

Elementary education is provided by Woodland District 50 and Gurnee Grade School District 56. Woodland District 50 is comprised of early childhood through eighth grade and is one of the largest school districts in the State of Illinois. Woodland School District 50 encompasses 33 square miles and educates approximately 5,600 students. The District's mission is to empower students to reach their potential by providing exceptional learning experiences that foster critical thinking in a nurturing learning community. Woodland District 50 serves all of unincorporated Gages Lake, Wildwood and parts of Gurnee, Grayslake, Park City, Third Lake, Old Mill Creek, Wadsworth, Lake Villa, Waukegan and Libertyville.

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

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

In addition to our elementary and high school districts, Gurnee is also home to Columbia College and a DeVry University Center. The Gurnee Center is ideally located for students from Chicago's far north suburbs or 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. In 2020, the College of Lake County announced the purchase of the former Lowe's building in Gurnee for the site of their future Advanced Technology Center (ATC). Construction is complete and CLC began hosting classes in late 2022. The ATC will host welding and computerized numeric control (CNC) programs to help connect students with industry partners.

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. 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 Division 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 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. In March 2020 and with the onset of COVID-19 closures, the Village of Gurnee experienced similar trends to the rest of the United States of a temporary increase in unemployment that returned to pre-pandemic figures by the end of 2021. By December of 2021, Gurnee's unemployment rate had decreased down to 3%, which is the lowest unemployment rate in decades. This was down from 6.2% the previous December. The average 2021 unemployment rate in Gurnee was 4.6% compared to 5.2% in Lake County and 6.5% in Illinois.

Principal Employers

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

Gurnee Mills	Domino Amjet, Inc.
Six Flags Great America	Nypro Chicago, Inc.
Nosco Printing Group	Lambent Technologies
Gurnee School District 56	Danaher Controls
Kenall Manufacturing Co.	Henderson & Son, Inc.

Population Overview



TOTAL POPULATION

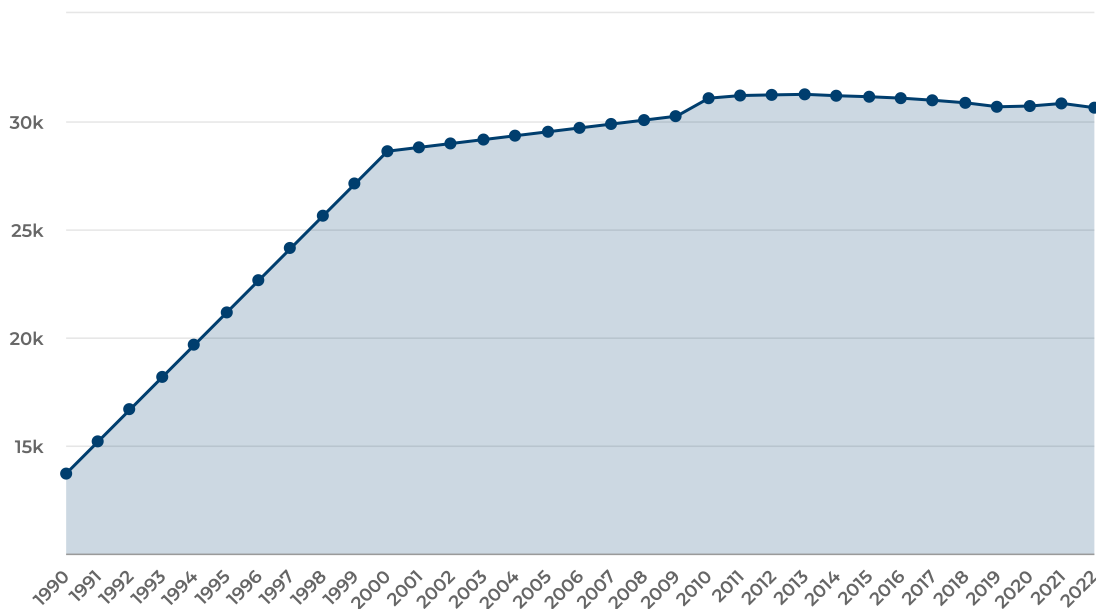
30,629

▼ **.6%**
vs. 2021

GROWTH RANK

1419 out of **2732**

Municipalities in Illinois



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



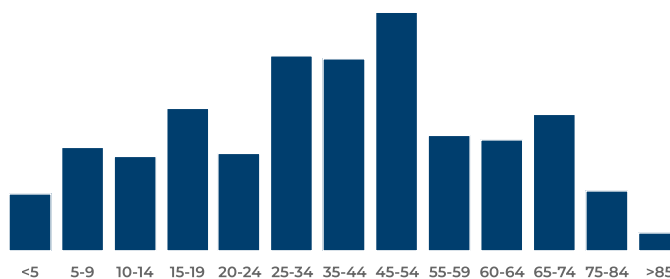
DAYTIME POPULATION

36,242

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

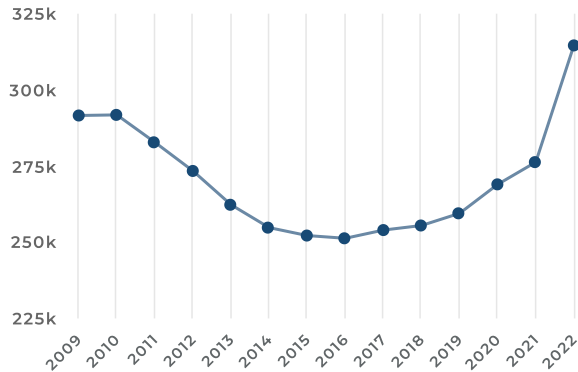
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

\$314,600



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Gurnee State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

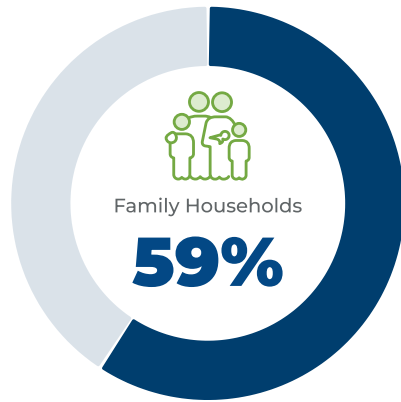
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Household Analysis

TOTAL HOUSEHOLDS

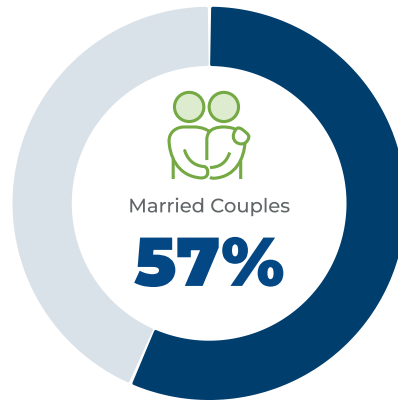
11,743

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



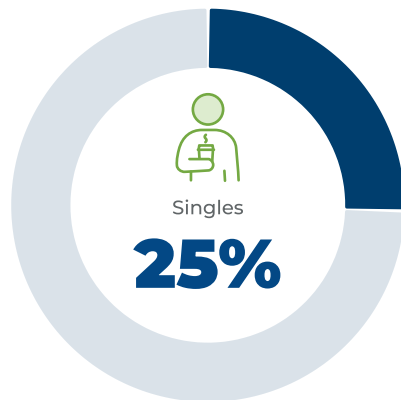
▲ 28%

higher than state average



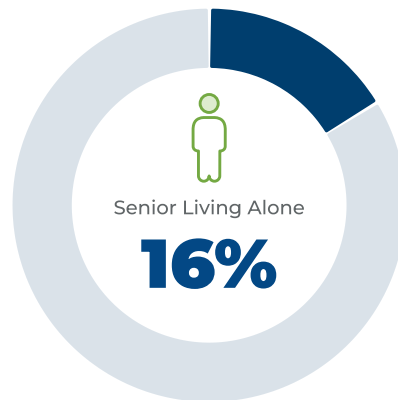
▲ 19%

higher than state average



▼ 14%

lower than state average



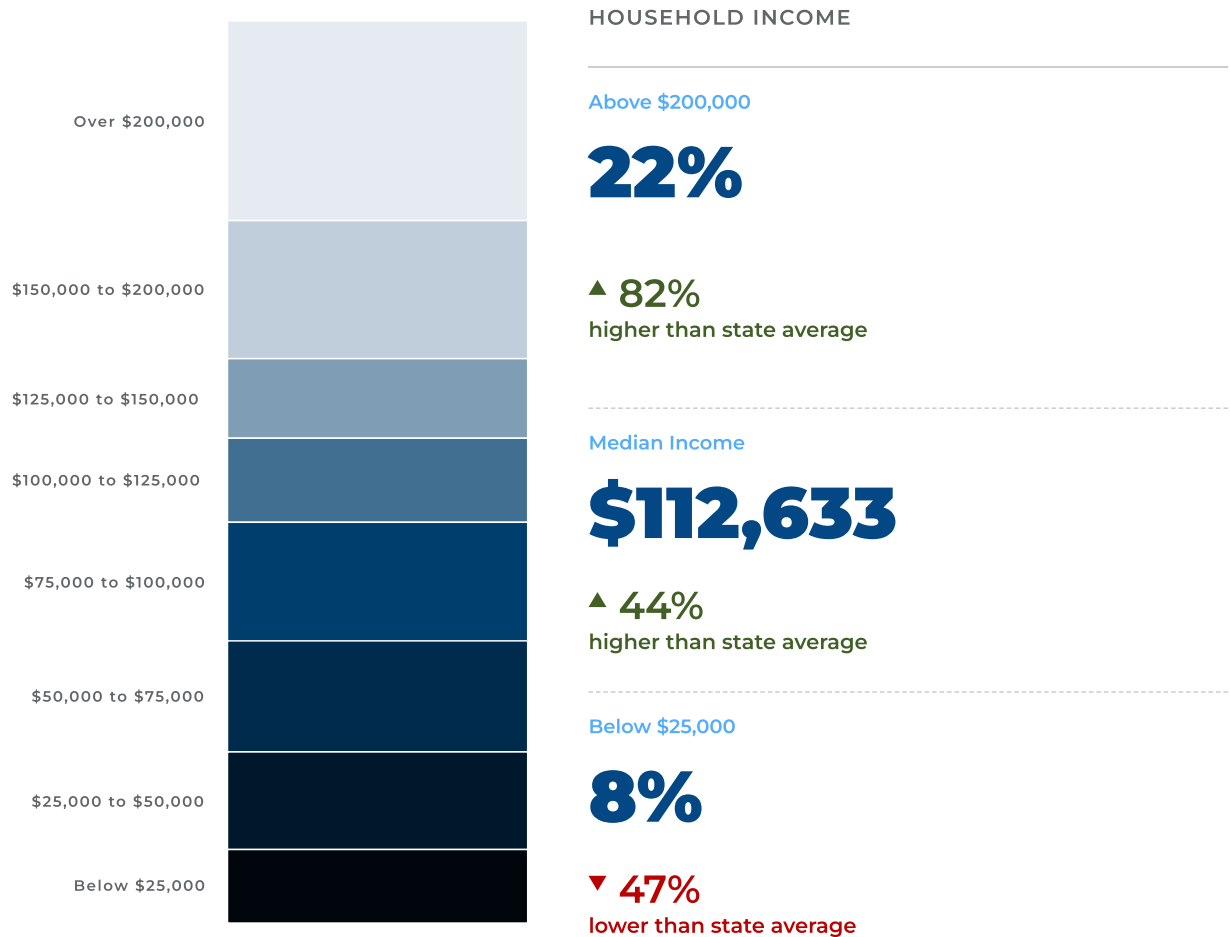
▼ 4%

lower than state average

** Data Source: American Community Survey 5-year estimates*

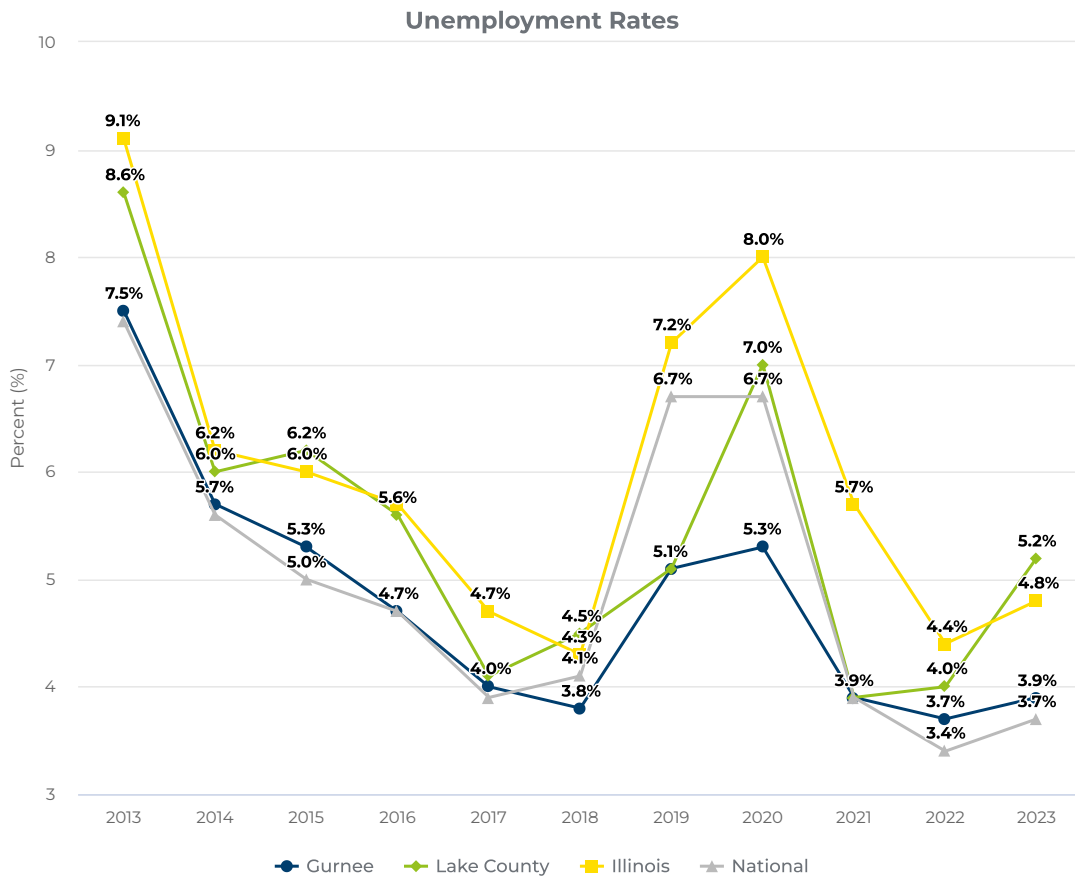
Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

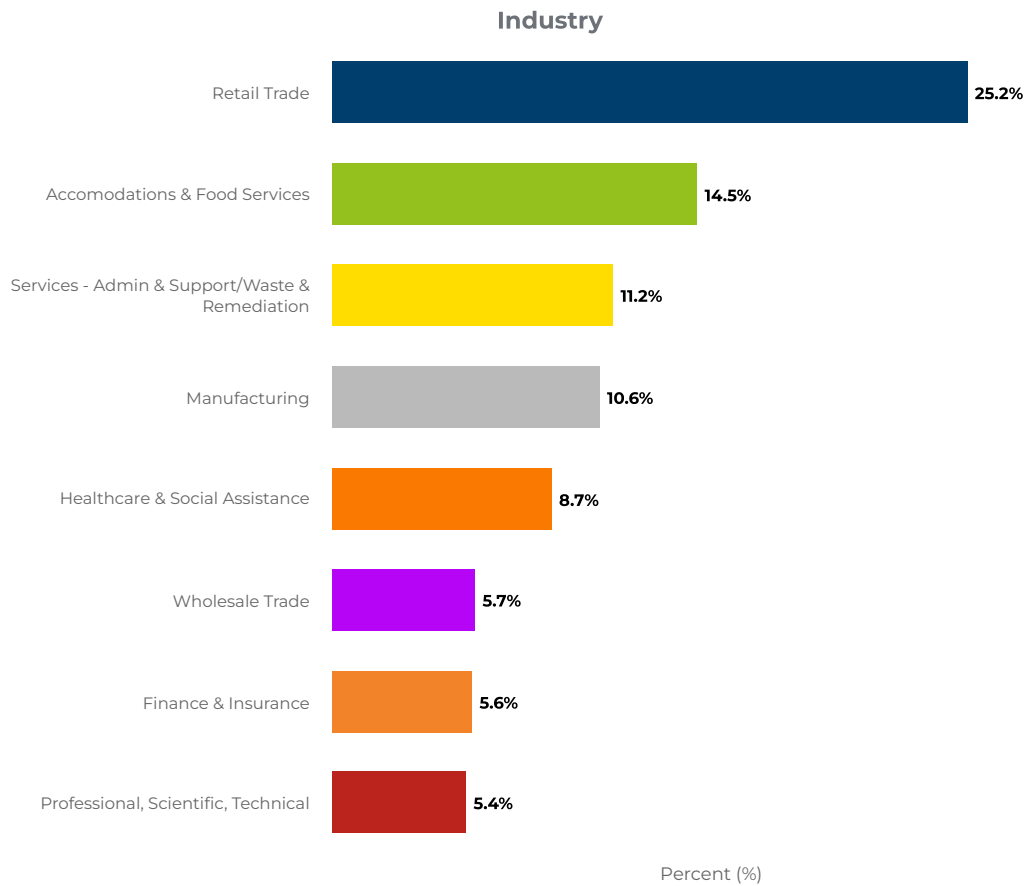


** Data Source: American Community Survey 5-year estimates*

Unemployment Rate



Employment by Industry



Operational Overview

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

ORGANIZATIONAL STRUCTURE

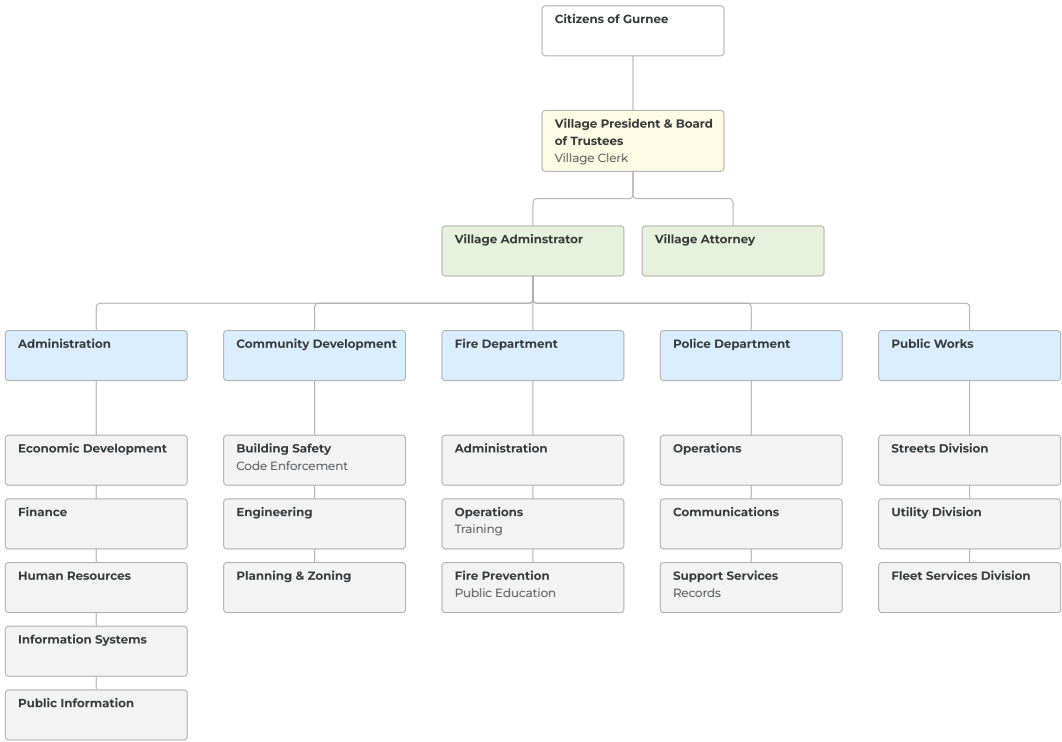
As a unit of local government, the Village is governed by an elected Village President and a six-member Village Board elected at large with overlapping terms. The Village Clerk is elected for a four-year term and the Village Treasurer is appointed by the Board. The President selects and appoints key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

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

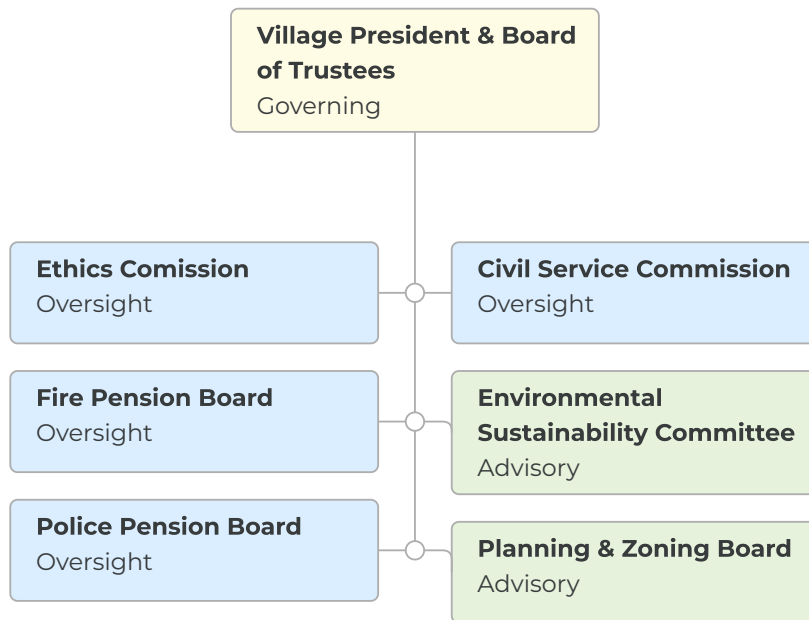
PRIMARY OPERATING GOAL

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

Organization Chart



Board & Commission Structure



Budget Process & Timeline

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 FY2022/2023 the Village updated its Strategic Plan through a process that included data collection via surveys, operating environment examination and brainstorming sessions. Meetings with the public, other taxing bodies, the Village staff and Mayor and Village Board also contributed significantly to the plan's update. This effort resulted in the creation of twenty-four Strategic Initiatives. Under each Strategic Initiative is up to seven Action Steps, as well as Key Outcome Indicators and Targets. Where applicable, funding for these Strategic Initiatives is included in the FY 2024/2025 budget and noted in various sections. More information on the 2023 – 2026 Strategic Plan can be found in the Budget Overview section 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.

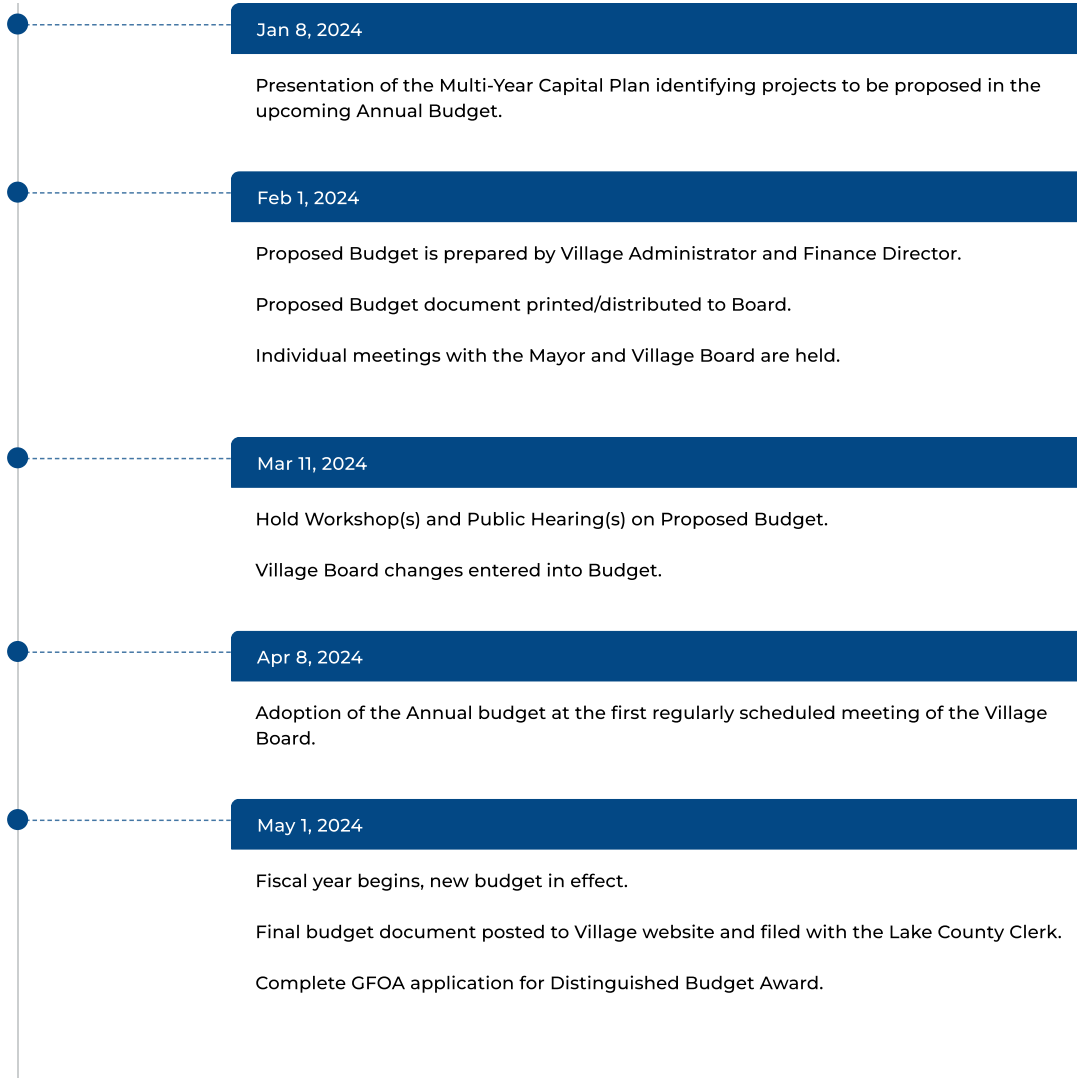
Once Department Directors have developed costs for their programs and services, they begin data entry. The Village's budgeting system allows all departments to enter their own budget requests. Once complete, the Village Administrator and Finance Director meet with the Department Directors to discuss 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 document. 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 meetings are held. The Village Administrator, Finance Director and Department Directors are present at the meetings to address issues and concerns by the Mayor, Trustees and general public. After the public meetings, the budget may be further revised and passed without further public inspection, notice or hearing. The final budget ordinance and public hearing is usually held prior to 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.





Basis of Budgeting

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. Annual Comprehensive 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 Annual Comprehensive Financial Report (ACFR) 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 ACFR.

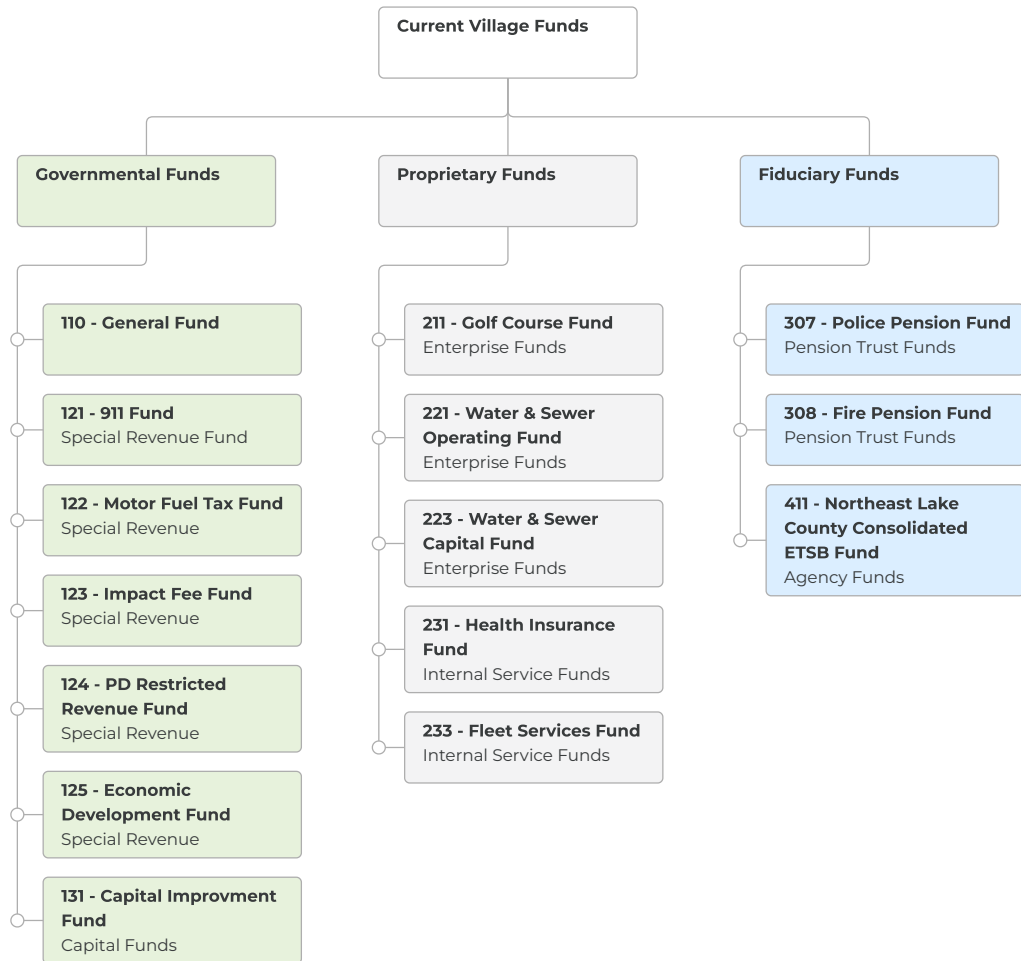
The **Annual Comprehensive Financial Report (ACFR)** presents financial information using the economic resources measurement focus full-accrual basis of accounting in the government-wide financial statements and the current financial resources measurement focus modified-accrual basis of accounting in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

Fund Structure

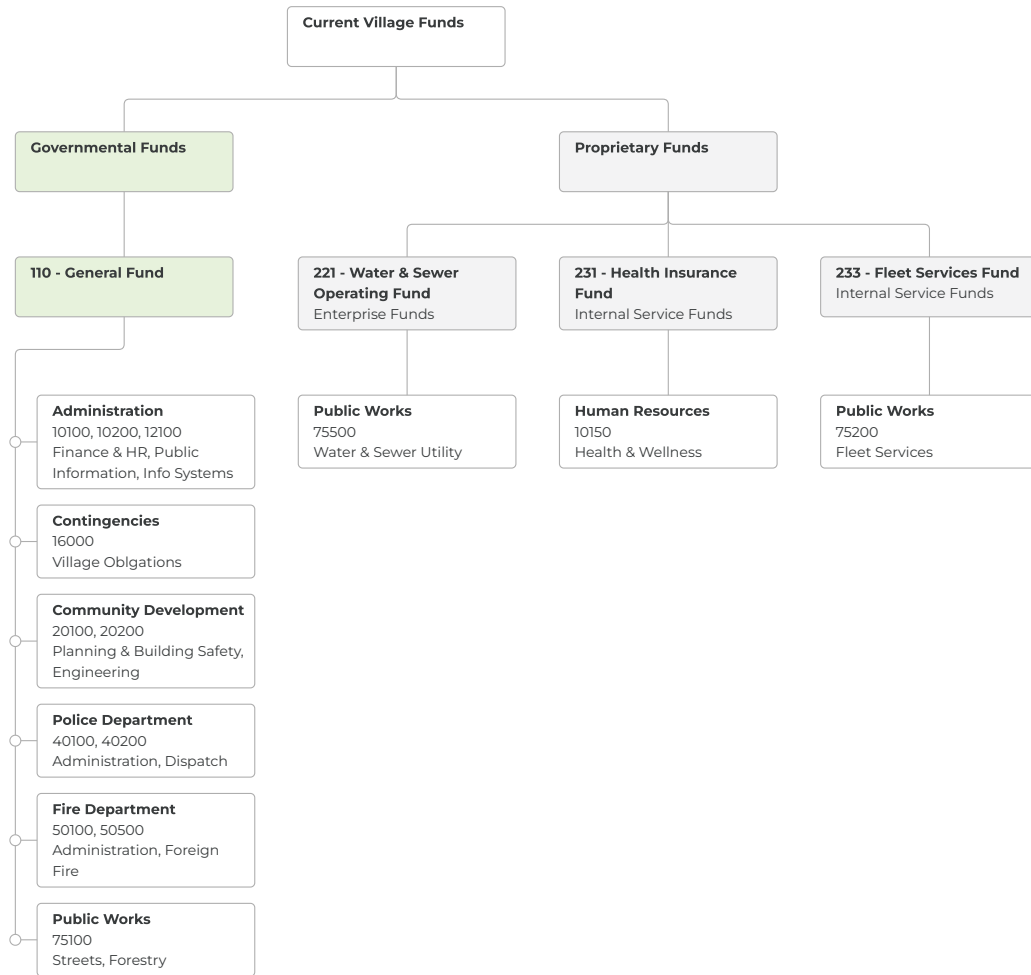
Fund Structure: A fund is a separate accounting entity which is organized with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures. The Village uses the three following fund types:

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

All of the Village's active 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.



Relationship Between Funds & Departments



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, object 30 is specifically Overtime, within the Salaries & Wages category.

The last two digits (01) are the sub-object string. The sub-object delineates the sub-object within the object. In this case, 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 6.60 budgeted FTE's. These changes are targeted to Public Safety and succession planning primarily. Overall authorized personnel includes 13.00 unbudgeted positions. These positions allow the Village to bring on personnel just prior to retirements to allow for job shadowing and training if necessary without exceeding the authorized level in the Annual Budget.

The unreserved fund balance in the General Fund should, at a minimum, equal 60-65% of the subsequent fiscal year's expenditures less transfers out. The projected fiscal year end General Fund balances meet this policy.

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, authorized personnel 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 of 60-65% of the subsequent year's budgeted expenditures less transfers out. 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 60%, the Village Board will be notified with a plan to bring the balance back into compliance. Balances in excess of the recommended cash flow commitment may be transferred to support future capital projects or obligations.

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.

Financial Policies & Procedures Manual

The purpose of this manual is to guide Village Officials and Employees in the handling of financial matters and transactions. The policies and procedures contained in this manual were created using industry best practices, Village Ordinances, State and Federal regulations, and current and past practices as a backdrop. Financial Policies and Procedures are maintained in the Finance Division of the Administration Department and are created and updated with input from the Village Board and Executive Staff. This manual is reviewed annually in conjunction with the budgeting process for major updates which are brought to the Village Board for approval if necessary. Current Financial Policies contained in this manual include:

- Accounts Receivable Policy
- Debt Policy
- Fiscal Contingency Plan
- Fixed Asset Policy
- Fraud Prevention Policy
- Fund Balance Policy
- Identity Theft Policy
- Investment Policy
- Pension Funding Policy
- Purchasing Policy
- Social Security Number Protection Policy

BUDGET OVERVIEW

Executive Overview

Proposed Revenues and Expenditures by Fund			
Fund	Proposed Revenues FY 24/25	Proposed Expenditures FY 24/25	Net Surplus / (Deficit)
All Funds	\$99,271,325	\$101,044,192	(\$1,772,867)
Governmental Funds	\$63,772,319	\$68,222,911	(\$4,450,592)
110 - General Fund	51,565,168	51,565,168	-
121 - 911 Fund	1,508,865	1,508,865	-
122 - Motor Fuel Tax Fund	1,370,358	1,350,000	20,358
123 - Impact Fee Fund	-	126,928	(126,928)
124 - PD Restricted Revenue Fund	181,000	218,500	(37,500)
125 - Economic Development Fund	3,370,000	3,370,000	-
131 - Capital Improvement Fund	5,776,928	10,083,450	(4,306,522)
Proprietary Funds	\$19,147,000	\$21,373,916	(\$2,226,916)
211 - Golf Course Fund	76,000	65,000	11,000
221 - Water & Sewer Operating Fund	10,288,000	7,557,879	(1,994,604)
223 - Water & Sewer Capital Fund	-	4,724,725	(4,724,725)
231 - Health Insurance Fund	5,750,900	5,710,900	40,000
233 - Fleet Services Fund	3,032,100	3,315,412	(283,312)
Fiduciary Funds	\$15,252,006	\$8,234,500	\$7,017,506
307 - Police Pension Fund	8,413,862	4,822,000	3,591,862
308 - Fire Pension Fund	6,838,144	3,412,500	3,425,644
Agency Funds	\$1,100,000	\$3,212,865	(\$2,112,865)
411 - NLCC-ETSB	1,100,000	3,212,865	(2,112,865)

The Village of Gurnee's Fiscal Year (FY) 2024/2025 budget of \$101.04M 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.

Fiscal Year 2024/2025 projected revenues are \$99.3M, while projected expenditures are \$101.04M million including inter-fund transfers. On an all funds basis, a \$1.8M planned deficit is projected. The planned deficit is a purposeful spend-down of fund balance mainly in the Capital Improvement Fund and Water & Sewer Capital Fund to address capital infrastructure projects.

During 2022 the Village updated its Strategic Plan. The 2017-2021 Strategic Plan was the catalyst for innovation in departments, improvements in public safety, expansion of pedestrian facilities and enhancements to infrastructure to name a few. The 2023-2026 Strategic Plan further builds upon this progress through twenty-four Strategic Initiatives that focus on the priorities of Fiscal Sustainability, Well-Maintained Infrastructure, Effective Communication, a Stable, Well-Trained Workforce, a Safety Community and Lifestyle Vitality. The Annual Budget provides the resources needed to convert these initiatives into reality. This includes keeping public safety and capital improvements at the forefront while preparing for future retirements in key positions. Funding to replace roads and water infrastructure, as well as strategic personnel additions are highlights of the Village's commitment to improving community infrastructure and public safety services.

Fund Balance

Fund	Audited Fund Balance May 1, 2023	Projected Surplus / (Deficit) FY 23/24	Projected Fund Balance May 1, 2024	Budget Revenues FY 24/25	Budget Expenditures FY 24/25	Budget Net Surplus / (Deficit) FY 24/25	Projected Fund Balance April 30, 2025
Total All Funds	\$176,896,471	\$6,178,113	\$183,074,584	\$99,271,325	\$101,044,192	(\$1,772,867)	\$181,301,717
110 - General Fund	30,616,591	1,270,336	31,886,927	51,565,168	51,565,168	0	31,886,927
121 - 911 Fund	271,773	(0)	271,773	1,508,865	1,508,865	0	271,773
122 - Motor Fuel Tax Fund	1,560,656	(534,468)	1,026,188	1,370,358	1,350,000	20,358	1,046,546
123 - Impact Fee Fund	276,928	(150,000)	126,928	0	126,928	(126,928)	0
124 - PD Restricted Revenue Fund	337,575	(33,447)	304,128	181,000	218,500	(37,500)	266,628
125 - Economic Development Fund	0	0	0	3,370,000	3,370,000	0	0
131 - Capital Improvement Fund	9,217,510	(669,973)	8,547,537	5,776,928	10,083,450	(4,306,522)	4,241,015
211 - Golf Course Fund	(2) 335,613	77,194	412,807	76,000	65,000	11,000	423,807
221 - Water & Sewer Operating Fund	(2) 7,925,029	(1,614,504)	6,310,525	10,288,000	7,557,879	(1,994,604)	4,315,921
223 - Water & Sewer Capital Fund	(2)			0	4,724,725		
231 - Health Insurance Fund	(326,253)	(287,400)	(613,653)	5,750,900	5,710,900	40,000	(573,653)
233 - Fleet Services Fund	1,474,969	110,430	1,585,399	3,032,100	3,315,412	(283,312)	1,302,087
307 - Police Pension Fund	(1) 71,411,016	4,002,668	75,413,684	8,413,862	4,822,000	3,591,862	79,005,546
308 - Fire Pension Fund	(1) 51,511,921	3,970,538	55,482,459	6,838,144	3,412,500	3,425,644	58,908,103
411 - NLCC-ETSB	2,283,143	36,740	2,319,883	1,100,000	3,212,865	(2,112,865)	207,018

(1) For Fiduciary Funds, spendable fund balance is shown.

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

Revenues and expenditures including inter-fund transfers for FY 2023/2024 are projected to increase the Village's equity position by approximately \$6.2M to \$183.1M to start the fiscal year on May 1, 2024. The FY 2024/2025 budget includes a deficit of \$1.8M in equity to \$181.3M on April 30, 2025. The majority of this decrease is a result of spending down prior year contributions in the capital funds offset by positive variances in the Police and Fire Pension Funds. These projections are prepared on the budget basis and do not include adjustments required for reporting in the Annual Comprehensive Financial Report (ACFR).

In conjunction with the Annual Budget process, the Village will consider transfers from the prior year's excess fund balance if any exists. Proposed transfers from the FY 2022/2023 excess fund balance includes \$1.5M to the 131 – Capital Improvement Fund for the FY 2024/2025 capital program and \$1.5M to the 221 – Water & Sewer Operating Fund to offset the need for large rate increases in the short-term. These transfers are included in the projected FY 2023/2024 Surplus/(Deficit) and projected May 1, 2024 balances.

In accordance with the Village's adopted *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should equal 60-65% of the subsequent fiscal year's expenditures less transfers out. As a result, the Village must maintain an unreserved balance of approximately \$25.6-27.7M. Any amount below that requires Village Board notification and a plan of action, any amount above will be considered for transfer to fund future capital projects or other obligations once the fiscal year is complete and audited. The projected May 1, 2024 General fund balance of \$31.9M is 74.7% of FY 2024/2025 budgeted expenditures less transfers out. Once the FY 2023/2024 audit is complete staff will make a recommendation to the Board regarding transferring any excess fund balances for use in the FY 2025/2026 budget capital plan.

A purposeful spend-down of unrestricted fund balance is projected in the 123 - Impact Fee, 124 – PD Restricted Revenue Fund, 131 - Capital Improvement, combined 221 - Water & Sewer Operating and 223 - Water & Sewer Capital Fund, 233 - Fleet Services Fund and the 411 - Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB).

- In FY 2024/2025 a \$127 thousand transfer from the 123 - Impact Fee Fund to the Capital Improvement Fund has been budgeted to help fund drainage improvements.
- The 124 – PD Restricted Revenue Fund has a budgeted spend-down for equipment purchases consistent with the restrictions placed on the use of these funds.
- The 131 - Capital Improvement Fund has a \$4.3M spend-down. FY 2024/2025 Capital Improvement Fund expenditures are further detailed in the Capital Improvements Section.
- The combined 221 - Water & Sewer Operating Fund and 223 - Water & Sewer Capital Fund has a projected deficit of \$2.0M. The combined deficit is a planned spend-down of available fund balance to help support infrastructure improvements including water main replacement on Milwaukee Avenue. FY 2024/2025 Water & Sewer Capital Improvement Fund expenditures are further detailed in the *Capital Improvements Section*.

- The 233 - Fleet Services Fund has a projected deficit of \$283K as the Village draws down excess balances from prior years. The Fund is intended to be a net 0, but funds build up over time as a result of positive variances and the timing of vehicle purchases.
- The Northeast Lake County Consolidation Emergency Telephone Systems Board (NLCC-ETSB), a Joint agency with the City of Zion in which the Village acts in a custodial capacity, is proposing to use \$2.1M in fund balances to support capital related to public safety dispatching improvements and county-wide consolidation efforts.

Authorized Personnel

Full-Time Equivalents by Department/Division				FY 22/23			FY 23/24			FY 24/25			Budgeted Change
Department/Division				Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	Budgeted	Unbudgeted	Total	
Village-Wide FTE's				234.55	8.00	242.55	238.80	9.00	247.80	245.40	13.00	258.40	▲ 6.60
Administration - 11010***				14.15	1.00	15.15	14.65	1.00	15.65	16.40	1.00	17.40	▲ 1.75
Administration - 1101010100				8.50	0.00	8.50	8.00	0.00	8.00	9.00	0.00	9.00	▲ 1.00
Information Systems - 11010200				5.65	1.00	6.65	6.65	1.00	7.65	7.40	1.00	8.40	▲ 0.75
Community Development - 11020***				15.30	2.00	17.30	16.30	1.00	17.30	15.30	1.00	16.30	▼ -1.00
Planning/Building Safety - 11020100				8.80	1.00	9.80	9.80	1.00	10.80	8.80	1.00	9.80	▼ -1.00
Engineering - 11020200				6.50	1.00	7.50	6.50	0.00	6.50	6.50	0.00	6.50	0.00
Police Department - 11040***				106.25	2.00	108.25	109.25	4.00	113.25	112.75	4.00	116.75	▲ 3.50
Administration - 11040100				82.00	2.00	84.00	85.00	4.00	89.00	88.50	4.00	92.50	▲ 3.50
Communications - 11040200				24.25	0.00	24.25	24.25	0.00	24.25	24.25	0.00	24.25	0.00
Fire Department - 11050***				63.00	0.00	63.00	62.00	0.00	62.00	64.00	4.00	68.00	▲ 2.00
Fire Department - 11050100				63.00	0.00	63.00	62.00	0.00	62.00	64.00	4.00	68.00	▲ 2.00
Public Works Department - 11075***				35.85	3.00	38.85	36.60	3.00	39.60	36.95	3.00	39.95	▲ 0.35
Streets - 11075100				18.02	2.00	20.02	18.50	2.00	20.50	18.63	2.00	20.63	▲ 0.13
Utility - 22175500				13.83	1.00	14.83	14.11	1.00	15.11	14.33	1.00	15.33	▲ 0.22
Vehicle Maintenance - 23375200				4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	0.00

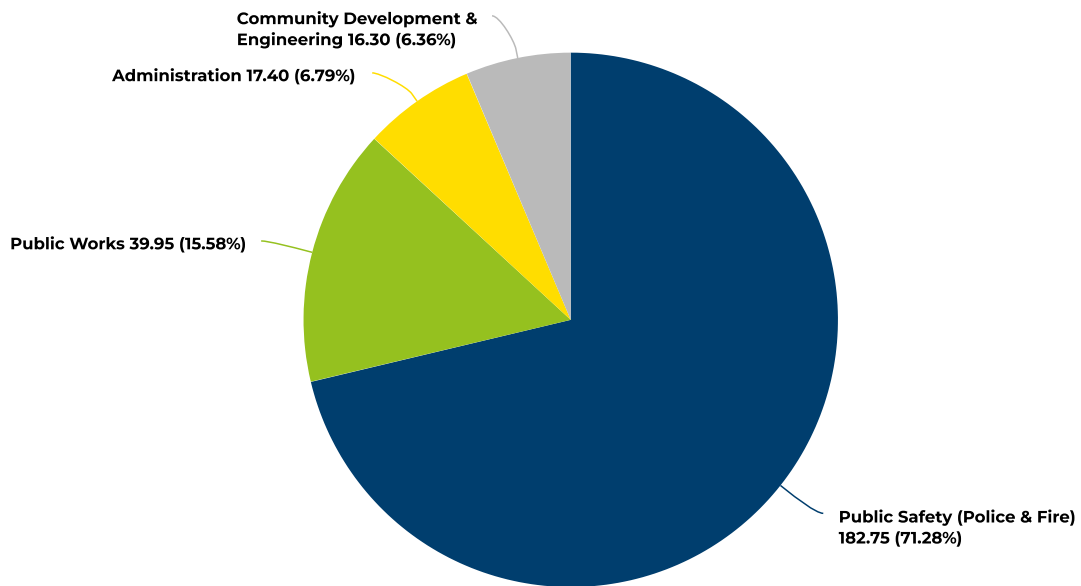
Personnel Changes

The FY 2024/2025 budgeted headcount level is increasing to 245.40 full-time equivalents. The budget includes the following changes in each department:

- Administration +1.0 FTE's
 - Addition of a Community Engagement Coordinator
- Information Systems +0.75 FTE's
 - Addition of a GIS Specialist (Split with Water Fund)
- Community Development -1.0 FTE's
 - Elimination of a Management Analyst
- Police Department +3.50 FTE's
 - Addition of a Police Commander
 - Addition of three (3) Police Officers
 - Addition of a part-time Community Service Officer
 - Elimination of Support Services Director (Duties Performed by Administrative Commander)
- Fire Department +2.0 FTE's
 - Addition of two (2) Firefighter/Paramedics
- Public Works + 0.35 FTE's
 - Addition of a GIS Specialist (Split with Water Fund)
 - Adjust Allocation of part-time General Office Secretary

A total of 13.0 full-time equivalents will remain authorized but unbudgeted to maintain continuity of services. These authorized positions may be used to bring on replacements prior to pending retirements, move contracted services in-house or allow for a potential promotion throughout the fiscal year.

Total Authorized by Function



Strategic Plan

2023-2026 STRATEGIC PLAN DEVELOPMENT PROCESS

On January 18, 2022, the strategic planning process began with a meeting between Craig Rapp, a consultant hired to assist, and Gurnee senior staff. The meeting included a review of strategic planning principles, a discussion of organizational value proposition, the status of vision and mission statements, a tutorial on preparing an environmental scan and discussion on community outreach. The session concluded with group acknowledgement of current conditions, principles for the vision and mission statements, a timeline and assignments for preparation of the environmental scan and organizational profile and a process for conducting the stakeholder and community outreach.

Operating Review, Stakeholder Engagement:

To answer the question “Where are we now?” the strategic planning process began with a detailed examination of the operating environment. This was conducted early in the process to provide useful information to the Village Board so that informed choices could be made during a strategic planning retreat.

Assessing the environment included:

- Community stakeholder outreach via a community survey
- Internal stakeholder (including staff) outreach via an internal survey
- Six focus groups

Community Survey Results:

As part of the strategic planning process an external survey was conducted in late-February through late-March 2022. The survey questions explored quality of village services, quality of life in Gurnee, opportunities for improvement and priorities for the future.

KEY TAKEAWAYS:

- When asked the three things respondents liked best about Gurnee, they indicated they like the location (51%), parks and recreation areas (36%) and the variety of local stores, restaurants and shopping variety (32%).
- Respondents also indicated that they were Very Satisfied or Somewhat Satisfied with parks and recreational facilities (85%), quality of life (81%) public safety (80%), emergency medical response (79%) and drinking water (77%).
- Respondents considered a sense of safety and security, high quality schools, high quality public services, well-maintained residential and commercial properties and being a diverse, inclusive, and welcoming community as the five most important items for the future of Gurnee as a strong and healthy community.

Internal Survey Results:

A survey of internal stakeholders, almost all of whom identified themselves as staff, was conducted between late-February and late-March 2022.

KEY TAKEAWAYS:

- 96% identified the quality of services in Gurnee as “Excellent” or “Good” and 91% identified the overall quality of life in Gurnee as Excellent or Good.
- Respondents identified high and medium priorities for Gurnee for the next three years as public safety (100%), financial sustainability (100%), infrastructure (98%), economic development (94%), recruiting of Village staff (87%), improving service delivery to residents (85%) and improving resident trust (82%).
- Respondents were overwhelmingly positive about working for the Village of Gurnee. Respondents “Strongly Agreed” or “Somewhat Agreed” with the following statements:
 - I am likely to stay with Gurnee for another year (93%)
 - I would apply to this position again (85%)
 - I would recommend working at Gurnee to friends (95%)

Focus Group Results:

Six focus groups were conducted on March 16th, 17th and 18th. A focus group is a small-group discussion guided by a trained facilitator. It is used to gather in-depth information about a community's thoughts and opinions about a designated topic. The process included a set of questions and follow-up discussion within the small group. Participants were recruited by village staff through a variety of outreach methods. Participating individuals included residents with varying time in Gurnee including some long-standing residents (more than 30 years) and newer residents (less than 2 years). It also included individuals who identified themselves as business owners, homeowners, renters and parents of school-aged children.

KEY TAKEAWAYS:

- According to several residents, Gurnee “has it all” - parks, shopping and a great location between Milwaukee and Chicago that allows two income families to have many career opportunities. Public safety was overall seen as positive with great ambulance response times specifically noted by several residents. Participants generally noted that Gurnee does a good job with the “basic stuff” such as water, sewer and leaf pickup.
- Among the opportunities for improvement cited were more opportunities for residents to connect with each other, more connectivity between trails, updated (online) processes for utilities and better standardization and communication about the permitting process. There is a recognition of the dependence on Six Flags and Gurnee Mills for tax revenue and diversified revenue was identified by participants as a priority.
- Participants expressed priorities for the future include small business retention and growth, high-density housing options for young adults, walkability including a safe way to cross I-94, improved permitting/better relationships with contractors, and a downtown-like area for restaurants, retail and a space to gather.

All Stakeholders:

There were common themes heard between varying groups of stakeholders which will remain a focus of the Village even if they did not result in a formal, standalone Strategic Initiative. These include:

- *Downtown/Gathering Space:* Residents have long expressed the desire to have a traditional downtown similar to those found in nearby communities like Libertyville and Grayslake. Old Grand Avenue is typically mentioned as the area where a downtown would ideally be constructed. While the Village and Gurnee Park District have worked together to increase the number of events and gathering opportunities in this area, unfortunately the western end of Old Grand is impacted by Des Plaines River flooding, thereby making development impractical and financially prohibitive. In fact, structures originally built here have repeatedly flooded and several have been removed. While a traditional downtown is not feasible based upon Gurnee's development patterns over the past 40 years, creating a central gathering space with restaurants and entertainment on a vacant parcel in cooperation with a commercial developer may be a possibility. The Village continues to pursue this option and express this priority to land developers.
- *Higher-density Housing options/housing that meets workforce/generational demands:* Most of Gurnee's housing stock is single-family, two-story, built 20-30 years ago. Residents who desire to “age in place” seek downsizing options that allow them to remain in Gurnee near friends and family. Multi-family housing that meets this empty nester need as well as being suitable for young professionals and families is viewed as desirable to keep our economy growing.
- *Safe pedestrian crossing of I-94:* Grand Avenue is the Village's main commercial corridor. Residents have expressed a desire to be able to safely bike or walk across I-94 via Grand Avenue. This would require crossing four Tollway on and off ramps as well as the Tollway itself. Surface-level crossings would need to be controlled by a signal based on the volume and speed of traffic, which has the potential to back traffic up on mainline I-94 during peak hours thereby creating a dangerous situation. Safe pedestrian alternatives to cross I-94 exist approximately .8 mile to the north at Stearns School Road and 1.25 miles to south at Washington Street. These two alternative paths will continue to be a focus as the Village works to improve/install pedestrian facilities that feed into to these crossings.
- *Improving permitting/zoning processes:* The Community Development Department processes approximately 2,500 permits annually along with zoning requests which may require appearances before the Planning & Zoning Board and/or Village Board. Code requirements or zoning processes can be unfamiliar to homeowners, first-time contractors or new businesses in the Village sometimes resulting in frustration for both the applicant and staff. While efforts have been made to improve processes, Strategic Planning stakeholders expressed a desire for additional streamlining and simplification. Staff will continue to collect feedback and review internal processes, removing barriers where possible, balanced against public safety as its paramount concern.
- *Protecting the environment/air quality:* In November 2020 the Environmental Sustainability Committee (ESC) was formed to assist and advise Village leadership. The ESC was tasked with promoting sustainability in the community, facilitating opportunities for citizen and agency input and advising the Village Board on existing and proposed governmental ordinances, actions and regulations related to sustainability. In addition to the work of the ESC, the Village's environmental stewardship role includes heightened review of proposed developments/new business with potential negative environmental impact, removal of local regulatory barriers to sustainable practices, communication with residents related environmental concerns (EtO and PFAS for example), and coordination with the appropriate regulatory authorities to ensure compliance with current laws and regulations.

Village Board Retreat:

On May 20, 2023 the Village of Gurnee held an all-day retreat to develop the strategic plan. As the group addressed the question of “Where are we now?” it was challenged to define the current organizational culture and its value proposition - understanding that an organization's culture and the value proposition it puts forth provide the foundation for the way in which services are delivered and strategic direction is set.

The group engaged in an extended discussion regarding the value proposition and its relationship to the culture. It was generally agreed that customer intimacy reflects much of the current approach. Operational excellence has been important and will continue to be important for operational stability; therefore, customer intimacy was determined to be the primary

value proposition with operational excellence as a secondary focus.

The group then directed their attention to their mission, vision and values statements. They agreed that the three statements needed modifications, some more than others. They examined the current statements, spent time reviewing the current vision and mission statements, reflecting and debating fit with their current perspectives and purpose. A brainstorming process followed resulting in the identification of potential revisions.

Based upon the challenges and issues identified, a facilitated discussion ensued to determine the highest priorities for the strategic planning period. The following Strategic Priorities emerged as the most important over the next three years:

- **Fiscal Sustainability**
- **Well-Maintained Infrastructure**
- **Effective Communication**
- **A Stable, Well-Trained Workforce**
- **A Safe Community**
- **Lifestyle Vitality**

To clarify the meaning of each priority, the group identified key concepts that were used to create guidance, and ultimately, definitions.

With definitions in place, the group determined the most important outcomes to be achieved for each priority, defined as Key Outcome Indicators (KOI's), and developed Performance Targets. KOI's define progress toward desired outcomes. Performance Targets define successful outcomes expressed in measurable terms. The alignment created between priorities, outcomes and targets is important not only for clarity, but also for maintaining a disciplined focus on the desired results.

To successfully address the Strategic Priorities and achieve the intended outcomes expressed in the performance targets, it is necessary to have a focused set of actions, including detailed implementation steps to guide organizational effort. The Village of Gurnee will accomplish this through a set of Strategic Initiatives. Strategic Initiatives are broadly described but narrowly focused activities that are aligned with the priorities and targeted to the achievement of outcomes. On April 28, 2022, senior staff met to identify Strategic Initiatives. Following this session, staff teams worked to develop detailed Action Steps for each Strategic Initiative.

Following the development of Action Steps for each Strategic Initiative, the final Strategic Plan document was developed. The Plan was formally adopted by the Village Board on November 14, 2022. The complete plan can be found at: <https://www.gurnee.il.us/government/transparency-portal/plans-goals/strategic-plan>

Strategic Priority #1

STRATEGIC PRIORITY 1 Fiscal Sustainability



OUTCOME

Reduced reliance on the Big Three

KEY OUTCOME INDICATOR

of new tax generating businesses, Big Three tax-overall tax change

TARGET

Big Three share of overall taxes reduced 5% by 2025

OUTCOME

Cost effective operations

KEY OUTCOME INDICATOR

Cycle time reductions, efficiency improvements, cost reductions

TARGET

3 service improvements 2022-2025
10% operational cost savings 2022-2025

OUTCOME

Successful business retention and attraction

KEY OUTCOME INDICATOR

Revenue and employment generation, variety of goods and services

TARGET

Net growth of revenue and employment in line with regional economic indicators, 2022-2025
Proportion among business sectors maintained so as to provide balance and variety of goods and services

STRATEGIC INITIATIVES

- 1.1. Develop fiscal growth and redevelopment strategy
- 1.2. Develop and implement a New Business Attraction Plan

- 1.3. Formalize a business retention program
- 1.4. Create new strategy for operational effectiveness and efficiencies

Strategic Priority #2

STRATEGIC PRIORITY 2 Well-Maintained Infrastructure



OUTCOME

Current infrastructure quality maintained

KEY OUTCOME INDICATOR

Condition rating changes, replacement schedule compliance

TARGET

Attain a Pavement Condition Index (PCI) of 60 for road conditions by 2025 Meet Village utility replacement schedules for identified Village infrastructure

OUTCOME

Infrastructure that meets community needs

KEY OUTCOME INDICATOR

Water system reliability standards met, continue to complete pedestrian improvements from the Blue Ribbon Commission recommendations

TARGET

Decrease the percentage of homes without access to public sewer or water by 2025 Prepare a meter change out program by 2025 Decrease the number of dead end water mains by looping 3 water mains by 2025 Complete one pedestrian improvement project per year

OUTCOME

Infrastructure meets key standards and mandates

KEY OUTCOME INDICATOR

Monitor the number of standards/mandates met

TARGET

Increase number of new standards met within the next 3 years

STRATEGIC INITIATIVES

- 2.1. Develop annual Capital Plan for pavement improvements
- 2.2. Develop Village Utility Reliability Plan

- 2.3. Update Pedestrian Improvement Plan
- 2.4. Perform a comprehensive Standards and Mandate assessment

Strategic Priority #3

STRATEGIC PRIORITY 3 Effective Communication



OUTCOME

A well-informed community

KEY OUTCOME INDICATOR

Communication plans deployed, # of social media/platform hits, # of impressions per social media post

TARGET

>90% say they feel Village communicates well

OUTCOME

A community that trusts the Village

KEY OUTCOME INDICATOR

of educational communication items deployed, positive survey results

TARGET

>90% say they trust the Village

OUTCOME

An engaged community

KEY OUTCOME INDICATOR

of engagement events, # of impressions per social media post

TARGET

Increase # of engagements by 10% from 2023-2026

Increase # of impressions per social media post by 2023-2026

STRATEGIC INITIATIVES

- 3.1. Conduct resident satisfaction survey
- 3.2. Create interdepartmental communications team structure

- 3.3. Develop data-driven communications program
- 3.4. Develop constituent service program

Strategic Priority #4

STRATEGIC PRIORITY 4 A Stable, Well-Trained Workforce



OUTCOME

Improved workforce diversity

KEY OUTCOME INDICATOR

Diversity of workforce

TARGET

20% of new hires 2023-2026 are diverse

OUTCOME

Well-trained workforce

KEY OUTCOME INDICATOR

Percentage increase in training hours, percentage of employees meeting training targets

TARGET

75% of all employees meet training targets by 2025

OUTCOME

Stable workforce

KEY OUTCOME INDICATOR

Staffing targets met, turnover rate reduced

TARGET

Department specific succession plan in every department by 2024

STRATEGIC INITIATIVES

4.1. Update and implement compensation and non-compensation plan

4.2. Increase training opportunities for operational effectiveness

4.3. Implement professional development pathways for management positions

4.4. Update recruiting and retention efforts with a focus on diversity to meet the needs of next generation workforce

Strategic Priority #5

STRATEGIC PRIORITY 5 A Safe Community



OUTCOME

The capacity to meet community safety expectations

KEY OUTCOME INDICATOR

vacant positions, reduce the time to fill vacancies

TARGET

95% of budgeted public safety positions filled by 2024

OUTCOME

Increased feeling of safety in the community

KEY OUTCOME INDICATOR

Increased # of units and programs, positive feedback results

TARGET

Restore community-based units and programs to pre-pandemic levels by 2025
Greater than 95% say they feel safe

OUTCOME

Major incident preparedness

KEY OUTCOME INDICATOR

Intradepartmental training events, 100% of personnel National Incident Management System trained

TARGET

50% of units and people fully trained for major incidents by 2025

STRATEGIC INITIATIVES

- 5.1. Create a Public Safety Recruitment and Retention Plan
- 5.2. Develop public safety community engagement program

- 5.3. Create stakeholder relationship strategy
- 5.4. Update comprehensive Major Incident Training Plan

Strategic Priority #6

STRATEGIC PRIORITY 6 Lifestyle Vitality



Outcome

Improved community connectedness

Key outcome indicator

of community events, # of neighborhood events

Target

Increase # of annual community events by 3 between 2023-2026
Increase annual block permits by 10% annually 2023-2026

Outcome

Vibrant small business community

Key outcome indicator

Increase in small business/community connectedness

Target

Increase by 3 in small business events and programs by 2025

Outcome

Demonstrated commitment to diversity

Key outcome indicator

Increase in workforce diversity, increase in Board/Commission diversity

Target

>70% indicating Village's commitment to diversity is evident
>10% increase in diverse candidates appointed to Board or Commissions 2023-2026

STRATEGIC INITIATIVES

6.1. Develop small business/community partnership program

6.2. Establish/support events in partnership with community and neighborhood organizations

6.3. Develop relationship with regional multi-cultural agencies

6.4. Create opportunities for community engagement around strategic priorities

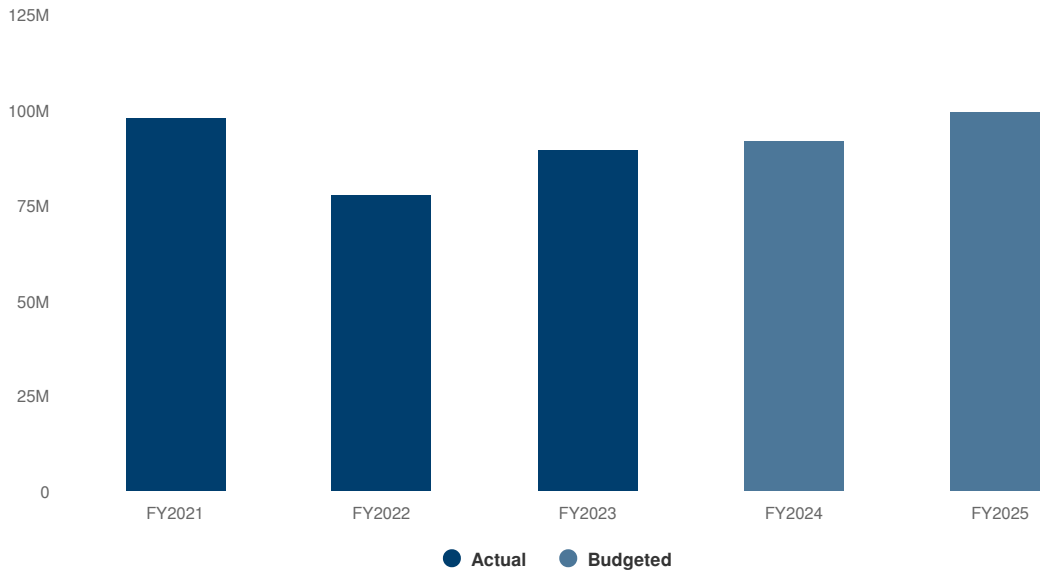
FUNDING SOURCES

All Sources Summary

FY 2023/2024 revenues across all funds are forecasted to exceed budget by \$6.0M or 6.5%, primarily due to better than expected performance in the Major Revenues and Investments & Contributions categories, in addition to a transfer of \$3.0M from the General Fund to the Capital Improvement Fund and Water & Sewer Capital Fund included in the FY 2023/2024 projected balances. FY 2024/2025 revenues across all funds totals \$99.27M, \$7.2M or 7.9% higher than the prior year's budget. Variances are detailed throughout this section.

\$99,271,325 **\$7,244,506**
(7.87% vs. prior year)

All Sources Summary Proposed and Historical Budget vs. Actual



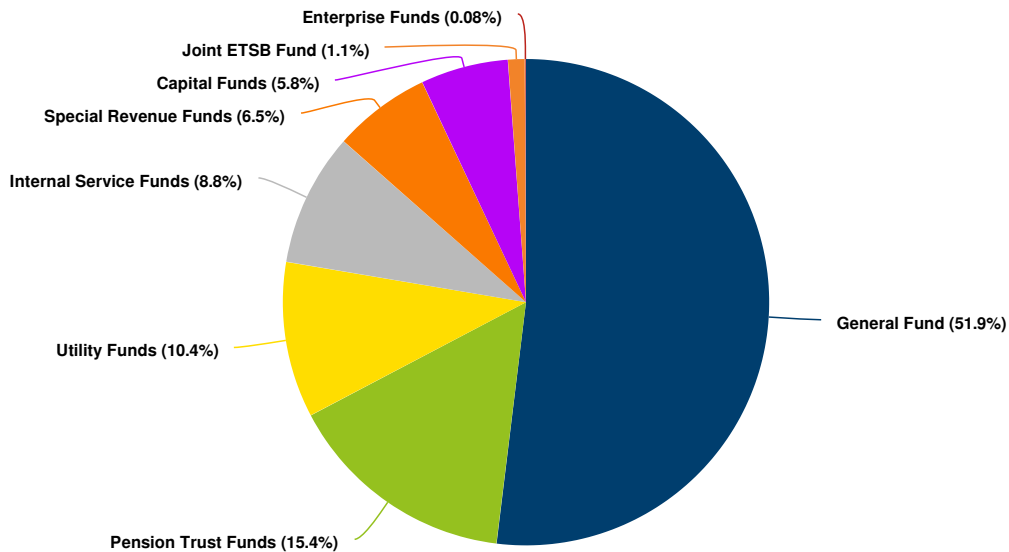
Revenue by Fund

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.

- 52.0% of all revenues are in the General Fund, which is responsible for funding the majority of Administration, Police, Fire and Public Works-Street activity.
- 15.4% of all revenues are in the Pension Trust Funds, which includes Police and Fire Pension Funds. The major funding sources are employee and employer contributions and investment income.
- 10.4% of all revenues are in Utility Funds, which includes the Water & Sewer Operating and Capital Funds. The major funding source is user charges for water and sewer usage.
- Internal Service funds are used to segregate major activities. These include the Health Insurance and Fleet Services Funds. These are funded by interfund transfers from the operating funds (General and Water & Sewer).

The following charts represent total revenues by fund type.

2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
General Fund	\$49,226,092	\$49,086,397	\$51,755,149	\$51,565,168	\$2,478,771	5%
Total General Fund:	\$49,226,092	\$49,086,397	\$51,755,149	\$51,565,168	\$2,478,771	5%
Special Revenue Funds						
911 Fund	\$817,682	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%
Motor Fuel Tax Fund	\$1,691,681	\$1,402,000	\$1,465,532	\$1,370,358	-\$31,642	-2.3%
Impact Fee Fund	\$9,100	\$0	\$0	\$0	\$0	0%
PD Restricted Revenue Fund	\$208,018	\$178,500	\$184,273	\$181,000	\$2,500	1.4%
Economic Development Fund	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total Special Revenue Funds:	\$2,726,481	\$3,122,866	\$2,444,899	\$6,430,223	\$3,307,357	105.9%
Capital Funds						
Capital Improvement Fund	\$8,538,476	\$5,775,000	\$7,452,891	\$5,776,928	\$1,928	0%
Total Capital Funds:	\$8,538,476	\$5,775,000	\$7,452,891	\$5,776,928	\$1,928	0%
Enterprise Funds						
Golf Course Fund	\$66,598	\$58,000	\$102,194	\$76,000	\$18,000	31%
Total Enterprise Funds:	\$66,598	\$58,000	\$102,194	\$76,000	\$18,000	31%
Utility Funds						
Water & Sewer Operating Fund	\$9,908,164	\$9,596,200	\$9,784,500	\$10,288,000	\$691,800	7.2%
Water & Sewer Capital Fund	\$2,126,680	\$50,000	\$1,550,000	\$0	-\$50,000	-100%
Total Utility Funds:	\$12,034,844	\$9,646,200	\$11,334,500	\$10,288,000	\$641,800	6.7%
Internal Service Funds						
Health Insurance Fund	\$5,641,161	\$5,380,500	\$5,423,100	\$5,750,900	\$370,400	6.9%
Fleet Services Fund	\$3,861,377	\$3,229,900	\$3,229,900	\$3,032,100	-\$197,800	-6.1%
Total Internal Service Funds:	\$9,502,537	\$8,610,400	\$8,653,000	\$8,783,000	\$172,600	2%
Pension Trust Funds						
Police Pension Fund	\$3,021,912	\$8,459,668	\$8,359,668	\$8,413,862	-\$45,806	-0.5%
Fire Pension Fund	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144	\$445,356	7%
Total Pension Trust Funds:	\$6,314,351	\$14,852,456	\$15,152,456	\$15,252,006	\$399,550	2.7%
Joint ETSB Fund						
NLCC-ETSB	\$1,078,850	\$875,500	\$1,150,000	\$1,100,000	\$224,500	25.6%
Total Joint ETSB Fund:	\$1,078,850	\$875,500	\$1,150,000	\$1,100,000	\$224,500	25.6%
Total:	\$89,488,229	\$92,026,819	\$98,045,089	\$99,271,325	\$7,244,506	7.9%

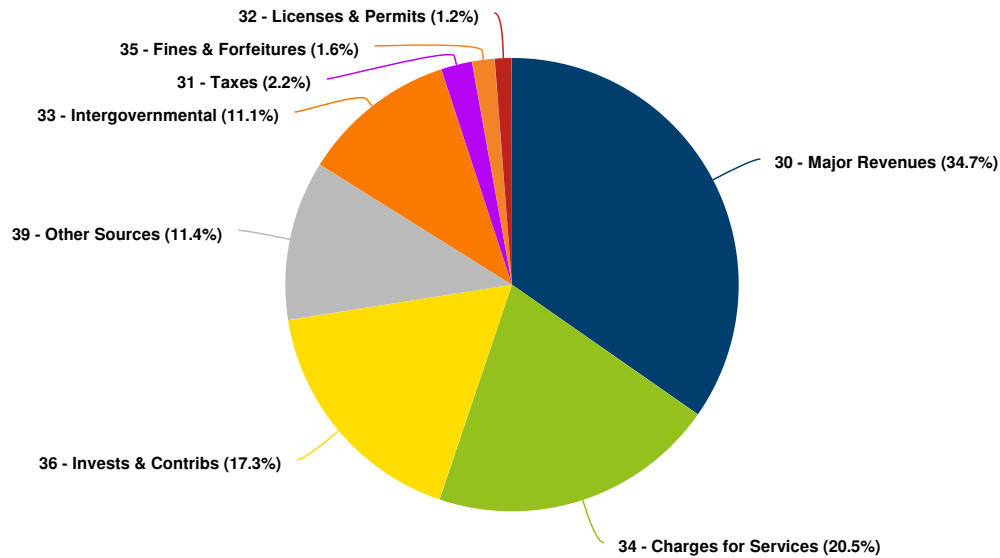
Revenues by Source

The following chart shows revenues by source across all funds.

The Village segregates revenues into several categories in accordance with Generally Accepted Accounting Principles (GAAP) to facilitate analysis and reporting. The Village breaks revenues down into 9 different categories as shown in the charts below.

- The largest category is Major Revenues and includes Sales Taxes, Amusement Tax, Food & Beverage Tax and Hotel Tax accounts for 34.7% of all revenues.
- Charges for services is the second-largest category at 20.5% and includes revenue from fire and dispatch contracts, ambulance service and police services and water & sewer fees.
- Investments & contributions make up 17.3% of all revenues and is primarily investment returns in the General and Police and Fire Pension Funds.
- Other sources makes up 11.4% and is primarily transfers in from other funds.

Projected 2025 Revenues by Source



The following chart shows revenues by category across all funds and the change versus the prior year budget. Variances in these categories are explained in detail in the individual category pages of the Funding Sources section.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
31 - Taxes	\$2,237,241	\$2,107,450	\$2,273,487	\$2,215,000	\$107,550	5.1%
30 - Major Revenues	\$34,784,046	\$33,720,000	\$34,925,000	\$34,450,000	\$730,000	2.2%
33 - Intergovernmental	\$10,308,965	\$10,434,326	\$10,524,836	\$10,980,485	\$546,159	5.2%
32 - Licenses & Permits	\$1,230,692	\$1,395,000	\$1,455,000	\$1,200,000	-\$195,000	-14%
34 - Charges for Services	\$18,582,106	\$19,241,587	\$19,458,175	\$20,345,906	\$1,104,319	5.7%
35 - Fines & Forfeitures	\$1,372,390	\$1,382,000	\$1,270,500	\$1,596,500	\$214,500	15.5%

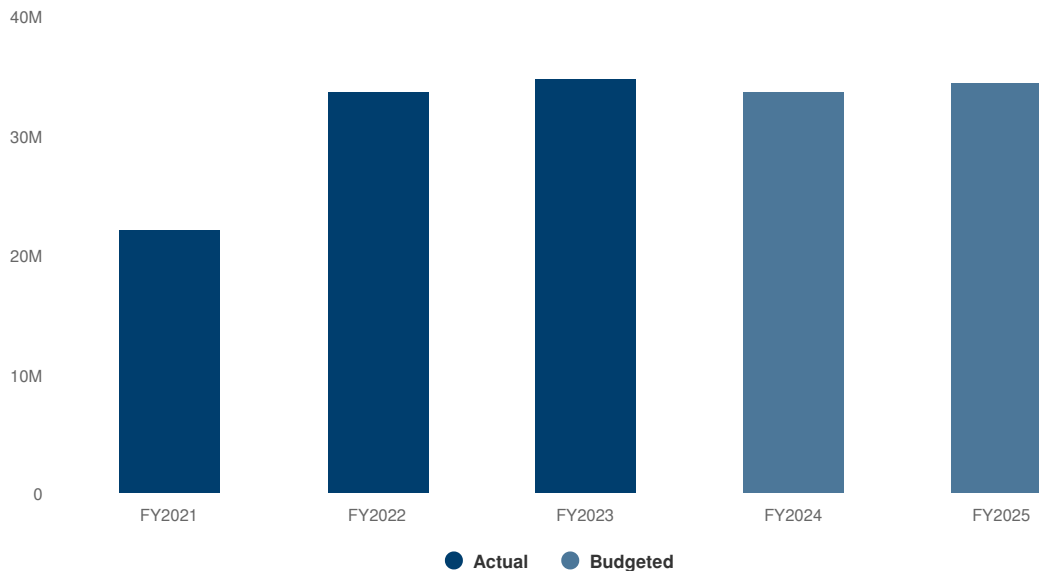
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
36 - Invests & Contribs	\$7,357,825	\$15,890,456	\$17,153,506	\$17,190,506	\$1,300,050	8.2%
39 - Other Sources	\$13,614,963	\$7,856,000	\$10,984,585	\$11,292,928	\$3,436,928	43.7%
Total Revenue Source:	\$89,488,229	\$92,026,819	\$98,045,089	\$99,271,325	\$7,244,506	7.9%

30 - Major Revenues Summary

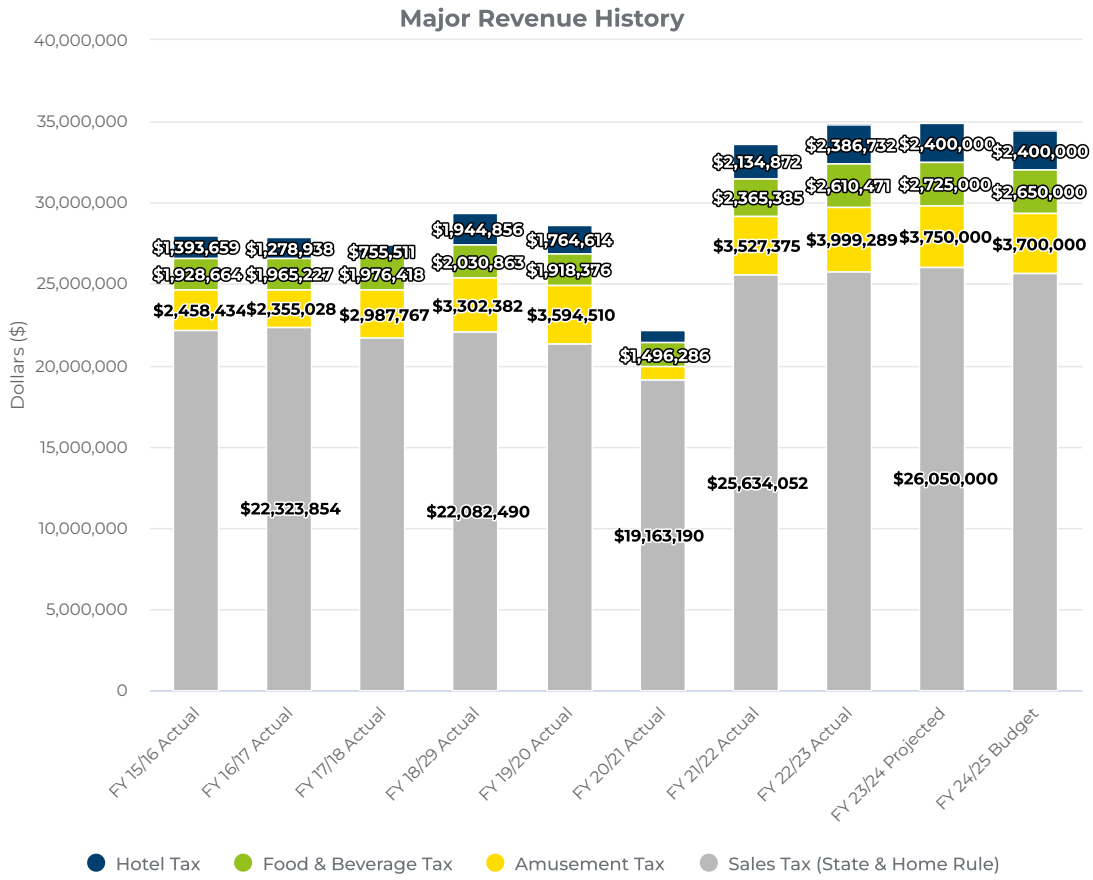
30 – Major Revenues: Major Revenues are comprised of the Villages largest sources of revenue in the General Fund and Capital Improvement Fund. These include Sales Tax, Use Tax, Home Rule Sales Tax, Amusement Tax, Hotel Tax, Food & Beverage Tax and State Income Tax. These revenues account for over 50% of General Fund 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. Starting with the June 2021 receipts, new sales tax laws require out of state retailers with no physical presence in Illinois to charge sales tax based on the destination rate (where the product is shipped to), and out of state retailers with a presence in Illinois, such as a warehouse or distribution center, to collect and remit sales tax based on the origin (where the order was placed) of the sale including any applicable Home Rule Sales Tax rate. 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, such as the COVID-19 pandemic, 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%.

\$34,450,000 **\$730,000**
(2.16% vs. prior year)

30 - Major Revenues Proposed and Historical Budget vs. Actual



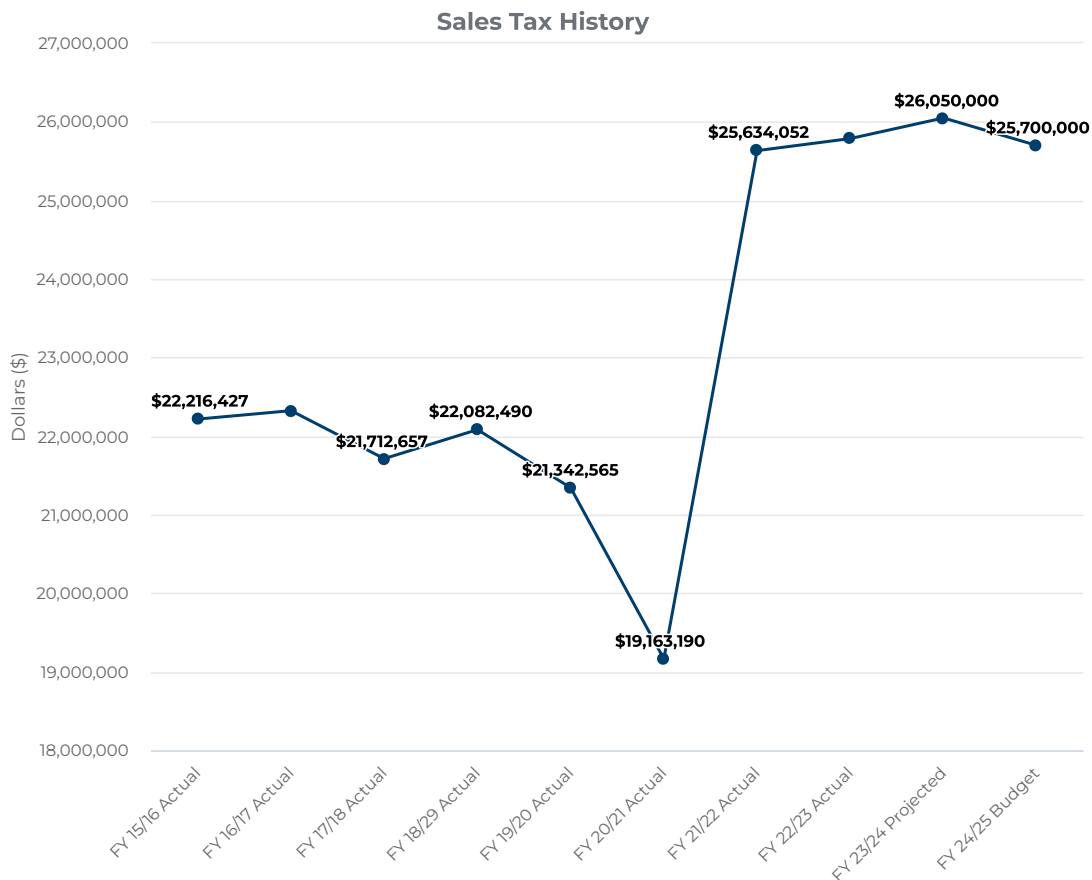
Major Revenue History



Sales & Home Rule Sales Tax History

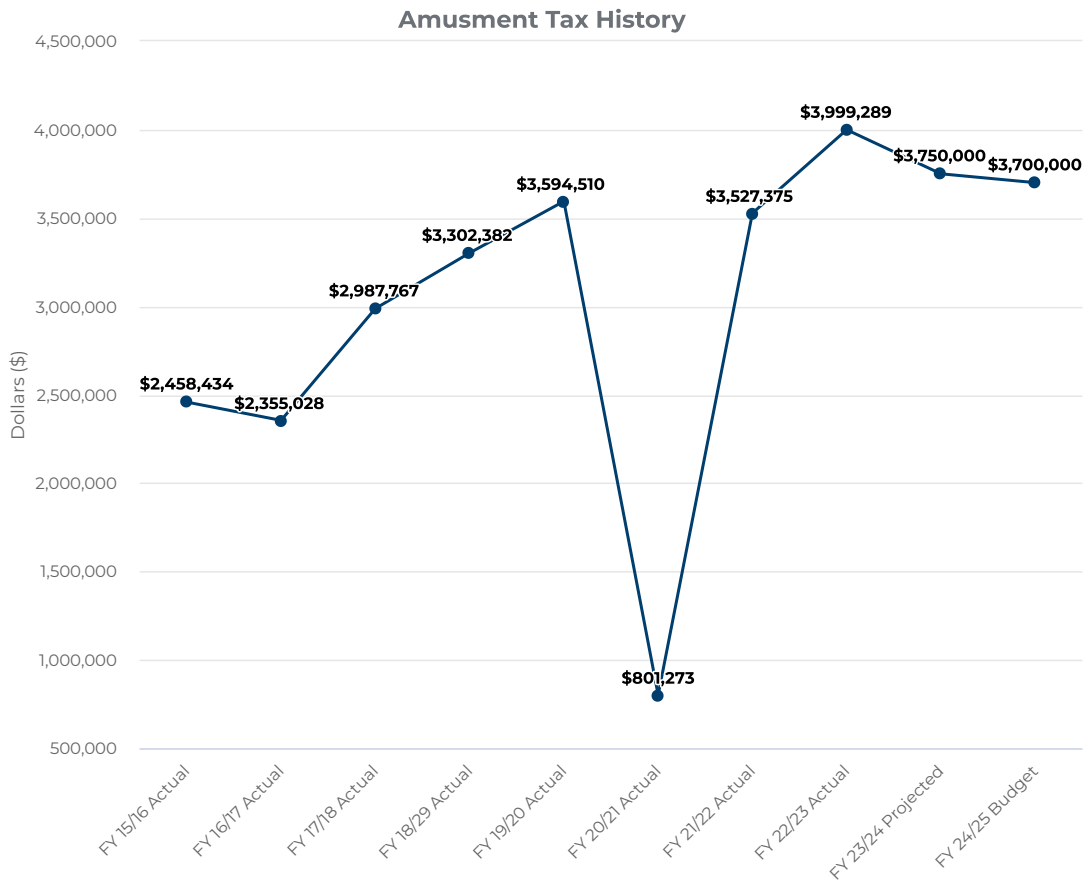
Sales Tax & Home Rule Sales Tax – Items except food, drugs and titled property are subject to an 8.00% Sales Tax in Gurnee. The 8.00% rate includes a 1.00% Home Rule Sales Tax, 6.25% State Tax and 0.75% Regional Transportation Tax. Sales taxes represent 42.7% of all General Fund revenues. The Village's largest sales tax producer is Gurnee Mills Mall. The Village is anticipating several new retailers in the upcoming year with a mix of in-fill and expansion of the tax base.

In FY2021/2022, the Leveling the Playing Field for Illinois Retail Act was passed by the Illinois legislature. The law requires remote (internet) retailers and marketplace facilitators (Amazon/Ebay) that meet certain thresholds are required to register to collect and remit Illinois Retailers' Occupation Tax (ROT) for sales of tangible personal property made on or after January 1, 2021. The passage of this law had a significant impact on sales tax and is expected to remain for the foreseeable future.



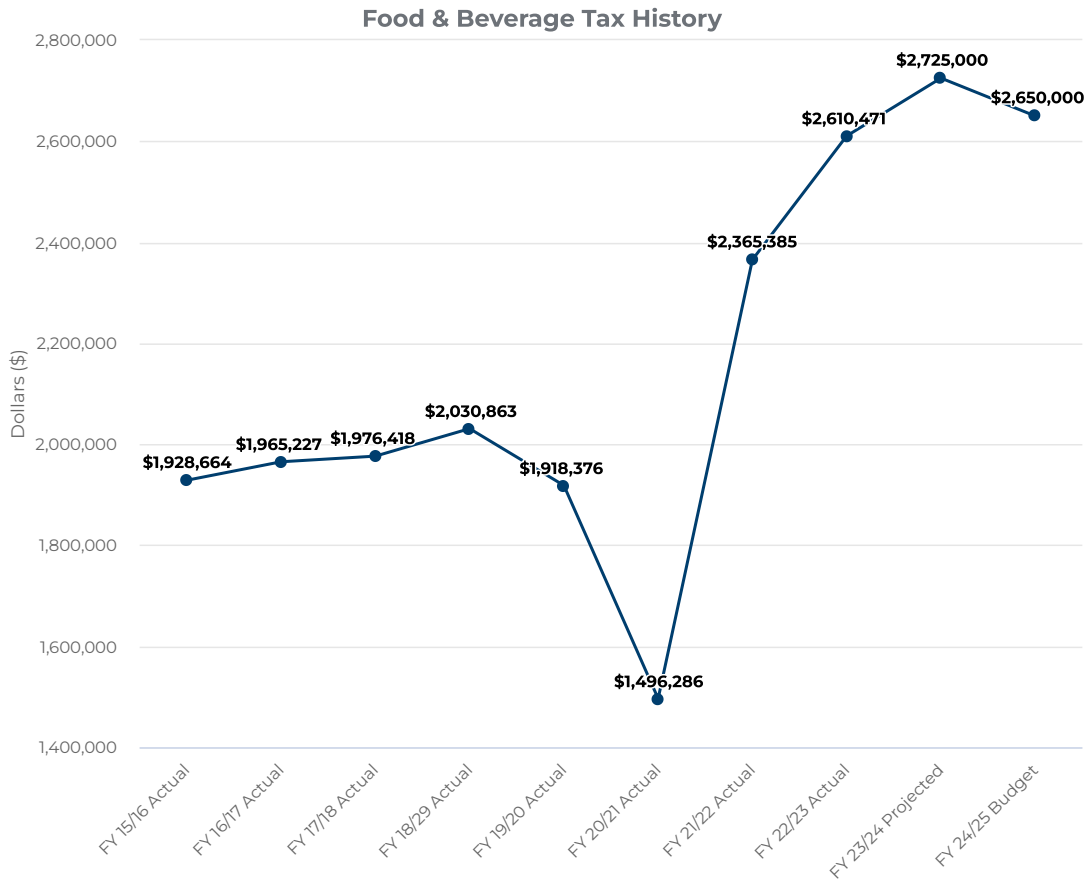
Amusement Tax History

Amusement Tax – Effective May 1, 2018 the Village increased the tax 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 2022/2023 Amusement Taxes are 5.6% or \$200K under budget. Six Flags Great America named a new CEO in November 2021. The CEO recommended several corporate changes, including the elimination of the Holiday in the Park event that takes place during the month of December. Six Flags implemented a drive-thru light show over the holiday season. Amusement Tax increased 5.7% or \$200K compared to the prior year's budget.



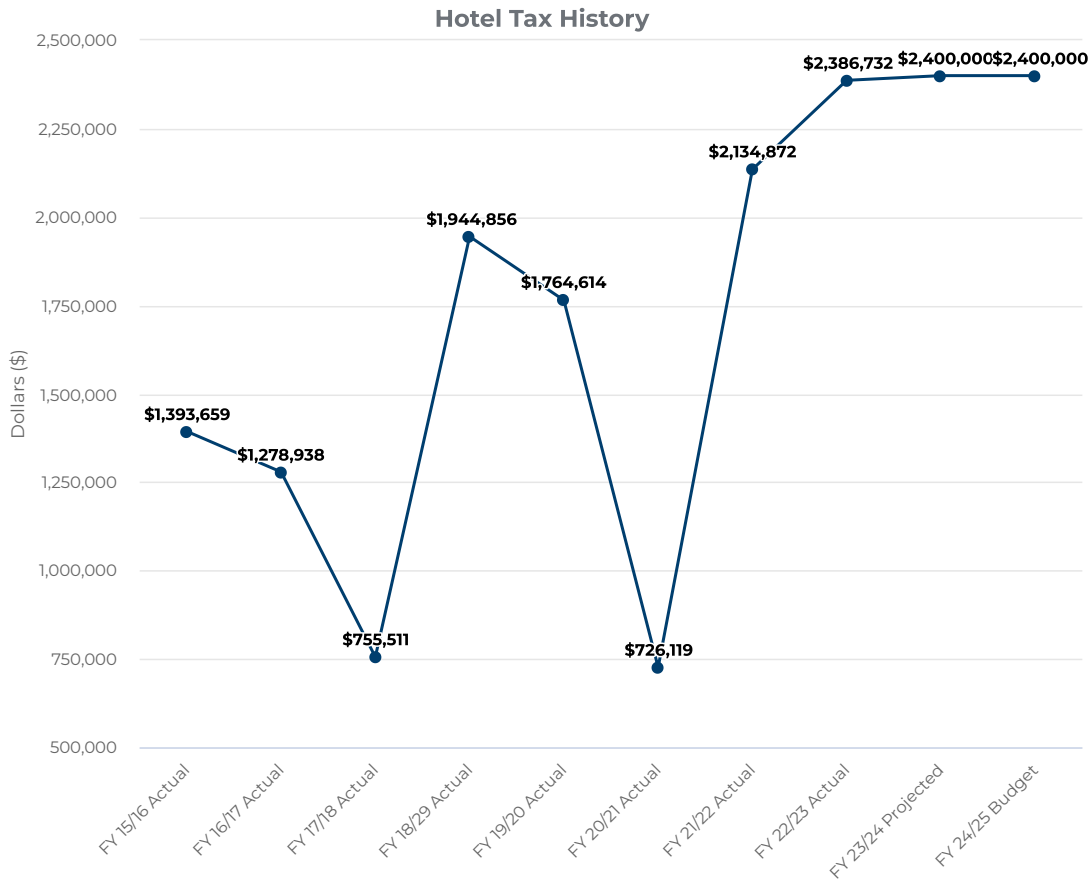
Food & Beverage Tax History

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 over 150 establishments in the Village that pay Food and Beverage Tax. Additionally changes to the internet sales tax laws have also impacted food delivery services and requires collection and remittance of local Food & Beverage Tax. The impact is not as significant as the impact to Sales Tax.



Hotel Tax History

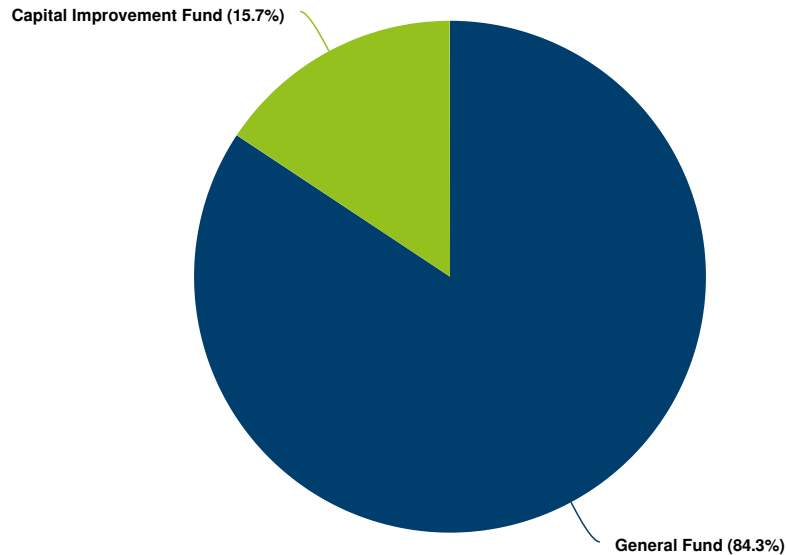
Hotel Tax - The Village's Hotel Tax increased from 5% to 6% effective May 1, 2018. In addition, Gurnee imposes a 2% Resort Tax. Great Wolf Lodge is the sole payer of the Resort Tax and per an economic incentive agreement receives a tax rebate from the Village for the entire Resort Tax and a portion of the Hotel Tax. Great Wolf Resorts, Inc. purchased the KeyLime Cove property in 2017 and subsequently closed it for a year during a \$65M construction and re-theming investment by the company. The property came back online in July of 2018. The 20-year rebate term began in February 2008 and expires in February 2029 or when a maximum of \$22M is rebated, whichever comes first. The term was extended 1-year to allow for the re-theming of Key Lime Cove to Great Wolf Lodge. Through December of 2023 just over \$8.6M has been rebated leaving \$13.3M potential rebate remaining before hitting the maximum. Hotel tax increased 6.7% or \$150K over the prior year budget.



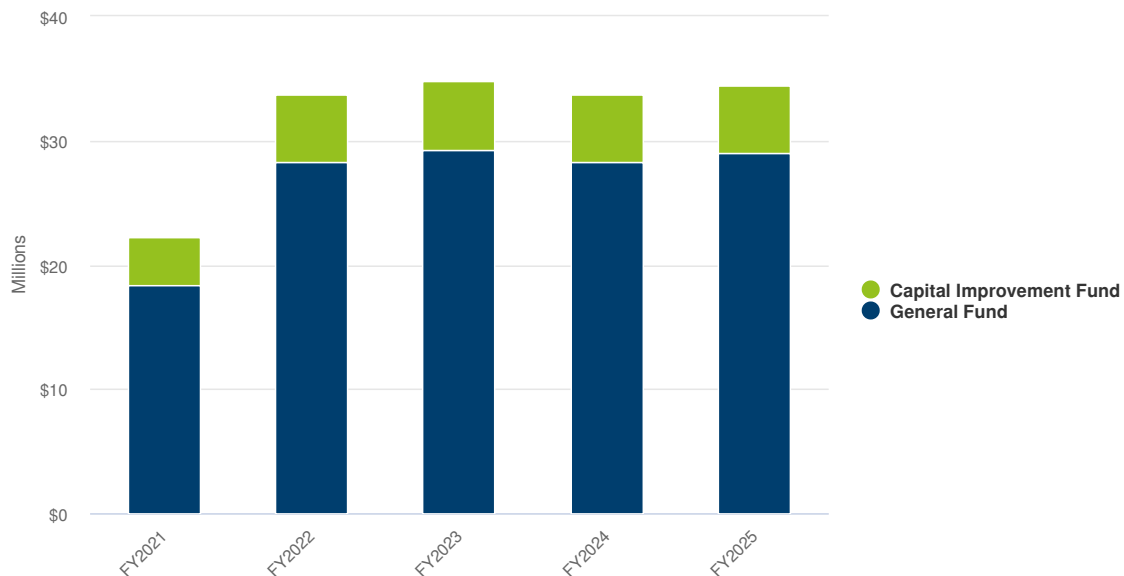
Revenue by Fund

Major Revenues support General Fund operations such as public safety and public works activities. The only exception is Home Rule Sales Tax. 50% of Home Rule Sales Tax collections are recorded directly into the Capital Improvement Fund. When the Village increased the Home Rule Sales Tax rate from 0.5% to 1.0%, the Village Board codified 50% to be used for capital improvements. This is the funding basis for the Village's capital improvement plan.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

Major Revenues are expected to finish the year \$1.2M or 3.6% over budget. All revenues in this category are projected to exceed the budget amounts. The most notable positive variances include Sales Tax +\$450K or 3.1%, Food & Beverage Tax +\$325K or 13.5% and Amusement Tax +\$250K or 7.1%.

FY 2024/2025 Summary

Major Revenues are up \$730K or 2.2% versus the prior year's budget. Sales Tax is up \$250K or 1.7%, Home Rule Sales Tax is down \$120K or 1.1% across the two funds. Year-over-year change in both categories has flattened late in FY 2023/2024 as inflationary pressure impacts consumer spending. Food & Beverage Tax is up \$250K or 10.4% over the prior year's budget. Food & Beverage Tax has historically been the most recession-proof revenue stream and continues to increase at a steady pace. Hotel Tax is up \$150K or 6.7% over the prior year's budget. Great Wolf Lodge continues to be the primary driver and has had strong performance following the pandemic. Amusement tax is up \$200K or 5.7% over the prior year's budget. Six Flags Great America is the primary driver of Amusement Tax and continues to find ways to keep the park popular and profitable. Over the winter of FY 2023/2024 the park opened a drive-thru holiday light show that increased revenue over the winter.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
30 - Major Revenues						
SALES TAX	\$14,774,872	\$14,650,000	\$15,100,000	\$14,900,000	\$250,000	1.7%
HOME RULE SALES TAX	\$5,506,341	\$5,470,000	\$5,475,000	\$5,400,000	-\$70,000	-1.3%
AMUSEMENT TAX	\$3,999,289	\$3,500,000	\$3,750,000	\$3,700,000	\$200,000	5.7%
HOTEL TAX	\$2,386,732	\$2,250,000	\$2,400,000	\$2,400,000	\$150,000	6.7%
FOOD & BEVERAGE TAX	\$2,610,471	\$2,400,000	\$2,725,000	\$2,650,000	\$250,000	10.4%
Total 30 - Major Revenues:	\$29,277,705	\$28,270,000	\$29,450,000	\$29,050,000	\$780,000	2.8%
Total General Fund:	\$29,277,705	\$28,270,000	\$29,450,000	\$29,050,000	\$780,000	2.8%
Capital Improvement Fund						
30 - Major Revenues						
HOME RULE SALES TAX	\$5,506,341	\$5,450,000	\$5,475,000	\$5,400,000	-\$50,000	-0.9%
Total 30 - Major Revenues:	\$5,506,341	\$5,450,000	\$5,475,000	\$5,400,000	-\$50,000	-0.9%
Total Capital Improvement Fund:	\$5,506,341	\$5,450,000	\$5,475,000	\$5,400,000	-\$50,000	-0.9%
Total:	\$34,784,046	\$33,720,000	\$34,925,000	\$34,450,000	\$730,000	2.2%

31 - Taxes Summary

31 - Taxes: Taxes, excluding those in the Major Revenues category, make up 2.5% of all revenues and include Resort Tax, Telecommunications Tax, Cable & Alarm Franchise Tax, and Road & Bridge Tax. Resort Tax is generated solely by Great Wolf Lodge and 100% is rebated back as part of the incentive agreement. Road & Bridge Tax is levied by Warren Township and collected by the Village. It is intended to reimburse the Village for maintenance of roadways that are in the Township but maintained by the Village.

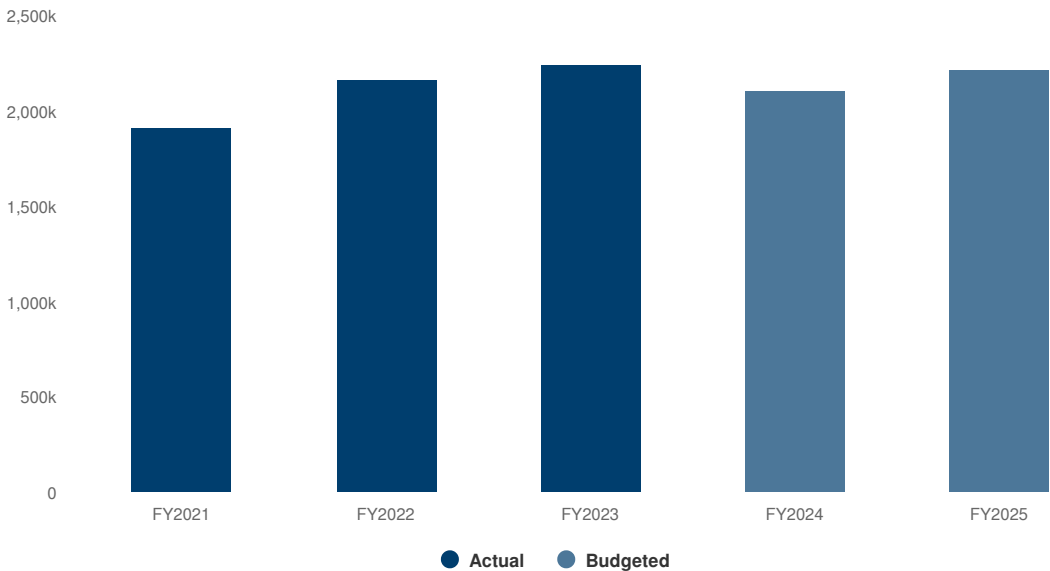
Telecommunications Tax has been steadily declining over the year's as consumers switch to modes of communication not subject to the tax, and providers get creative with plan offerings and data packages. The Village expects this trend to continue for the foreseeable future.

\$2,215,000

\$107,550

(5.10% vs. prior year)

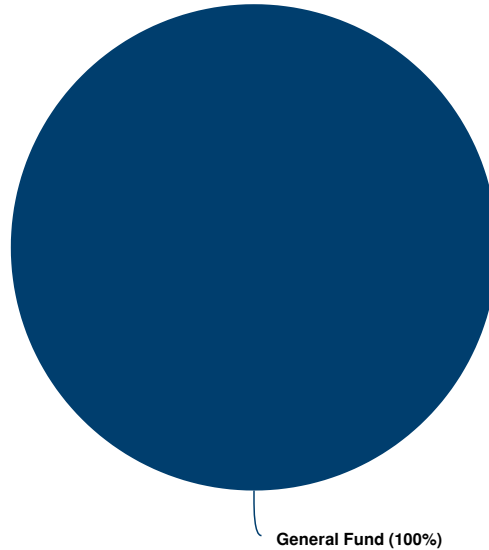
31 - Taxes Proposed and Historical Budget vs. Actual



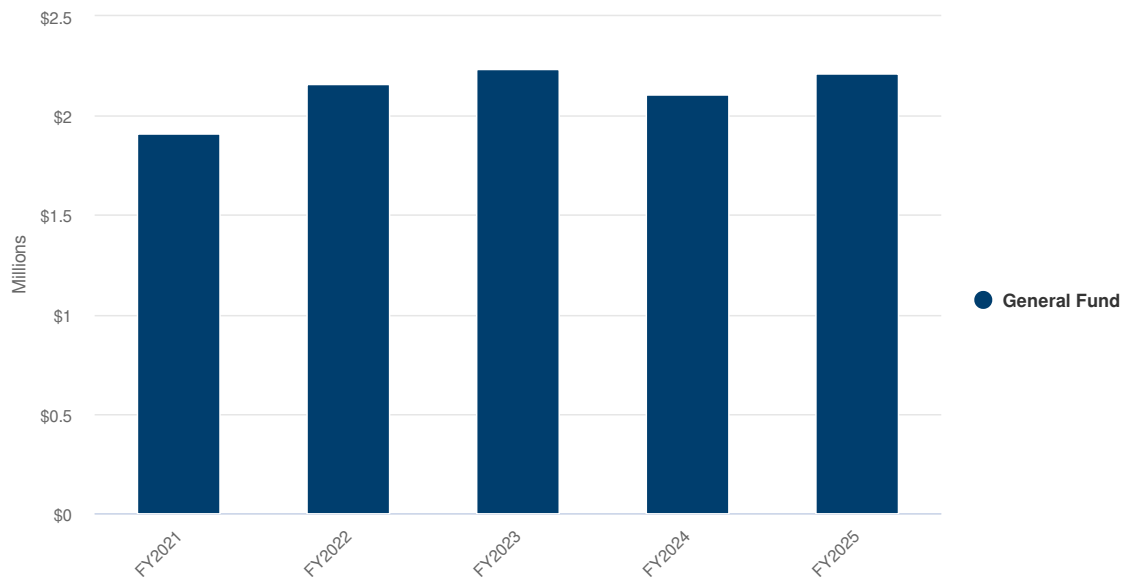
Revenue by Fund

All revenues in the Taxes category are in the General Fund to support public safety and public works activities primarily.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

Taxes category across all Village Funds is expected to finish \$166K or 7.9% over budget. Alarm Franchise +\$55K, Road & Bridge +\$54K and Resort Taxes +\$43K are the largest positive variances. Telecommunications Tax is expected to finish under budget by \$25K. This tax has been steadily decreasing over the years as consumers move away from traditional telephone services.

FY 2024/2025 Summary

Taxes are up \$108K or 5.1% compared to the prior year's budget. Resort, Alarm Franchise and Road & Bridge Taxes are expected to increase with Telecommunications Tax continuing to decline.

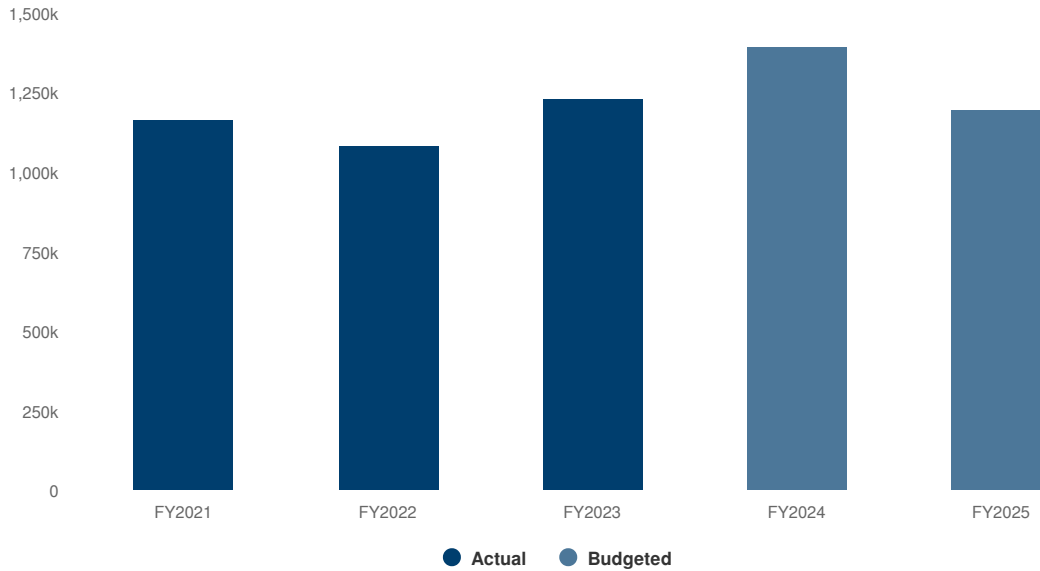
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
31 - Taxes						
ROAD & BRIDGE	\$421,345	\$450,000	\$504,288	\$500,000	\$50,000	11.1%
RESORT TAX	\$530,219	\$482,450	\$525,000	\$525,000	\$42,550	8.8%
TELECOM MAINTENANCE FEE	\$547,494	\$500,000	\$475,000	\$425,000	-\$75,000	-15%
CABLE FRANCHISE	\$455,911	\$500,000	\$500,000	\$500,000	\$0	0%
ALARM FRANCHISE	\$189,201	\$110,000	\$165,000	\$165,000	\$55,000	50%
FOREIGN FIRE INSURANCE	\$93,071	\$65,000	\$104,199	\$100,000	\$35,000	53.8%
Total 31 - Taxes:	\$2,237,241	\$2,107,450	\$2,273,487	\$2,215,000	\$107,550	5.1%
Total General Fund:	\$2,237,241	\$2,107,450	\$2,273,487	\$2,215,000	\$107,550	5.1%

32 - Licenses & Permits Summary

32 - Licenses and Permits: The three major components of licenses and permits are General Building Permits, Business and Liquor licenses. Liquor licenses are renewed in late-spring, while business licenses are renewed during the winter months. Building permit revenue is a result of residential and commercial building activity.

\$1,200,000 **-\$195,000**
(-13.98% vs. prior year)

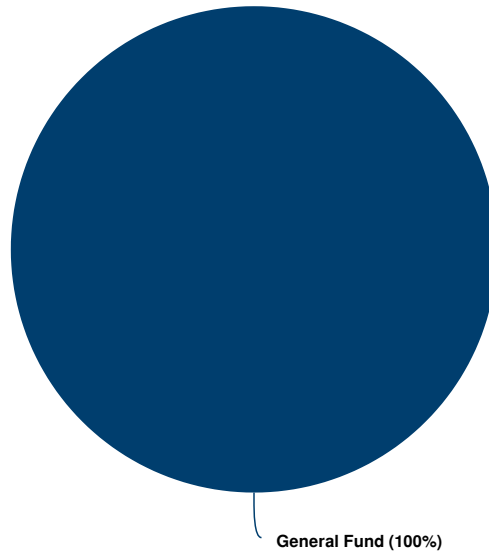
32 - Licenses & Permits Proposed and Historical Budget vs. Actual



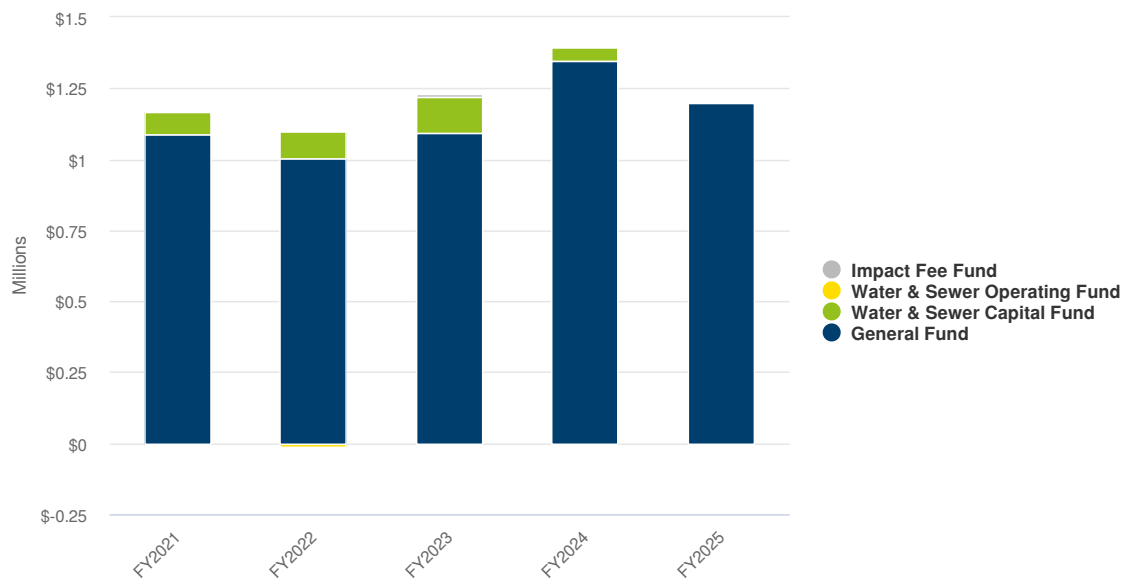
Revenue by Fund

The majority of Licenses & Permit revenue is collected in the General Fund with a small amount of connection fees in the Water & Sewer Fund if anticipated. These fees support the Community Development Department.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

Licenses and Permits across all funds are expected to finish \$60K or 4.3% over budget largely due to the timing of one time fees related to development.

FY 2024/2025 Summary

Licenses and Permits are down \$195K or 14.0% due to fewer known projects. Permit revenue in the General Fund is expected to decrease \$145K or 10.8%. There are no connection fees anticipated for the Water & Sewer Fund.

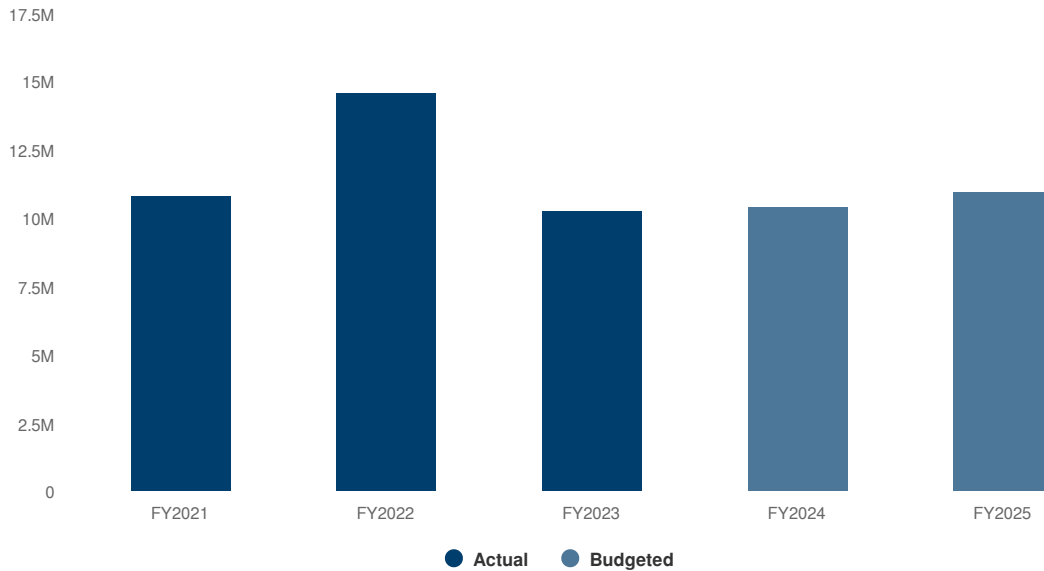
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
32 - Licenses & Permits						
LIQUOR LICENSE	\$120,725	\$125,000	\$125,000	\$125,000	\$0	0%
BUSINESS LICENSES	\$291,837	\$275,000	\$275,000	\$275,000	\$0	0%
GENERAL BUILDING PERMITS	\$679,800	\$800,000	\$750,000	\$800,000	\$0	0%
FIRE IMPACT	\$450	\$20,000	\$45,000	\$0	-\$20,000	-100%
POLICE & PUBLIC WORKS	\$300	\$60,000	\$110,000	\$0	-\$60,000	-100%
TRAFFIC	\$1,450	\$65,000	\$100,000	\$0	-\$65,000	-100%
BURNING PERMITS	\$350	\$0	\$0	\$0	\$0	0%
Total 32 - Licenses & Permits:	\$1,094,912	\$1,345,000	\$1,405,000	\$1,200,000	-\$145,000	-10.8%
Total General Fund:	\$1,094,912	\$1,345,000	\$1,405,000	\$1,200,000	-\$145,000	-10.8%
Impact Fee Fund						
32 - Licenses & Permits						
STORMWATER MANAGEMENT	\$9,100	\$0	\$0	\$0	\$0	0%
Total 32 - Licenses & Permits:	\$9,100	\$0	\$0	\$0	\$0	0%
Total Impact Fee Fund:	\$9,100	\$0	\$0	\$0	\$0	0%
Water & Sewer Capital Fund						
32 - Licenses & Permits						
CONNECTION FEES	\$126,680	\$50,000	\$50,000	\$0	-\$50,000	-100%
Total 32 - Licenses & Permits:	\$126,680	\$50,000	\$50,000	\$0	-\$50,000	-100%
Total Water & Sewer Capital Fund:	\$126,680	\$50,000	\$50,000	\$0	-\$50,000	-100%
Total:	\$1,230,692	\$1,395,000	\$1,455,000	\$1,200,000	-\$195,000	-14%

33 - Intergovernmental Revenues Summary

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. Reimbursement from the Northeast Lake County Consolidated Emergency Telephone Systems Board (NLCC-ETSB) for 911 related purchases made through the Village's 121 – 911 Fund is also considered an intergovernmental revenue.

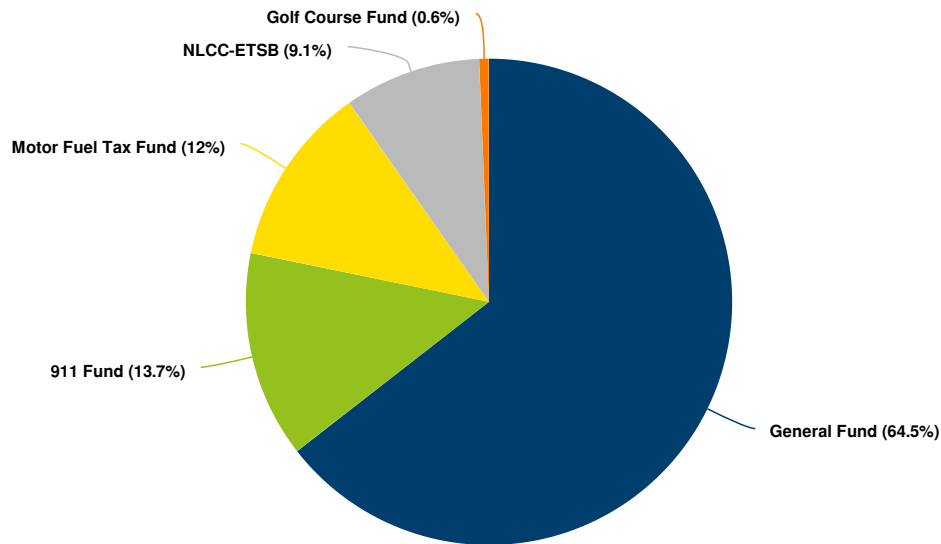
\$10,980,485 **\$546,159**
(5.23% vs. prior year)

33 - Intergovernmental Revenues Proposed and Historical Budget vs. Actual

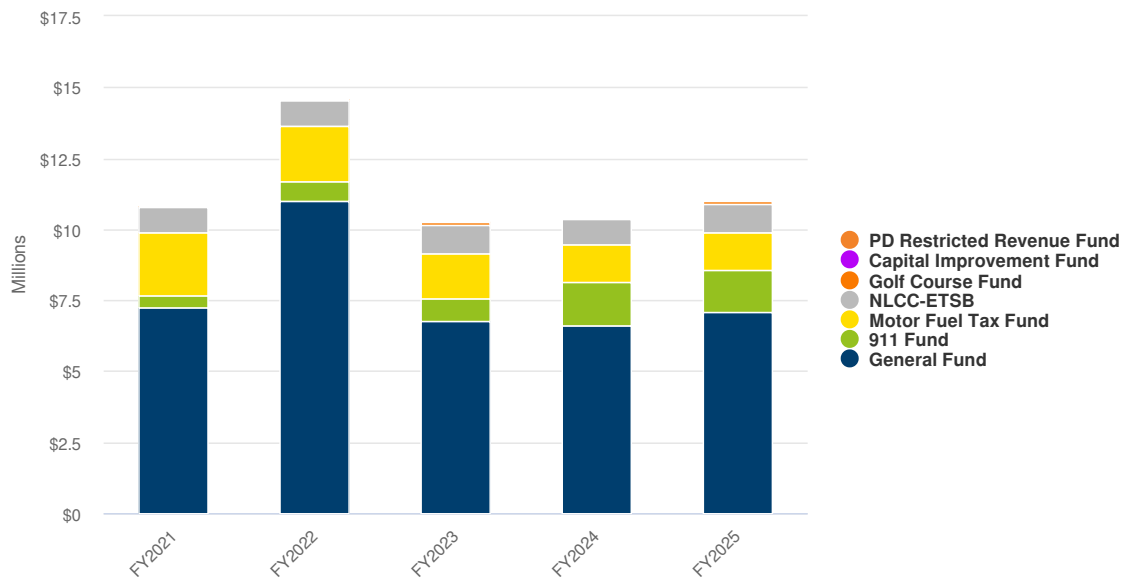


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

Intergovernmental Revenue is projected to end FY 2023/2024 over budget by \$91K or 0.9% due primarily to greater than anticipated state income tax and local use tax. Income tax is expected to exceed the budget by \$470K and Use Tax by \$25K. The Village also received an unexpected grant to help combat organized retail crime of \$137K. Negative variances are in the reimbursement from the NLCC-ETSB Fund of \$600K as the county-wide consolidation included joint purchase of software resulting in a significant savings.

FY 2024/2025 Summary

The Intergovernmental category is projected to increase \$546K or 5.2% over the prior year's budget. In the General Fund, the increase is primarily due to increases in state income tax of \$470K. Additional grant proceeds of \$75K, and reimbursements for training increased by \$50K combined. The 911 Fund increases \$34K due to greater reimbursement from the NLCC-ETSB Fund. The NLCC-ETSB Fund shows an increase of \$125K due to increased 911 surcharge revenue.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
33 - Intergovernmental						
LOCAL USE TAX	\$1,259,119	\$1,250,000	\$1,275,000	\$1,281,000	\$31,000	2.5%
ARPA GRANT	\$0	\$0	\$0	\$0	\$0	0%
CLEAN ENERGY GRANTS	\$192,952	\$192,960	\$80,397	\$0	-\$192,960	-100%
STATE INCOME TAX	\$4,725,391	\$4,750,000	\$5,220,000	\$5,220,020	\$470,020	9.9%
REPLACEMENT TAX	\$428,625	\$325,000	\$347,000	\$371,290	\$46,290	14.2%
CANNABIS TAX	\$48,345	\$55,000	\$47,500	\$47,902	-\$7,098	-12.9%
IL GAMING TAX LOCAL SHARE	\$1,027	\$0	\$1,500	\$1,500	\$1,500	N/A
NSSD INFORMATION	\$0	\$1,950	\$1,950	\$1,950	\$0	0%
ORGANIZED RETAIL CRIME GRANT	\$0	\$0	\$137,300	\$75,000	\$75,000	N/A
TRAINING REIMBURSEMENT	\$52,957	\$0	\$90,540	\$50,000	\$50,000	N/A
TOBACCO GRANT	\$2,200	\$2,500	\$2,200	\$2,500	\$0	0%
TRAFFIC & SEAT BELT GRANT	\$18,367	\$22,000	\$28,000	\$23,000	\$1,000	4.5%
POLICE VEST GRANT	\$20,928	\$10,550	\$10,550	\$5,100	-\$5,450	-51.7%
K9 PROGRAM GRANT	\$0	\$0	\$0	\$2,000	\$2,000	N/A
Total 33 - Intergovernmental:	\$6,749,910	\$6,609,960	\$7,241,937	\$7,081,262	\$471,302	7.1%
Total General Fund:	\$6,749,910	\$6,609,960	\$7,241,937	\$7,081,262	\$471,302	7.1%
911 Fund						
33 - Intergovernmental						
JETSB REIMBURSEMENT	\$817,682	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%
Total 33 - Intergovernmental:	\$817,682	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%
Total 911 Fund:	\$817,682	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%
Motor Fuel Tax Fund						
33 - Intergovernmental						
MOTOR FUEL TAX	\$699,406	\$715,000	\$675,532	\$675,532	-\$39,468	-5.5%
HIGH GROWTH CITIES PROG	\$0	\$25,000	\$25,000	\$0	-\$25,000	-100%
TRANSPORTATION RENEWAL FUND	\$552,622	\$587,000	\$690,000	\$644,826	\$57,826	9.9%
REBUILD IL CAPITAL PROGRAM	\$343,744	\$0	\$0	\$0	\$0	0%
Total 33 - Intergovernmental:	\$1,595,773	\$1,327,000	\$1,390,532	\$1,320,358	-\$6,642	-0.5%
Total Motor Fuel Tax Fund:	\$1,595,773	\$1,327,000	\$1,390,532	\$1,320,358	-\$6,642	-0.5%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
PD Restricted Revenue Fund						
33 - Intergovernmental						
K-9 PROGRAM GRANT	\$56,000	\$0	\$2,273	\$0	\$0	0%
Total 33 - Intergovernmental:	\$56,000	\$0	\$2,273	\$0	\$0	0%
Total PD Restricted Revenue Fund:	\$56,000	\$0	\$2,273	\$0	\$0	0%
Capital Improvement Fund						
33 - Intergovernmental						
FIRE GRANT	\$0	\$25,000	\$25,000	\$0	-\$25,000	-100%
UST STATE GRANT	\$19,146	\$0	\$0	\$0	\$0	0%
Total 33 - Intergovernmental:	\$19,146	\$25,000	\$25,000	\$0	-\$25,000	-100%
Total Capital Improvement Fund:	\$19,146	\$25,000	\$25,000	\$0	-\$25,000	-100%
Golf Course Fund						
33 - Intergovernmental						
AMUSEMENT TAX BITTERSWEET	\$61,109	\$55,000	\$70,000	\$70,000	\$15,000	27.3%
Total 33 - Intergovernmental:	\$61,109	\$55,000	\$70,000	\$70,000	\$15,000	27.3%
Total Golf Course Fund:	\$61,109	\$55,000	\$70,000	\$70,000	\$15,000	27.3%
NLCC-ETSB						
33 - Intergovernmental						
911 SURCHARGE	\$1,009,345	\$875,000	\$1,000,000	\$1,000,000	\$125,000	14.3%
Total 33 - Intergovernmental:	\$1,009,345	\$875,000	\$1,000,000	\$1,000,000	\$125,000	14.3%
Total NLCC-ETSB:	\$1,009,345	\$875,000	\$1,000,000	\$1,000,000	\$125,000	14.3%
Total:	\$10,308,965	\$10,434,326	\$10,524,836	\$10,980,485	\$546,159	5.2%

34 - Charges for Service Summary

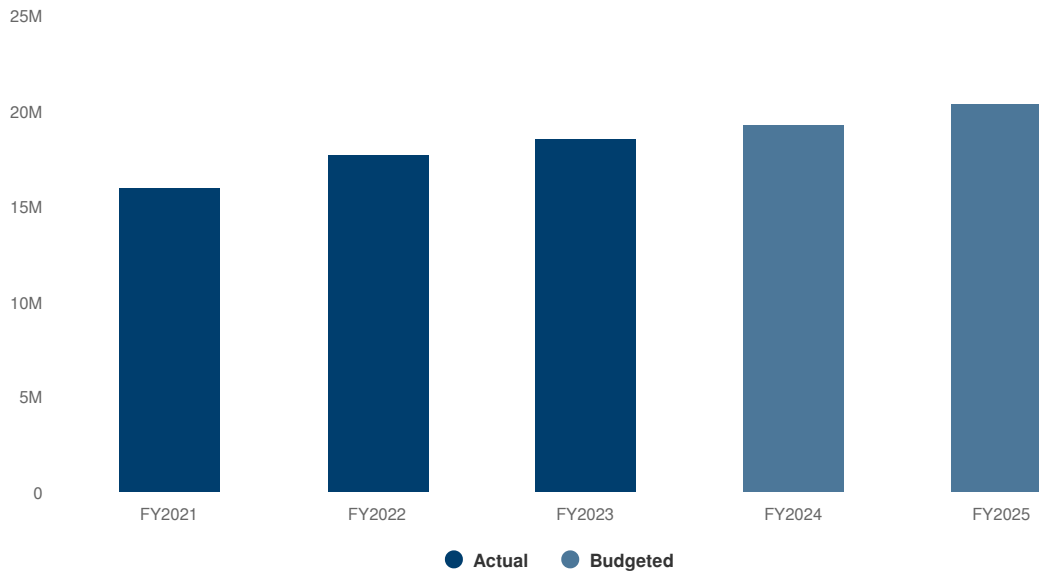
34 - Charges for Services: The Charges for Service category includes Water and Sewer charges, dispatch services, fire service fees, ambulance fees and charges for special police services. The Village will provide an additional school resource officer next school year, and rates for off-duty security have increased, resulting in a \$240K increase combined. Additionally, contractual increases for fire service and dispatch customers account for an increase of \$60K.

In the Utility Fund, Charges for Services primarily consist of water and sewer sales. The Village's water and sewer rates remained unchanged in FY 2021/2022 and FY 2022/2023, a 3.5% increase in FY 2023/2024 and a 6% increase is proposed for FY 2024/2025.

In the Health insurance Fund, employee premiums are expected to increase by 7%. The Village is also transitioning to a 15% employee share for all employee groups over the next several years.

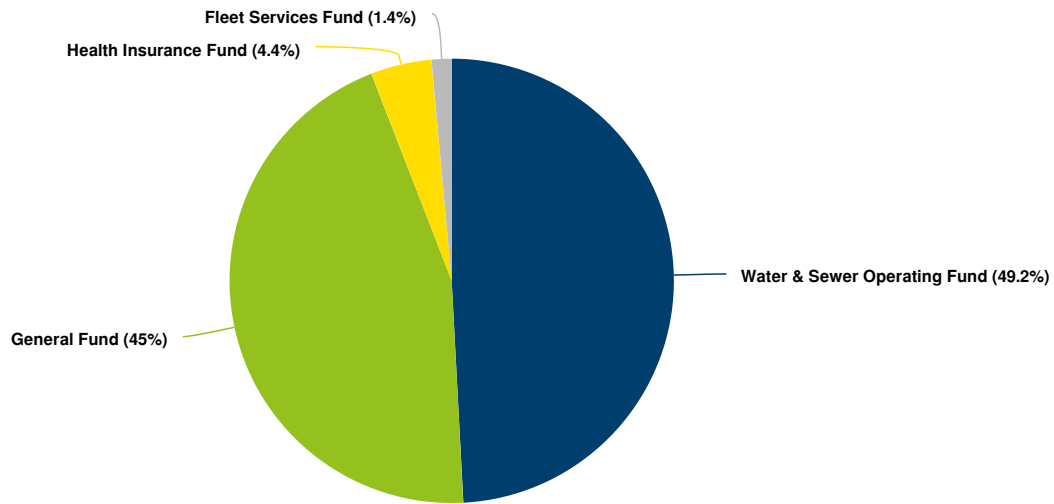
\$20,345,906 **\$1,104,319**
(5.74% vs. prior year)

34 - Charges for Service Proposed and Historical Budget vs. Actual

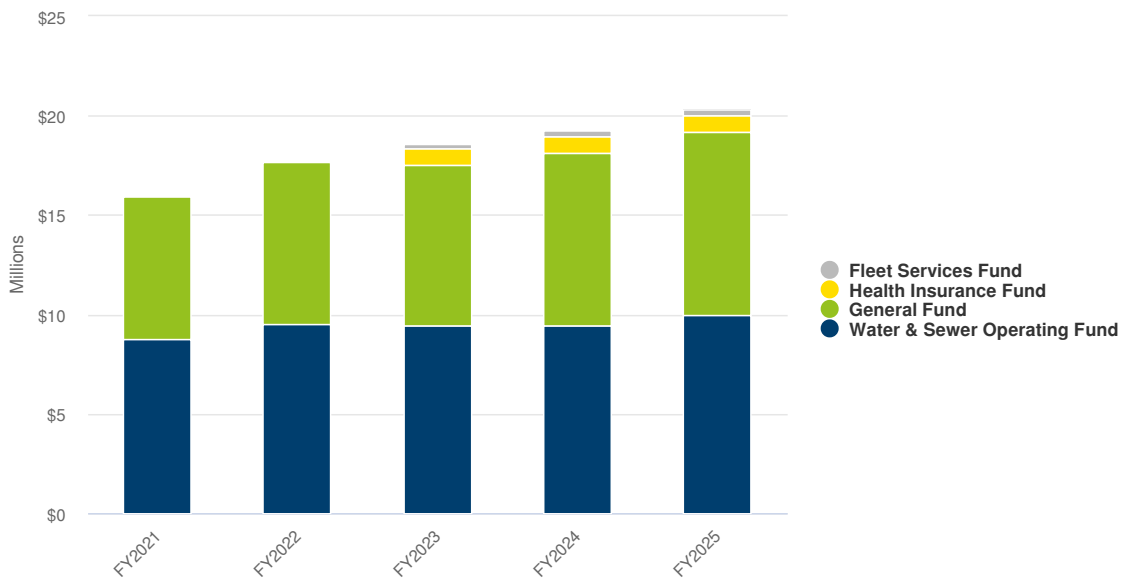


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

Across all funds, charges for Service are expected to finish \$217K or 1.1% over budget primarily due to employee premiums for health insurance in the 231 – Health Insurance Fund, greater than anticipated ambulance fees related to the Ground Emergency Medical Transport (GEMT) program, and increased water sales.

FY 2024/2025 Summary

The total Village-wide Charges for Services category is expected to increase by \$1.1M or 5.7% in FY 2024/2025 versus the prior year's budget. This increase is mainly the result of increased water and sewer revenue, additional school resource officers and off-duty security. Contractual increases with the Warren-Waukegan Fire Protection District for fire services and dispatch

customers also contribute to the increase.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
34 - Charges for Services						
MAPS	\$25	\$50	\$50	\$50	\$0	0%
ORDINANCES	\$459	\$500	\$500	\$500	\$0	0%
MISC. OTHER CHARGES	\$128,401	\$50,000	\$50,000	\$50,000	\$0	0%
TOWER/ANTENNAE LEASE	\$8,831	\$34,380	\$65,000	\$65,000	\$30,620	89.1%
MISCELLEANEOUS SERVICES	\$0	\$50	\$50	\$50	\$0	0%
REIMBURSEABLE CHARGES	\$18,925	\$18,000	\$20,000	\$20,000	\$2,000	11.1%
ADMINISTRATIVE FEES W/S	\$736,450	\$773,275	\$773,275	\$811,940	\$38,665	5%
PACE AD REV SHARE	\$0	\$2,100	\$2,100	\$2,100	\$0	0%
RECYCLING REVENUE	\$5,486	\$2,500	\$2,613	\$2,500	\$0	0%
ELEVATOR INSPECTION	\$8,040	\$9,000	\$6,900	\$9,000	\$0	0%
OFF DUTY POLICE	\$256,423	\$379,562	\$400,000	\$499,667	\$120,105	31.6%
SCHOOL RESOURCE OFFICER	\$141,322	\$388,100	\$400,000	\$508,255	\$120,155	31%
POLICE CHARGES	\$8,240	\$10,000	\$8,500	\$8,500	-\$1,500	-15%
POLICE EXPLORERS	\$17,614	\$0	\$0	\$0	\$0	0%
NEWPORT FIRE PHONE	\$47,200	\$48,140	\$48,140	\$49,100	\$960	2%
DISPATCH SERVICES - ZION	\$955,403	\$965,975	\$990,000	\$1,023,452	\$57,477	6%
DISPATCH SERVICES - BP FIRE	\$58,436	\$59,605	\$60,797	\$60,797	\$1,192	2%
WARREN FIRE DISTRICT	\$3,311,633	\$3,512,250	\$3,512,250	\$3,582,495	\$70,245	2%
FIRE DEPT CHARGES	\$2,675	\$2,500	\$2,500	\$2,500	\$0	0%
NON RESIDENT	\$488,840	\$550,000	\$550,000	\$550,000	\$0	0%
RESIDENT RESCUE	\$975,374	\$900,000	\$900,000	\$900,000	\$0	0%
FIRE COST RECOVERY	\$104,838	\$95,000	\$100,000	\$150,000	\$55,000	57.9%
GEMT AMBULANCE PROGRAM	\$773,633	\$850,000	\$850,000	\$800,000	-\$50,000	-5.9%
TOLLWAY FIRE SERVICE	\$6,184	\$30,000	\$30,000	\$20,000	-\$10,000	-33.3%
PUBLIC WORKS CHARGES	\$8,692	\$30,000	\$30,000	\$30,000	\$0	0%
Total 34 - Charges for Services:	\$8,063,125	\$8,710,987	\$8,802,675	\$9,145,906	\$434,919	5%
Total General Fund:	\$8,063,125	\$8,710,987	\$8,802,675	\$9,145,906	\$434,919	5%
Water & Sewer Operating Fund						
34 - Charges for Services						
MISC. OTHER CHARGES	\$525	\$5,000	\$5,000	\$5,000	\$0	0%
TOWER/ANTENNAE LEASE	\$206,547	\$200,000	\$200,000	\$200,000	\$0	0%
RECYCLING REVENUE	\$0	\$0	\$1,500	\$1,500	\$1,500	N/A
CUSTOMER SALES-SEWER	\$2,186,271	\$2,100,000	\$2,120,000	\$2,235,000	\$135,000	6.4%
CUSTOMER SALES-WATER	\$7,041,396	\$7,100,000	\$7,150,000	\$7,540,000	\$440,000	6.2%
METER SALES	\$12,567	\$10,000	\$20,000	\$20,000	\$10,000	100%

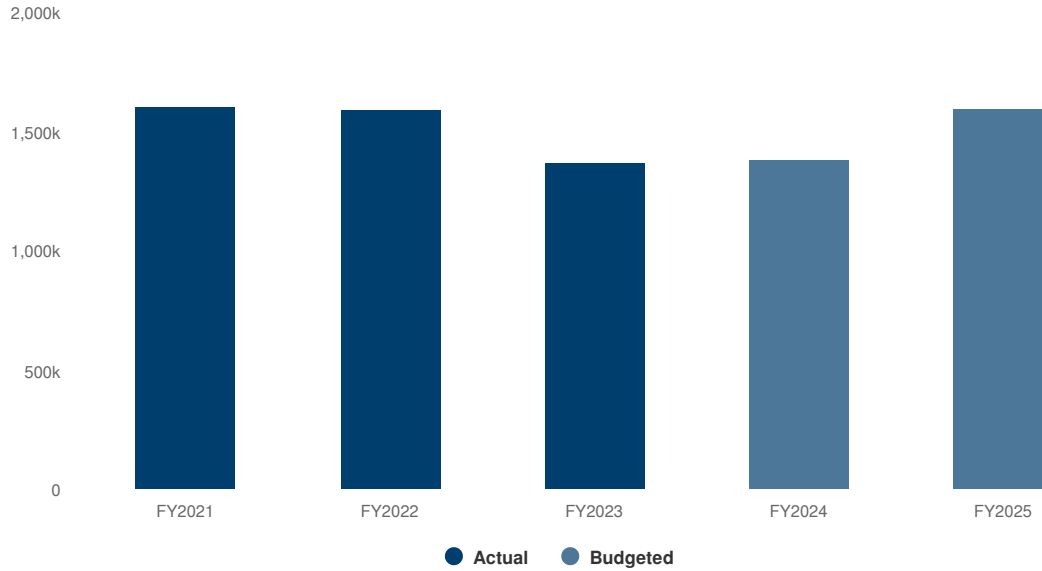
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
HYDRANT CHARGES	\$301	\$200	\$500	\$500	\$300	150%
METER RENTAL	\$3,127	\$3,000	\$3,500	\$3,000	\$0	0%
Total 34 - Charges for Services:	\$9,450,734	\$9,418,200	\$9,500,500	\$10,005,000	\$586,800	6.2%
Total Water & Sewer Operating Fund:	\$9,450,734	\$9,418,200	\$9,500,500	\$10,005,000	\$586,800	6.2%
Health Insurance Fund						
34 - Charges for Services						
EE PORTION INSURANCE PREMIUMS	\$818,061	\$817,400	\$860,000	\$900,000	\$82,600	10.1%
Total 34 - Charges for Services:	\$818,061	\$817,400	\$860,000	\$900,000	\$82,600	10.1%
Total Health Insurance Fund:	\$818,061	\$817,400	\$860,000	\$900,000	\$82,600	10.1%
Fleet Services Fund						
34 - Charges for Services						
FUEL SURCHARGE	\$28,867	\$30,000	\$30,000	\$30,000	\$0	0%
FUEL SALES - EXTERNAL	\$221,320	\$265,000	\$265,000	\$265,000	\$0	0%
Total 34 - Charges for Services:	\$250,186	\$295,000	\$295,000	\$295,000	\$0	0%
Total Fleet Services Fund:	\$250,186	\$295,000	\$295,000	\$295,000	\$0	0%
Total:	\$18,582,106	\$19,241,587	\$19,458,175	\$20,345,906	\$1,104,319	5.7%

35 - Fines & Forfeitures Summary

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

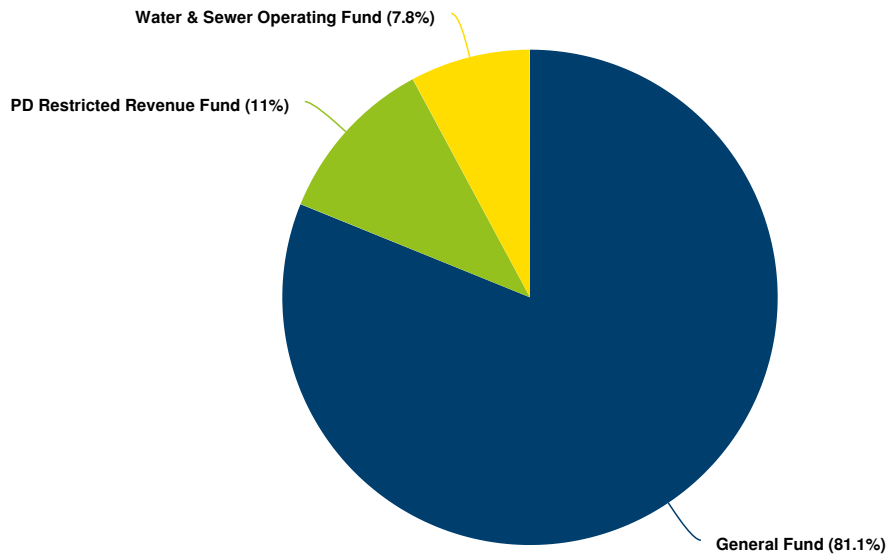
\$1,596,500 **\$214,500**
(15.52% vs. prior year)

35 - Fines & Forfeitures Proposed and Historical Budget vs. Actual

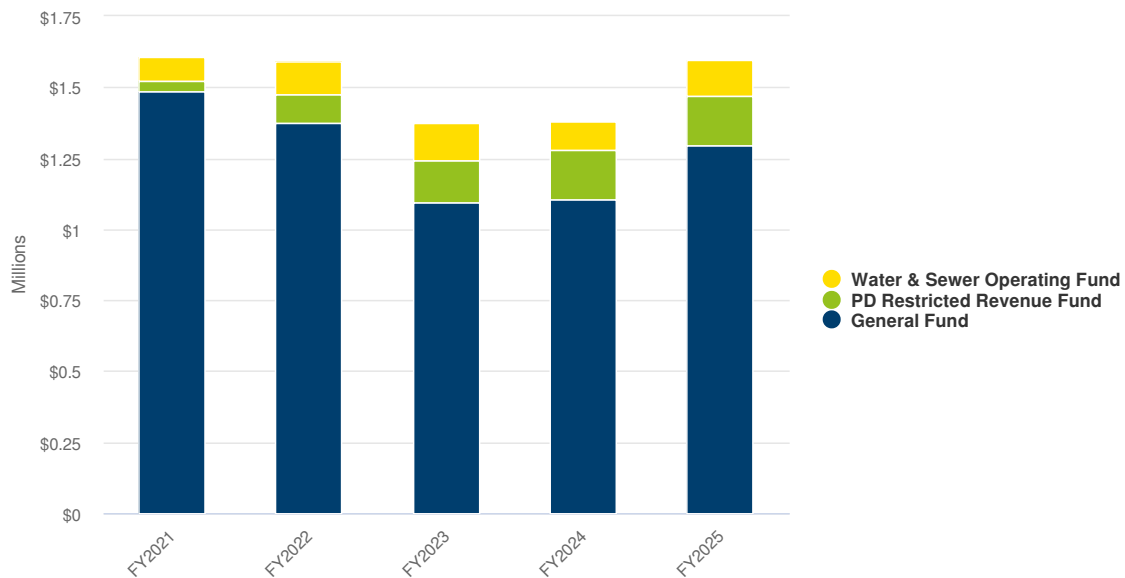


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

Fines and Forfeitures are expected to finish the year \$112K or 8.1% behind budget. This is primarily due to red light enforcement revenues (-\$155K). During the fiscal year the Village and the vendor upgraded the technology used at the intersections and has experienced extended periods of down time as the technology is adjusted to maximize effectiveness and permitting from IDOT is being processed.

FY 2024/2025 Summary

The FY 2023/2024 budget is increasing \$215K or 15.5% compared to the FY 2023/2024 budget. This is primarily due to red light enforcement-related fines due to the issues mentioned previously. IDOT has approved the permit for one intersection and the Village anticipates additional intersections being approved by IDOT during the fiscal year.

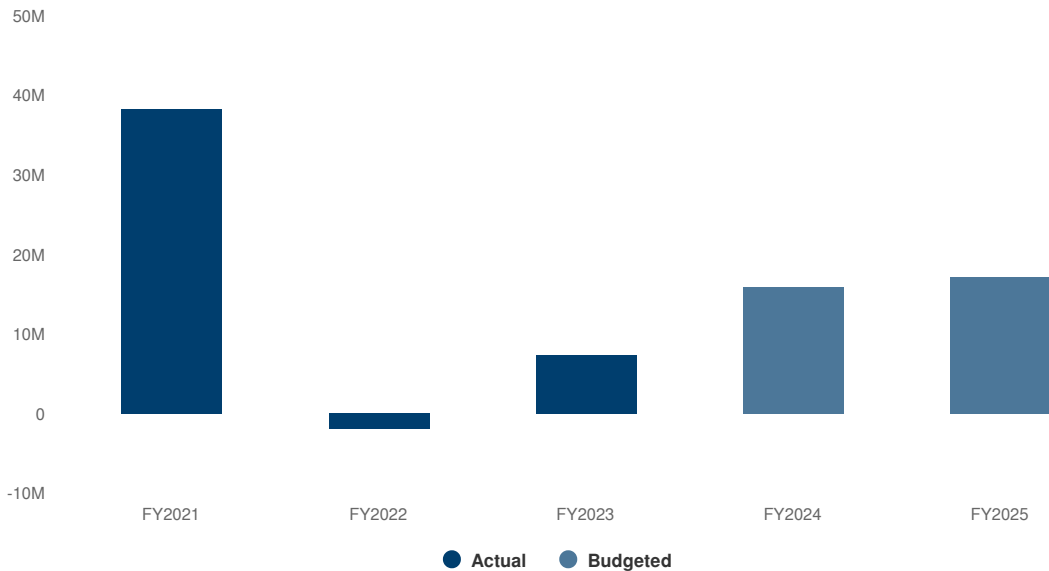
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
35 - Fines & Forfeitures						
LIQUOR LICENSE VIOLATIONS	\$2,000	\$500	\$500	\$500	\$0	0%
TAX PENALTIES - LOCAL IMPOSED	\$17,166	\$5,000	\$15,000	\$5,000	\$0	0%
CODE ENFORCEMNT VIOLATION	\$1,671	\$0	\$0	\$1,000	\$1,000	N/A
COURT FINES	\$237,654	\$300,000	\$300,000	\$300,000	\$0	0%
DUI FINES	\$13,680	\$10,000	\$13,500	\$12,000	\$2,000	20%
PRISON REVIEW AGENCY	\$1,004	\$2,500	\$500	\$1,000	-\$1,500	-60%
PARKING FINES	\$27,755	\$24,000	\$21,000	\$22,000	-\$2,000	-8.3%
IDROP COLLECTION REVENUE	\$13,315	\$20,000	\$20,000	\$20,000	\$0	0%
ALARM FINES	\$2,443	\$4,000	\$4,000	\$4,000	\$0	0%
IMPOUNDMENT FINE	\$190,250	\$155,000	\$180,000	\$180,000	\$25,000	16.1%
RED LIGHT ENFORCEMENT	\$547,429	\$555,000	\$400,000	\$710,000	\$155,000	27.9%
ORDINANCE VIOLATION FINES	\$40,291	\$30,000	\$40,000	\$40,000	\$10,000	33.3%
Total 35 - Fines & Forfeitures:	\$1,094,658	\$1,106,000	\$994,500	\$1,295,500	\$189,500	17.1%
Total General Fund:	\$1,094,658	\$1,106,000	\$994,500	\$1,295,500	\$189,500	17.1%
PD Restricted Revenue Fund						
35 - Fines & Forfeitures						
STATE SEIZURE	\$15,878	\$1,000	\$1,000	\$1,000	\$0	0%
FEDERAL SEIZURE	\$132,071	\$175,000	\$175,000	\$175,000	\$0	0%
Total 35 - Fines & Forfeitures:	\$147,949	\$176,000	\$176,000	\$176,000	\$0	0%
Total PD Restricted Revenue Fund:	\$147,949	\$176,000	\$176,000	\$176,000	\$0	0%
Water & Sewer Operating Fund						
35 - Fines & Forfeitures						
WATER PENALTIES	\$129,784	\$100,000	\$100,000	\$125,000	\$25,000	25%
Total 35 - Fines & Forfeitures:	\$129,784	\$100,000	\$100,000	\$125,000	\$25,000	25%
Total Water & Sewer Operating Fund:	\$129,784	\$100,000	\$100,000	\$125,000	\$25,000	25%
Total:	\$1,372,390	\$1,382,000	\$1,270,500	\$1,596,500	\$214,500	15.5%

36 - Investments & Contributions Summary

36 – Investments & Contributions: Investment Income is mainly located in the Police & Fire Pension Funds. In recent years these Funds have consolidated investment activity into a statewide fund for each. Investments and fiduciary responsibilities now fall upon the elected boards for each consolidated Fund. 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. 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.

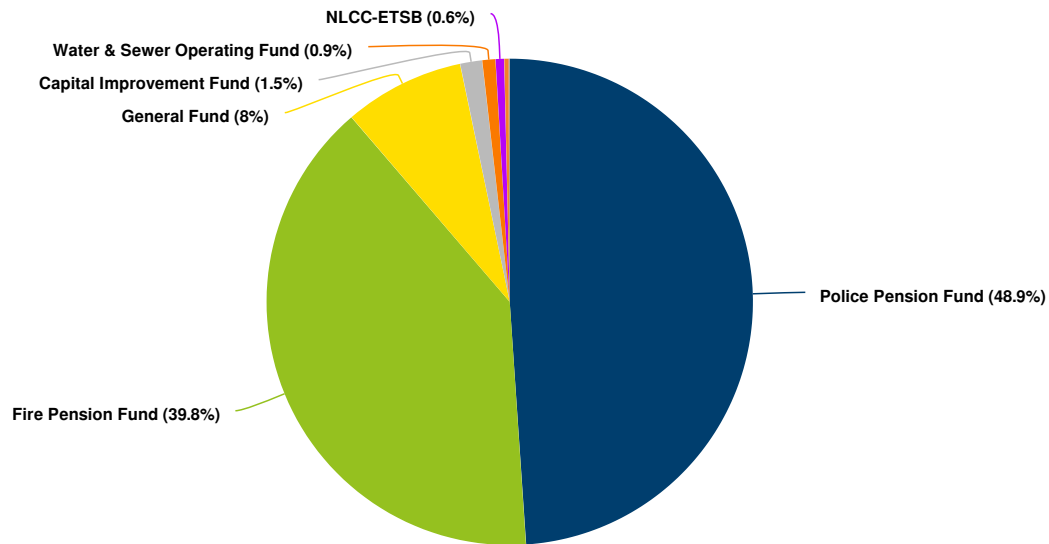
\$17,190,506 **\$1,300,050**
(8.18% vs. prior year)

36 - Investments & Contributions Proposed and Historical Budget vs. Actual

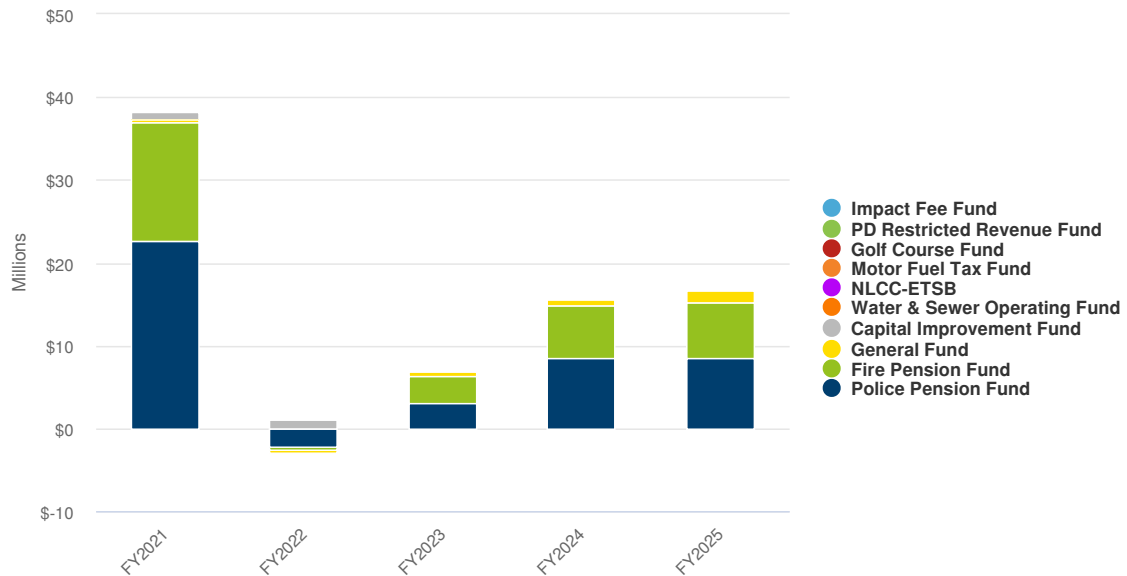


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

Investments & Contributions is expected to finish \$1.26M or 7.9% over budget due to higher than anticipated investment income in commingled savings and investment accounts due to rising interest rates across all funds.

FY 2024/2025 Summary

FY 2024/2025 reflects a \$1.3M or 8.2% increase compared to the FY 2023/2024 budget. The increase is primarily due to greater investment income in the Pension Funds and Village operating funds. Interest rates are expected to stabilize at current levels and even decline into FY 2024/2025.

The Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$437,908 from \$1,503,838 to \$1,941,746 for Police, and increased \$81,115 from \$1,646,498 to \$1,727,613 for Fire. The increase in both ARC's is due primarily to investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2024/2025 budget includes a 2.0% increase on the FY 2023/2024 contributions. For the Police Pension, this results in a contribution of \$2,763,862, overfunding the ARC by \$822,116. For the Fire Pension, this results in a contribution of \$2,313,144, overfunding the ARC by \$585,531.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
General Fund						
36 - Invests & Contribs						
INTEREST INCOME	\$427,647	\$500,000	\$925,000	\$1,000,000	\$500,000	100%
INTEREST ON INVESTMENTS	\$288,565	\$275,000	\$350,000	\$350,000	\$75,000	27.3%
UNREALIZED GAIN/LOSS	-\$276,075	\$0	\$0	\$0	\$0	0%
PARKWAY TREE PROGRAM	\$2,625	\$2,000	\$2,000	\$2,000	\$0	0%
WASTE FRANCHISE CONTRIBUTION	\$0	\$0	\$0	\$15,500	\$15,500	N/A
POLICE MISC. CONTRIBUTION	\$30,772	\$5,000	\$5,550	\$5,000	\$0	0%
FIRE DEPT DONATIONS	\$7,105	\$5,000	\$5,000	\$5,000	\$0	0%
Total 36 - Invests & Contribs:	\$480,640	\$787,000	\$1,287,550	\$1,377,500	\$590,500	75%
Total General Fund:	\$480,640	\$787,000	\$1,287,550	\$1,377,500	\$590,500	75%
Total General Fund:	\$480,640	\$787,000	\$1,287,550	\$1,377,500	\$590,500	75%
Motor Fuel Tax Fund						
36 - Invests & Contribs						
INTEREST INCOME	\$95,909	\$75,000	\$75,000	\$50,000	-\$25,000	-33.3%
Total 36 - Invests & Contribs:	\$95,909	\$75,000	\$75,000	\$50,000	-\$25,000	-33.3%
Total Motor Fuel Tax Fund:	\$95,909	\$75,000	\$75,000	\$50,000	-\$25,000	-33.3%
PD Restricted Revenue Fund						
36 - Invests & Contribs						
INTEREST INCOME	\$4,069	\$2,500	\$6,000	\$5,000	\$2,500	100%
Total 36 - Invests & Contribs:	\$4,069	\$2,500	\$6,000	\$5,000	\$2,500	100%
Total PD Restricted Revenue Fund:	\$4,069	\$2,500	\$6,000	\$5,000	\$2,500	100%
Capital Improvement Fund						
36 - Invests & Contribs						
INTEREST INCOME	\$219,510	\$100,000	\$300,000	\$250,000	\$150,000	150%
CONTRIBUTIONS	\$54,037	\$0	\$0	\$0	\$0	0%
Total 36 - Invests & Contribs:	\$273,547	\$100,000	\$300,000	\$250,000	\$150,000	150%
Total Capital Improvement Fund:	\$273,547	\$100,000	\$300,000	\$250,000	\$150,000	150%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Golf Course Fund						
36 - Invests & Contribs						
INTEREST INCOME	\$5,489	\$3,000	\$7,500	\$6,000	\$3,000	100%
Total 36 - Invests & Contribs:	\$5,489	\$3,000	\$7,500	\$6,000	\$3,000	100%
Total Golf Course Fund:	\$5,489	\$3,000	\$7,500	\$6,000	\$3,000	100%
Water & Sewer Operating Fund						
36 - Invests & Contribs						
INTEREST INCOME	\$114,366	\$70,000	\$175,000	\$150,000	\$80,000	114.3%
Total 36 - Invests & Contribs:	\$114,366	\$70,000	\$175,000	\$150,000	\$80,000	114.3%
Total Water & Sewer Operating Fund:	\$114,366	\$70,000	\$175,000	\$150,000	\$80,000	114.3%
Police Pension Fund						
36 - Invests & Contribs						
INTEREST INCOME	-\$28,841	\$0	\$0	\$0	\$0	0%
FIXED INCOME	-\$413,887	\$750,000	\$650,000	\$650,000	-\$100,000	-13.3%
EQUITY INCOME	-\$246,891	\$4,000,000	\$4,000,000	\$4,000,000	\$0	0%
EMPLOYEE CONTRIB	\$1,080,739	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0%
VILLAGE CONTRIB 41-240-00	\$2,630,742	\$2,709,668	\$2,709,668	\$2,763,862	\$54,194	2%
Total 36 - Invests & Contribs:	\$3,021,862	\$8,459,668	\$8,359,668	\$8,413,862	-\$45,806	-0.5%
Total Police Pension Fund:	\$3,021,862	\$8,459,668	\$8,359,668	\$8,413,862	-\$45,806	-0.5%
Fire Pension Fund						
36 - Invests & Contribs						
FIXED INCOME	\$518,820	\$0	\$0	\$0	\$0	0%
INTEREST INCOME	\$0	\$500,000	\$900,000	\$900,000	\$400,000	80%
EQUITY INCOME	-\$63,396	\$3,000,000	\$3,000,000	\$3,000,000	\$0	0%
FIRE PENSION CONTRIBUTION	\$635,280	\$625,000	\$625,000	\$625,000	\$0	0%
VILLAGE CONTRIB 41-240-00	\$2,201,735	\$2,267,788	\$2,267,788	\$2,313,144	\$45,356	2%
Total 36 - Invests & Contribs:	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144	\$445,356	7%
Total Fire Pension Fund:	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144	\$445,356	7%
NLCC-ETSB						
36 - Invests & Contribs						
INTEREST INCOME	\$69,505	\$500	\$150,000	\$100,000	\$99,500	19,900%
Total 36 - Invests & Contribs:	\$69,505	\$500	\$150,000	\$100,000	\$99,500	19,900%

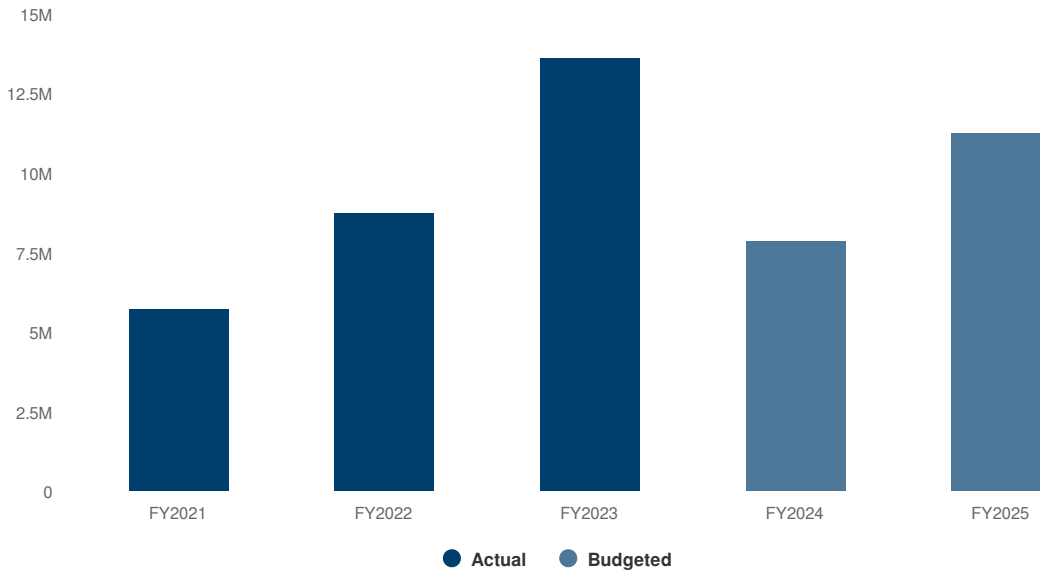
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total NLCC-ETSB:	\$69,505	\$500	\$150,000	\$100,000	\$99,500	19,900%
Total:	\$7,357,825	\$15,890,456	\$17,153,506	\$17,190,506	\$1,300,050	8.2%

39 - Other Financing Sources Summary

39 – Other Financing Sources: Other Financing sources consists of insurance settlements, the sale of miscellaneous assets and may also include bond, loan or promissory note proceeds in a year capital financing is accomplished through debt issuance. Fund 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.

\$11,292,928 **\$3,436,928**
(43.75% vs. prior year)

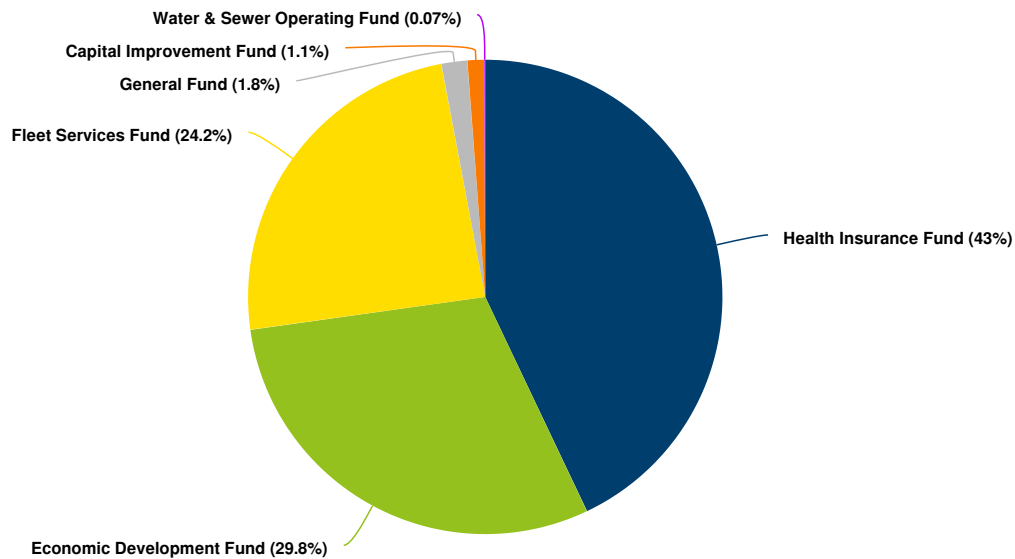
39 - Other Financing Sources Proposed and Historical Budget vs. Actual



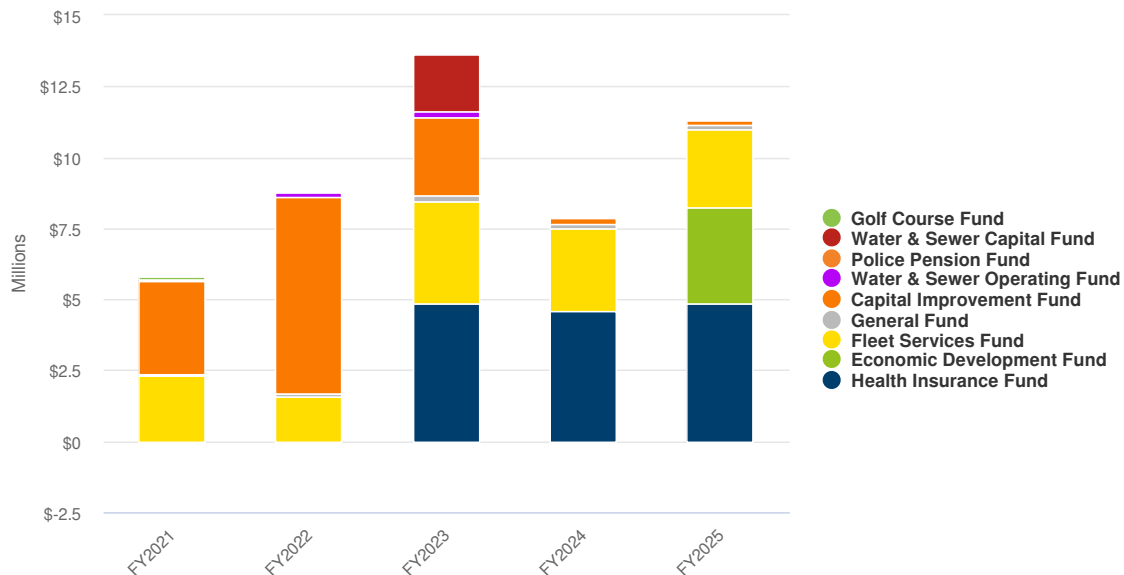
Revenue by Fund

Other financing sources include transfers in and therefore the Health Insurance, Economic Development, and Fleet Services funds are the largest in this category.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



FY 2023/2024 Review

FY 2023/2024 is forecasted to end the year \$3.1M or 39.8% over budget due primarily to the transfer of excess General Fund balance for capital improvements. The FY 2023/2024 projection includes a transfer of \$1.0M to the Capital Improvement Fund and \$1.5M to the Water & Sewer Capital Fund.

FY 2024/2025 Summary

FY 2024/2025 is increasing \$3.4M or 43.7%. The majority of this increase is the result of segregating economic development activity into its own fund, and transfers to the Health Insurance and Fleet Services Funds.

The Budget includes the Economic Development Fund, which is used to account for incentive agreements, grant programs and other development activities. It is funded through a transfer from the General Fund totaling \$3.4M for FY 2024/2025.

Transfers to the Health Insurance Fund increased \$288K overall. The Fund continues to carry a negative balance and the Village will work to get it positive over a few years. The Fund rolls up into the General Fund so any negative is balanced against the available General Fund balance.

Transfers to the Fleet Services Fund to provide fleet maintenance and replacement decreased \$198K. While parts and gas prices continue to increase, supply chain delays have caused excess fund balance in this fund. To provide relief to the General Fund, the transfer was decreased slightly to use some of the excess balance.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
39 - Other Sources						
REIMBURSE DAMAGE TO VLG PROP	\$100,945	\$50,000	\$100,000	\$100,000	\$50,000	100%
WORK COMP REIMBURSEMENTS	\$126,957	\$50,000	\$150,000	\$100,000	\$50,000	100%
REIMBURSE DAMAGE TO VLG PROP	\$0	\$50,000	\$50,000	\$0	-\$50,000	-100%
Total 39 - Other Sources:	\$227,902	\$150,000	\$300,000	\$200,000	\$50,000	33.3%
Total General Fund:	\$227,902	\$150,000	\$300,000	\$200,000	\$50,000	33.3%
Economic Development Fund						
39 - Other Sources						
GENERAL FUND	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
Total 39 - Other Sources:	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
Total Economic Development Fund:	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
Capital Improvement Fund						
39 - Other Sources						
GENERAL FUND	\$2,500,000	\$0	\$1,500,000	\$0	\$0	0%
IMPACT FEE FUND	\$150,000	\$150,000	\$150,000	\$126,928	-\$23,072	-15.4%
SALE OF MISC ASSETS	\$89,441	\$50,000	\$2,891	\$0	-\$50,000	-100%
Total 39 - Other Sources:	\$2,739,441	\$200,000	\$1,652,891	\$126,928	-\$73,072	-36.5%
Total Capital Improvement Fund:	\$2,739,441	\$200,000	\$1,652,891	\$126,928	-\$73,072	-36.5%
Golf Course Fund						
39 - Other Sources						
CAPITAL IMPROVEMENT FUND	\$0	\$0	\$24,694	\$0	\$0	0%
Total 39 - Other Sources:	\$0	\$0	\$24,694	\$0	\$0	0%
Total Golf Course Fund:	\$0	\$0	\$24,694	\$0	\$0	0%
Water & Sewer Operating Fund						

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
39 - Other Sources						
WATER & SEWER OPERATING FUND	\$208,625	\$0	\$0	\$0	\$0	0%
DAMAGE TO VLG PROPERTY	\$4,656	\$8,000	\$9,000	\$8,000	\$0	0%
Total 39 - Other Sources:	\$213,281	\$8,000	\$9,000	\$8,000	\$0	0%
Total Water & Sewer Operating Fund:	\$213,281	\$8,000	\$9,000	\$8,000	\$0	0%
Water & Sewer Capital Fund						
39 - Other Sources						
GENERAL FUND	\$2,000,000	\$0	\$1,500,000	\$0	\$0	0%
Total 39 - Other Sources:	\$2,000,000	\$0	\$1,500,000	\$0	\$0	0%
Total Water & Sewer Capital Fund:	\$2,000,000	\$0	\$1,500,000	\$0	\$0	0%
Health Insurance Fund						
39 - Other Sources						
GENERAL FUND	\$654,270	\$136,100	\$136,100	\$166,500	\$30,400	22.3%
GENERAL FUND	\$109,510	\$115,100	\$115,100	\$155,400	\$40,300	35%
GENERAL FUND	\$161,890	\$190,200	\$190,200	\$236,700	\$46,500	24.4%
GENERAL FUND	\$123,800	\$110,100	\$110,100	\$120,200	\$10,100	9.2%
GENERAL FUND	\$1,523,520	\$1,661,000	\$1,661,000	\$1,729,100	\$68,100	4.1%
GENERAL FUND	\$457,070	\$460,300	\$460,300	\$448,500	-\$11,800	-2.6%
GENERAL FUND	\$1,199,790	\$1,240,800	\$1,240,800	\$1,257,500	\$16,700	1.3%
GENERAL FUND	\$283,770	\$300,200	\$300,200	\$379,000	\$78,800	26.2%
FLEET SERVICES FUND	\$76,180	\$80,100	\$80,100	\$74,000	-\$6,100	-7.6%
WATER & SEWER OPERATING FUND	\$233,300	\$269,200	\$269,200	\$284,000	\$14,800	5.5%
Total 39 - Other Sources:	\$4,823,100	\$4,563,100	\$4,563,100	\$4,850,900	\$287,800	6.3%
Total Health Insurance Fund:	\$4,823,100	\$4,563,100	\$4,563,100	\$4,850,900	\$287,800	6.3%
Fleet Services Fund						
39 - Other Sources						
GENERAL FUND- CDBUILDPLAN	\$27,230	\$23,400	\$23,400	\$21,460	-\$1,940	-8.3%
GENERAL FUND- CDENGINEERING	\$53,460	\$24,900	\$24,900	\$15,610	-\$9,290	-37.3%
GENERAL FUND-PD	\$513,770	\$518,800	\$518,800	\$460,960	-\$57,840	-11.1%
GENERAL FUND-FD	\$59,000	\$74,200	\$74,200	\$79,080	\$4,880	6.6%
GENERAL FUND- PWADMIN	\$509,300	\$628,700	\$628,700	\$462,820	-\$165,880	-26.4%
CAPITAL IMPROVEMENT FUND	\$1,276,200	\$900,500	\$900,500	\$1,157,000	\$256,500	28.5%
WATER & SEWER CAPITAL FUND	\$891,000	\$577,500	\$577,500	\$395,000	-\$182,500	-31.6%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
W&S OPERATING FUND- PW	\$281,230	\$186,900	\$186,900	\$145,170	-\$41,730	-22.3%
Total 39 - Other Sources:	\$3,611,190	\$2,934,900	\$2,934,900	\$2,737,100	-\$197,800	-6.7%
Total Fleet Services Fund:	\$3,611,190	\$2,934,900	\$2,934,900	\$2,737,100	-\$197,800	-6.7%
Police Pension Fund						
39 - Other Sources						
Misc. Income	\$50	\$0	\$0	\$0	\$0	0%
Total 39 - Other Sources:	\$50	\$0	\$0	\$0	\$0	0%
Total Police Pension Fund:	\$50	\$0	\$0	\$0	\$0	0%
Total:	\$13,614,963	\$7,856,000	\$10,984,585	\$11,292,928	\$3,436,928	43.7%

FUND SUMMARIES

Introduction - All Funds

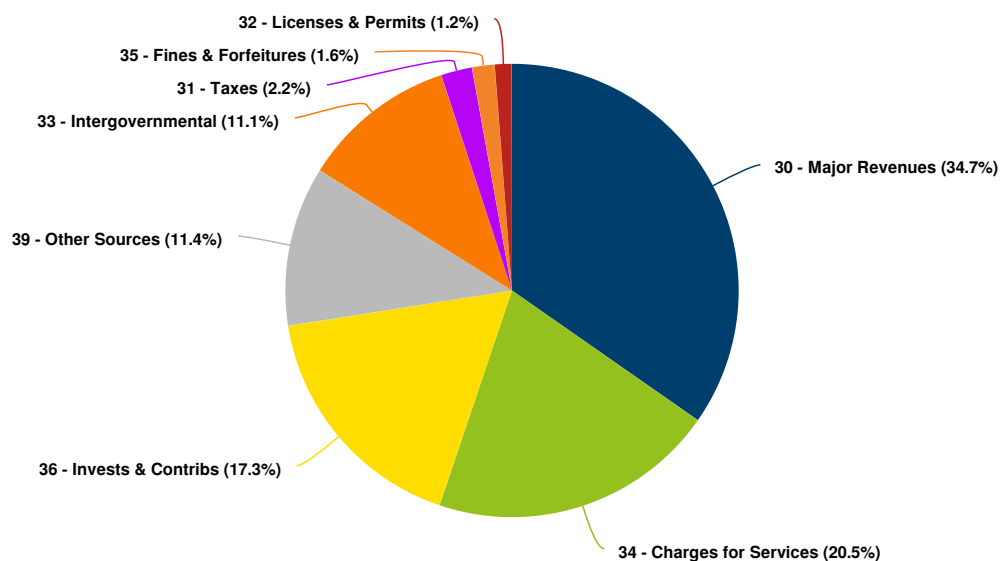
The All Funds Summary section provides a thorough review of revenues and expenditures across all funds, FY 2023/2024 projected year end estimates and FY 2024/2025 budgeted revenues and expenditures for all Village Funds. The All Funds Summary section is designed to give the reader a comprehensive understanding of the allocation of the Village's financial resources for FY 2024/2025 in total and by individual fund. The section is organized in numerical order by fund and discusses revenues followed by expenditures and then a summary for each fund.

On an all funds basis, revenues total \$99.27M and expenditures total \$101.04M. That is up from prior year budgeted revenues of \$92.03M and expenditures of \$93.4M.

Revenues by Type

The FY 2024/2025 revenue budget is \$99.27M. The largest funding sources are Major Revenues, Charges for Service and Investments & Contributions.

- 30 - Major revenues make up 34.7% of all revenues and include sales, amusement, food & beverage and hotel taxes.
- 34 - Charges for Service make up 20.5% of all revenues and include fees for water & sewer service, contract police, fire and dispatch services.
- 36 - Investments & Contributions make up 17.3% of all revenues and include interest and investment income, and village contributions to the Police & Fire Pension Funds.
- 39 - Other sources total 11.4% of all revenues and include transfers primarily from the General Fund to the Economic Development Fund, Health Insurance Fund and Fleet Services Fund.
- 33 - Intergovernmental totals 11.1% of all revenues and include Income and Use taxes, reimbursements from the NLCC-ETSB Fund, motor fuel taxes and 911 surcharge.
- 31 - Taxes totals 2.2% and includes resort tax, road & bridge tax and franchise taxes.
- 35 - Fines & Forfeitures totals 1.6% and includes red light fines, court fines, and ordinance violations.
- 32 - Licenses & Permits totals 1.2% and includes building permits, business licenses, and liquor licenses.



FY 2023/2024 Review

Revenues across all funds are forecasted to exceed budget by \$6.0M or 6.5% finishing at \$98.05M compared to the budget of \$92.03M. Notable variances include:

- 30 - Major Revenues are projected to exceed budget by \$1.2M or 3.6%.

- 36 - Investments & Contributions are projected to exceed budget by \$1.3M or 7.9%.
- 39 - Other Sources are projected to exceed budget by \$3.0M or 39.5%.

FY 2024/2025 Summary

The total revenue budget is \$99.27M, which is \$7.2M or 7.9% higher than the prior year's budget of \$92.03M. Notable variances include:

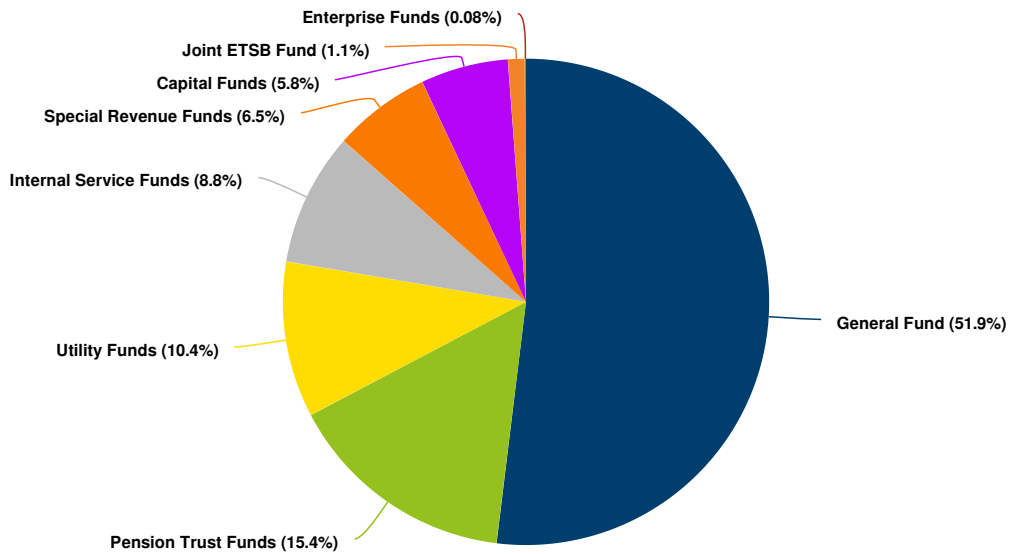
- 30 - Major Revenues increase by \$730.0K or 5.1%.
- 34 - Charges for Services increase by \$1.1M or 5.7%.
- 36 - Investments & Contributions increase by \$1.3M or 8.2%.
- 39 - Other Sources increase by \$3.44M or 43.7%.

Variances for all revenue sources are discussed in greater detail in the Funding Sources section.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
31 - Taxes	\$2,237,241	\$2,107,450	\$2,273,487	\$2,215,000	\$107,550	5.1%
30 - Major Revenues	\$34,784,046	\$33,720,000	\$34,925,000	\$34,450,000	\$730,000	2.2%
33 - Intergovernmental	\$10,308,965	\$10,434,326	\$10,524,836	\$10,980,485	\$546,159	5.2%
32 - Licenses & Permits	\$1,230,692	\$1,395,000	\$1,455,000	\$1,200,000	-\$195,000	-14%
34 - Charges for Services	\$18,582,106	\$19,241,587	\$19,458,175	\$20,345,906	\$1,104,319	5.7%
35 - Fines & Forfeitures	\$1,372,390	\$1,382,000	\$1,270,500	\$1,596,500	\$214,500	15.5%
36 - Invests & Contribs	\$7,357,825	\$15,890,456	\$17,153,506	\$17,190,506	\$1,300,050	8.2%
39 - Other Sources	\$13,614,963	\$7,856,000	\$10,984,585	\$11,292,928	\$3,436,928	43.7%
Total Revenue Source:	\$89,488,229	\$92,026,819	\$98,045,089	\$99,271,325	\$7,244,506	7.9%

Revenue by Fund

2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
General Fund	\$49,226,092	\$49,086,397	\$51,755,149	\$51,565,168	\$2,478,771	5%
Total General Fund:	\$49,226,092	\$49,086,397	\$51,755,149	\$51,565,168	\$2,478,771	5%
Special Revenue Funds						
911 Fund	\$817,682	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%
Motor Fuel Tax Fund	\$1,691,681	\$1,402,000	\$1,465,532	\$1,370,358	-\$31,642	-2.3%
Impact Fee Fund	\$9,100	\$0	\$0	\$0	\$0	0%
PD Restricted Revenue Fund	\$208,018	\$178,500	\$184,273	\$181,000	\$2,500	1.4%
Economic Development Fund	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
Total Special Revenue Funds:	\$2,726,481	\$3,122,866	\$2,444,899	\$6,430,223	\$3,307,357	105.9%
Capital Funds						
Capital Improvement Fund	\$8,538,476	\$5,775,000	\$7,452,891	\$5,776,928	\$1,928	0%
Total Capital Funds:	\$8,538,476	\$5,775,000	\$7,452,891	\$5,776,928	\$1,928	0%
Enterprise Funds						
Golf Course Fund	\$66,598	\$58,000	\$102,194	\$76,000	\$18,000	31%
Total Enterprise Funds:	\$66,598	\$58,000	\$102,194	\$76,000	\$18,000	31%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Utility Funds						
Water & Sewer Operating Fund	\$9,908,164	\$9,596,200	\$9,784,500	\$10,288,000	\$691,800	7.2%
Water & Sewer Capital Fund	\$2,126,680	\$50,000	\$1,550,000	\$0	-\$50,000	-100%
Total Utility Funds:	\$12,034,844	\$9,646,200	\$11,334,500	\$10,288,000	\$641,800	6.7%
Internal Service Funds						
Health Insurance Fund	\$5,641,161	\$5,380,500	\$5,423,100	\$5,750,900	\$370,400	6.9%
Fleet Services Fund	\$3,861,377	\$3,229,900	\$3,229,900	\$3,032,100	-\$197,800	-6.1%
Total Internal Service Funds:	\$9,502,537	\$8,610,400	\$8,653,000	\$8,783,000	\$172,600	2%
Pension Trust Funds						
Police Pension Fund	\$3,021,912	\$8,459,668	\$8,359,668	\$8,413,862	-\$45,806	-0.5%
Fire Pension Fund	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144	\$445,356	7%
Total Pension Trust Funds:	\$6,314,351	\$14,852,456	\$15,152,456	\$15,252,006	\$399,550	2.7%
Joint ETSB Fund						
NLCC-ETSB	\$1,078,850	\$875,500	\$1,150,000	\$1,100,000	\$224,500	25.6%
Total Joint ETSB Fund:	\$1,078,850	\$875,500	\$1,150,000	\$1,100,000	\$224,500	25.6%
Total:	\$89,488,229	\$92,026,819	\$98,045,089	\$99,271,325	\$7,244,506	7.9%

Expenditure Categories

41 - Salaries & Wages: This category includes wages paid to employees, retiree pensions, overtime and holiday pay. The Village of Gurnee has six bargaining units: The Police Department has the Fraternal Order of Police (FOP) and Illinois Council of Police (ICOPs), which cover most of the sworn personnel. The Department also has a second ICOPs unit which covers Communication Operators. Within the Fire Department, the International Association of Firefighters (IAFF) covers firefighters/paramedics and fire lieutenants. Personnel in the Administration, Community Development, Public Works Departments and the Fire Prevention Bureau are covered by one of two Local 150 Midwest Operating Engineers contracts. The Fraternal Order of Police and Illinois Council of Police contracts expires on April 30, 2027. The Illinois Council of Police contract which covers communications personnel expires on April 30, 2024. The two contracts with the Local 150 Midwest Operating Engineers expire on April 30, 2025. The International Association of Firefighters contract expires on April 30, 2027.

In FY 2023/2024 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 2nd place among comparable communities. This approach is incorporated into union agreements for FOP and sworn ICOPs unit, and is anticipated for the IAFF contract at the next renewal.

The first component looks at the Chicago-Naperville-Elgin (formerly 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 precedes 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 3.00%. 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, 2022 was 6.50%. As a result, the maximum CPI adjustment of 3.00% 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 2nd place among comparable communities. Where applicable, comparable communities are outlined in the respective collective bargaining agreements. For Local 150 historically the annual COLA under the current contract is fixed with no additional market adjustment. 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 FY 2023/2024 the Village contracted GovHR to perform a compensation study on non-bargained employees. Following a number of years with annual COLA increases below the market, the Village anticipates an adjustment in pay scales to maintain its position among comparable communities.

42 - Employee Benefits: This category includes health insurance, workers compensation insurance, employer pension contributions, retirement health savings (RHS) contributions, and uniform allowances. 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.

Non-sworn employees participate in the Illinois Municipal Retirement Fund Pension Plan (IMRF), a multi-employer plan for local government employees. The 2024 IMRF employer contribution rate is 7.4% compared to 8.3% in 2023. 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 Annual Required Contribution (ARC) as determined by an independent actuary for the Police & Fire Pension Funds increased \$437,908 from \$1,503,838 to \$1,941,746 for Police, and increased \$81,115 from \$1,646,498 to \$1,727,613 for Fire. The increase in both ARC's is due primarily to investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2024/2025 budget includes a 2.0% increase on the FY 2023/2024 contributions. For the Police Pension, this results in a contribution of \$2,763,862, overfunding the ARC by \$822,116. For the Fire Pension, this results in a contribution of \$2,313,144, overfunding the ARC by \$585,531.

Costs related to Workers' Compensation Insurance are also included in this category. Currently, the Village obtains this insurance coverage through the Municipal Insurance Cooperative Agency (MICA) pool. The premium formula for allocation is as follows: 33% exposure and 66% experience. The exposure element is made up of such things as bond rating and revenue streams. The experience is based upon actual claims processed. Allocation of the insurance premium by insurance coverage type is based upon the average claims paid out by MICA over a four-year period. The insurance is spread across departments based upon the following: property based upon insurable value (i.e. replacement cost of a water pumping station), auto by number and value of cars, liability by headcount and exposure risk (i.e. likelihood of lawsuit) and workers' compensation based upon gross workers' compensation paid during the four year period to calculate the premium. Using this allocation method rewards the departments that have performed well in the areas of risk management and safety, while at the same time giving those that have had higher claims experience an incentive towards which to work. Workers' compensation accounts for 77.0% of the total insurance premium and totals \$1.4 million in FY 2024/2025. Costs related to liability, property and auto coverage are included in the 45 - Other Contracted Services category.

In 2023, the Village approved a Retirement Health Savings (RHS) benefit for non-bargained employees. Bargained employees obtain the benefit as defined in their Collective Bargaining Agreement. The plan includes an employee mandatory contribution of 1%-4% of base salary depending on employee class, and is matched by an employer contribution of \$1,300-\$6,000 annually. The plan removes the biggest hurdle to timely retirement, the cost of healthcare post employment, and allows for a more certain retirement timelines. This allows the Village to implement succession planning efforts, and attract future leaders of the organization. In the long run, the cost of the program will be offset by employee turnover savings.

43 - Professional & Technical Services: In general, the 43 - Professional Services category includes costs for legal services, audit and actuarial fees, engineering consultants, other consultants and fees related to the red light camera enforcement program and paramedic ambulance billing services.

44 - Contractual Services: The 44 - Contractual category covers those items for which outside vendors provide services. These services include street resurfacing, purchase of water from CLCJAWA, IT related subscription software, outside auto maintenance, and public works maintenance contracts. Street resurfacing or grind & overlay is considered maintenance and not a capitalized expense for fixed asset purposes. Full street reconstruction is considered a capitalized asset and is included in the 47 - Capital category. The Village purchases Lake Michigan water from the Central Lake County Joint Action Water agency (CLCJAWA). The Village owns the portion of the distribution system to get potable water from CLCJAWA trunks into Gurnee homes and businesses.

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.

46 - Supplies: Supplies are tangible items such as parts, fuel, utilities, ice control materials, computer hardware and software and building supplies.

47 - Capital: Capital expenditures include investments in assets that have useful lives of five years or more as identified in the Village's fixed asset policy. Some examples of capital expenditures are vehicles, land acquisition and construction projects. The 47 - Capital category is primarily used in the Capital Improvement Fund and Water & Sewer Capital Improvement Fund.

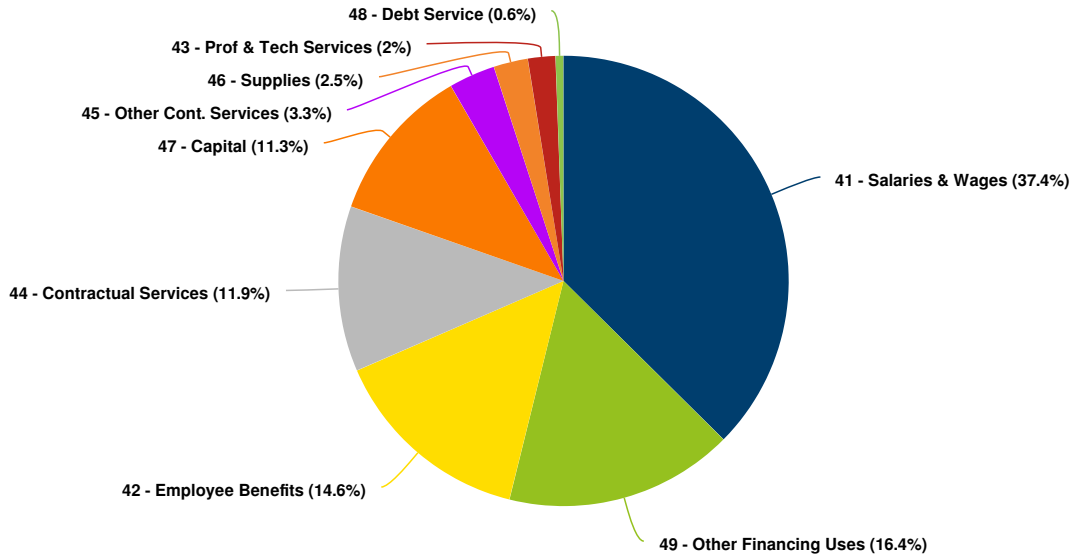
48 - Debt Service: This category accounts for the Village's repayment of long-term debt and capital leases. This includes principal, interest payments and bond trustee fees. The Village has no outstanding general obligation bond issues. The expenses in this category are related to the IEPA Loan for the Knowles Road water tower.

49 - Other Financing Uses: 49 - Other Financing Uses expenditures include inter-fund transfers and tax rebate programs. The 49 - Other Financing Uses category is also used to transfer funding from the 101 - General Fund to the 125 - Economic Development Fund (New in FY 2024/2025), 231 - Health Insurance Fund, as well as by the 233 - Fleet Services Fund Vehicle Maintenance Division to allocate charges back to departments based on services provided to maintain their fleets.

Expenditures by Type

The largest expenditure categories of the Village are related to employees. As a service organization providing public safety and public works services this is expected. Combined, 41 - Salaries & Wages and 42 - Employee Benefits make up 52.0% of all Village expenditures. The 49-Other Financing Uses category includes fund transfers out to other funds.

Budgeted Expenditures by Expense Type Expenditures by Type



FY 2023/2024 Review

Expenditures across all funds are forecasted to finish under budget by \$1.5M or 1.6% finishing at \$91.87M compared to the budget of \$93.4M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$653K or 1.9% under budget.
- 43 - Professional & Technical Services are projected to finish \$513K or 25.0% under budget.
- 44 - Contractual Services is projected to finish \$946K or 7.7% under budget.
- 47 - Capital is expected to finish \$2.1M or 17.3% under budget.
- 49 - Other Financing Uses is projected to finish \$3.1M or 27.0% over budget, but includes a \$3.0M unbudgeted transfer from the General Fund to the Capital Fund and Water & Sewer Capital Fund from excess fund balance.

FY 2024/2025 Summary

The total expenditure budget is \$101.04M, which is \$7.6M or 8.2% higher than the prior year's budget of \$93.4M. Notable variances include:

- 41 - Salaries & Wages increase \$2.9M or 8.3%.
- 42 - Employee Benefits increase \$415K or 2.9%.
- 49 - Other Financing Uses increases \$5.13M or 44.6% and includes \$3.3M transfer to the Economic Development Fund new in FY 2024/2025.

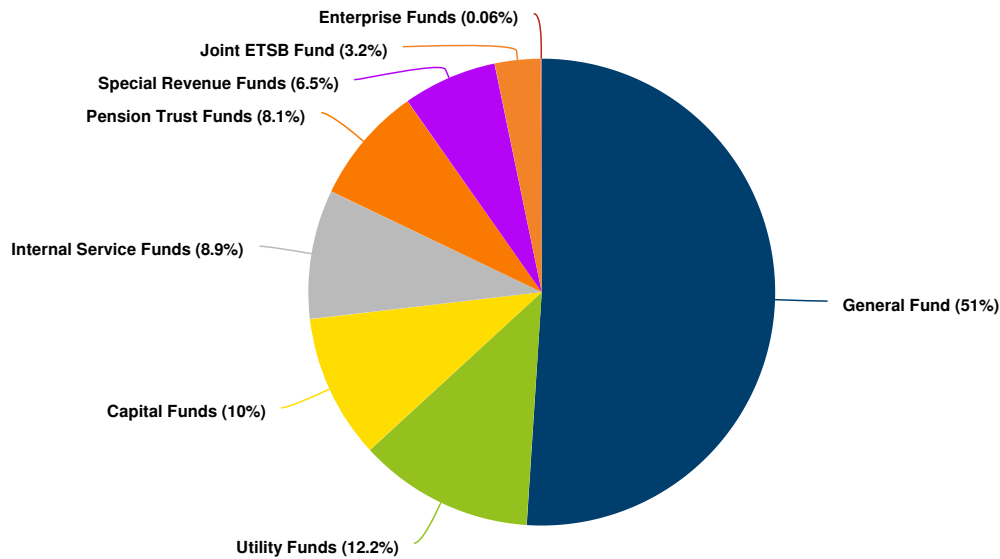
Variances for all expenditure categories are discussed in greater detail in the individual fund sections.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$31,716,969	\$34,936,959	\$34,284,247	\$37,828,142	\$2,891,184	8.3%
42 - Employee Benefits	\$14,358,370	\$14,363,890	\$14,219,289	\$14,778,615	\$414,725	2.9%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
43 - Prof & Tech Services	\$1,445,670	\$2,049,455	\$1,536,821	\$2,004,764	-\$44,691	-2.2%
44 - Contractual Services	\$11,051,301	\$12,288,514	\$11,342,207	\$11,992,561	-\$295,953	-2.4%
45 - Other Cont. Services	\$2,464,040	\$3,110,196	\$2,873,983	\$3,373,832	\$263,636	8.5%
46 - Supplies	\$2,547,819	\$2,714,060	\$2,617,252	\$2,481,595	-\$232,465	-8.6%
49 - Other Financing Uses	\$17,598,683	\$11,485,225	\$14,590,690	\$16,613,084	\$5,127,859	44.6%
48 - Debt Service	\$5,920,984	\$564,248	\$573,113	\$564,249	\$1	0%
47 - Capital	\$4,759,975	\$11,887,275	\$9,829,373	\$11,407,350	-\$479,925	-4%
Total Expense Objects:	\$91,863,813	\$93,399,821	\$91,866,975	\$101,044,192	\$7,644,371	8.2%

Expenditures by Fund

2025 Expenditures by Fund



The following chart shows changes by fund, detailed variance explanations can be found in the individual fund sections later in this section.

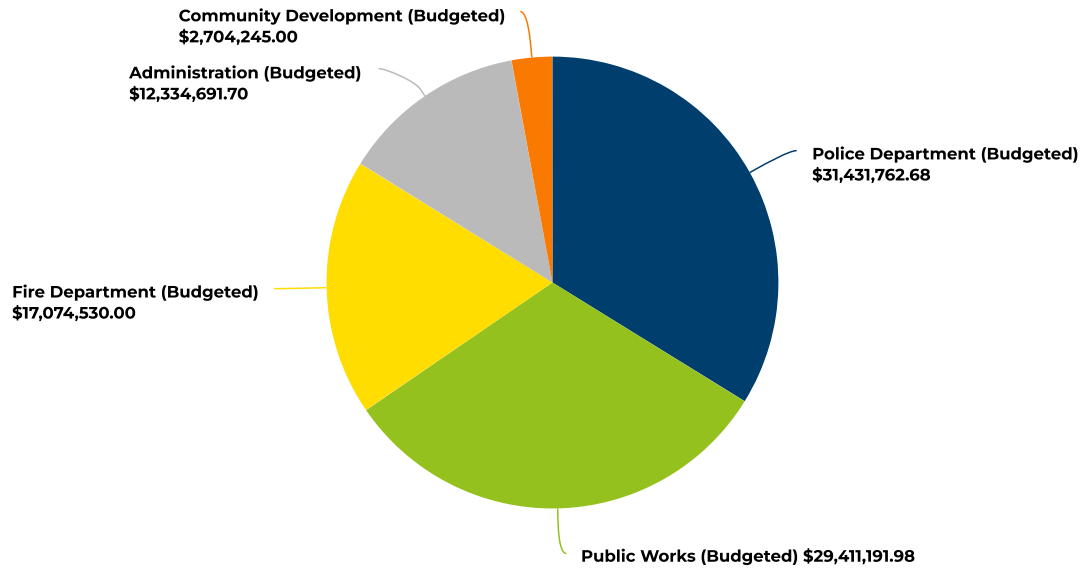
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund						
General Fund	\$50,118,404	\$49,086,397	\$50,484,813	\$51,565,168	\$2,478,771	5%
Total General Fund:	\$50,118,404	\$49,086,397	\$50,484,813	\$51,565,168	\$2,478,771	5%
Special Revenue Funds						
911 Fund	\$727,136	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%
Motor Fuel Tax Fund	\$2,275,523	\$2,000,000	\$2,000,000	\$1,350,000	-\$650,000	-32.5%
Impact Fee Fund	\$150,000	\$150,000	\$150,000	\$126,928	-\$23,072	-15.4%
PD Restricted Revenue Fund	\$110,986	\$426,700	\$217,720	\$218,500	-\$208,200	-48.8%
Economic Development Fund	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
Total Special Revenue Funds:	\$3,263,644	\$4,119,066	\$3,162,814	\$6,574,293	\$2,455,227	59.6%
Capital Funds						
Capital Improvement Fund	\$11,835,091	\$9,765,400	\$8,122,864	\$10,083,450	\$318,050	3.3%
Total Capital Funds:	\$11,835,091	\$9,765,400	\$8,122,864	\$10,083,450	\$318,050	3.3%
Enterprise Funds						
Golf Course Fund	\$25,642	\$25,000	\$25,000	\$65,000	\$40,000	160%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total Enterprise Funds:	\$25,642	\$25,000	\$25,000	\$65,000	\$40,000	160%
Utility Funds						
Water & Sewer Operating Fund	\$7,149,682	\$7,685,741	\$7,696,504	\$7,557,879	-\$127,862	-1.7%
Water & Sewer Capital Fund	\$3,289,874	\$5,252,500	\$5,252,500	\$4,724,725	-\$527,775	-10%
Total Utility Funds:	\$10,439,555	\$12,938,241	\$12,949,004	\$12,282,604	-\$655,637	-5.1%
Internal Service Funds						
Health Insurance Fund	\$5,967,414	\$5,380,500	\$5,710,500	\$5,710,900	\$330,400	6.1%
Fleet Services Fund	\$2,817,176	\$3,143,435	\$3,119,470	\$3,315,412	\$171,977	5.5%
Total Internal Service Funds:	\$8,784,591	\$8,523,935	\$8,829,970	\$9,026,312	\$502,377	5.9%
Pension Trust Funds						
Police Pension Fund	\$4,123,631	\$4,264,000	\$4,357,000	\$4,822,000	\$558,000	13.1%
Fire Pension Fund	\$2,368,414	\$2,817,250	\$2,822,250	\$3,412,500	\$595,250	21.1%
Total Pension Trust Funds:	\$6,492,044	\$7,081,250	\$7,179,250	\$8,234,500	\$1,153,250	16.3%
Joint ETSB Fund						
NLCC-ETSB	\$904,842	\$1,860,532	\$1,113,260	\$3,212,865	\$1,352,333	72.7%
Total Joint ETSB Fund:	\$904,842	\$1,860,532	\$1,113,260	\$3,212,865	\$1,352,333	72.7%
Total:	\$91,863,813	\$93,399,821	\$91,866,975	\$101,044,192	\$7,644,371	8.2%

Expenditures by Department

The following chart shows expenditures broken down by operating department. The Police Department is the largest department at \$31.4M. The Public Works Department includes the majority of the Village's \$16.2M capital plan. The Fire Department accounts for \$17.1M of the total budget. Administration accounts for \$12.3M, but includes Village-Wide obligations such as incentive agreements. Community Development is the smallest department accounting for \$2.7M of the total expenditure budget.

Expenditures by Department



All Funds Summary Comprehensive Summary

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$177,149,187	\$177,820,497	\$177,820,497	\$183,074,585
Revenues				
31 - Taxes	\$2,237,241	\$2,107,450	\$2,273,487	\$2,215,000
30 - Major Revenues	\$34,784,046	\$33,720,000	\$34,925,000	\$34,450,000
33 - Intergovernmental	\$10,308,965	\$10,434,326	\$10,524,836	\$10,980,485
32 - Licenses & Permits	\$1,230,692	\$1,395,000	\$1,455,000	\$1,200,000
34 - Charges for Services	\$18,582,106	\$19,241,587	\$19,458,175	\$20,345,906
35 - Fines & Forfeitures	\$1,372,390	\$1,382,000	\$1,270,500	\$1,596,500
36 - Invests & Contribs	\$7,357,825	\$15,890,456	\$17,153,506	\$17,190,506
39 - Other Sources	\$13,614,963	\$7,856,000	\$10,984,585	\$11,292,928
Total Revenues:	\$89,488,229	\$92,026,819	\$98,045,089	\$99,271,325
Expenditures				
41 - Salaries & Wages	\$31,716,969	\$34,936,959	\$34,284,247	\$37,828,142
42 - Employee Benefits	\$14,358,370	\$14,363,890	\$14,219,289	\$14,778,615
43 - Prof & Tech Services	\$1,445,670	\$2,049,455	\$1,536,821	\$2,004,764
44 - Contractual Services	\$11,051,301	\$12,288,514	\$11,342,207	\$11,992,561
45 - Other Cont. Services	\$2,464,040	\$3,110,196	\$2,873,983	\$3,373,832
46 - Supplies	\$2,547,819	\$2,714,060	\$2,617,252	\$2,481,595
49 - Other Financing Uses	\$17,598,683	\$11,485,225	\$14,590,690	\$16,613,084
48 - Debt Service	\$5,920,984	\$564,248	\$573,113	\$564,249
47 - Capital	\$4,759,975	\$11,887,275	\$9,829,373	\$11,407,350
Total Expenditures:	\$91,863,813	\$93,399,821	\$91,866,975	\$101,044,192
Total Revenues Less Expenditures:	-\$2,375,584	-\$1,373,002	\$6,178,113	-\$1,772,867
Ending Fund Balance:	\$174,773,603	\$176,447,495	\$183,998,610	\$181,301,718

Fund Description

The General Fund accounts for most of the financial resources of Village government. It is the largest and primary operating fund within the Village's budget with a revenue budget of \$51.6M and expenditures of \$51.6M. The General Fund supports the majority of the day-to-day operations of the Village and include services such as administration, community development, public works, fire and police protection.

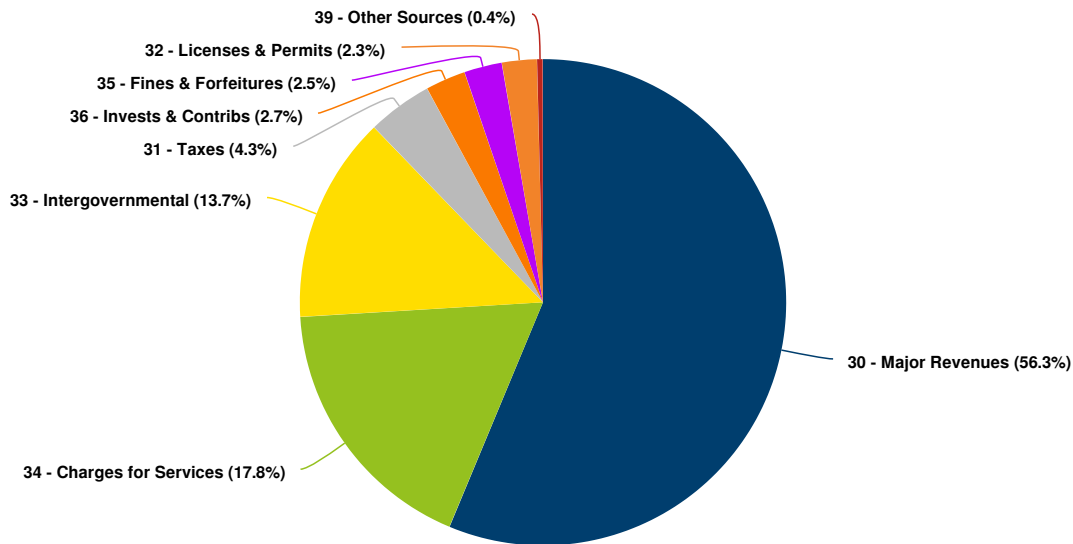
Revenues by Source

The FY 2024/2025 General Fund revenue budget is \$51.57M. The largest revenue sources are:

- 30 - Major Revenues make up 56.3% of revenues and consist of sales, amusement, food & beverage and hotel taxes.
- 34 - Charges for Services make up 17.8% and includes payment for fire services to the Warren-Waukegan Fire Protection District, and dispatch services to the City of Zion, Beach Park Fire District and Newport Fire District. This category also includes charges for ambulance services, school resources officers and off-duty police services.
- 33 - Intergovernmental makes up 13.7% and includes State shared income, use and replacement taxes.

More information on each category can be found in the Funding Sources section.

Projected 2025 Revenues by Source



FY 2023/2024 Review

General Fund revenues are projected to finish at \$51.76M compared to the budget of \$49.09M. Notable variances include:

- 30 - Major Revenues are projected to exceed budget by \$1.2M or 4.2%, due to better than expected performance in every revenue source.
- 33 - Intergovernmental is projected to exceed budget by \$632K or 9.6%, due to higher income tax and use tax receipts.
- 36 - Investments & Contributions are projected to exceed budget by \$501K or 63.6%, due to higher investment income from higher interest rates.

FY 2024/2025 Summary

The General Fund revenue budget is \$51.57M, which is \$2.5M or 5.0% higher than the prior year's budget of \$49.09M.

Notable variances include:

- 30 - Major Revenues increase \$780K or 2.8%.

- 33 - Intergovernmental Revenues increase \$471K or 7.1%, due to higher income and use tax assumptions. The Village uses the Illinois Municipal League (IML) estimate for both.
- 34 - Charges for Services increase by \$435K or 5.0%, due to the placement of an additional school resource officer paid by the school district, increased rates for off-duty security services, and contractual increases for fire and dispatch services.
- 36 - Investments & Contributions is up \$591K or 75.0%, to reflect higher interest rates.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
31 - Taxes						
ROAD & BRIDGE	\$421,345	\$450,000	\$504,288	\$500,000	\$50,000	11.1%
RESORT TAX	\$530,219	\$482,450	\$525,000	\$525,000	\$42,550	8.8%
TELECOM MAINTENANCE FEE	\$547,494	\$500,000	\$475,000	\$425,000	-\$75,000	-15%
CABLE FRANCHISE	\$455,911	\$500,000	\$500,000	\$500,000	\$0	0%
ALARM FRANCHISE	\$189,201	\$110,000	\$165,000	\$165,000	\$55,000	50%
FOREIGN FIRE INSURANCE	\$93,071	\$65,000	\$104,199	\$100,000	\$35,000	53.8%
Total 31 - Taxes:	\$2,237,241	\$2,107,450	\$2,273,487	\$2,215,000	\$107,550	5.1%
30 - Major Revenues						
SALES TAX	\$14,774,872	\$14,650,000	\$15,100,000	\$14,900,000	\$250,000	1.7%
HOME RULE SALES TAX	\$5,506,341	\$5,470,000	\$5,475,000	\$5,400,000	-\$70,000	-1.3%
AMUSEMENT TAX	\$3,999,289	\$3,500,000	\$3,750,000	\$3,700,000	\$200,000	5.7%
HOTEL TAX	\$2,386,732	\$2,250,000	\$2,400,000	\$2,400,000	\$150,000	6.7%
FOOD & BEVERAGE TAX	\$2,610,471	\$2,400,000	\$2,725,000	\$2,650,000	\$250,000	10.4%
Total 30 - Major Revenues:	\$29,277,705	\$28,270,000	\$29,450,000	\$29,050,000	\$780,000	2.8%
33 - Intergovernmental						
LOCAL USE TAX	\$1,259,119	\$1,250,000	\$1,275,000	\$1,281,000	\$31,000	2.5%
ARPA GRANT	\$0	\$0	\$0	\$0	\$0	0%
CLEAN ENERGY GRANTS	\$192,952	\$192,960	\$80,397	\$0	-\$192,960	-100%
STATE INCOME TAX	\$4,725,391	\$4,750,000	\$5,220,000	\$5,220,020	\$470,020	9.9%
REPLACEMENT TAX	\$428,625	\$325,000	\$347,000	\$371,290	\$46,290	14.2%
CANNABIS TAX	\$48,345	\$55,000	\$47,500	\$47,902	-\$7,098	-12.9%
IL GAMING TAX LOCAL SHARE	\$1,027	\$0	\$1,500	\$1,500	\$1,500	N/A
NSSD INFORMATION	\$0	\$1,950	\$1,950	\$1,950	\$0	0%
ORGANIZED RETAIL CRIME GRANT	\$0	\$0	\$137,300	\$75,000	\$75,000	N/A
TRAINING REIMBURSEMENT	\$52,957	\$0	\$90,540	\$50,000	\$50,000	N/A
TOBACCO GRANT	\$2,200	\$2,500	\$2,200	\$2,500	\$0	0%
TRAFFIC & SEAT BELT GRANT	\$18,367	\$22,000	\$28,000	\$23,000	\$1,000	4.5%
POLICE VEST GRANT	\$20,928	\$10,550	\$10,550	\$5,100	-\$5,450	-51.7%
K9 PROGRAM GRANT	\$0	\$0	\$0	\$2,000	\$2,000	N/A
Total 33 - Intergovernmental:	\$6,749,910	\$6,609,960	\$7,241,937	\$7,081,262	\$471,302	7.1%

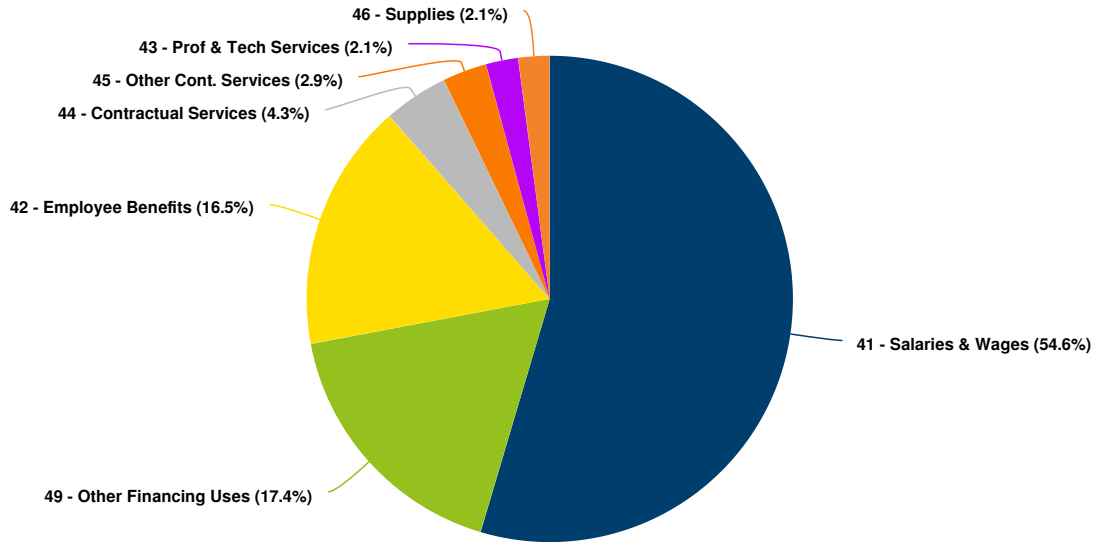
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
32 - Licenses & Permits						
LIQUOR LICENSE	\$120,725	\$125,000	\$125,000	\$125,000	\$0	0%
BUSINESS LICENSES	\$291,837	\$275,000	\$275,000	\$275,000	\$0	0%
GENERAL BUILDING PERMITS	\$679,800	\$800,000	\$750,000	\$800,000	\$0	0%
FIRE IMPACT	\$450	\$20,000	\$45,000	\$0	-\$20,000	-100%
POLICE & PUBLIC WORKS	\$300	\$60,000	\$110,000	\$0	-\$60,000	-100%
TRAFFIC	\$1,450	\$65,000	\$100,000	\$0	-\$65,000	-100%
BURNING PERMITS	\$350	\$0	\$0	\$0	\$0	0%
Total 32 - Licenses & Permits:	\$1,094,912	\$1,345,000	\$1,405,000	\$1,200,000	-\$145,000	-10.8%
34 - Charges for Services						
MAPS	\$25	\$50	\$50	\$50	\$0	0%
ORDINANCES	\$459	\$500	\$500	\$500	\$0	0%
MISC. OTHER CHARGES	\$128,401	\$50,000	\$50,000	\$50,000	\$0	0%
TOWER/ANTENNAE LEASE	\$8,831	\$34,380	\$65,000	\$65,000	\$30,620	89.1%
MISCELLEANEOUS SERVICES	\$0	\$50	\$50	\$50	\$0	0%
REIMBURSEABLE CHARGES	\$18,925	\$18,000	\$20,000	\$20,000	\$2,000	11.1%
ADMINISTRATIVE FEES W/S	\$736,450	\$773,275	\$773,275	\$811,940	\$38,665	5%
PACE AD REV SHARE	\$0	\$2,100	\$2,100	\$2,100	\$0	0%
RECYCLING REVENUE	\$5,486	\$2,500	\$2,613	\$2,500	\$0	0%
ELEVATOR INSPECTION	\$8,040	\$9,000	\$6,900	\$9,000	\$0	0%
OFF DUTY POLICE	\$256,423	\$379,562	\$400,000	\$499,667	\$120,105	31.6%
SCHOOL RESOURCE OFFICER	\$141,322	\$388,100	\$400,000	\$508,255	\$120,155	31%
POLICE CHARGES	\$8,240	\$10,000	\$8,500	\$8,500	-\$1,500	-15%
POLICE EXPLORERS	\$17,614	\$0	\$0	\$0	\$0	0%
NEWPORT FIRE PHONE	\$47,200	\$48,140	\$48,140	\$49,100	\$960	2%
DISPATCH SERVICES - ZION	\$955,403	\$965,975	\$990,000	\$1,023,452	\$57,477	6%
DISPATCH SERVICES - BP FIRE	\$58,436	\$59,605	\$60,797	\$60,797	\$1,192	2%
WARREN FIRE DISTRICT	\$3,311,633	\$3,512,250	\$3,512,250	\$3,582,495	\$70,245	2%
FIRE DEPT CHARGES	\$2,675	\$2,500	\$2,500	\$2,500	\$0	0%
NON RESIDENT	\$488,840	\$550,000	\$550,000	\$550,000	\$0	0%
RESIDENT RESCUE	\$975,374	\$900,000	\$900,000	\$900,000	\$0	0%
FIRE COST RECOVERY	\$104,838	\$95,000	\$100,000	\$150,000	\$55,000	57.9%
GEMT AMBULANCE PROGRAM	\$773,633	\$850,000	\$850,000	\$800,000	-\$50,000	-5.9%
TOLLWAY FIRE SERVICE	\$6,184	\$30,000	\$30,000	\$20,000	-\$10,000	-33.3%
PUBLIC WORKS CHARGES	\$8,692	\$30,000	\$30,000	\$30,000	\$0	0%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 34 - Charges for Services:	\$8,063,125	\$8,710,987	\$8,802,675	\$9,145,906	\$434,919	5%
35 - Fines & Forfeitures						
LIQUOR LICENSE VIOLATIONS	\$2,000	\$500	\$500	\$500	\$0	0%
TAX PENALTIES - LOCAL IMPOSED	\$17,166	\$5,000	\$15,000	\$5,000	\$0	0%
CODE ENFORCEMNT VIOLATION	\$1,671	\$0	\$0	\$1,000	\$1,000	N/A
COURT FINES	\$237,654	\$300,000	\$300,000	\$300,000	\$0	0%
DUI FINES	\$13,680	\$10,000	\$13,500	\$12,000	\$2,000	20%
PRISON REVIEW AGENCY	\$1,004	\$2,500	\$500	\$1,000	-\$1,500	-60%
PARKING FINES	\$27,755	\$24,000	\$21,000	\$22,000	-\$2,000	-8.3%
IDROP COLLECTION REVENUE	\$13,315	\$20,000	\$20,000	\$20,000	\$0	0%
ALARM FINES	\$2,443	\$4,000	\$4,000	\$4,000	\$0	0%
IMPOUNDMENT FINE	\$190,250	\$155,000	\$180,000	\$180,000	\$25,000	16.1%
RED LIGHT ENFORCEMENT	\$547,429	\$555,000	\$400,000	\$710,000	\$155,000	27.9%
ORDINANCE VIOLATION FINES	\$40,291	\$30,000	\$40,000	\$40,000	\$10,000	33.3%
Total 35 - Fines & Forfeitures:	\$1,094,658	\$1,106,000	\$994,500	\$1,295,500	\$189,500	17.1%
36 - Invests & Contribs						
INTEREST INCOME	\$427,647	\$500,000	\$925,000	\$1,000,000	\$500,000	100%
INTEREST ON INVESTMENTS	\$288,565	\$275,000	\$350,000	\$350,000	\$75,000	27.3%
UNREALIZED GAIN/LOSS	-\$276,075	\$0	\$0	\$0	\$0	0%
PARKWAY TREE PROGRAM	\$2,625	\$2,000	\$2,000	\$2,000	\$0	0%
POLICE MISC. CONTRIBUTION	\$30,772	\$5,000	\$5,550	\$5,000	\$0	0%
FIRE DEPT DONATIONS	\$7,105	\$5,000	\$5,000	\$5,000	\$0	0%
WASTE FRANCHISE CONTRIBUTION	\$0	\$0	\$0	\$15,500	\$15,500	N/A
Total 36 - Invests & Contribs:	\$480,640	\$787,000	\$1,287,550	\$1,377,500	\$590,500	75%
39 - Other Sources						
REIMBURSE DAMAGE TO VLG PROP	\$100,945	\$50,000	\$100,000	\$100,000	\$50,000	100%
WORK COMP REIMBURSEMENTS	\$126,957	\$50,000	\$150,000	\$100,000	\$50,000	100%
REIMBURSE DAMAGE TO VLG PROP	\$0	\$50,000	\$50,000	\$0	-\$50,000	-100%
Total 39 - Other Sources:	\$227,902	\$150,000	\$300,000	\$200,000	\$50,000	33.3%
Total Revenue Source:	\$49,226,092	\$49,086,397	\$51,755,149	\$51,565,168	\$2,478,771	5%

Expenditures by Expense Type

As the primary operating fund of the Village, employee expenses are the largest expenditure category, totaling 71.1% of all General Fund expenditures. 49 - Other Financing Uses totals 17.4% and reflects increased transfers to the new Economic Development Fund and the Health Insurance and Fleet Maintenance Funds.

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

General Fund expenditures are expected to finish over budget by \$1.4M or 2.8% finishing at \$50.48M compared to a budget of \$49.09M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$623K or 2.4% under budget due to conservative budgeting. The Village budget for all budgeted positions to be filled year-round, so employee turnover creates a positive variance.
- 42 - Employee Benefits is projected to finish \$416K or 4.9% under budget for the reasons noted above.
- 43 - Professional & Technical Services is projected to finish \$361K or 29.0% under budget due to lower than expected red light collection fees as a result of intersections being off-line for construction and permitting.
- 49 - Other Financing Uses is projected to finish over budget by \$3.0M or 54.7% due to the transfer of excess General Fund balance to the Capital Improvement Fund and Water & Sewer Capital Improvement Fund.

FY 2024/2025 Summary

The General Fund expenditure budget is \$51.57M, which is \$2.5M or 5.0% over the prior year's budget of \$49.09M. Notable variances include:

- 41 - Salaries & Wages are up \$1.6M or 6.1% due to employee increases and authorized staffing increasing 6.60 FTE's.
- 44 - Contractual Services is up \$304K or 16% due to software subscriptions moving from locally hosted to subscription-based cloud platforms. The Village expects this trend to continue for several years.
- 49 - Other Financing Uses is up \$490K or 5.7% due to new incentive agreements with Gurnee Mills and increased transfers to the Health Insurance fund to cover the increasing cost of insurance.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$24,014,839	\$26,505,470	\$25,882,336	\$28,129,052	\$1,623,583	6.1%
42 - Employee Benefits	\$7,848,550	\$8,418,266	\$8,002,726	\$8,501,268	\$83,002	1%

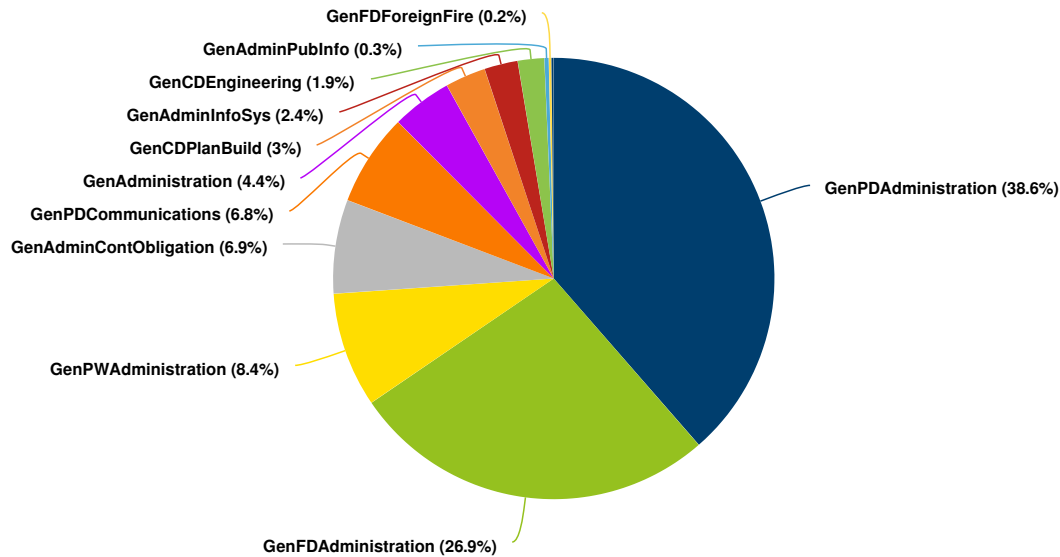
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
43 - Prof & Tech Services	\$1,081,201	\$1,245,185	\$884,563	\$1,106,964	-\$138,221	-11.1%
44 - Contractual Services	\$1,432,257	\$1,899,468	\$1,789,423	\$2,203,947	\$304,479	16%
45 - Other Cont. Services	\$1,345,926	\$1,443,783	\$1,374,884	\$1,516,876	\$73,093	5.1%
46 - Supplies	\$982,993	\$1,026,475	\$956,095	\$1,069,440	\$42,965	4.2%
49 - Other Financing Uses	\$13,412,638	\$8,547,750	\$11,594,785	\$9,037,621	\$489,871	5.7%
Total Expense Objects:	\$50,118,404	\$49,086,397	\$50,484,813	\$51,565,168	\$2,478,771	5%

Expenditures by Function

Individual Department/Division budgets within the General Fund are included in the following chart and graph. The Police and Fire Departments account for 65.5% of all General Fund expenditures, Public Works is 8.4%, and Contractual Obligations is 6.9%. Contractual Obligations include fund transfers and contingencies.

Functions are labeled starting with "Gen" for General Fund, then the department abbreviation, then the division. For example, "GenAdminPubInfo" is the Public Information division of the Administration Department in the General Fund.

Budgeted Expenditures by Function



The following chart shows year-over-year budget changes by division in the General Fund. Notable variances include:

- Administration Division is up \$301K or 15.3% primarily due to salary and benefit assumptions, increased audit fees and bank charges.
- Public Information division is up \$73K or 83.6% due to the addition of the digital community survey.
- Contractual Obligations is up \$466K or 14.9% due to additional incentive agreements.
- Police Administration is up \$1.2M or 6.4% due to salary and benefit assumptions, personnel count increases, and additional off-duty security overtime that is reimbursed on the revenue side.
- Fire Administration is up \$517K or 3.9% due to additional anticipated overtime and salary and benefit assumptions.

Additional information is included in the Departments section.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expenditures						
GenAdministration	\$1,895,567	\$1,965,347	\$1,971,697	\$2,266,779	\$301,432	15.3%
GenAdminInfoSys	\$983,622	\$1,182,567	\$1,108,568	\$1,261,293	\$78,726	6.7%
GenAdminPubInfo	\$69,476	\$86,827	\$83,574	\$159,415	\$72,588	83.6%
GenAdminContObligation	\$8,290,541	\$3,123,950	\$6,166,055	\$3,589,791	\$465,841	14.9%
GenCDPlanBuild	\$1,365,045	\$1,627,893	\$1,584,310	\$1,537,876	-\$90,016	-5.5%
GenCDEngineering	\$866,974	\$926,353	\$849,175	\$999,061	\$72,709	7.8%
GenPDAdministration	\$16,793,949	\$18,693,873	\$17,917,120	\$19,883,874	\$1,190,002	6.4%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
GenPDCommunications	\$3,019,095	\$3,633,292	\$3,043,222	\$3,490,463	-\$142,829	-3.9%
GenFDAdministration	\$12,773,738	\$13,338,780	\$13,342,826	\$13,855,338	\$516,558	3.9%
GenFDForeignFire	\$21,101	\$65,000	\$103,023	\$100,000	\$35,000	53.8%
GenPWAdministration	\$3,999,433	\$4,356,304	\$4,228,553	\$4,333,637	-\$22,667	-0.5%
GenBldMaint	\$39,862	\$86,212	\$86,690	\$87,641	\$1,429	1.7%
Total Expenditures:	\$50,118,404	\$49,086,397	\$50,484,813	\$51,565,168	\$2,478,771	5%

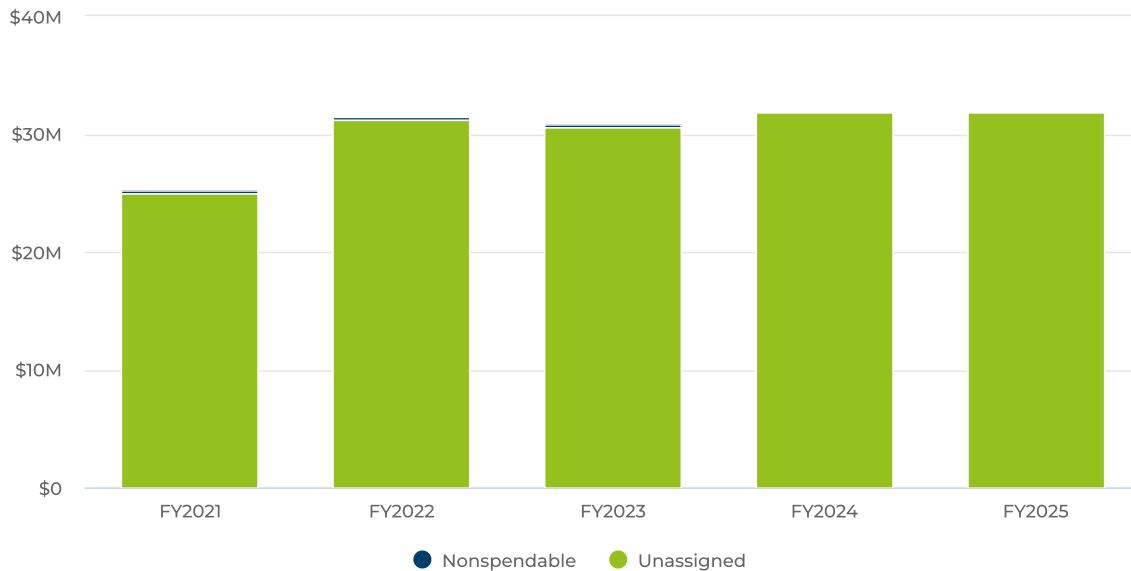
Fund Balance

In accordance with the Village's *General Corporate Fund Balance Policy*, an unreserved fund balance for the General Fund should at a minimum equal 60-65% of the subsequent fiscal year's expenditures less transfers out. 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 \$25.6M - \$27.7M for FY 2024/2025. Any amount below that requires Village Board notification and a plan of action, any amount above the range will be considered for transfer to capital or other obligations. Management is confident that it will be able to adhere to this policy during the upcoming fiscal year. The projected April 30, 2023 General Fund balance of \$31.9M equates to 74.7% of FY 2024/2025 proposed expenditures less transfers out.

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.

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 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 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.

Projections



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Unassigned	\$24,980,815	\$31,199,420	\$30,616,591	\$31,886,927	\$31,886,927	0%	\$0
Nonspendable	\$249,804	\$291,056	\$230,325	\$0	\$0	0%	\$0
Total Fund Balance:	\$25,230,619	\$31,490,476	\$30,846,916	\$31,886,927	\$31,886,927	0%	\$0

110 - General Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$31,199,420	\$30,616,591	\$30,616,591	\$31,886,927
Revenues				
31 - Taxes				
GenAdministration				
ROAD & BRIDGE	\$421,345	\$450,000	\$504,288	\$500,000
RESORT TAX	\$530,219	\$482,450	\$525,000	\$525,000
TELECOM MAINTENANCE FEE	\$547,494	\$500,000	\$475,000	\$425,000
CABLE FRANCHISE	\$455,911	\$500,000	\$500,000	\$500,000
ALARM FRANCHISE	\$189,201	\$110,000	\$165,000	\$165,000
Total GenAdministration:	\$2,144,170	\$2,042,450	\$2,169,288	\$2,115,000
GenFDForeignFire				
FOREIGN FIRE INSURANCE	\$93,071	\$65,000	\$104,199	\$100,000
Total GenFDForeignFire:	\$93,071	\$65,000	\$104,199	\$100,000
Total 31 - Taxes:	\$2,237,241	\$2,107,450	\$2,273,487	\$2,215,000
30 - Major Revenues				
GenAdministration				
SALES TAX	\$14,774,872	\$14,650,000	\$15,100,000	\$14,900,000
HOME RULE SALES TAX	\$5,506,341	\$5,470,000	\$5,475,000	\$5,400,000
AMUSEMENT TAX	\$3,999,289	\$3,500,000	\$3,750,000	\$3,700,000
HOTEL TAX	\$2,386,732	\$2,250,000	\$2,400,000	\$2,400,000
FOOD & BEVERAGE TAX	\$2,610,471	\$2,400,000	\$2,725,000	\$2,650,000
Total GenAdministration:	\$29,277,705	\$28,270,000	\$29,450,000	\$29,050,000
Total 30 - Major Revenues:	\$29,277,705	\$28,270,000	\$29,450,000	\$29,050,000
33 - Intergovernmental				
GenAdministration				
LOCAL USE TAX	\$1,259,119	\$1,250,000	\$1,275,000	\$1,281,000
ARPA GRANT	\$0	\$0	\$0	\$0
CLEAN ENERGY GRANTS	\$192,952	\$192,960	\$80,397	\$0
STATE INCOME TAX	\$4,725,391	\$4,750,000	\$5,220,000	\$5,220,020
REPLACEMENT TAX	\$428,625	\$325,000	\$347,000	\$371,290
CANNABIS TAX	\$48,345	\$55,000	\$47,500	\$47,902
IL GAMING TAX LOCAL SHARE	\$1,027	\$0	\$1,500	\$1,500
NSSD INFORMATION	\$0	\$1,950	\$1,950	\$1,950
Total GenAdministration:	\$6,655,458	\$6,574,910	\$6,973,347	\$6,923,662
GenPDAdministration				
ORGANIZED RETAIL CRIME GRANT	\$0	\$0	\$137,300	\$75,000
TRAINING REIMBURSEMENT	\$52,957	\$0	\$90,540	\$50,000
TOBACCO GRANT	\$2,200	\$2,500	\$2,200	\$2,500
TRAFFIC & SEAT BELT GRANT	\$18,367	\$22,000	\$28,000	\$23,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
POLICE VEST GRANT	\$20,928	\$10,550	\$10,550	\$5,100
K9 PROGRAM GRANT	\$0	\$0	\$0	\$2,000
Total GenPDAdministration:	\$94,452	\$35,050	\$268,590	\$157,600
Total 33 - Intergovernmental:	\$6,749,910	\$6,609,960	\$7,241,937	\$7,081,262
32 - Licenses & Permits				
GenAdministration				
LIQUOR LICENSE	\$120,725	\$125,000	\$125,000	\$125,000
BUSINESS LICENSES	\$291,837	\$275,000	\$275,000	\$275,000
Total GenAdministration:	\$412,562	\$400,000	\$400,000	\$400,000
GenCDPlanBuild				
GENERAL BUILDING PERMITS	\$679,800	\$800,000	\$750,000	\$800,000
FIRE IMPACT	\$450	\$20,000	\$45,000	\$0
POLICE & PUBLIC WORKS	\$300	\$60,000	\$110,000	\$0
TRAFFIC	\$1,450	\$65,000	\$100,000	\$0
BURNING PERMITS	\$350	\$0	\$0	\$0
Total GenCDPlanBuild:	\$682,350	\$945,000	\$1,005,000	\$800,000
Total 32 - Licenses & Permits:	\$1,094,912	\$1,345,000	\$1,405,000	\$1,200,000
34 - Charges for Services				
GenAdministration				
MAPS	\$25	\$50	\$50	\$50
ORDINANCES	\$459	\$500	\$500	\$500
MISC. OTHER CHARGES	\$128,401	\$50,000	\$50,000	\$50,000
TOWER/ANTENNAE LEASE	\$8,831	\$34,380	\$65,000	\$65,000
MISCELLEANEOUS SERVICES	\$0	\$50	\$50	\$50
REIMBURSEABLE CHARGES	\$18,925	\$18,000	\$20,000	\$20,000
ADMINISTRATIVE FEES W/S	\$736,450	\$773,275	\$773,275	\$811,940
PACE AD REV SHARE	\$0	\$2,100	\$2,100	\$2,100
RECYCLING REVENUE	\$5,486	\$2,500	\$2,613	\$2,500
Total GenAdministration:	\$898,579	\$880,855	\$913,588	\$952,140
GenCDPlanBuild				
ELEVATOR INSPECTION	\$8,040	\$9,000	\$6,900	\$9,000
Total GenCDPlanBuild:	\$8,040	\$9,000	\$6,900	\$9,000
GenPDAdministration				
OFF DUTY POLICE	\$256,423	\$379,562	\$400,000	\$499,667
SCHOOL RESOURCE OFFICER	\$141,322	\$388,100	\$400,000	\$508,255
POLICE CHARGES	\$8,240	\$10,000	\$8,500	\$8,500
POLICE EXPLORERS	\$17,614	\$0	\$0	\$0
Total GenPDAdministration:	\$423,598	\$777,662	\$808,500	\$1,016,422

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
GenPDCommunications				
NEWPORT FIRE PHONE	\$47,200	\$48,140	\$48,140	\$49,100
DISPATCH SERVICES - ZION	\$955,403	\$965,975	\$990,000	\$1,023,452
DISPATCH SERVICES - BP FIRE	\$58,436	\$59,605	\$60,797	\$60,797
Total GenPDCommunications:	\$1,061,039	\$1,073,720	\$1,098,937	\$1,133,349
GenFDAdministration				
WARREN FIRE DISTRICT	\$3,311,633	\$3,512,250	\$3,512,250	\$3,582,495
FIRE DEPT CHARGES	\$2,675	\$2,500	\$2,500	\$2,500
NON RESIDENT	\$488,840	\$550,000	\$550,000	\$550,000
RESIDENT RESCUE	\$975,374	\$900,000	\$900,000	\$900,000
FIRE COST RECOVERY	\$104,838	\$95,000	\$100,000	\$150,000
GEMT AMBULANCE PROGRAM	\$773,633	\$850,000	\$850,000	\$800,000
TOLLWAY FIRE SERVICE	\$6,184	\$30,000	\$30,000	\$20,000
Total GenFDAdministration:	\$5,663,177	\$5,939,750	\$5,944,750	\$6,004,995
GenPWAdministration				
PUBLIC WORKS CHARGES	\$8,692	\$30,000	\$30,000	\$30,000
Total GenPWAdministration:	\$8,692	\$30,000	\$30,000	\$30,000
Total 34 - Charges for Services:	\$8,063,125	\$8,710,987	\$8,802,675	\$9,145,906
35 - Fines & Forfeitures				
GenAdministration				
LIQUOR LICENSE VIOLATIONS	\$2,000	\$500	\$500	\$500
TAX PENALTIES - LOCAL IMPOSED	\$17,166	\$5,000	\$15,000	\$5,000
Total GenAdministration:	\$19,166	\$5,500	\$15,500	\$5,500
GenCDPlanBuild				
CODE ENFORCEMNT VIOLATION	\$1,671	\$0	\$0	\$1,000
Total GenCDPlanBuild:	\$1,671	\$0	\$0	\$1,000
GenPDAdministration				
COURT FINES	\$237,654	\$300,000	\$300,000	\$300,000
DUI FINES	\$13,680	\$10,000	\$13,500	\$12,000
PRISON REVIEW AGENCY	\$1,004	\$2,500	\$500	\$1,000
PARKING FINES	\$27,755	\$24,000	\$21,000	\$22,000
IDROP COLLECTION REVENUE	\$13,315	\$20,000	\$20,000	\$20,000
ALARM FINES	\$2,443	\$4,000	\$4,000	\$4,000
IMPOUNDMENT FINE	\$190,250	\$155,000	\$180,000	\$180,000
RED LIGHT ENFORCEMENT	\$547,429	\$555,000	\$400,000	\$710,000
ORDINANCE VIOLATION FINES	\$40,291	\$30,000	\$40,000	\$40,000
Total GenPDAdministration:	\$1,073,820	\$1,100,500	\$979,000	\$1,289,000
Total 35 - Fines & Forfeitures:	\$1,094,658	\$1,106,000	\$994,500	\$1,295,500

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
36 - Invests & Contribs				
GenAdministration				
INTEREST INCOME	\$427,647	\$500,000	\$925,000	\$1,000,000
INTEREST ON INVESTMENTS	\$288,565	\$275,000	\$350,000	\$350,000
UNREALIZED GAIN/LOSS	-\$276,075	\$0	\$0	\$0
PARKWAY TREE PROGRAM	\$2,625	\$2,000	\$2,000	\$2,000
Total GenAdministration:	\$442,762	\$777,000	\$1,277,000	\$1,352,000
GenPDAdministration				
POLICE MISC. CONTRIBUTION	\$30,772	\$5,000	\$5,550	\$5,000
Total GenPDAdministration:	\$30,772	\$5,000	\$5,550	\$5,000
GenFDAdministration				
FIRE DEPT DONATIONS	\$7,105	\$5,000	\$5,000	\$5,000
Total GenFDAdministration:	\$7,105	\$5,000	\$5,000	\$5,000
GenAdminContObligation				
WASTE FRANCHISE CONTRIBUTION	\$0	\$0	\$0	\$15,500
Total GenAdminContObligation:	\$0	\$0	\$0	\$15,500
Total 36 - Invests & Contribs:	\$480,640	\$787,000	\$1,287,550	\$1,377,500
39 - Other Sources				
GenAdministration				
REIMBURSE DAMAGE TO VLG PROP	\$100,945	\$50,000	\$100,000	\$100,000
WORK COMP REIMBURSEMENTS	\$126,957	\$50,000	\$150,000	\$100,000
Total GenAdministration:	\$227,902	\$100,000	\$250,000	\$200,000
GenPWAdministration				
REIMBURSE DAMAGE TO VLG PROP	\$0	\$50,000	\$50,000	\$0
Total GenPWAdministration:	\$0	\$50,000	\$50,000	\$0
Total 39 - Other Sources:	\$227,902	\$150,000	\$300,000	\$200,000
Total Revenues:	\$49,226,092	\$49,086,397	\$51,755,149	\$51,565,168
Expenditures				
41 - Salaries & Wages				
GenAdministration				
SALARIES-REGULAR	\$1,051,448	\$1,047,505	\$1,056,400	\$1,231,310
SALARIES-PART TIME	\$69,121	\$110,000	\$100,800	\$125,000
SALARIES ELECTED	\$37,302	\$37,200	\$37,200	\$37,200
SALARIES-SICK LV BUYBACK	\$14,166	\$15,000	\$22,314	\$25,000
LONGEVITY	\$2,500	\$3,500	\$2,800	\$3,000
BOARD & COMMISSIONS	\$1,330	\$4,200	\$4,200	\$4,100
OVERTIME	\$297	\$500	\$1,500	\$1,500
Total GenAdministration:	\$1,176,164	\$1,217,905	\$1,225,214	\$1,427,110

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
GenAdminInfoSys				
SALARIES-REGULAR	\$548,047	\$664,356	\$632,400	\$702,950
SALARIES-PART TIME	\$45,649	\$40,000	\$40,000	\$50,000
SALARIES-SICK LV BUYBACK	\$7,007	\$10,000	\$9,708	\$10,000
LONGEVITY	\$3,500	\$4,000	\$3,900	\$3,900
OVERTIME	\$6,795	\$7,500	\$7,500	\$7,250
Total GenAdminInfoSys:	\$610,998	\$725,856	\$693,508	\$774,100
GenCDPlanBuild				
SALARIES-REGULAR	\$868,478	\$1,044,788	\$1,010,900	\$890,640
SALARIES-PART TIME	\$5,256	\$10,000	\$10,000	\$10,000
SALARIES-SICK LV BUYBACK	\$4,089	\$5,000	\$13,359	\$13,500
LONGEVITY	\$6,700	\$7,000	\$6,700	\$6,700
BOARDS & COMMISSIONS	\$3,465	\$3,500	\$3,500	\$3,500
OVERTIME	\$13,219	\$10,000	\$10,000	\$10,000
Total GenCDPlanBuild:	\$901,207	\$1,080,288	\$1,054,459	\$934,340
GenCDEngineering				
SALARIES-REGULAR	\$483,139	\$537,793	\$482,300	\$587,840
SALARIES-PART TIME	\$30,789	\$40,000	\$37,988	\$40,000
SALARIES-SICK LV BUYBACK	\$4,128	\$5,000	\$4,354	\$4,500
LONGEVITY	\$600	\$600	\$600	\$800
OVERTIME	\$959	\$1,000	\$600	\$2,200
Total GenCDEngineering:	\$519,615	\$584,393	\$525,843	\$635,340
GenPDAdministration				
SALARIES-REGULAR	\$7,923,297	\$8,577,925	\$8,476,600	\$9,475,900
SALARIES-PART TIME	\$61,312	\$71,000	\$71,000	\$89,000
SALARIES-CROSSING GUARDS	\$30,444	\$41,625	\$33,000	\$41,625
SALARIES-SICK LV BUYBACK	\$98,537	\$125,000	\$125,000	\$125,000
OFF DUTY SECURITY	\$196,265	\$352,834	\$418,000	\$499,667
LONGEVITY	\$25,700	\$29,200	\$23,900	\$27,800
OVERTIME	\$1,126,361	\$1,300,000	\$1,295,000	\$1,343,000
GRANT FUNDED OVERTIME	\$0	\$24,500	\$24,500	\$24,500
Total GenPDAdministration:	\$9,461,916	\$10,522,084	\$10,467,000	\$11,626,492
GenPDCommunications				
SALARIES-REGULAR	\$1,674,319	\$2,061,250	\$1,636,400	\$1,980,120
SALARIES-PART TIME	\$66,501	\$70,000	\$100,000	\$100,000
SALARIES-SICK LV BUYBACK	\$4,524	\$8,000	\$8,919	\$9,000
TRAINING OFFICER PAY	\$18,252	\$20,000	\$15,000	\$20,000
LONGEVITY	\$5,000	\$6,100	\$5,100	\$5,100
OVERTIME	\$358,785	\$420,000	\$385,000	\$400,000
Total GenPDCommunications:	\$2,127,382	\$2,585,350	\$2,150,419	\$2,514,220

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
GenFDAdministration				
SALARIES-REGULAR	\$6,631,876	\$7,247,425	\$6,978,100	\$7,301,050
SALARIES-SICK LV BUYBACK	\$65,246	\$68,000	\$69,009	\$70,000
OFFICER IN CHARGE	\$28,247	\$25,000	\$30,000	\$20,000
LONGEVITY	\$32,300	\$32,300	\$30,000	\$28,500
NOV HOLIDAY PAY	\$272,948	\$275,000	\$277,581	\$290,000
OVERTIME	\$761,728	\$600,000	\$900,000	\$900,000
Total GenFDAdministration:	\$7,792,345	\$8,247,725	\$8,284,691	\$8,609,550
GenPWAdministration				
SALARIES-REGULAR	\$1,259,453	\$1,310,750	\$1,262,200	\$1,391,700
SALARIES-PART TIME	\$52,011	\$84,000	\$84,000	\$84,000
SALARIES-SICK LV BUYBACK	\$11,602	\$17,000	\$7,802	\$15,000
LONGEVITY	\$9,400	\$10,120	\$7,200	\$7,200
OVERTIME	\$92,747	\$120,000	\$120,000	\$110,000
Total GenPWAdministration:	\$1,425,213	\$1,541,870	\$1,481,202	\$1,607,900
Total 41 - Salaries & Wages:	\$24,014,839	\$26,505,470	\$25,882,336	\$28,129,052
42 - Employee Benefits				
GenAdministration				
MEDICAL INSURANCE - IBNR	-\$13,268	\$0	\$0	\$0
SOCIAL SECURITY	\$63,576	\$75,525	\$61,800	\$67,000
MEDICARE	\$16,974	\$17,660	\$17,600	\$20,200
IL MUNIC RETIREMENT FUND	\$103,884	\$109,625	\$96,200	\$112,000
TUITION REIMBURSEMENT	\$0	\$2,500	\$2,500	\$2,500
WORKERS COMP INSURANCE	\$8,377	\$8,400	\$8,118	\$8,119
WELLNESS PROGRAM	\$175	\$0	\$0	\$0
EMPLOYEE AWARDS	\$1,961	\$1,000	\$1,750	\$1,000
AUTO ALLOWANCE	\$10,800	\$10,800	\$10,800	\$10,800
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$27,200
Total GenAdministration:	\$192,480	\$225,510	\$198,768	\$248,819
GenAdminInfoSys				
SOCIAL SECURITY	\$36,473	\$45,000	\$42,600	\$46,000
MEDICARE	\$8,711	\$10,500	\$10,000	\$12,000
IL MUNIC RETIREMENT FUND	\$53,852	\$64,750	\$64,750	\$55,500
WORKERS COMP INSURANCE	\$6,351	\$6,350	\$6,137	\$6,138
WELLNESS PROGRAM	\$105	\$140	\$35	\$140
CLOTHING ALLOWANCE	\$300	\$300	\$300	\$300
AUTO ALLOWANCE	\$200	\$200	\$200	\$200
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$11,800
Total GenAdminInfoSys:	\$105,991	\$127,240	\$124,022	\$132,078

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
GenCDPlanBuild				
SOCIAL SECURITY	\$54,580	\$67,300	\$63,400	\$68,000
MEDICARE	\$12,969	\$15,750	\$15,100	\$16,100
IL MUNIC RETIREMENT FUND	\$81,227	\$97,650	\$84,800	\$88,750
WORKERS COMP INSURANCE	\$12,518	\$12,520	\$12,100	\$12,101
WELLNESS PROGRAM	\$175	\$250	\$280	\$280
CLOTHING ALLOWANCE	\$2,298	\$2,250	\$2,250	\$2,300
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$10,600
Total GenCDPlanBuild:	\$166,168	\$198,120	\$180,330	\$200,531
GenCDEngineering				
SOCIAL SECURITY	\$31,484	\$36,250	\$32,500	\$35,000
MEDICARE	\$7,554	\$8,475	\$7,800	\$9,250
IL MUNIC RETIREMENT FUND	\$44,804	\$52,600	\$39,400	\$50,850
TUITION REIMBURSEMENT	\$0	\$10,000	\$12,000	\$12,000
WORKERS COMP INSURANCE	\$12,518	\$12,520	\$12,100	\$12,101
WELLNESS PROGRAM	\$0	\$150	\$35	\$150
EMPLOYEE AWARDS	\$0	\$150	\$150	\$150
CLOTHING ALLOWANCE	\$1,251	\$1,600	\$1,200	\$1,500
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$8,000
Total GenCDEngineering:	\$100,011	\$124,145	\$107,585	\$131,401
GenPDAdministration				
SOCIAL SECURITY	\$70,354	\$89,750	\$74,600	\$80,000
MEDICARE	\$132,846	\$155,150	\$143,000	\$175,000
IL MUNIC RETIREMENT FUND	\$99,324	\$137,025	\$94,000	\$125,000
POLICE PENSION CONTRIB	\$2,630,802	\$2,709,668	\$2,709,668	\$2,763,862
TUITION REIMBURSEMENT	\$1,877	\$23,500	\$5,000	\$17,000
WORKERS COMP INSURANCE	\$352,170	\$352,175	\$340,367	\$340,367
WELLNESS PROGRAM	\$15,420	\$44,675	\$17,500	\$50,625
EMPLOYEE AWARDS	\$13,693	\$17,300	\$17,200	\$17,000
CLOTHING ALLOW TAXABLE	\$49,696	\$52,000	\$56,433	\$62,125
UNIFORM ALLOWANCE	\$5,717	\$8,500	\$6,000	\$9,500
UNIFORM ISSUE	\$38,580	\$53,800	\$40,000	\$33,300
POLICE VESTS	\$23,889	\$32,995	\$25,000	\$27,300
CLOTHING REPLACEMENT	\$0	\$250	\$0	\$250
AUTO ALLOWANCE	\$5,539	\$4,800	\$6,000	\$4,800
COMMUTING BENEFIT	\$0	\$100	\$0	\$100
MEDICAL EXPENSE	\$14,584	\$23,570	\$15,000	\$19,465
RHS ER PORTION	\$13,778	\$23,000	\$22,681	\$23,000
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$41,900
Total GenPDAdministration:	\$3,468,267	\$3,728,258	\$3,572,448	\$3,790,594

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
GenPDCommunications				
SOCIAL SECURITY	\$128,314	\$160,290	\$127,300	\$136,000
MEDICARE	\$30,009	\$37,500	\$29,800	\$35,000
IL MUNIC RETIREMENT FUND	\$191,728	\$232,690	\$169,700	\$185,000
TUITION REIMBURSEMENT	\$5,258	\$20,000	\$8,500	\$11,000
WORKERS COMP INSURANCE	\$11,727	\$11,730	\$11,337	\$11,337
WELLNESS PROGRAM	\$210	\$9,275	\$469	\$8,875
EMPLOYEE AWARDS	\$800	\$500	\$800	\$800
UNIFORM ALLOWANCE	\$8,596	\$12,000	\$12,000	\$12,000
UNIFORM ISSUE	\$2,261	\$3,250	\$2,450	\$4,000
MEDICAL EXPENSE	\$982	\$500	\$1,500	\$810
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$9,200
Total GenPDCommunications:	\$379,885	\$487,735	\$363,856	\$414,022
GenFDAdministration				
SOCIAL SECURITY	\$16,957	\$12,250	\$12,000	\$13,000
MEDICARE	\$109,052	\$117,425	\$121,400	\$125,000
IL MUNIC RETIREMENT FUND	\$25,301	\$21,800	\$16,000	\$20,000
FIRE PENSION CONTRIBUTION	\$2,201,735	\$2,267,788	\$2,267,788	\$2,313,144
TUITION REIMBURSEMENT	\$23,643	\$22,000	\$14,463	\$22,000
WORKERS COMP INSURANCE	\$492,906	\$492,925	\$476,397	\$476,398
EMPLOYEE AWARDS/RECOG	\$1,298	\$1,600	\$1,754	\$1,900
UNIFORM ALLOWANCE	\$42,502	\$46,300	\$44,500	\$46,300
UNIFORM ISSUE	\$8,804	\$9,000	\$8,950	\$16,000
SAFETY PROGRAM	\$75	\$250	\$239	\$250
CLOTHING REPLACEMENT	\$7,822	\$8,200	\$8,200	\$8,200
MEDICAL EXPENSE	\$15,435	\$5,500	\$9,395	\$10,000
RHS ER PORTION IAFF	\$12,420	\$15,000	\$17,964	\$18,000
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$14,400
Total GenFDAdministration:	\$2,957,950	\$3,020,038	\$2,999,050	\$3,084,592
GenPWAdministration				
SOCIAL SECURITY	\$86,325	\$96,280	\$88,500	\$95,000
MEDICARE	\$20,272	\$22,525	\$20,800	\$24,000
IL MUNIC RETIREMENT FUND	\$125,336	\$139,775	\$107,900	\$130,000
WORKERS COMP INSURANCE	\$227,995	\$228,000	\$220,365	\$220,366
WELLNESS PROGRAM	\$525	\$600	\$525	\$600
EMPLOYEE AWARDS	\$1,044	\$250	\$293	\$900
CLOTHING ALLOWANCE	\$7,109	\$8,440	\$8,353	\$8,440
UNIFORM SERVICE	\$5,942	\$6,500	\$6,500	\$7,500
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400
COMMUTING BENEFIT	\$20	\$160	\$60	\$160
MEDICAL EXPENSE	\$590	\$1,650	\$590	\$1,650

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
CDL REIMBURSEMENT	\$241	\$640	\$380	\$315
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$7,900
Total GenPWAdministration:	\$477,799	\$507,220	\$456,666	\$499,231
Total 42 - Employee Benefits:	\$7,848,550	\$8,418,266	\$8,002,726	\$8,501,268
43 - Prof & Tech Services				
GenAdministration				
GENERAL LEGAL SERVICE	\$119,917	\$109,800	\$109,800	\$113,094
LABOR ATTORNEY	\$1,403	\$1,500	\$1,000	\$1,500
AUDIT FEES	\$40,885	\$45,000	\$49,320	\$55,000
FINANCIAL SERVICES	\$22,947	\$32,500	\$5,000	\$10,000
CONSULTING SERVICES	\$18,480	\$10,000	\$9,900	\$10,000
PERSONNEL TESTING	\$625	\$500	\$500	\$500
CODIFICATION SERVICE	\$3,277	\$3,600	\$3,600	\$3,600
Total GenAdministration:	\$207,535	\$202,900	\$179,120	\$193,694
GenAdminInfoSys				
CONSULTING SERVICES	\$6,255	\$35,000	\$9,000	\$35,000
PERSONNEL TESTING	\$0	\$50	\$742	\$750
TEMPORARY EMPLOYMENT	\$108,634	\$110,000	\$107,200	\$86,950
Total GenAdminInfoSys:	\$114,889	\$145,050	\$116,942	\$122,700
GenAdminPubInfo				
MISC CONSULTING SERVICES	\$0	\$1,000	\$781	\$35,500
Total GenAdminPubInfo:	\$0	\$1,000	\$781	\$35,500
GenCDPlanBuild				
INSPECTION SERVICES	\$6,920	\$9,000	\$9,000	\$9,500
CONSULTING SERVICES	\$33,572	\$38,000	\$38,000	\$38,000
PERSONNEL TESTING	\$35	\$150	\$1,206	\$150
Total GenCDPlanBuild:	\$40,527	\$47,150	\$48,206	\$47,650
GenCDEngineering				
MISC CONSULTING SERVICES	\$0	\$5,000	\$0	\$5,000
PERSONNEL TESTING	\$603	\$250	\$1,295	\$1,000
Total GenCDEngineering:	\$603	\$5,250	\$1,295	\$6,000
GenPDAdministration				
GENERAL LEGAL SERVICES	\$0	\$2,000	\$1,000	\$2,000
POLICE PROSECUTION	\$96,000	\$96,000	\$96,000	\$96,000
LABOR ATTORNEY	\$59,264	\$20,000	\$10,000	\$20,000
CONSULTING SERVICES	\$0	\$6,200	\$3,500	\$6,200
REDFLEX COLLECTION FEES	\$443,063	\$544,560	\$280,000	\$416,600
PERSONNEL TESTING	\$38,289	\$58,300	\$50,000	\$43,870

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
DRUG & ALCOHOL TESTING	\$0	\$600	\$600	\$600
Total GenPDAdministration:	\$636,616	\$727,660	\$441,100	\$585,270
GenPDCommunications				
LABOR ATTORNEY	\$644	\$10,000	\$3,000	\$10,000
CONSULTING SERVICES	\$0	\$2,000	\$0	\$2,000
PERSONNEL TESTING	\$1,880	\$1,250	\$3,500	\$8,050
Total GenPDCommunications:	\$2,524	\$13,250	\$6,500	\$20,050
GenFDAdministration				
GENERAL LEGAL SERVICE	\$0	\$1,500	\$662	\$1,500
LABOR ATTORNEY	\$828	\$4,000	\$3,933	\$4,000
CONSULTING SERVICES	\$0	\$4,500	\$0	\$4,500
AMBULANCE COLLECTION FEE NON	\$24,682	\$25,000	\$22,000	\$22,000
AMBULANCE COLLECTION FEE RES	\$38,383	\$40,000	\$36,000	\$36,000
PERSONNEL TESTING	\$13,041	\$25,000	\$25,000	\$25,000
Total GenFDAdministration:	\$76,934	\$100,000	\$87,595	\$93,000
GenPWAdministration				
GENERAL LEGAL SERVICE	\$0	\$500	\$500	\$500
LABOR ATTORNEY	\$0	\$1,000	\$1,000	\$1,000
PERSONNEL TESTING	\$287	\$200	\$185	\$200
CDL SCREENING	\$1,288	\$1,225	\$1,340	\$1,400
Total GenPWAdministration:	\$1,575	\$2,925	\$3,025	\$3,100
Total 43 - Prof & Tech Services:	\$1,081,201	\$1,245,185	\$884,563	\$1,106,964
44 - Contractual Services				
GenAdministration				
CLOUD & NETWORK SERVICES	\$16,708	\$44,211	\$44,211	\$53,165
COMPUTER HDWR MAINTENANCE	\$4,087	\$5,250	\$5,250	\$6,350
COMPUTER SOFTWARE MAINT	\$36,972	\$37,611	\$37,611	\$40,370
TELECOM MAINTENANCE	\$654	\$2,190	\$2,190	\$1,725
OFFICE MACHINE RENTAL	\$3,204	\$3,500	\$3,500	\$3,500
Total GenAdministration:	\$61,625	\$92,762	\$92,762	\$105,110
GenAdminInfoSys				
CLOUD & NETWORK SERVICES	\$7,234	\$15,055	\$12,353	\$18,900
COMPUTER HDWR MAINTENANCE	\$5,874	\$7,400	\$6,824	\$8,150
COMPUTER SOFTWARE MAINT	\$13,887	\$15,275	\$15,740	\$18,975
TELECOM MAINTENANCE	\$632	\$1,025	\$810	\$1,045
Total GenAdminInfoSys:	\$27,627	\$38,755	\$35,727	\$47,070
GenAdminPubInfo				
CLOUD & NETWORK SERVICES	\$10,285	\$21,262	\$15,600	\$51,100

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
EQUIPMENT MAINTENANCE	\$0	\$200	\$200	\$300
Total GenAdminPubInfo:	\$10,285	\$21,462	\$15,800	\$51,400
GenCDPlanBuild				
CONTRACT MOWING	\$3,343	\$4,000	\$2,500	\$2,500
CLOUD & NETWORK SERVICES	\$6,608	\$14,750	\$14,750	\$17,365
COMPUTER HARDWARE MAINT	\$3,273	\$4,630	\$4,630	\$5,300
COMPUTER SOFTWARE MAINT	\$25,830	\$27,055	\$26,961	\$29,900
TELECOM MAINTENANCE	\$714	\$1,045	\$1,045	\$1,125
OFFICE MACHINE RENTAL	\$2,070	\$2,000	\$2,000	\$2,600
Total GenCDPlanBuild:	\$41,839	\$53,480	\$51,886	\$58,790
GenCDEngineering				
CLOUD & NETWORK SERVICES	\$5,639	\$4,765	\$11,263	\$16,880
COMPUTER HARDWARE MAINT	\$3,387	\$4,630	\$4,630	\$5,600
COMPUTER SOFTWARE MAINT	\$12,751	\$13,935	\$13,935	\$15,785
TELECOM MAINTENANCE	\$612	\$1,045	\$1,045	\$955
OFFICE MACHINE RENTAL	\$1,296	\$1,400	\$1,800	\$1,800
Total GenCDEngineering:	\$23,685	\$25,775	\$32,673	\$41,020
GenPDAdministration				
NSSD SEWAGE FEE	\$513	\$600	\$600	\$600
CUSTODIAL SERVICE	\$15,885	\$25,700	\$23,800	\$25,800
CLOUD & NETWORK SERVICES	\$44,870	\$106,269	\$10,080	\$192,130
OFFICE EQUIP MAINTENANCE	\$642	\$1,000	\$750	\$1,000
COMP HARDWARE MAINTENANCE	\$21,687	\$24,500	\$24,567	\$31,600
COMP SOFTWARE MAINTENANCE	\$59,633	\$86,045	\$86,272	\$93,085
TELECOM MAINTENANCE	\$5,632	\$6,675	\$6,648	\$7,005
EQUIPMENT MAINTENANCE	\$8,822	\$22,400	\$22,000	\$18,500
BUILDING MAINTENANCE	\$102,201	\$128,960	\$125,000	\$128,960
OPTICOM MAINTENANCE	\$3,293	\$3,400	\$3,400	\$3,400
AUTO & TRUCK MAINTENANCE	\$153	\$3,770	\$3,000	\$3,770
RADIO MAINTENANCE	\$34,641	\$10,000	\$4,000	\$10,000
FIREARM MAINTENANCE	\$1,333	\$1,800	\$1,000	\$1,200
VEHICLE ACCESSORIES	\$1,992	\$11,500	\$5,000	\$8,800
OFFICE MACHINE RENTAL	\$5,517	\$8,900	\$8,400	\$8,900
BODY CAMERA SERVICE AGRMNT	\$146,459	\$130,200	\$127,545	\$132,600
IN-SQUAD CAM SERVICE AGRMNT	\$0	\$30,264	\$30,264	\$80,264
Total GenPDAdministration:	\$453,272	\$601,983	\$482,326	\$747,614
GenPDCommunications				
CLOUD & NETWORK SERVICES	\$4,516	\$7,430	\$7,430	\$11,840
COMP HARDWARE MAINTENANCE	\$1,019	\$1,875	\$1,908	\$4,350
COMP SOFTWARE MAINTENANCE	\$6,251	\$7,225	\$6,698	\$8,365
TELECOM MAINTENANCE	\$1,580	\$1,725	\$1,595	\$1,800

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
EQUIPMENT MAINTENANCE	\$0	\$500	\$0	\$500
OFFICE MACHINE RENTAL	\$4,277	\$7,572	\$5,600	\$7,680
Total GenPDCommunications:	\$17,642	\$26,327	\$23,231	\$34,535
GenFDAdministration				
NSSD SEWAGE FEE	\$1,683	\$1,850	\$1,799	\$1,700
CLOUD & NETWORK SERVICES	\$63,872	\$96,787	\$104,397	\$114,808
OFFICE EQUIP MAINTENANCE	\$0	\$800	\$365	\$800
COMP HARDWARE MAINTENANCE	\$7,885	\$9,550	\$10,520	\$14,025
COMP SOFTWARE MAINTENANCE	\$13,147	\$13,815	\$14,148	\$15,405
TELECOM MAINTENANCE	\$3,708	\$4,500	\$4,469	\$4,725
EQUIPMENT MAINTENANCE	\$26,498	\$30,970	\$26,505	\$40,300
BUILDING MAINTENANCE	\$17,326	\$22,500	\$19,750	\$22,500
OPTICOM MAINTENANCE	\$3,293	\$3,400	\$1,257	\$3,400
AUTO & TRUCK MAINTENANCE	\$67,250	\$69,500	\$69,431	\$72,500
RADIO MAINTENANCE	\$3,987	\$8,250	\$7,900	\$8,250
LANDSCAPE MAINTENANCE	\$6,950	\$8,750	\$9,000	\$9,000
EMERGENCY SIREN MAINT	\$0	\$12,000	\$8,606	\$12,000
OFFICE MACHINE RENTAL	\$108	\$200	\$172	\$200
Total GenFDAdministration:	\$215,707	\$282,872	\$278,319	\$319,613
GenFDForeignFire				
EQUIPMENT MAINTENANCE	\$21,101	\$65,000	\$103,023	\$100,000
Total GenFDForeignFire:	\$21,101	\$65,000	\$103,023	\$100,000
GenPWAdministration				
WASTE REMOVAL	\$6,000	\$6,000	\$6,000	\$6,000
NSSD SEWAGE FEE	\$240	\$300	\$300	\$300
CUSTODIAL SERVICES	\$4,669	\$5,250	\$5,000	\$6,000
TREE REMOVAL	\$79,886	\$125,000	\$125,000	\$125,000
TREE PROGRAM	\$59,899	\$60,000	\$59,645	\$60,000
CONTRACT MOWING	\$136,826	\$141,826	\$140,000	\$142,000
CLOUD & NETWORK SERVICES	\$6,691	\$15,026	\$15,026	\$20,525
COMPUTER HARDWARE MAINT	\$2,916	\$5,085	\$5,085	\$5,700
COMPUTER SOFTWARE MAINT	\$20,994	\$23,195	\$23,195	\$26,685
TELECOM MAINTENANCE	\$1,180	\$1,965	\$1,965	\$2,325
EQUIPMENT MAINTENANCE	\$4,629	\$6,000	\$5,000	\$6,000
BUILDING MAINTENANCE	\$16,541	\$35,000	\$40,000	\$35,000
STREET SURFACING-MAINT	\$16,698	\$20,000	\$16,000	\$20,000
SIDEWALK MAINTENANCE	\$15,547	\$16,000	\$16,000	\$16,000
LANDSCAPE MAINTENANCE	\$18,471	\$26,700	\$26,700	\$11,000
STREET SWEEPING MAINT	\$71,228	\$86,500	\$71,500	\$90,000
STREET LIGHTS MAINTENANCE	\$34,579	\$30,000	\$30,000	\$30,000
PUMPING MAINTENANCE	\$10,367	\$12,000	\$12,000	\$20,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
STORM SEWER MAINTENANCE	\$6,194	\$6,500	\$6,500	\$6,500
PEDESTRIAN PATH MAINT	\$950	\$1,000	\$1,000	\$1,000
TREE MAINTENANCE	\$3,470	\$3,500	\$3,500	\$3,500
EQUIPMENT RENTAL	\$2,958	\$4,000	\$4,000	\$4,000
OFFICE MACHINE RENTAL	\$200	\$205	\$260	\$310
Total GenPWAdministration:	\$521,132	\$631,052	\$613,676	\$637,845
GenBldMaint				
NSSD SEWAGE FEE	\$187	\$200	\$200	\$200
CUSTODIAL SERVICE	\$21,838	\$24,800	\$24,800	\$25,750
BUILDING MAINTENANCE	\$10,310	\$25,000	\$25,000	\$25,000
LANDSCAPE MAINTENANCE	\$6,007	\$10,000	\$10,000	\$10,000
Total GenBldMaint:	\$38,341	\$60,000	\$60,000	\$60,950
Total 44 - Contractual Services:	\$1,432,257	\$1,899,468	\$1,789,423	\$2,203,947
45 - Other Cont. Services				
GenAdministration				
PRINTING & PUBLISHING	\$1,204	\$2,000	\$2,000	\$2,000
MISC SERVICES	\$663	\$500	\$500	\$8,500
RECORDING FEES	\$540	\$550	\$550	\$550
BANK FEES	\$42,939	\$25,000	\$75,000	\$50,000
LIABILITY INSURANCE	\$17,546	\$17,550	\$16,962	\$16,962
OFFICIAL BONDS	\$100	\$1,600	\$1,600	\$1,600
TELEPHONE SERVICE	\$2,128	\$2,000	\$2,250	\$2,250
MOBILE PHONE	\$2,578	\$2,000	\$2,500	\$2,500
PUBLIC RELATIONS	\$233	\$750	\$750	\$750
TRAINING & SCHOOLS	\$4,867	\$4,000	\$4,000	\$6,000
MEETING AND CONVENTION	\$2,262	\$4,000	\$4,000	\$4,000
DUES & SUBSCRIPTIONS	\$9,527	\$7,685	\$7,685	\$7,559
CAR EXPENSE/MILEAGE REIMB	\$402	\$0	\$0	\$0
INFO SYSTEMS TRAINING	\$634	\$275	\$275	\$300
Total GenAdministration:	\$85,622	\$67,910	\$118,072	\$102,971
GenAdminInfoSys				
PRINTING & PUBLISHING	\$0	\$80	\$0	\$0
LIABILITY INSURANCE	\$1,235	\$1,236	\$1,195	\$1,195
MOBILE PHONE	\$4,086	\$4,100	\$4,272	\$4,300
MOBILE DATA SERVICE	\$682	\$700	\$648	\$700
MEETING AND CONVENTION	\$0	\$1,500	\$1,200	\$1,500
DUES & SUBSCRIPTIONS	\$456	\$600	\$456	\$600
CAR EXPENSE/MILEAGE REIMB	\$0	\$50	\$0	\$50
INFO SYSTEMS TRAINING	\$2,134	\$4,725	\$2,575	\$4,750
Total GenAdminInfoSys:	\$8,595	\$12,991	\$10,346	\$13,095
GenAdminPubInfo				

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
MISC SERVICES	\$8,388	\$9,000	\$8,010	\$10,640
SERVICE CHARGE	\$1,130	\$1,130	\$1,158	\$5,000
PUBLIC RELATIONS	\$47,077	\$48,635	\$52,275	\$55,025
Total GenAdminPubInfo:	\$56,595	\$58,765	\$61,443	\$70,665
GenAdminContObligation				
PROPERTY TAXES	\$10,634	\$10,000	\$5,070	\$10,000
MARKETING EXPENSE	\$43,649	\$50,000	\$50,000	\$75,000
Total GenAdminContObligation:	\$54,283	\$60,000	\$55,070	\$85,000
GenCDPlanBuild				
PRINTING & PUBLISHING	\$1,791	\$1,250	\$1,709	\$2,000
MISC SERVICES	\$56	\$200	\$200	\$200
SERVICE CHARGE	\$565	\$565	\$565	\$565
LIABILITY INSURANCE	\$5,473	\$5,475	\$5,291	\$5,292
AUTO INSURANCE	\$2,297	\$2,300	\$2,223	\$2,223
TELEPHONE SERVICE	\$1,521	\$1,800	\$1,800	\$1,600
MOBILE PHONE	\$3,346	\$3,600	\$3,600	\$3,500
TRAINING & SCHOOLS	\$1,662	\$2,000	\$2,000	\$2,500
MEETING & CONVENTION	\$1,271	\$1,200	\$1,568	\$2,500
DUES & SUBSCRIPTIONS	\$1,030	\$1,400	\$1,400	\$1,400
CAR EXPENSE/MILEAGE REIMB	\$140	\$200	\$200	\$200
INFO SYS TRAINING	\$488	\$650	\$650	\$600
Total GenCDPlanBuild:	\$19,641	\$20,640	\$21,207	\$22,580
GenCDEngineering				
PRINTING & PUBLISHING	\$81	\$100	\$150	\$150
MISC SERVICES	\$56	\$200	\$0	\$200
REIMBURSED CHARGES	\$296	\$500	\$500	\$500
LIABILITY INSURANCE	\$5,473	\$5,475	\$5,291	\$5,292
AUTO INSURANCE	\$2,297	\$2,300	\$2,223	\$2,223
TELEPHONE SERVICE	\$1,521	\$1,800	\$1,400	\$1,800
MOBILE PHONE	\$4,267	\$4,600	\$4,600	\$2,200
MOBILE DATA SERVICE	\$2,114	\$2,200	\$1,900	\$2,200
TRAINING & SCHOOLS	\$4,209	\$7,500	\$5,500	\$7,500
MEETING & CONVENTION	\$2,446	\$1,500	\$750	\$1,500
DUES & SUBSCRIPTIONS	\$8,237	\$10,000	\$8,500	\$10,000
CAR EXPENSE/MILEAGE REIMB	\$353	\$200	\$1,500	\$500
INFO SYS TRAINING	\$445	\$650	\$650	\$675
Total GenCDEngineering:	\$31,795	\$37,025	\$32,964	\$34,740
GenPDAdministration				
NIPAS	\$13,949	\$16,525	\$10,000	\$30,585
CRIME PREVENTION	\$9,135	\$13,065	\$12,000	\$13,415
CRIME LAB	\$47,126	\$50,000	\$47,831	\$55,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
CRIME STOPPERS	\$0	\$1,000	\$1,000	\$1,000
MAJOR INVEST TASK FORCE	\$6,033	\$10,500	\$6,100	\$10,500
SERVICE CHARGE	\$21,570	\$27,825	\$26,515	\$31,075
PUBLIC EDUCATION/DARE	\$14,934	\$15,400	\$15,000	\$15,400
K9 TRAINING FEES	\$36,155	\$14,200	\$11,000	\$15,400
HEARING OFFICER	\$5,163	\$12,000	\$9,500	\$12,000
LIABILITY INSURANCE	\$133,527	\$133,530	\$129,053	\$129,053
AUTO INSURANCE	\$21,600	\$21,600	\$20,876	\$20,876
PROPERTY INSURANCE	\$8,377	\$8,380	\$8,099	\$8,100
INSURANCE DEDUCTIBLES	\$42,366	\$4,000	\$4,000	\$4,000
TELEPHONE SERVICE	\$11,284	\$16,000	\$13,000	\$16,000
MOBILE PHONE	\$15,770	\$21,700	\$16,500	\$21,700
LEASED PHONE LINES	\$890	\$2,200	\$0	\$2,200
MOBILE DATA SERVICE	\$19,190	\$20,760	\$18,500	\$20,760
TRAINING & SCHOOLS	\$134,916	\$239,760	\$160,000	\$133,500
MEETING & CONVENTION	\$6,730	\$9,158	\$9,158	\$14,615
DUES & SUBSCRIPTIONS	\$2,741	\$4,560	\$4,505	\$5,415
CAR EXPENSE/MILEAGE REIMB	\$167	\$0	\$100	\$150
INFO SYS TRAINING	\$2,213	\$2,900	\$2,500	\$3,100
ACADEMY TRAINING	\$0	\$0	\$0	\$66,500
Total GenPDAdministration:	\$553,836	\$645,063	\$525,237	\$630,344
GenPDCommunications				
SERVICE CHARGE	\$3,715	\$4,065	\$4,065	\$4,425
LIABILITY INSURANCE	\$10,144	\$10,145	\$9,805	\$9,805
MOBILE PHONES	\$1,771	\$2,460	\$1,636	\$2,460
TRAINING & SCHOOLS	\$6,818	\$12,640	\$9,000	\$19,456
MEETING & CONVENTION	\$0	\$3,100	\$0	\$3,100
DUES & SUBSCRIPTIONS	\$1,776	\$4,760	\$2,700	\$2,625
CAR EXPENSE/MILEAGE REIMB	\$233	\$500	\$200	\$500
INFO SYS TRAINING	\$685	\$950	\$950	\$1,025
Total GenPDCommunications:	\$25,143	\$38,620	\$28,356	\$43,396
GenFDAdministration				
MISC SERVICES	\$853	\$3,500	\$0	\$3,500
SERVICE CHARGE	\$11,820	\$14,930	\$14,833	\$15,700
LIABILITY INSURANCE	\$22,565	\$22,570	\$21,813	\$21,814
AUTO INSURANCE	\$24,949	\$24,950	\$24,113	\$24,114
PROPERTY INSURANCE	\$8,377	\$8,380	\$8,099	\$8,100
INSURANCE DEDUCTIBLE	-\$5,317	\$5,000	\$8,796	\$5,000
DAMAGE TO VILLAGE PROPERTY	\$0	\$0	\$9,958	\$0
PAGER RENTAL	\$0	\$1,600	\$1,452	\$1,700
TELEPHONE SERVICE	\$8,477	\$12,000	\$12,000	\$12,000
MOBILE PHONE	\$5,294	\$6,500	\$4,874	\$6,500

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
MOBILE DATA SERVICE	\$6,382	\$7,500	\$5,405	\$7,500
TRAINING & SCHOOLS	\$54,357	\$36,000	\$50,420	\$39,000
MEETING & CONVENTION	\$599	\$4,800	\$4,650	\$5,000
DUES & SUBSCRIPTIONS	\$10,300	\$8,050	\$8,025	\$8,050
CAR EXPENSE/MILEAGE REIMB	\$500	\$0	\$562	\$0
INFO SYS TRAINING	\$1,610	\$1,775	\$1,525	\$1,925
ACADEMY TRAINING	\$0	\$0	\$0	\$25,000
Total GenFDAdministration:	\$150,768	\$157,555	\$176,526	\$184,903
GenPWAdministration				
MOSQUITO CONTROL	\$83,000	\$104,000	\$83,000	\$83,000
PRINTING & PUBLISHING	\$228	\$200	\$200	\$275
SERVICE CHARGE	\$2,805	\$2,800	\$3,000	\$3,200
STREET SIGNALS	\$48,188	\$49,000	\$46,000	\$52,000
EMERALD ASH BORER PROGRAM	\$30,066	\$29,000	\$27,500	\$29,000
LIABILITY INSURANCE	\$14,284	\$14,285	\$13,806	\$13,807
AUTO INSURANCE	\$29,089	\$29,090	\$28,115	\$28,115
PROPERTY INSURANCE	\$11,727	\$11,727	\$11,334	\$11,334
INSURANCE DEDUCTIBLES	\$47,648	\$10,000	\$13,839	\$10,000
DAMAGE TO VILLAGE PROPERTY	\$70,326	\$50,000	\$75,000	\$50,000
TELEPHONE SERVICE	\$3,074	\$2,900	\$2,950	\$3,000
MOBILE PHONE	\$6,539	\$6,500	\$5,300	\$7,700
MOBILE DATA SERVICE	\$7,385	\$6,840	\$8,280	\$9,000
TRAINING & SCHOOLS	\$4,576	\$7,300	\$6,500	\$7,000
MEETING & CONVENTION	\$1,443	\$1,800	\$1,800	\$2,200
DUES & SUBSCRIPTIONS	\$1,534	\$2,010	\$1,800	\$2,010
CAR EXPENSE/MILEAGE REIMB	\$343	\$500	\$200	\$500
INFO SYS TRAINING	\$374	\$650	\$650	\$650
Total GenPWAdministration:	\$362,630	\$328,602	\$329,273	\$312,791
GenBldMaint				
MISC SERVICES	-\$9,593	\$10,000	\$10,000	\$10,000
PROPERTY INSURANCE	\$6,612	\$6,612	\$6,390	\$6,391
Total GenBldMaint:	-\$2,981	\$16,612	\$16,390	\$16,391
Total 45 - Other Cont. Services:	\$1,345,926	\$1,443,783	\$1,374,884	\$1,516,876
46 - Supplies				
GenAdministration				
OFFICE SUPPLIES	\$9,791	\$5,500	\$5,500	\$5,500
COPIER/FAX SUPPLIES	\$229	\$400	\$800	\$400
COMPUTER SUPPLIES	\$20	\$0	\$0	\$0
PRINTING & PUBLISHING	\$0	\$2,000	\$1,000	\$2,000
POSTAGE	\$1,383	\$2,500	\$2,500	\$2,500
OFFICE FURNITURE	\$215	\$1,500	\$1,500	\$1,500

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
COMPUTER HARDWARE	\$5,612	\$8,150	\$8,150	\$9,525
COMPUTER SOFTWARE	\$622	\$2,210	\$2,210	\$1,150
Total GenAdministration:	\$17,872	\$22,260	\$21,660	\$22,575
GenAdminInfoSys				
OFFICE SUPPLIES	\$50	\$50	\$20	\$0
COMPUTER SUPPLIES	\$405	\$450	\$450	\$450
SMALL TOOLS	\$754	\$1,250	\$1,200	\$1,250
OFFICE FURNITURE	\$196	\$6,500	\$2,000	\$6,500
COMPUTER HARDWARE	\$4,607	\$5,275	\$5,453	\$5,300
COMPUTER SOFTWARE	\$0	\$4,050	\$3,800	\$3,350
Total GenAdminInfoSys:	\$6,012	\$17,575	\$12,923	\$16,850
GenAdminPubInfo				
SPECIALTY SUPPLIES	\$0	\$50	\$0	\$50
COMMUNICATIONS EQUIPMENT	\$2,596	\$5,550	\$5,550	\$1,800
Total GenAdminPubInfo:	\$2,596	\$5,600	\$5,550	\$1,850
GenCDPlanBuild				
OFFICE SUPPLIES	\$1,824	\$2,000	\$2,000	\$2,400
COPIER/FAX SUPPLIES	\$0	\$200	\$200	\$200
COMPUTER SUPPLIES	\$214	\$300	\$300	\$300
PRINTED FORMS	\$0	\$500	\$500	\$600
POSTAGE	\$440	\$600	\$600	\$500
REFERENCE MATERIALS	\$155	\$1,000	\$1,000	\$2,000
FIELD SUPPLIES	\$587	\$250	\$250	\$250
SAFETY SUPPLIES	\$0	\$150	\$150	\$150
KITCHEN SUPPLIES	\$0	\$0	\$7	\$0
TELECOM EQUIPMENT	\$0	\$150	\$150	\$0
OFFICE FURNITURE	\$558	\$500	\$500	\$500
COMPUTER HARDWARE	\$2,654	\$7,175	\$7,175	\$7,575
COMPUTER SOFTWARE	\$0	\$1,540	\$1,540	\$1,100
OFFICE EQUIPMENT	\$112	\$250	\$250	\$250
Total GenCDPlanBuild:	\$6,544	\$14,615	\$14,622	\$15,825
GenCDEngineering				
OFFICE SUPPLIES	\$1,285	\$1,800	\$1,200	\$1,800
COPIER/FAX SUPPLIES	\$0	\$500	\$500	\$500
COMPUTER SUPPLIES	\$219	\$200	\$200	\$200
PRINTING & PUBLISHING	\$0	\$100	\$0	\$100
POSTAGE	\$407	\$800	\$800	\$800
FIELD SUPPLIES	\$3,787	\$1,500	\$1,500	\$1,500
SAFETY SUPPLIES	\$15	\$250	\$250	\$250
TELECOM EQUIPMENT	\$0	\$150	\$150	\$150
OFFICE FURNITURE	\$286	\$500	\$500	\$500

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
COMPUTER HARDWARE	\$5,725	\$7,175	\$7,175	\$7,600
COMPUTER SOFTWARE	\$2,083	\$1,540	\$1,540	\$1,100
OFFICE EQUIPMENT	\$100	\$250	\$0	\$250
MACHINERY & EQUIPMENT	\$98	\$0	\$0	\$0
Total GenCDEngineering:	\$14,004	\$14,765	\$13,815	\$14,750
GenPDAdministration				
OFFICE SUPPLIES	\$5,810	\$7,000	\$7,000	\$7,200
COPIER/FAX SUPPLIES	\$835	\$1,000	\$500	\$1,000
COMPUTER SUPPLIES	\$2,891	\$4,500	\$2,500	\$4,500
PRINTED FORMS	\$5,051	\$8,400	\$8,400	\$9,000
POSTAGE	\$1,197	\$2,500	\$1,300	\$2,500
MISC OTHER SUPPLIES	\$382	\$3,000	\$3,000	\$3,000
HOUSEKEEPING SUPPLIES	\$7,327	\$7,000	\$9,500	\$10,000
SAFETY SUPPLIES	\$1,349	\$12,275	\$7,000	\$9,600
FIREARMS AMMUNITION	\$18,032	\$19,900	\$19,200	\$19,900
PRISONER SUPPLIES	\$897	\$1,200	\$1,200	\$1,300
EVIDENCE SUPPLIES	\$7,765	\$6,750	\$6,750	\$7,000
ANIMAL CONTROL-MISC	\$2,088	\$3,000	\$3,000	\$3,000
MICROFILMING	\$1,631	\$6,800	\$6,500	\$6,800
FIREARM ACCESSORIES	\$785	\$1,500	\$900	\$1,500
K9 UNIT SUPPLIES	\$14,283	\$11,900	\$11,000	\$11,900
NATURAL GAS	\$3,386	\$4,000	\$3,000	\$4,000
FUEL	\$1,254	\$4,000	\$0	\$4,000
TELECOM EQUIPMENT	\$350	\$950	\$367	\$700
OFFICE FURNITURE	\$3,997	\$21,450	\$21,000	\$47,450
COMPUTER HARDWARE	\$21,645	\$70,350	\$67,142	\$82,450
COMPUTER SOFTWARE	\$820	\$5,750	\$0	\$3,650
MACHINERY & EQUIPMENT	\$46,292	\$47,250	\$46,000	\$41,950
BUILDING IMPROVEMENT	\$33,205	\$26,500	\$20,000	\$16,500
FIREARMS	\$0	\$2,400	\$0	\$2,400
K9 UNIT	\$398	\$7,450	\$2,450	\$10,000
DUI EQUIPMENT	\$1,081	\$2,200	\$1,500	\$2,200
Total GenPDAdministration:	\$182,752	\$289,025	\$249,209	\$313,500
GenPDCommunications				
OFFICE SUPPLIES	\$794	\$1,500	\$800	\$1,500
COMPUTER SUPPLIES	\$2,396	\$3,270	\$3,270	\$3,500
OFFICE FURNITURE	\$2,184	\$2,390	\$2,390	\$2,390
COMPUTER HARDWARE	\$4,001	\$8,100	\$4,100	\$5,200
COMPUTER SOFTWARE	\$74	\$5,450	\$0	\$2,150
BUILDING IMPROVEMENT	\$0	\$1,000	\$0	\$1,000
Total GenPDCommunications:	\$9,450	\$21,710	\$10,560	\$15,740

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
GenFDAdministration				
OFFICE SUPPLIES	\$574	\$3,000	\$2,000	\$3,000
COPIER/FAX SUPPLIES	\$0	\$250	\$0	\$250
COMPUTER SUPPLIES	\$283	\$1,250	\$975	\$0
PRINTED FORMS	\$26	\$1,000	\$899	\$200
POSTAGE	\$380	\$700	\$229	\$600
CHEMICALS	\$3,246	\$3,250	\$3,199	\$3,250
REFERENCE MATERIAL	\$502	\$2,200	\$1,569	\$5,200
SMALL TOOLS	\$2,084	\$4,100	\$3,750	\$4,100
HOUSEKEEPING SUPPLIES	\$8,807	\$10,000	\$9,875	\$10,500
SAFETY SUPPLIES	\$1,950	\$2,250	\$1,900	\$2,250
MEDICAL SUPPLIES	\$30,360	\$32,500	\$34,417	\$35,000
COMMUNICATION SUPPLIES	\$384	\$350	\$246	\$300
MAINTENANCE SUPPLIES	\$3,519	\$10,300	\$8,600	\$10,350
AUTO & TRUCK MAINT SUPPLY	\$36,950	\$37,000	\$34,700	\$42,000
PUBLIC ED SUPPLIES	\$0	\$500	\$414	\$4,500
KITCHEN SUPPLIES	\$0	\$500	\$500	\$500
NATURAL GAS	\$1,860	\$2,500	\$2,300	\$2,500
MISC OTHER CAPITAL ITEMS	\$11,315	\$12,600	\$12,283	\$12,600
TELECOM EQUIPMENT	\$0	\$150	\$150	\$0
COMPUTER HARDWARE	\$9,634	\$19,850	\$19,842	\$18,100
COMPUTER SOFTWARE	\$225	\$1,540	\$0	\$1,600
MACHINERY & EQUIPMENT	\$21,708	\$23,000	\$19,700	\$23,000
RADIO EQUIPMENT	\$3,479	\$8,100	\$6,313	\$8,100
BUILDING IMPROVEMENT	\$161,612	\$14,200	\$13,555	\$14,200
FIRE HOSE	\$4,488	\$4,500	\$4,250	\$5,000
FIRE FIGHTING GEAR	\$17,862	\$20,000	\$19,980	\$20,000
Total GenFDAdministration:	\$321,245	\$215,590	\$201,646	\$227,100
GenPWAdministration				
OFFICE SUPPLIES	\$949	\$1,000	\$1,000	\$1,000
COMPUTER SUPPLIES	\$41	\$300	\$300	\$300
POSTAGE	\$123	\$200	\$125	\$200
MISC OTHER SUPPLIES	\$654	\$750	\$750	\$900
SMALL TOOLS	\$2,336	\$3,000	\$3,000	\$3,000
HOUSEKEEPING SUPPLIES	\$779	\$1,000	\$1,000	\$1,200
SAFETY SUPPLIES	\$4,254	\$4,250	\$4,250	\$5,000
AGG MATERIAL	\$5,059	\$7,000	\$7,000	\$7,000
SIGNS	\$5,918	\$7,500	\$7,500	\$10,000
ICE CONTROL	\$292,666	\$250,000	\$250,000	\$262,500
MAINTENANCE SUPPLIES	\$717	\$1,200	\$750	\$1,200
MAILBOX REPLACEMENT	\$416	\$2,600	\$3,500	\$3,500
ELECTRIC STREET LIGHTING	\$95,326	\$120,000	\$120,000	\$120,000
ELECTRIC PUMP/LIFT STATN	\$4,990	\$5,000	\$4,000	\$5,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
TELECOM EQUIPMENT	\$150	\$0	\$0	\$500
COMPUTER HARDWARE	\$2,339	\$10,750	\$10,750	\$8,150
COMPUTER SOFTWARE	\$1,297	\$1,185	\$1,185	\$1,000
RADIO EQUIPMENT	\$0	\$0	\$700	\$500
Total GenPWAdministration:	\$418,014	\$415,735	\$415,810	\$430,950
GenBldMaint				
HOUSEKEEPING SUPPLIES	\$2,390	\$3,000	\$3,000	\$3,000
MAINTENANCE SUPPLIES	\$24	\$4,800	\$4,800	\$4,800
KITCHEN SUPPLIES	\$2,089	\$1,800	\$2,500	\$2,500
Total GenBldMaint:	\$4,503	\$9,600	\$10,300	\$10,300
Total 46 - Supplies:	\$982,993	\$1,026,475	\$956,095	\$1,069,440
49 - Other Financing Uses				
GenAdministration				
TRANSFER TO HEALTH INSURANCE	\$154,270	\$136,100	\$136,100	\$166,500
Total GenAdministration:	\$154,270	\$136,100	\$136,100	\$166,500
GenAdminInfoSys				
TRANSFER TO HEALTH INSURANCE	\$109,510	\$115,100	\$115,100	\$155,400
Total GenAdminInfoSys:	\$109,510	\$115,100	\$115,100	\$155,400
GenAdminContObligation				
COMMUNITY EVENTS	\$1,722	\$30,000	\$35,000	\$71,000
GURNEE DAYS	\$20,754	\$20,000	\$19,012	\$20,000
CONVENTION BUR CONTRIB	\$192,196	\$190,000	\$190,000	\$0
QUASI GOVRNMENT DUES	\$16,653	\$27,750	\$27,750	\$27,750
DEPT CONTINGENCY	\$99,041	\$95,000	\$95,000	\$12,541
YOUTH LEADERSHIP INITIATIVE	\$0	\$5,000	\$5,000	\$3,500
CAPITAL GRANT PROGRAM	\$248,160	\$250,000	\$250,000	\$0
911 FUND	\$145,081	\$0	\$0	\$0
TRANSFER TO CAPITAL IMPR	\$2,500,000	\$0	\$1,500,000	\$0
GURNEE MILLS CONTRIBUTION	\$100,000	\$0	\$50,000	\$0
RESORT TAX RECAPTURE	\$1,509,385	\$1,275,000	\$1,275,000	\$0
TRANSFER TO W/S CAPITAL	\$2,000,000	\$0	\$1,500,000	\$0
AMUSEMENT TAX RECAPTURE	\$243,023	\$250,000	\$243,023	\$0
REBATE AGREEMENTS	\$660,245	\$621,200	\$621,200	\$0
TRANSFER TO HEALTH INSURANCE	\$500,000	\$0	\$0	\$0
TRANSFER TO ECON DEV FUND	\$0	\$0	\$0	\$3,370,000
RESERVE FOR ECONOMIC DEVELOPME	\$0	\$300,000	\$300,000	\$0
Total GenAdminContObligation:	\$8,236,258	\$3,063,950	\$6,110,985	\$3,504,791
GenCDPlanBuild				
TRANSFER TO FLEET SERVICES	\$27,230	\$23,400	\$23,400	\$21,460
TRANSFER TO HEALTH INSURANCE	\$161,890	\$190,200	\$190,200	\$236,700

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Total GenCDPlanBuild:	\$189,120	\$213,600	\$213,600	\$258,160
GenCDEngineering				
TRANSFER TO FLEET SERVICES	\$53,460	\$24,900	\$24,900	\$15,610
TRANSFER TO HEALTH INSURANCE	\$123,800	\$110,100	\$110,100	\$120,200
Total GenCDEngineering:	\$177,260	\$135,000	\$135,000	\$135,810
GenPDAdministration				
TRANSFER TO FLEET SERVICES	\$513,770	\$518,800	\$518,800	\$460,960
TRANSFER TO HEALTH INSURANCE	\$1,523,520	\$1,661,000	\$1,661,000	\$1,729,100
Total GenPDAdministration:	\$2,037,290	\$2,179,800	\$2,179,800	\$2,190,060
GenPDCommunications				
TRANSFER TO HEALTH INSURANCE	\$457,070	\$460,300	\$460,300	\$448,500
Total GenPDCommunications:	\$457,070	\$460,300	\$460,300	\$448,500
GenFDAdministration				
TRANSFER TO FLEET SERVICES	\$59,000	\$74,200	\$74,200	\$79,080
TRANSFER TO HEALTH INSURANCE	\$1,199,790	\$1,240,800	\$1,240,800	\$1,257,500
Total GenFDAdministration:	\$1,258,790	\$1,315,000	\$1,315,000	\$1,336,580
GenPWAdministration				
TRANSFER TO FLEET SERVICES	\$509,300	\$628,700	\$628,700	\$462,820
TRANSFER TO HEALTH INSURANCE	\$283,770	\$300,200	\$300,200	\$379,000
Total GenPWAdministration:	\$793,070	\$928,900	\$928,900	\$841,820
Total 49 - Other Financing Uses:	\$13,412,638	\$8,547,750	\$11,594,785	\$9,037,621
Total Expenditures:	\$50,118,404	\$49,086,397	\$50,484,813	\$51,565,168
Total Revenues Less Expenditures:	-\$892,312	\$0	\$1,270,336	\$0
Ending Fund Balance:	\$30,307,108	\$30,616,591	\$31,886,927	\$31,886,927

Fund Description

The Illinois Emergency Telephone System Act establishes the number "911" 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 "911" 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 Consolidated 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.

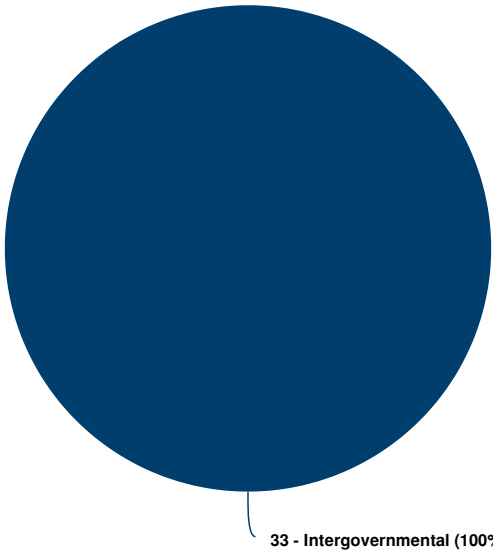
The NLCC-ETSB consists of nine members appointed to four year terms, including six Village of Gurnee representatives and three Zion representatives. Members of the board serve without compensation.

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.

Revenues by Source

The 911 fund is responsible for expenditures related to the communications center which are eligible for reimbursement from 911 surcharge funds held by the NLCC-ETSB. Therefore, the 911 fund has only one source of revenue and that is reimbursement from the 411 - NLCC-ETSB Fund. The revenue budget totals \$1.51M.

Projected 2025 Revenues by Source



FY 2023/2024 Review

911 Fund revenues are projected to finish at \$795.09K compared to the budget of \$1.54M, due to less than anticipated reimbursable expenditures.

FY 2024/2025 Summary

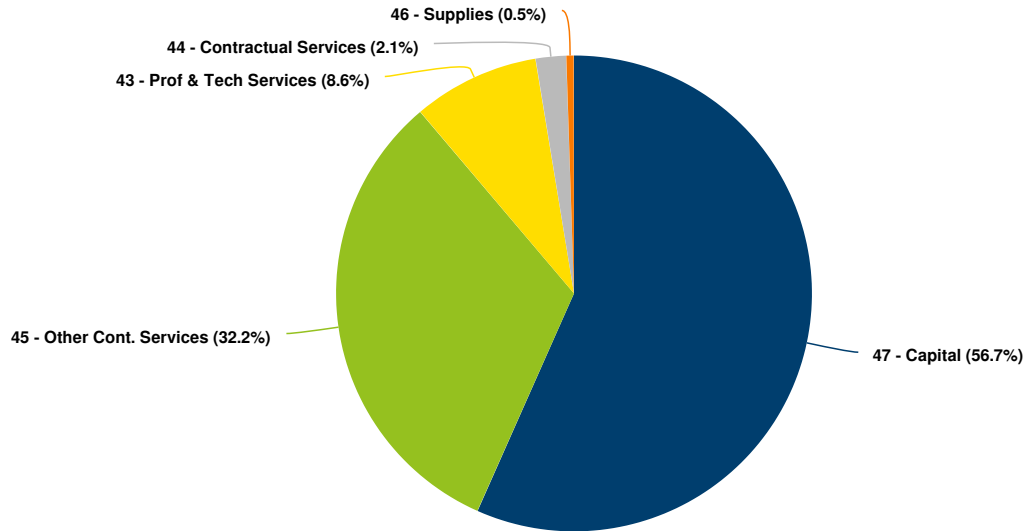
The revenue budget is \$1.51M a \$34K or 2.2% decrease from the prior year's budget.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
33 - Intergovernmental	\$817,682	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%
Total Revenue Source:	\$817,682	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%

Expenditures by Expense Type

The NLCC-ETSB utilizes 911 surcharge funds primarily for capital improvements or maintenance of the operator consoles and radio systems. The largest expenditure category is 47 - Capital at 56.7% and 45 - Other Contractual Services at 32.2%.

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

911 Fund expenditures are projected to finish at \$795.09K compared to a budget of \$1.54M. Notable variances include:

- 47 - Capital is expected to finish \$638K or 73.7% under budget, primarily due to a county-wide RFP process for new Computer Aided Dispatch (CAD) software. The joint process resulted in savings of \$600K.

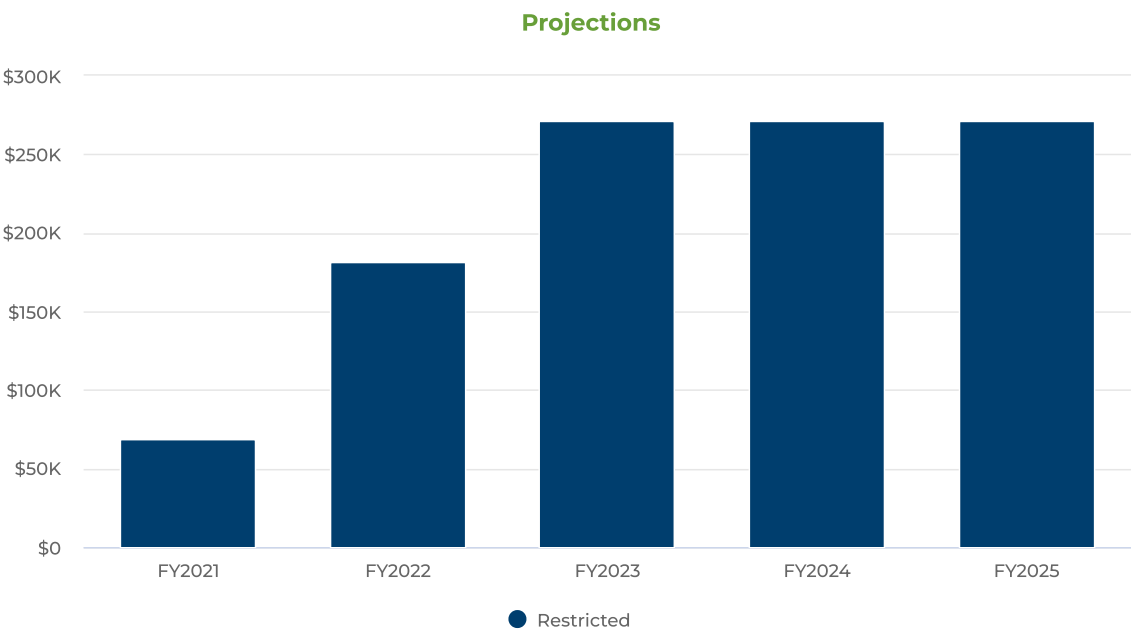
FY 2024/2025 Summary

911 Fund budgeted expenditures are \$1.51M a decrease of \$34K or 2.2% from the prior year's budget. Notable variances include:

- 43 - Professional & Technical Services is up \$151K or 487.4% due to the addition of \$150K for emergency dispatch help in the event staffing levels fall below acceptable levels.
- 45 - Other Contracted Services is up \$81K or 13.6% due to the addition of Emergency Fire Dispatch certification.
- 47 - Capital is down \$270K or 31.2% due to the elimination of the cost for replacing the CAD system in light of the county-wide RFP results, offset by additional stardom radio purchases.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
43 - Prof & Tech Services	\$1,298	\$30,900	\$11,874	\$181,500	\$150,600	487.4%
44 - Contractual Services	\$42,995	\$38,750	\$37,249	\$43,400	\$4,650	12%
45 - Other Cont. Services	\$366,542	\$596,926	\$507,681	\$678,090	\$81,164	13.6%
46 - Supplies	\$11,149	\$11,000	\$11,000	\$11,000	\$0	0%
47 - Capital	\$305,153	\$864,790	\$227,290	\$594,875	-\$269,915	-31.2%
Total Expense Objects:	\$727,136	\$1,542,366	\$795,094	\$1,508,865	-\$33,501	-2.2%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Restricted	\$68,483	\$181,226	\$271,773	\$271,773	\$271,773	0%	\$0
Total Fund Balance:	\$68,483	\$181,226	\$271,773	\$271,773	\$271,773	0%	\$0

121 - 911 Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$181,226	\$271,773	\$271,773	\$271,773
Revenues				
33 - Intergovernmental				
JETSB REIMBURSEMENT	\$817,682	\$1,542,366	\$795,094	\$1,508,865
Total 33 - Intergovernmental:	\$817,682	\$1,542,366	\$795,094	\$1,508,865
Total Revenues:	\$817,682	\$1,542,366	\$795,094	\$1,508,865
Expenditures				
43 - Prof & Tech Services				
LEGAL	\$0	\$2,500	\$0	\$2,500
MAPPING/ADDRESSING/GIS PROFESS	\$0	\$1,000	\$0	\$2,000
TRANSLATION SERVICES	\$1,298	\$2,400	\$1,500	\$2,000
OTHER PROFESSIONAL SERVICES	\$0	\$25,000	\$10,374	\$175,000
Total 43 - Prof & Tech Services:	\$1,298	\$30,900	\$11,874	\$181,500
44 - Contractual Services				
911 CALL TAKING/WORKSTAT MAINT	\$42,995	\$38,750	\$37,249	\$43,400
Total 44 - Contractual Services:	\$42,995	\$38,750	\$37,249	\$43,400
45 - Other Cont. Services				
EMERGENCY BACKUP (UPS/GENERAT)	\$8,504	\$18,400	\$13,500	\$13,700
TELEPHONE SERVICE/9-1-1 TRUNKS	\$1,969	\$4,620	\$2,500	\$3,480
MICROWAVE/BROADBAND-NOT ESINET	\$45,164	\$100,400	\$100,400	\$100,400
TRAINING	\$0	\$6,000	\$4,500	\$5,000
RADIO SYSTEM MAINT	\$53,857	\$240,300	\$175,000	\$204,860
CAD SYS HARDWARE MAINT	\$14,128	\$17,500	\$15,028	\$20,600
CAD SYS SOFTWARE MAINT	\$100,109	\$126,896	\$110,762	\$136,235
CAD SYS MDC MAINT	\$4,666	\$7,700	\$12,095	\$7,700
GIS/MAPPING MAINT	\$2,160	\$2,300	\$2,314	\$2,400
OTHER SOFTWARE MAINTENANCE	\$10,921	\$12,437	\$11,059	\$10,820
VOICE/DATA LOG REC MAINT	\$84,367	\$10,850	\$15,000	\$11,350
EMD MAINTENANCE	\$30,495	\$38,300	\$34,300	\$145,300
OTHER EQUIP MAINTENANCE	\$10,204	\$11,223	\$11,223	\$16,245
Total 45 - Other Cont. Services:	\$366,542	\$596,926	\$507,681	\$678,090
46 - Supplies				
OTHER FACILITY COSTS	\$11,149	\$11,000	\$11,000	\$11,000
Total 46 - Supplies:	\$11,149	\$11,000	\$11,000	\$11,000
47 - Capital				
CAPITAL IMPROVEMENTS	\$0	\$10,000	\$0	\$10,000
911 SYSTEM INFRASTRUCTURE	\$303	\$0	\$0	\$0

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
911 CALL TAKING EQUIPMENT	\$61,420	\$6,000	\$6,000	\$3,000
RADIO SYS EQUIPMENT	\$228,662	\$92,500	\$80,000	\$381,500
CAD SYS HARDWARE	\$4,122	\$28,000	\$13,000	\$19,000
CAD SYS SOFTWARE/LIC	\$0	\$600,000	\$0	\$0
CAD SYS MDC	\$0	\$128,290	\$128,290	\$73,375
VOICE/DATA/LOG HARDWARE	\$10,645	\$0	\$0	\$0
EMD HARDWARE/SOFTWARE/EQUIP	\$0	\$0	\$0	\$108,000
Total 47 - Capital:	\$305,153	\$864,790	\$227,290	\$594,875
Total Expenditures:	\$727,136	\$1,542,366	\$795,094	\$1,508,865
Total Revenues Less Expenditures:	\$90,547	\$0	\$0	\$0
Ending Fund Balance:	\$271,773	\$271,773	\$271,773	\$271,773



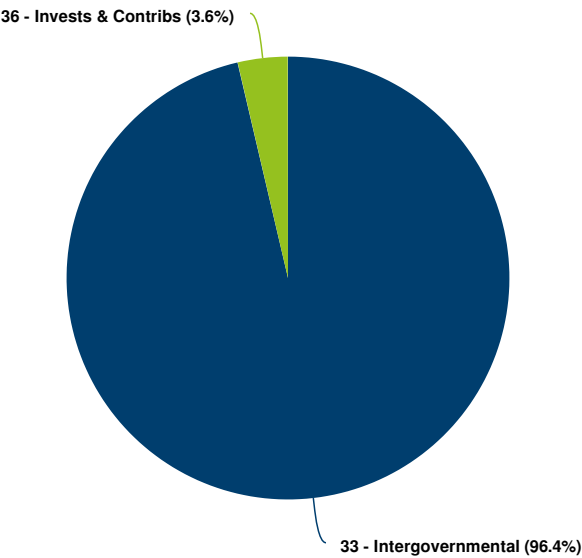
Fund Description

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State. It is based on the consumption of motor fuel. Illinois motor fuel taxes are 38.0 cents per gallon on non-diesel fuel and 45.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local, county, municipal and road districts based on a statutory formula. Of the 54.4%, municipalities share 49.1% of that based on population. Transportation Renewal Fund funding is a result of action the Illinois General Assembly took on June 2, 2019, when it passed legislation that increased the State's motor fuel tax by 19 cents per gallon on gasoline. Municipalities receive 15.71% of the new 19 cent increase to use for roadway projects. Expenditures of MFT funds require the supervision and approval of 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.

Revenues by Source

Motor Fuel Taxes are shared by the State of Illinois and are restricted to use on roadway maintenance. The Village is required to segregate these funds and thus the only sources of revenue in the fund is 33 - Intergovernmental Revenue and interest income.

Projected 2025 Revenues by Source



FY 2023/2024 Review

MFT Fund revenues are projected to finish the year at \$1.47M compared to a budget of \$1.4M. 33 - Intergovernmental Revenue is expected to finish \$64K or 4.8% ahead of budget. The Village utilizes the IML estimates for both projected and next year's budgeted revenue. 36 - Investments & Contributions Is expected to finish at budget.

FY 2024/2025 Summary

Revenues are budgeted at \$1.37M a \$32K or 2.3% decrease over the prior year's budget of \$1.4M.

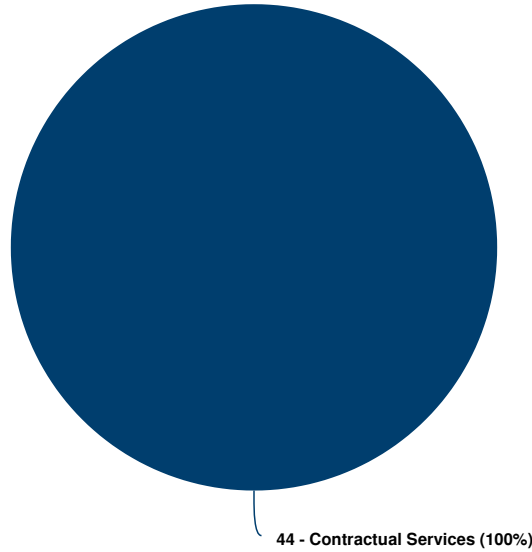
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
33 - Intergovernmental	\$1,595,773	\$1,327,000	\$1,390,532	\$1,320,358	-\$6,642	-0.5%
36 - Invests & Contribs	\$95,909	\$75,000	\$75,000	\$50,000	-\$25,000	-33.3%
Total Revenue Source:	\$1,691,681	\$1,402,000	\$1,465,532	\$1,370,358	-\$31,642	-2.3%

Expenditures by Expense Type

The Village typically utilizes MFT funds for road resurfacing projects only to simplify the extensive reporting and bidding requirements needed for using MFT funds to IDOT.

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

MFT Fund expenditures are projected to finish at \$2M compared to a budget of \$2M.

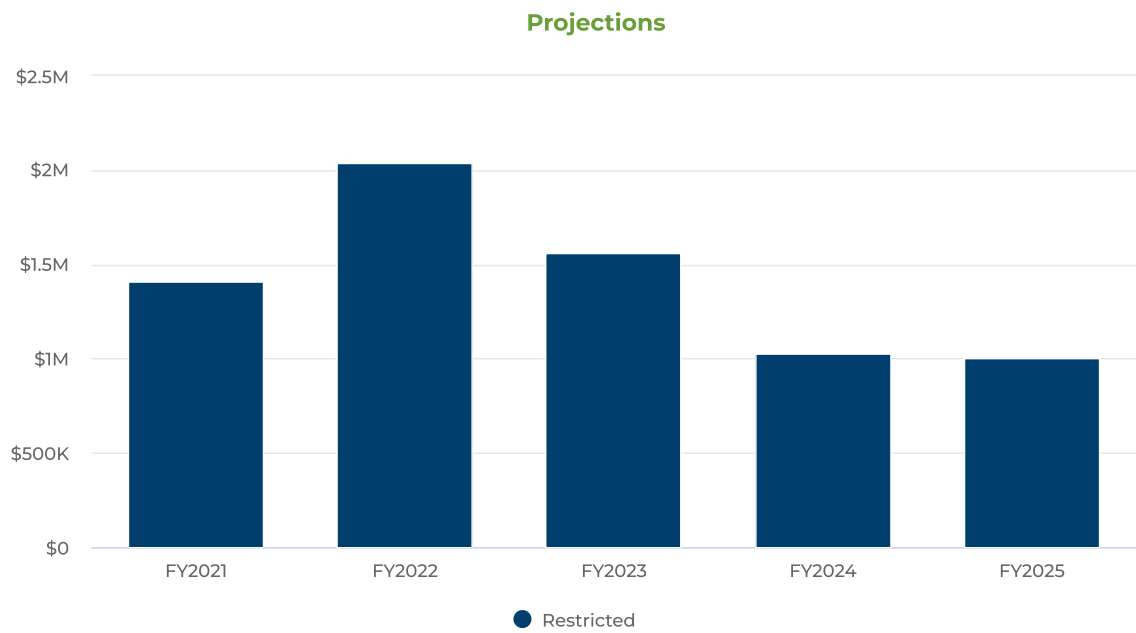
FY 2024/2025 Summary

The MFT Budget is \$1.35M a decrease of \$650K or 32.5% compared to the prior year's budget.

- 44 - Contractual Services is down \$650K or 32.5% due to the expenditure of one-time Rebuild Illinois capital bill funds in the prior year.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
44 - Contractual Services	\$2,275,523	\$2,000,000	\$2,000,000	\$1,350,000	-\$650,000	-32.5%
Total Expense Objects:	\$2,275,523	\$2,000,000	\$2,000,000	\$1,350,000	-\$650,000	-32.5%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Restricted	\$1,407,133	\$2,041,425	\$1,560,656	\$1,026,188	\$999,546	-2.6%	\$-26,642
Total Fund Balance:	\$1,407,133	\$2,041,425	\$1,560,656	\$1,026,188	\$999,546	-2.6%	\$-26,642

122 - Motor Fuel Tax Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$2,041,425	\$1,560,656	\$1,560,656	\$1,026,188
Revenues				
33 - Intergovernmental				
MOTOR FUEL TAX	\$699,406	\$715,000	\$675,532	\$675,532
HIGH GROWTH CITIES PROG	\$0	\$25,000	\$25,000	\$0
TRANSPORTATION RENEWAL FUND	\$552,622	\$587,000	\$690,000	\$644,826
REBUILD IL CAPITAL PROGRAM	\$343,744	\$0	\$0	\$0
Total 33 - Intergovernmental:	\$1,595,773	\$1,327,000	\$1,390,532	\$1,320,358
36 - Invests & Contribs				
INTEREST INCOME	\$95,909	\$75,000	\$75,000	\$50,000
Total 36 - Invests & Contribs:	\$95,909	\$75,000	\$75,000	\$50,000
Total Revenues:	\$1,691,681	\$1,402,000	\$1,465,532	\$1,370,358
Expenditures				
44 - Contractual Services				
STREET SURFACING-MAINT	\$1,947,027	\$1,000,000	\$1,000,000	\$1,350,000
STREET SURFACING-HIGH GROWTH	\$45,000	\$0	\$0	\$0
STREET SURFACING-REBUILDIL	\$283,496	\$1,000,000	\$1,000,000	\$0
Total 44 - Contractual Services:	\$2,275,523	\$2,000,000	\$2,000,000	\$1,350,000
Total Expenditures:	\$2,275,523	\$2,000,000	\$2,000,000	\$1,350,000
Total Revenues Less Expenditures:	-\$583,842	-\$598,000	-\$534,468	\$20,358
Ending Fund Balance:	\$1,457,583	\$962,656	\$1,026,188	\$1,046,546



Fund Description

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.

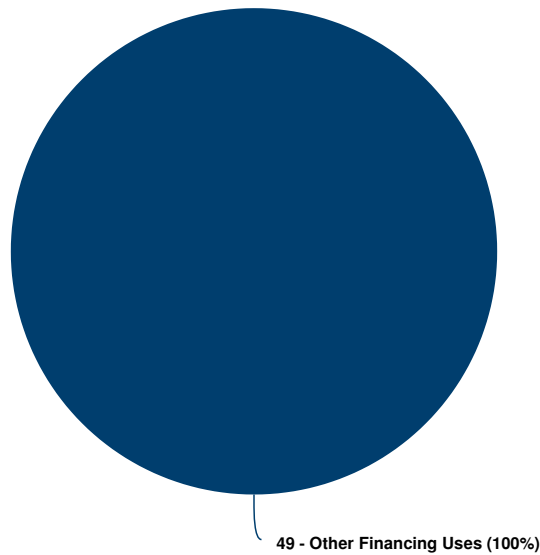
Revenues by Source

There are no projected revenues for the Impact Fee Fund.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
32 - Licenses & Permits	\$9,100	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$9,100	\$0	\$0	\$0	\$0	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

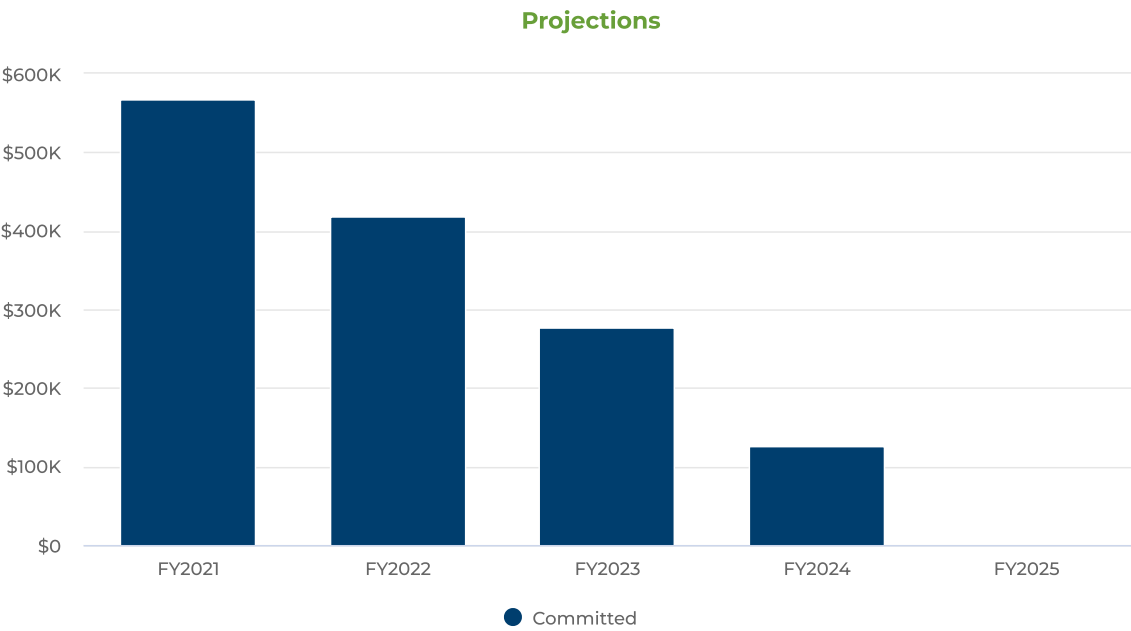
Expenditures are expected to finish at budget as the village continues to draw-down this fund to offset stormwater managment and pedestrian infrastructure.

FY 2024/2025 Summary

The budget of \$127K represents the final draw-down of the fund. The fund will be closed next year.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
49 - Other Financing Uses	\$150,000	\$150,000	\$150,000	\$126,928	-\$23,072	-15.4%
Total Expense Objects:	\$150,000	\$150,000	\$150,000	\$126,928	-\$23,072	-15.4%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Committed	\$567,817	\$417,828	\$276,928	\$126,928	\$0	-100%	\$-126,928
Total Fund Balance:	\$567,817	\$417,828	\$276,928	\$126,928	\$0	-100%	\$-126,928

123 - Impact Fee Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$417,828	\$276,928	\$276,928	\$126,928
Revenues				
32 - Licenses & Permits				
STORMWATER MANAGEMENT	\$9,100	\$0	\$0	\$0
Total 32 - Licenses & Permits:	\$9,100	\$0	\$0	\$0
Total Revenues:	\$9,100	\$0	\$0	\$0
Expenditures				
49 - Other Financing Uses				
TRANS TO CAPITAL IMPR	\$150,000	\$150,000	\$150,000	\$126,928
Total 49 - Other Financing Uses:	\$150,000	\$150,000	\$150,000	\$126,928
Total Expenditures:	\$150,000	\$150,000	\$150,000	\$126,928
Total Revenues Less Expenditures:	-\$140,900	-\$150,000	-\$150,000	-\$126,928
Ending Fund Balance:	\$276,928	\$126,928	\$126,928	\$0



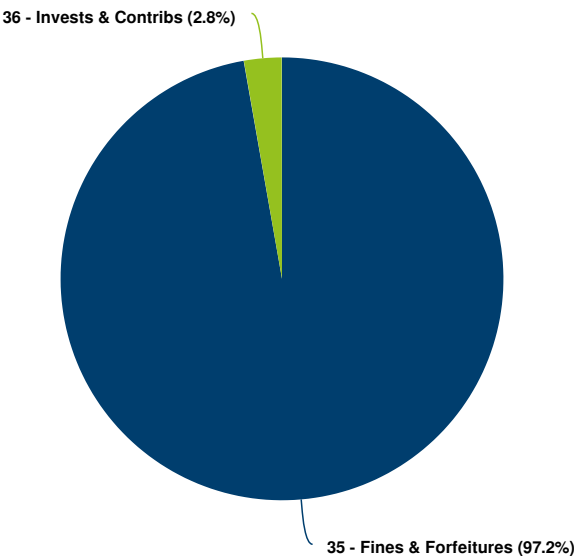
Fund Description

The Police Department Restricted Revenue 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 on law enforcement efforts.

Revenues by Source

Revenues in the PD Restricted Revenue Fund are derived from seizures and forfeited to the Village following the court proceedings related to each case. The Village carries a small balance in the fund that earns interest.

Projected 2025 Revenues by Source



FY 2023/2024 Review

Revenues are projected to finish at \$184.27K on a budget of \$178.5K.

FY 2024/2025 Summary

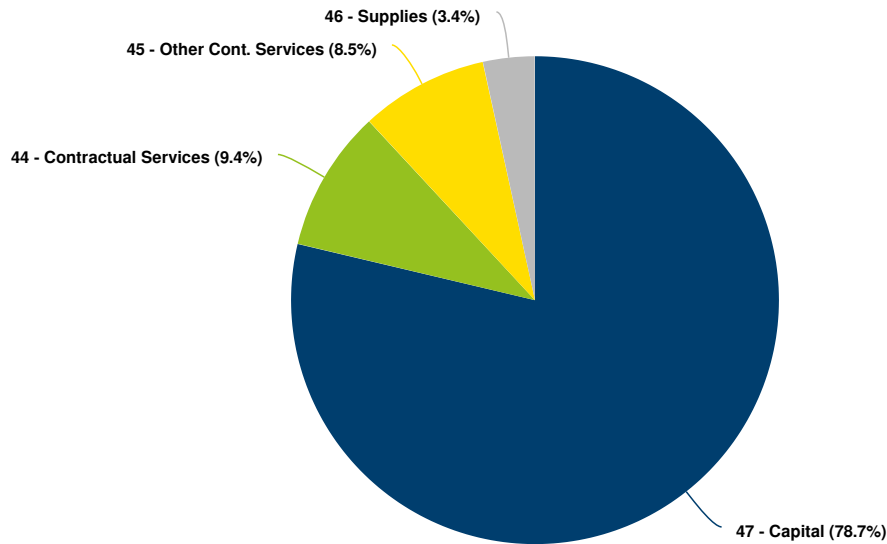
Revenues are budgeted at \$181K an increase of \$2.5K or 1.4%.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
33 - Intergovernmental	\$56,000	\$0	\$2,273	\$0	\$0	0%
35 - Fines & Forfeitures	\$147,949	\$176,000	\$176,000	\$176,000	\$0	0%
36 - Invests & Contribs	\$4,069	\$2,500	\$6,000	\$5,000	\$2,500	100%
Total Revenue Source:	\$208,018	\$178,500	\$184,273	\$181,000	\$2,500	1.4%

Expenditures by Expense Type

Seized funds are restricted for use on various law enforcement activities. The Village primarily utilizes these funds for appropriate capital or other one-time purchases.

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish the year at \$217.72K on a budget of \$426.7K. Notable variances include:

- 44 - Contractual Services is over budget by \$18K due to the purchase of software for use in investigations.
- 45 - Other Contractual Services is under budget by \$35k due to less than anticipated K9 training expenses.
- 46 - Supplies is under budget by \$17K due to less than anticipated K9 expenses.
- 47 - Capital is under budget by \$175K due to the timing of vehicle purchases because of supply chain and availability issues.

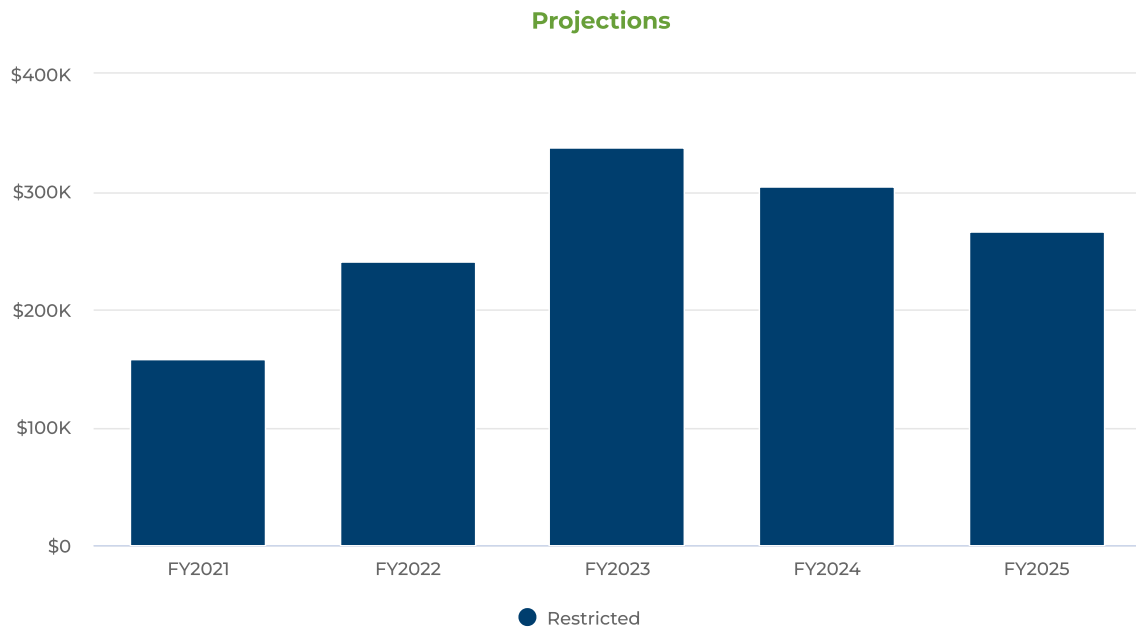
FY 2024/2025 Summary

Expenditures are budgeted at \$218.5K a decrease of \$208K or 48.8%. Notabel variances include:

- 44 - Contractual Services is down \$40K or 65.8%, as no new software purchases are budgeted.
- 45 - Other Contractual Services is down \$42K or 69.5% due to the delay of a potential K9 pending grant funding.
- 46 - Supplies is down \$19.5K or 72.2% due to the delay of the K9.
- 47 - Capital is down \$107K or 38.4% based on capital needs.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
44 - Contractual Services	\$24,760	\$60,000	\$78,020	\$20,500	-\$39,500	-65.8%
45 - Other Cont. Services	\$0	\$60,700	\$25,700	\$18,500	-\$42,200	-69.5%
46 - Supplies	\$0	\$27,000	\$10,000	\$7,500	-\$19,500	-72.2%
47 - Capital	\$86,226	\$279,000	\$104,000	\$172,000	-\$107,000	-38.4%
Total Expense Objects:	\$110,986	\$426,700	\$217,720	\$218,500	-\$208,200	-48.8%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Restricted	\$157,830	\$240,543	\$337,575	\$304,128	\$266,628	-12.3%	\$-37,500
Total Fund Balance:	\$157,830	\$240,543	\$337,575	\$304,128	\$266,628	-12.3%	\$-37,500

124 - PD Restricted Revenue Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$240,543	\$337,575	\$337,575	\$304,128
Revenues				
33 - Intergovernmental				
PD Forfeiture IL/Local				
K-9 PROGRAM GRANT	\$56,000	\$0	\$2,273	\$0
Total PD Forfeiture IL/Local:	\$56,000	\$0	\$2,273	\$0
Total 33 - Intergovernmental:	\$56,000	\$0	\$2,273	\$0
35 - Fines & Forfeitures				
PD Forefeiture State				
STATE SEIZURE	\$15,878	\$1,000	\$1,000	\$1,000
Total PD Forefeiture State:	\$15,878	\$1,000	\$1,000	\$1,000
PD Forefeiture Federal				
FEDERAL SEIZURE	\$132,071	\$175,000	\$175,000	\$175,000
Total PD Forefeiture Federal:	\$132,071	\$175,000	\$175,000	\$175,000
Total 35 - Fines & Forfeitures:	\$147,949	\$176,000	\$176,000	\$176,000
36 - Invests & Contribs				
PD Forfeiture IL/Local				
INTEREST INCOME	\$4,069	\$2,500	\$6,000	\$5,000
Total PD Forfeiture IL/Local:	\$4,069	\$2,500	\$6,000	\$5,000
Total 36 - Invests & Contribs:	\$4,069	\$2,500	\$6,000	\$5,000
Total Revenues:	\$208,018	\$178,500	\$184,273	\$181,000
Expenditures				
44 - Contractual Services				
PD Forefeiture State				
CLOUD & NETWORK SERVICES	\$6,200	\$10,000	\$2,520	\$6,500
Total PD Forefeiture State:	\$6,200	\$10,000	\$2,520	\$6,500
PD Forefeiture Federal				
CLOUD & NETWORK SERVICES	\$18,560	\$50,000	\$75,500	\$14,000
Total PD Forefeiture Federal:	\$18,560	\$50,000	\$75,500	\$14,000
Total 44 - Contractual Services:	\$24,760	\$60,000	\$78,020	\$20,500
45 - Other Cont. Services				
PD Forfeiture IL/Local				
K9 TRAINING FEES	\$0	\$25,700	\$25,700	\$0
Total PD Forfeiture IL/Local:	\$0	\$25,700	\$25,700	\$0
PD Forefeiture State				

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
K9 TRAINING FEES	\$0	\$20,000	\$0	\$7,500
TRAINING & SCHOOLS	\$0	\$10,000	\$0	\$10,000
Total PD Forfeiture State:	\$0	\$30,000	\$0	\$17,500
PD Forfeiture Federal				
TRAINING & SCHOOLS	\$0	\$5,000	\$0	\$1,000
Total PD Forfeiture Federal:	\$0	\$5,000	\$0	\$1,000
Total 45 - Other Cont. Services:	\$0	\$60,700	\$25,700	\$18,500
46 - Supplies				
PD Forfeiture IL/Local				
K9 UNIT SUPPLIES	\$0	\$5,000	\$0	\$0
Total PD Forfeiture IL/Local:	\$0	\$5,000	\$0	\$0
PD Forfeiture State				
K9 UNIT SUPPLIES	\$0	\$10,000	\$10,000	\$7,500
COMPUTER HARDWARE	\$0	\$3,000	\$0	\$0
COMPUTER SOFTWARE	\$0	\$3,000	\$0	\$0
Total PD Forfeiture State:	\$0	\$16,000	\$10,000	\$7,500
PD Forfeiture Federal				
COMPUTER HARDWARE	\$0	\$3,000	\$0	\$0
COMPUTER SOFTWARE	\$0	\$3,000	\$0	\$0
Total PD Forfeiture Federal:	\$0	\$6,000	\$0	\$0
Total 46 - Supplies:	\$0	\$27,000	\$10,000	\$7,500
47 - Capital				
PD Forfeiture IL/Local				
MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$10,000
VEHICLES	\$0	\$65,000	\$0	\$76,000
Total PD Forfeiture IL/Local:	\$0	\$65,000	\$0	\$86,000
PD Forfeiture State				
MACHINERY & EQUIPMENT	\$0	\$10,000	\$10,000	\$10,000
VEHICLES	\$49,070	\$65,000	\$0	\$76,000
Total PD Forfeiture State:	\$49,070	\$75,000	\$10,000	\$86,000
PD Forfeiture Federal				
MACHINERY & EQUIPMENT	\$0	\$94,000	\$94,000	\$0
VEHICLES	\$37,156	\$45,000	\$0	\$0
Total PD Forfeiture Federal:	\$37,156	\$139,000	\$94,000	\$0
Total 47 - Capital:	\$86,226	\$279,000	\$104,000	\$172,000
Total Expenditures:	\$110,986	\$426,700	\$217,720	\$218,500
Total Revenues Less Expenditures:	\$97,032	-\$248,200	-\$33,447	-\$37,500
Ending Fund Balance:	\$337,575	\$89,375	\$304,128	\$266,628



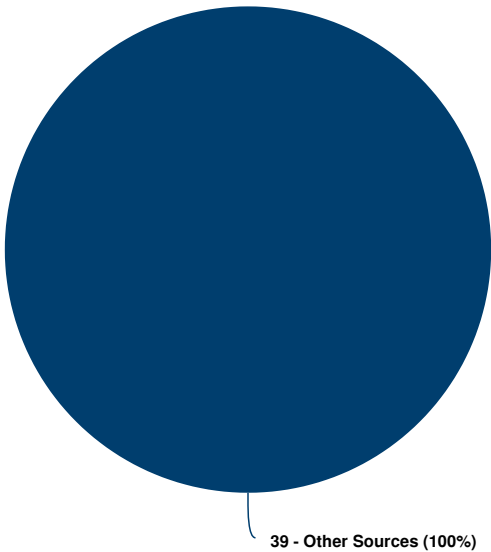
Fund Description

The Economic Development Fund is established with the FY 2024/2025 budget. The purpose for establishing the fund is to segregate economic development activities out of the General Fund and build a reserve to be used for future development opportunities. Expenditures in the Fund include rebate agreements and grant programs. Funding comes from a transfer from the General Fund.

Revenues by Source

The sole funding source for the fund is a transfer from the General Fund.

Projected 2025 Revenues by Source



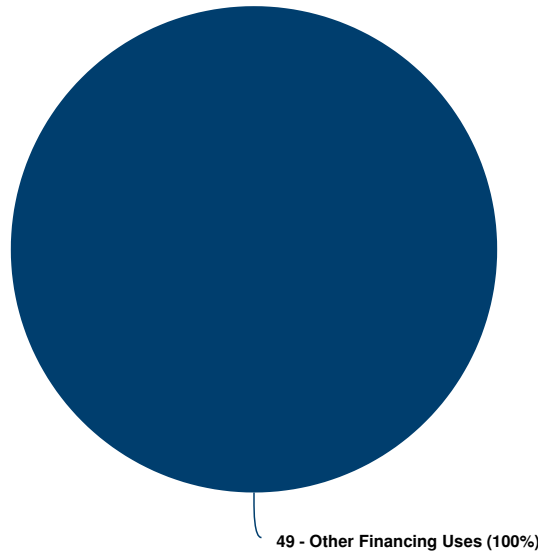
FY 2024/2025 Summary

Revenues are budgeted at \$3.37M as a transfer from the General Fund.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
39 - Other Sources	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
Total Revenue Source:	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures in FY 2023/2024 were included in the 11016000 - Village-Wide Contractual Obligations cost center of the General Fund. Detailed information can be found in the Administration Department of the Departments section.

FY 2024/2025 Summary

Budgeted expenditures total \$3.37M. The budget includes the following:

- Contribution to the Lake County Convention & Visitors Bureau (LCCVB) of \$190K. The Village annually contributes 22.5% of Hotel Tax revenue less Great Wolf Lodge receipts up to a maximum of \$190K to the LCCVB in exchange for promoting Gurnee and bringing visitors to the Village.
- A capital Grant program of \$250K that allows businesses to apply for a matching grant to make capital upgrades to their businesses.
- The Village has agreements with Gurnee Mills to keep space filled and bring new retailers to the mall. The Village primarily shares new revenue for a term of no more than 5-years and maximum of 20% of the overall capital need.
- The Village has a Hotel & Resort Tax sharing agreement with Great Wolf Lodge that has been place since the opening as Key Lime Cove. The agreement calls for sharing over a certain base amount and expires in 2029.
- The Village has an agreement with Six Flags Great America to rebate a portion of Amusement Tax over a base amount for a period of 7-years expiring in 2025.
- The Village has other rebate agreements with Woody GMC and Cooper's Hawk, and anticipates additional agreements during the fiscal year.
- Annually, the Village reserves an amount to set aside for future development opportunities. Having a separate fund hold these reserves allows the Village to protect the General Fund balance.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
49 - Other Financing Uses	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
Total Expense Objects:	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A

125 - Economic Development Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
39 - Other Sources				
GENERAL FUND	\$0	\$0	\$0	\$3,370,000
Total 39 - Other Sources:	\$0	\$0	\$0	\$3,370,000
Total Revenues:	\$0	\$0	\$0	\$3,370,000
Expenditures				
49 - Other Financing Uses				
CONVENTION BUR CONTRIB	\$0	\$0	\$0	\$190,000
CAPITAL GRANT PROGRAM	\$0	\$0	\$0	\$250,000
GURNEE MILLS RECAPTURE	\$0	\$0	\$0	\$450,000
GWL - HOTEL/RESORT TAX RECAP	\$0	\$0	\$0	\$1,650,000
SFGA - AMUSEMENT TAX RECAPTURE	\$0	\$0	\$0	\$250,000
REBATE AGREEMENTS	\$0	\$0	\$0	\$280,000
RESERVE FOR ECONOMIC DEVELOPME	\$0	\$0	\$0	\$300,000
Total 49 - Other Financing Uses:	\$0	\$0	\$0	\$3,370,000
Total Expenditures:	\$0	\$0	\$0	\$3,370,000
Ending Fund Balance:	N/A	N/A	N/A	N/A



131 - Capital Improvement Fund

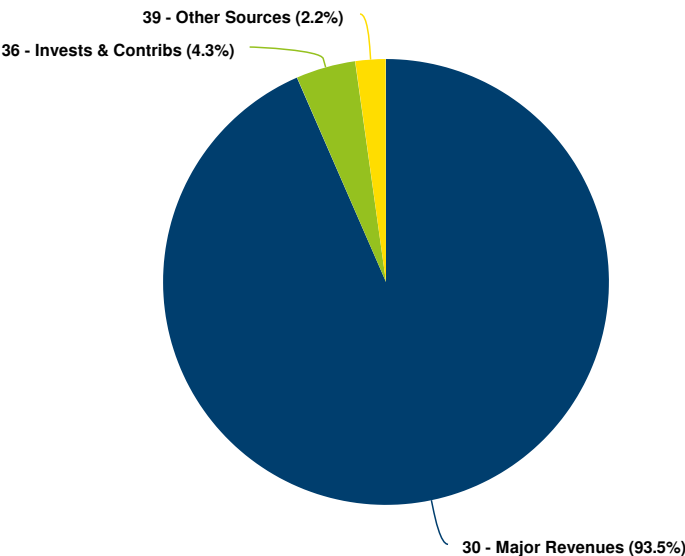
Fund Description

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

Revenues by Source

The largest revenue source for the fund is 30 - Major Revenues, comprised of 50% of Home Rule Sales Tax collections. The Village increased the Home Rule Sales Tax from 0.5% to 1.0% and dedicated the additional 0.5% to capital improvements. Along with transfers from the General Fund of excess reserves, this is the basis for the Village's non-water & sewer capital plan.

Projected 2025 Revenues by Source



FY 2023/2024 Review

Capital Improvement Fund revenues are projected to finish at \$7.45M compared to a budget of \$5.78M. Notable variances include:

- 39 - Other Sources include a transfer of \$1.5M from excess FY 2022/2023 General Fund reserves. This is a significant funding source for the capital program.

FY 2024/2025 Summary

Budgeted revenues are \$5.78M, a \$1.9K or 0.1%. Notable variances include:

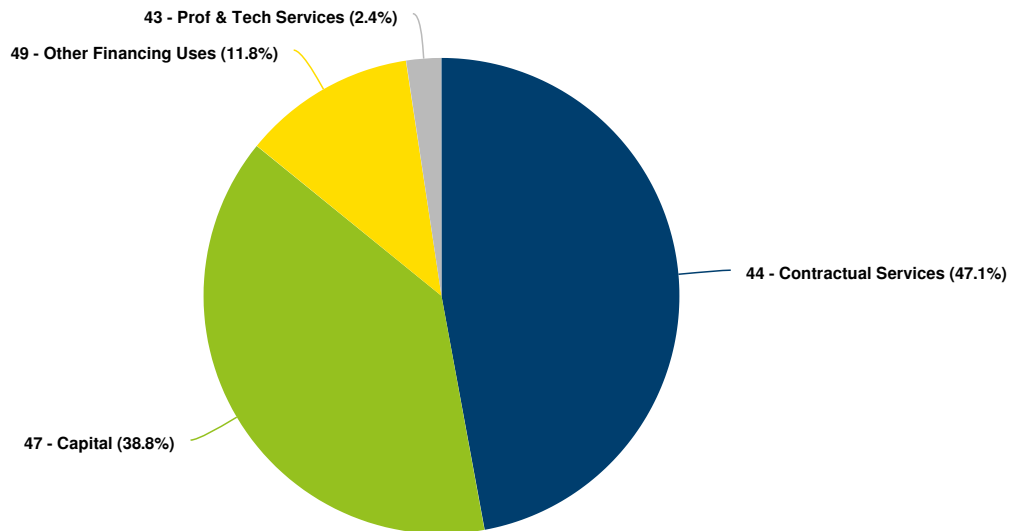
- 30 - Major Revenues are down \$50K or 0.9%.
- 36 - Investments & Contributions is up \$150K or 250.0% due to rising interest rates.
- 39 - Other Sources includes a transfer from the Impact Fee Fund of \$127K.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
30 - Major Revenues	\$5,506,341	\$5,450,000	\$5,475,000	\$5,400,000	-\$50,000	-0.9%
33 - Intergovernmental	\$19,146	\$25,000	\$25,000	\$0	-\$25,000	-100%
36 - Invests & Contribs	\$273,547	\$100,000	\$300,000	\$250,000	\$150,000	150%
39 - Other Sources	\$2,739,441	\$200,000	\$1,652,891	\$126,928	-\$73,072	-36.5%
Total Revenue Source:	\$8,538,476	\$5,775,000	\$7,452,891	\$5,776,928	\$1,928	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Capital Improvement Fund expenditures are projected to finish at \$8.12M compared to a budget of \$9.77M. Notable variances include:

- 44 - Contractual Services is \$978K or 19.9% under budget due to favorable bidding on the road maintenance program.
- 47 - Capital is \$599K or 16.9% under budget due to the timing of sidewalk improvements and building improvements at Village Hall.

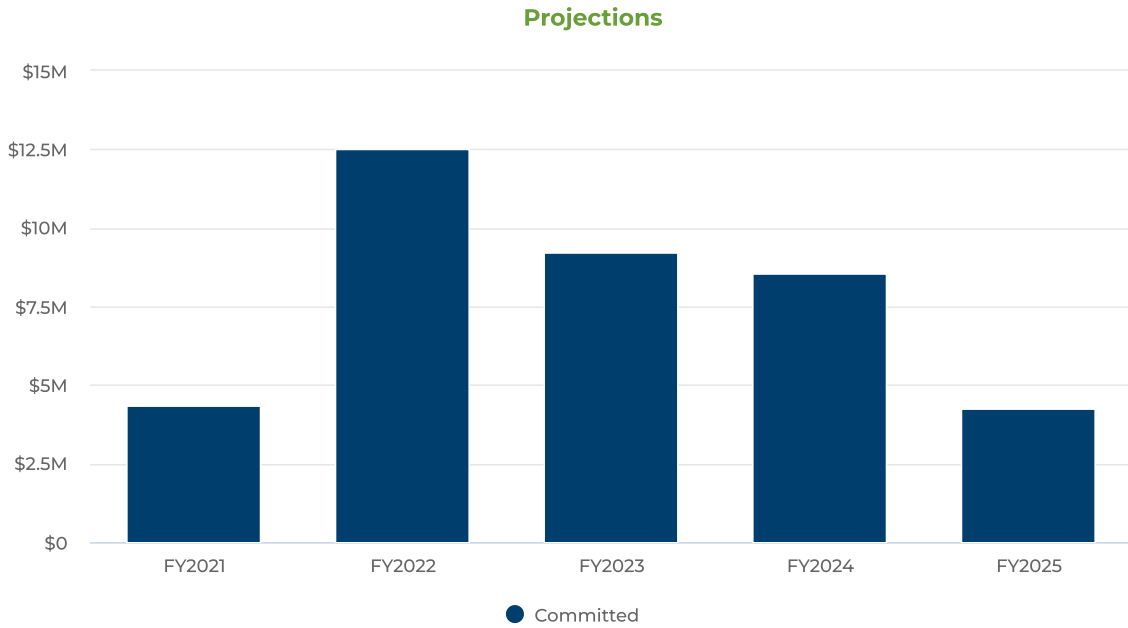
FY 2024/2025 Summary

Expenditures are budgeted at \$10.08M a \$318K or 3.3% increase over the prior year's budget. Notable variances include:

- 43 - Professional & Technical Services is down \$175K or 42.2% due to lower engineering consultant needs.
- 49 - Other Financing Uses is up \$284.7K or 31.6% due to a higher transfer to the Fleet Services Fund for Police and Public Works vehicle replacements.
- 49 - Capital is up \$363K or 10.2% due primarily to the replacement of the HVAC system at Village Hall budgeted at \$1.0M.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
43 - Prof & Tech Services	\$267,750	\$415,000	\$350,000	\$240,000	-\$175,000	-42.2%
44 - Contractual Services	\$4,281,427	\$4,904,921	\$3,926,437	\$4,750,000	-\$154,921	-3.2%
49 - Other Financing Uses	\$1,276,200	\$900,500	\$900,500	\$1,185,200	\$284,700	31.6%
48 - Debt Service	\$5,356,736	\$0	\$0	\$0	\$0	0%
47 - Capital	\$652,977	\$3,544,979	\$2,945,927	\$3,908,250	\$363,271	10.2%
Total Expense Objects:	\$11,835,091	\$9,765,400	\$8,122,864	\$10,083,450	\$318,050	3.3%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Committed	\$4,342,149	\$12,514,124	\$9,217,510	\$8,547,537	\$4,241,015	-50.4%	\$-4,306,522
Total Fund Balance:	\$4,342,149	\$12,514,124	\$9,217,510	\$8,547,537	\$4,241,015	-50.4%	\$-4,306,522

131 - Capital Improvement Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$12,514,124	\$9,217,510	\$9,217,510	\$8,547,537
Revenues				
30 - Major Revenues				
CapitalAdministration				
HOME RULE SALES TAX	\$5,506,341	\$5,450,000	\$5,475,000	\$5,400,000
Total CapitalAdministration:	\$5,506,341	\$5,450,000	\$5,475,000	\$5,400,000
Total 30 - Major Revenues:	\$5,506,341	\$5,450,000	\$5,475,000	\$5,400,000
33 - Intergovernmental				
CapitalFDAdministration				
FIRE GRANT	\$0	\$25,000	\$25,000	\$0
Total CapitalFDAdministration:	\$0	\$25,000	\$25,000	\$0
CapitalPWAdministration				
UST STATE GRANT	\$19,146	\$0	\$0	\$0
Total CapitalPWAdministration:	\$19,146	\$0	\$0	\$0
Total 33 - Intergovernmental:	\$19,146	\$25,000	\$25,000	\$0
36 - Invests & Contribs				
CapitalAdministration				
INTEREST INCOME	\$219,510	\$100,000	\$300,000	\$250,000
CONTRIBUTIONS	\$54,037	\$0	\$0	\$0
Total CapitalAdministration:	\$273,547	\$100,000	\$300,000	\$250,000
Total 36 - Invests & Contribs:	\$273,547	\$100,000	\$300,000	\$250,000
39 - Other Sources				
CapitalAdministration				
GENERAL FUND	\$2,500,000	\$0	\$1,500,000	\$0
IMPACT FEE FUND	\$150,000	\$150,000	\$150,000	\$126,928
SALE OF MISC ASSETS	\$89,441	\$50,000	\$2,891	\$0
Total CapitalAdministration:	\$2,739,441	\$200,000	\$1,652,891	\$126,928
Total 39 - Other Sources:	\$2,739,441	\$200,000	\$1,652,891	\$126,928
Total Revenues:	\$8,538,476	\$5,775,000	\$7,452,891	\$5,776,928
Expenditures				
43 - Prof & Tech Services				
CapitalInfrastructure				
ENGINEERING CONSULTANT	\$267,750	\$415,000	\$350,000	\$240,000
Total CapitalInfrastructure:	\$267,750	\$415,000	\$350,000	\$240,000
Total 43 - Prof & Tech Services:	\$267,750	\$415,000	\$350,000	\$240,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
44 - Contractual Services				
CapitalInfrastructure				
STREET SURFACING-MAINT	\$4,104,160	\$4,680,000	\$3,700,000	\$4,525,000
PAVEMENT MARKING	\$16,757	\$59,921	\$59,921	\$75,000
PUBLIC SIDEWALK	\$160,510	\$165,000	\$166,516	\$150,000
Total CapitalInfrastructure:	\$4,281,427	\$4,904,921	\$3,926,437	\$4,750,000
Total 44 - Contractual Services:	\$4,281,427	\$4,904,921	\$3,926,437	\$4,750,000
49 - Other Financing Uses				
CapitalPDAdministration				
TRANSFER TO FLEET SERVICES PD	\$385,200	\$332,000	\$332,000	\$585,200
Total CapitalPDAdministration:	\$385,200	\$332,000	\$332,000	\$585,200
CapitalPWAdministration				
TRANSFER TO FLEET SERVICES PW	\$891,000	\$568,500	\$568,500	\$600,000
Total CapitalPWAdministration:	\$891,000	\$568,500	\$568,500	\$600,000
Total 49 - Other Financing Uses:	\$1,276,200	\$900,500	\$900,500	\$1,185,200
48 - Debt Service				
CapitalFDAdministration				
FIRE STATION #3 PRINCIPAL	\$5,352,686	\$0	\$0	\$0
FIRE STATION #3 INEREST	\$4,050	\$0	\$0	\$0
Total CapitalFDAdministration:	\$5,356,736	\$0	\$0	\$0
Total 48 - Debt Service:	\$5,356,736	\$0	\$0	\$0
47 - Capital				
Capital Improvement Fund				
NETWORK EQUIPMENT/APPLICATIONS	\$4,281	\$220,000	\$220,000	\$182,000
CYBER SECURITY EQUIP/APPS	\$0	\$133,400	\$133,400	\$130,000
VIRTUALIZATION & STORAGE	\$25,955	\$90,000	\$90,000	\$45,000
Total Capital Improvement Fund:	\$30,235	\$443,400	\$443,400	\$357,000
CapitalAdministration				
BUILDING IMPROVEMENTS	\$40,883	\$450,000	\$150,000	\$1,017,500
SECURITY IMPROVEMENTS	\$0	\$33,000	\$33,000	\$33,000
ENTERPRISE SOFTWARE SYS&APPS	\$0	\$0	\$0	\$50,000
AUDIO VISUAL EQUIPMENT	\$2,613	\$42,500	\$42,500	\$11,000
COMMUNICATION SYSTEMS&SERVICES	\$0	\$35,000	\$35,000	\$25,000
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$10,000	\$10,000	\$0
Total CapitalAdministration:	\$43,496	\$570,500	\$270,500	\$1,136,500
CapitalPDAdministration				
BUILDING IMPROVEMENTS	\$3,256	\$140,000	\$140,000	\$299,500
SECURITY IMPROVEMENTS	\$0	\$35,000	\$35,000	\$9,000
AUDIO VISUAL EQUIPMENT	\$19,913	\$10,000	\$10,000	\$20,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$150,000	\$150,000	\$50,000
Total CapitalPDAdministration:	\$23,169	\$335,000	\$335,000	\$378,500
CapitalPDCommunications				
SECURITY IMPROVEMENTS	\$0	\$2,000	\$2,000	\$2,000
AUDIO VISUAL EQUIPMENT	\$1,875	\$10,000	\$10,000	\$5,000
Total CapitalPDCommunications:	\$1,875	\$12,000	\$12,000	\$7,000
CapitalFDAdministration				
BUILDING IMPROVEMENTS	\$0	\$255,000	\$255,000	\$277,500
SECURITY IMPROVEMENTS	\$0	\$3,500	\$3,500	\$3,000
PRE-EMPTION SYSTEM	\$0	\$5,000	\$5,000	\$5,000
FIRE FIGHTING EQUIPMENT	\$0	\$35,000	\$35,000	\$70,000
MATCHING GRANT PROGRAM	\$0	\$25,000	\$25,000	\$25,000
WARNING SIRENS	\$0	\$25,000	\$25,000	\$25,000
AUDIO VISUAL EQUIPMENT	\$0	\$10,000	\$10,000	\$15,000
COMMUNICATION SYSTEMS&SERVICES	\$0	\$30,000	\$30,000	\$70,000
VEHICLES	\$62,002	\$465,000	\$465,000	\$461,000
Total CapitalFDAdministration:	\$62,002	\$853,500	\$853,500	\$951,500
CapitalPWAdministration				
BUILDING IMPROVEMENTS	\$62,456	\$205,000	\$205,000	\$205,000
SECURITY IMPROVEMENTS	\$0	\$3,500	\$3,500	\$2,750
STREET LIGHTS	\$121,896	\$50,000	\$50,000	\$100,000
AUDIO VISUAL EQUIPMENT	\$0	\$0	\$0	\$10,000
Total CapitalPWAdministration:	\$184,353	\$258,500	\$258,500	\$317,750
CapitalInfrastructure				
LAND ACQUISITION	\$4,612	\$150,000	\$150,000	\$150,000
INTERGOV COST SHARING	\$0	\$152,000	\$152,000	\$315,000
DRAINAGE IMPROVEMENTS	\$105,704	\$190,079	\$191,027	\$175,000
SIDEWALK IMPROVEMENTS	\$197,530	\$500,000	\$200,000	\$100,000
BRIDGE MAINTENANCE	\$0	\$0	\$0	\$20,000
BUILDING IMPROVEMENTS	\$0	\$55,000	\$55,000	\$0
VILLAGE PLAZA	\$0	\$25,000	\$25,000	\$0
Total CapitalInfrastructure:	\$307,846	\$1,072,079	\$773,027	\$760,000
Total 47 - Capital:	\$652,977	\$3,544,979	\$2,945,927	\$3,908,250
Total Expenditures:	\$11,835,091	\$9,765,400	\$8,122,864	\$10,083,450
Total Revenues Less Expenditures:	-\$3,296,615	-\$3,990,400	-\$669,973	-\$4,306,522
Ending Fund Balance:	\$9,217,509	\$5,227,110	\$8,547,537	\$4,241,015

Fund Description

The Golf Course Fund was established in 1992 when property was purchased with a combination of donations of cash and acreage in the Village. The Village originally leased the property to a golf course builder who was to operate the course for a 23-year period and then turn the golf course over to the Village. The golf course opened in the summer of 1996 and in 2001 the operators renegotiated the lease with the Village to extend the lease term until 2031. In April 2011, the Village entered into an agreement that enabled the Village to purchase the existing leasehold interest for the Bittersweet Golf Course, enabled a contractor to manage the Golf Course on behalf of the Village and enabled the Village to buy-out the remaining twenty-one (21) years of the existing leasehold agreement for the golf course.

In November 2012, the Village Board approved a 5-year contract with GolfVisions, Inc. to manage the course on behalf of the Village. In October 2017 and July 2022, the Village extended the agreement. The current contract expires November 2028. Contract highlights include:

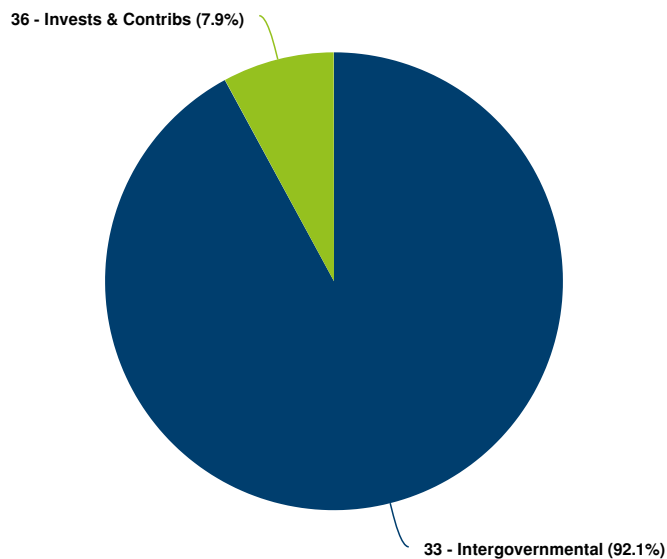
- All facets of golf course management performed by GolfVisions. Operational, marketing, financial and staffing plans will be presented to and approved by the Village Administrator prior to execution.
- Five year term at a cost of \$39,000 per year.
- Incentive fee of 15% of gross revenue in excess of \$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.

Revenues by Source

In FY 2020/2021, the Village began to deposit Amusement Tax generated at the Golf Course into the Golf Course Fund for future capital improvements. This is the primary funding source for the Golf Course Fund.

Projected 2025 Revenues by Source



FY 2023/2024 Review

The Golf Course Fund is projected to finish the year at \$102.19K compared to a budget of \$58K. Notable variances include:

- 33 - Intergovernmental is projected to finish \$19.5K or 33.6% ahead of budget due to greater than anticipated Amusement Tax.
- 36 - Investments & Contributions is projected to finish \$4.5K or 150.0% ahead of budget due to rising interest rates.

FY 2024/2025 Summary

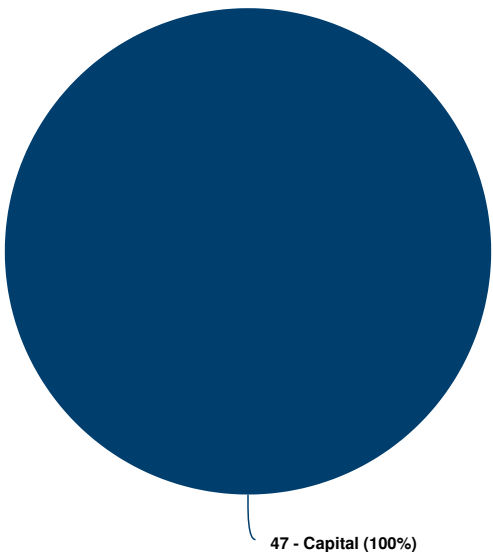
Revenues are budgeted at \$76K an increase of \$18K or 31.0%. Notable variances include:

- 33 - Intergovernmental is up \$15K or 27.3% due to higher Amusement tax generation.
- 36 - Investments & Contributions are up \$3K or 100% due to higher interest rates.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
33 - Intergovernmental	\$61,109	\$55,000	\$70,000	\$70,000	\$15,000	27.3%
36 - Invests & Contribs	\$5,489	\$3,000	\$7,500	\$6,000	\$3,000	100%
39 - Other Sources	\$0	\$0	\$24,694	\$0	\$0	0%
Total Revenue Source:	\$66,598	\$58,000	\$102,194	\$76,000	\$18,000	31%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

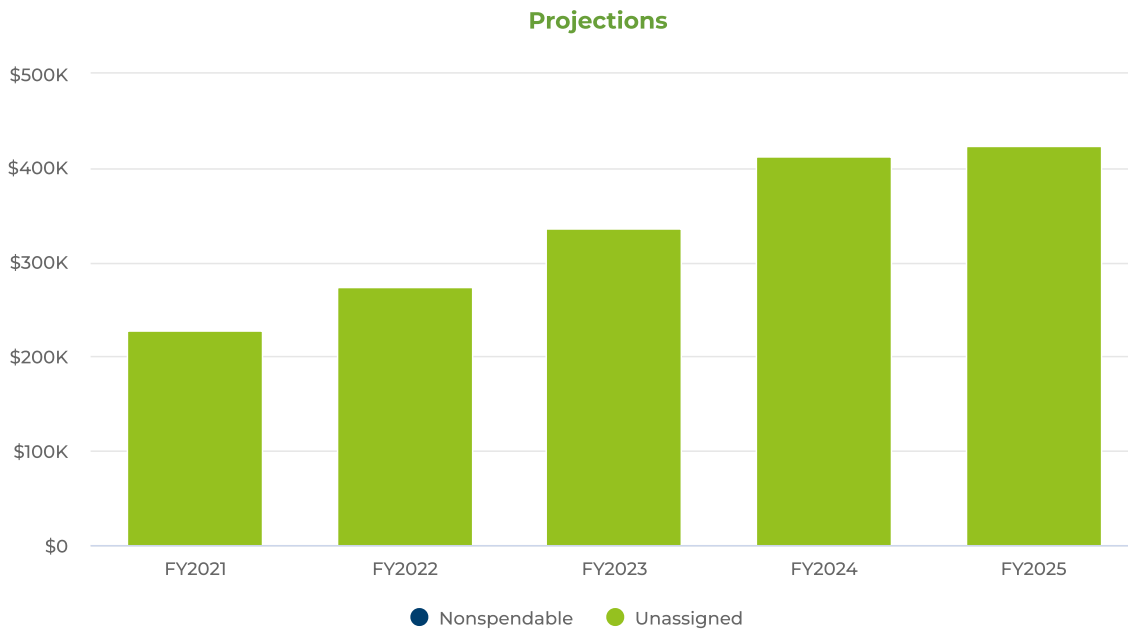
Expenditures are projected to finish at \$25K compared to a budget of \$25K . Expenditures are for emergency repairs that may be needed on the clubhouse.

FY 2024/2025 Summary

Budgeted expenditures are \$65K an increase of \$40K or 160% for emergency repairs needed on the clubhouse.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
47 - Capital	\$25,642	\$25,000	\$25,000	\$65,000	\$40,000	160%
Total Expense Objects:	\$25,642	\$25,000	\$25,000	\$65,000	\$40,000	160%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Unassigned	\$227,422	\$274,386	\$335,613	\$412,807	\$423,807	2.7%	\$11,000
Nonspendable	\$0	\$0	\$0	\$0	\$0	0%	\$0
Total Fund Balance:	\$227,422	\$274,386	\$335,613	\$412,807	\$423,807	2.7%	\$11,000

211 - Golf Course Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$274,386	\$335,613	\$335,613	\$412,807
Revenues				
33 - Intergovernmental				
AMUSEMENT TAX BITTERSWEET	\$61,109	\$55,000	\$70,000	\$70,000
Total 33 - Intergovernmental:	\$61,109	\$55,000	\$70,000	\$70,000
36 - Invests & Contribs				
INTEREST INCOME	\$5,489	\$3,000	\$7,500	\$6,000
Total 36 - Invests & Contribs:	\$5,489	\$3,000	\$7,500	\$6,000
39 - Other Sources				
CAPITAL IMPROVEMENT FUND	\$0	\$0	\$24,694	\$0
Total 39 - Other Sources:	\$0	\$0	\$24,694	\$0
Total Revenues:	\$66,598	\$58,000	\$102,194	\$76,000
Expenditures				
47 - Capital				
AMORTIZATION	\$21,142	\$0	\$0	\$0
BUILDING IMPROVEMENTS	\$4,500	\$25,000	\$25,000	\$65,000
Total 47 - Capital:	\$25,642	\$25,000	\$25,000	\$65,000
Total Expenditures:	\$25,642	\$25,000	\$25,000	\$65,000
Total Revenues Less Expenditures:	\$40,956	\$33,000	\$77,194	\$11,000
Ending Fund Balance:	\$315,342	\$368,613	\$412,807	\$423,807



221 - Water & Sewer Operating Fund and 223 - Water & Sewer Capital Fund

Fund Description

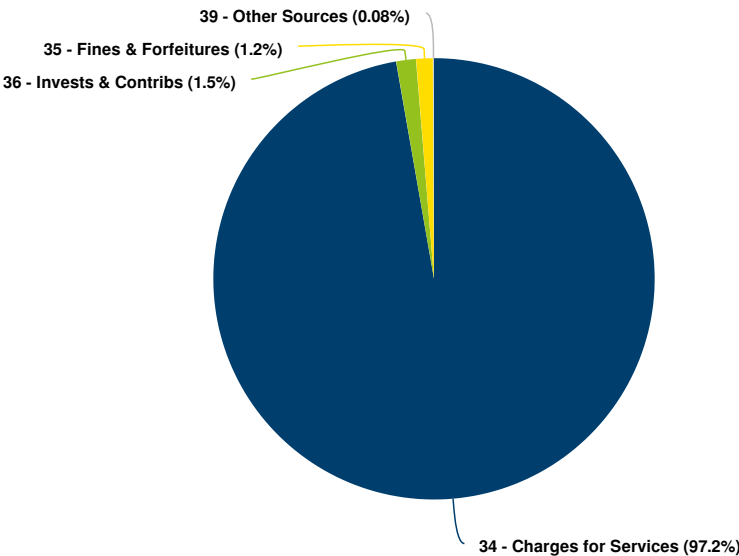
The Water & Sewer Operating Fund is used to operate and maintain the Village's water distribution system, sanitary sewer conveyance system and sanitary sewer pumping system. These services are performed by the Public Works Utility Division and include the Joint Utility Locating Information for Excavators (JULIE) Program, water meter installation, maintenance and reading and water main maintenance among other functions. The water distribution system includes 180 miles of water main, four elevated storage tanks, one ground level reservoir, three pumping stations, two backup wells and an emergency connection with the City of Waukegan. The Utility Division staff is responsible for maintaining 2,595 fire hydrants, 2,428 valves and 9,854 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 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.

Revenues by Source

The Water & Sewer Fund's primary funding source is water & sewer user fees under the Charges for Services category. The Water & Sewer Fund is an enterprise fund and is intended to be self-supporting through user fees.

Projected 2025 Revenues by Source



FY 2023/2024 Review

Fund revenues are projected to finish at \$11.33M compared to a budget of \$9.65M. Notable variances include:

- 34 - Charges for Services is projected to finish \$82K or 0.9% ahead of budget due to greater than anticipated water usage.
- 36 - Investments & Contributions are projected to finish \$105K or 150% due to higher interest rates.
- 39 - Other Sources are projected to finish \$1.5M ahead of budget due to a transfer of excess fund balance from FY 2022/2023 from the General Fund.

FY 2024/2025 Summary

Revenues are budgeted at \$10.29M an increase of \$642K or 6.7%. Notable variances include:

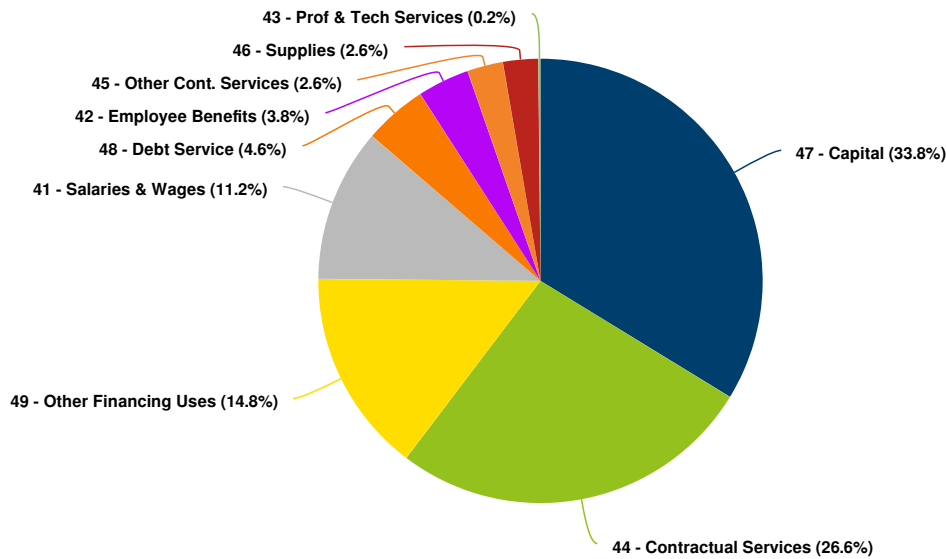
- 32 - Licenses & Permits is down \$50K or 100% due to no anticipated developments that would generate fees.

- 34 - Charges for Service is up \$587K or 6.2% primarily due to a rate adjustment and increased usage assumptions.
- 36 - Investments & Contributions is up \$80K or 114.3% due to rising interest rates.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
32 - Licenses & Permits	\$126,680	\$50,000	\$50,000	\$0	-\$50,000	-100%
34 - Charges for Services	\$9,450,734	\$9,418,200	\$9,500,500	\$10,005,000	\$586,800	6.2%
35 - Fines & Forfeitures	\$129,784	\$100,000	\$100,000	\$125,000	\$25,000	25%
36 - Invests & Contribs	\$114,366	\$70,000	\$175,000	\$150,000	\$80,000	114.3%
39 - Other Sources	\$2,213,281	\$8,000	\$1,509,000	\$8,000	\$0	0%
Total Revenue Source:	\$12,034,844	\$9,646,200	\$11,334,500	\$10,288,000	\$641,800	6.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Fund expenditures are projected to finish the year \$12.95M compared to a budget of \$12.94M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$146K or 11.4% under budget due to employee turnover.
- 42 - Employee benefits is projected to finish \$49K or 10.6% under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$88K or 2.9% over budget due to greater than anticipated water costs as a result of higher usage.
- 45 - Other Contractual Services is projected to finish \$52K or 22.4% over budget due to bank charges and mobile data service due to the activation and charges for new meter reading devices.

FY 2024/2025 Summary

Budgeted expenditures total \$12.28M a decrease of \$656K or 5.1% from the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$83K or 6.4% due to wage adjustments.
- 44 - Contractual Services is up \$200K or 6.5% due to increased purchase of water as a result of higher usage assumption and a 5% increase in the cost of water from CLCJAWA.
- 46 - Supplies are down \$516K or 62.1% due to the completion of a program to replace meter reading devices.
- 47 - Capital is down \$529K or 11.3% due to fluctuations in the capital program.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$1,081,372	\$1,287,689	\$1,141,269	\$1,370,500	\$82,811	6.4%
42 - Employee Benefits	\$435,549	\$458,191	\$409,573	\$464,345	\$6,154	1.3%
43 - Prof & Tech Services	\$1,735	\$18,600	\$18,600	\$18,700	\$100	0.5%
44 - Contractual Services	\$2,751,437	\$3,064,653	\$3,152,546	\$3,264,704	\$200,051	6.5%
45 - Other Cont. Services	\$240,743	\$232,261	\$284,309	\$319,071	\$86,810	37.4%
46 - Supplies	\$630,181	\$830,725	\$829,289	\$315,200	-\$515,525	-62.1%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
49 - Other Financing Uses	\$2,350,605	\$1,806,875	\$1,865,305	\$1,819,335	\$12,460	0.7%
48 - Debt Service	\$564,248	\$564,248	\$573,113	\$564,249	\$1	0%
47 - Capital	\$2,383,686	\$4,675,000	\$4,675,000	\$4,146,500	-\$528,500	-11.3%
Total Expense Objects:	\$10,439,555	\$12,938,241	\$12,949,004	\$12,282,604	-\$655,637	-5.1%

221 - Water & Sewer Operating Fund and 223 - Water & Sewer Capital Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$6,087,822	\$7,925,029	\$7,925,029	\$6,310,525
Revenues				
32 - Licenses & Permits				
W&SCapitalPublicWorks				
CONNECTION FEES	\$126,680	\$50,000	\$50,000	\$0
Total W&SCapitalPublicWorks:	\$126,680	\$50,000	\$50,000	\$0
Total 32 - Licenses & Permits:	\$126,680	\$50,000	\$50,000	\$0
34 - Charges for Services				
W&SPublicWorks				
MISC. OTHER CHARGES	\$525	\$5,000	\$5,000	\$5,000
TOWER/ANTENNAE LEASE	\$206,547	\$200,000	\$200,000	\$200,000
RECYCLING REVENUE	\$0	\$0	\$1,500	\$1,500
CUSTOMER SALES-SEWER	\$2,186,271	\$2,100,000	\$2,120,000	\$2,235,000
CUSTOMER SALES-WATER	\$7,041,396	\$7,100,000	\$7,150,000	\$7,540,000
METER SALES	\$12,567	\$10,000	\$20,000	\$20,000
HYDRANT CHARGES	\$301	\$200	\$500	\$500
METER RENTAL	\$3,127	\$3,000	\$3,500	\$3,000
Total W&SPublicWorks:	\$9,450,734	\$9,418,200	\$9,500,500	\$10,005,000
Total 34 - Charges for Services:	\$9,450,734	\$9,418,200	\$9,500,500	\$10,005,000
35 - Fines & Forfeitures				
W&SPublicWorks				
WATER PENALTIES	\$129,784	\$100,000	\$100,000	\$125,000
Total W&SPublicWorks:	\$129,784	\$100,000	\$100,000	\$125,000
Total 35 - Fines & Forfeitures:	\$129,784	\$100,000	\$100,000	\$125,000
36 - Invests & Contribs				
W&SPublicWorks				
INTEREST INCOME	\$114,366	\$70,000	\$175,000	\$150,000
Total W&SPublicWorks:	\$114,366	\$70,000	\$175,000	\$150,000
Total 36 - Invests & Contribs:	\$114,366	\$70,000	\$175,000	\$150,000
39 - Other Sources				
W&SPublicWorks				
WATER & SEWER OPERATING FUND	\$208,625	\$0	\$0	\$0
DAMAGE TO VLG PROPERTY	\$4,656	\$8,000	\$9,000	\$8,000
Total W&SPublicWorks:	\$213,281	\$8,000	\$9,000	\$8,000
W&SCapitalPublicWorks				
GENERAL FUND	\$2,000,000	\$0	\$1,500,000	\$0
Total W&SCapitalPublicWorks:	\$2,000,000	\$0	\$1,500,000	\$0

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Total 39 - Other Sources:	\$2,213,281	\$8,000	\$1,509,000	\$8,000
Total Revenues:	\$12,034,844	\$9,646,200	\$11,334,500	\$10,288,000
Expenditures				
41 - Salaries & Wages				
Water & Sewer Operating Fund				
COMPENSATED ABSENCES EXP	-\$517	\$0	\$0	\$0
Total Water & Sewer Operating Fund:	-\$517	\$0	\$0	\$0
W&SPublicWorks				
SALARIES-REGULAR	\$952,793	\$1,080,039	\$959,400	\$1,144,150
SALARIES-PART TIME	\$28,061	\$78,850	\$35,000	\$78,850
SALARIES-SICK LV BUYBACK	\$0	\$3,000	\$2,869	\$3,500
LONGEVITY	\$3,700	\$5,800	\$4,000	\$4,000
OVERTIME	\$97,335	\$120,000	\$140,000	\$140,000
Total W&SPublicWorks:	\$1,081,889	\$1,287,689	\$1,141,269	\$1,370,500
Total 41 - Salaries & Wages:	\$1,081,372	\$1,287,689	\$1,141,269	\$1,370,500
42 - Employee Benefits				
W&SPublicWorks				
MEDICAL INSURANCE - IBNR	-\$239	\$0	\$0	\$0
SOCIAL SECURITY	\$66,663	\$78,670	\$67,900	\$85,000
MEDICARE	\$15,674	\$18,400	\$16,000	\$19,900
IL MUNIC RETIREMENT FUND	\$97,412	\$114,200	\$87,800	\$109,700
TUITION REIMBURSEMENT	\$10,013	\$0	\$1,013	\$0
WORKERS COMP INSURANCE	\$227,995	\$228,000	\$220,355	\$220,356
WELLNESS PROGRAM	\$140	\$400	\$140	\$400
EMPLOYEE AWARDS	\$252	\$250	\$300	\$400
CLOTHING ALLOWANCE	\$4,751	\$6,900	\$5,500	\$6,470
CLOTHING ALLOW NONTAX	\$0	\$30	\$30	\$150
UNIFORM SERVICE	\$5,742	\$5,500	\$5,900	\$6,800
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400
COMMUTING BENEFIT	\$80	\$140	\$140	\$200
MEDICAL EXPENSE	\$4,540	\$3,000	\$1,811	\$1,700
CDL REIMBURSEMENT	\$126	\$301	\$284	\$369
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$10,500
Total W&SPublicWorks:	\$435,549	\$458,191	\$409,573	\$464,345
Total 42 - Employee Benefits:	\$435,549	\$458,191	\$409,573	\$464,345
43 - Prof & Tech Services				
W&SPublicWorks				
GENERAL LEGAL SERVICE	\$0	\$1,500	\$1,500	\$1,500
LABOR ATTORNEY	\$0	\$2,500	\$2,500	\$2,500
AUDIT FEES	\$0	\$13,000	\$13,000	\$13,000
PERSONNEL TESTING	\$564	\$500	\$500	\$500

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
CDL SCREENING	\$1,171	\$1,100	\$1,100	\$1,200
Total W&SPublicWorks:	\$1,735	\$18,600	\$18,600	\$18,700
Total 43 - Prof & Tech Services:	\$1,735	\$18,600	\$18,600	\$18,700
44 - Contractual Services				
W&SPublicWorks				
JULIE SERVICE	\$6,044	\$7,010	\$6,250	\$6,500
METER TESTING	\$2,857	\$30,000	\$30,000	\$30,000
WASTE REMOVAL	\$15,439	\$7,750	\$7,750	\$8,250
NORTH SHORE SANITARY DIST	\$240	\$500	\$500	\$500
WATER TOWER MAINT.	\$195,759	\$222,130	\$220,255	\$222,130
WATER PURCHASE CLCJAWA	\$2,141,082	\$2,150,000	\$2,255,000	\$2,355,885
CUSTODIAL SERVICE	\$4,670	\$5,250	\$5,000	\$6,000
CLOUD & NETWORK SERVICES	\$25,946	\$47,995	\$73,430	\$46,670
COMPUTER HARDWARE MAINT	\$6,255	\$9,760	\$9,710	\$10,300
COMPUTER SOFTWARE MAINT	\$61,890	\$64,813	\$66,984	\$71,329
TELECOM MAINTENANCE	\$1,006	\$1,995	\$1,967	\$1,940
EQUIPMENT MAINTENANCE	\$15,267	\$27,050	\$22,500	\$25,500
BUILDING MAINTENANCE	\$32,292	\$35,000	\$40,000	\$35,000
LANDSCAPE MAINTENANCE	\$2,098	\$2,000	\$2,000	\$2,000
PUMPING-MAINTENANCE	\$120,052	\$202,500	\$160,000	\$167,500
SERVICES-MAINTENANCE	\$5,767	\$6,000	\$6,000	\$20,000
HYDRANT & VALVE-MAINT	\$58,339	\$72,000	\$72,000	\$72,000
MANHOLE-MAINTENANCE	\$579	\$2,000	\$2,000	\$2,000
MISCELLEANEOUS-MAINTENANC	\$1,879	\$2,000	\$2,000	\$2,000
MAINS-MAINTENANCE	\$26,687	\$142,000	\$142,000	\$152,000
SCADA MAINTENANCE	\$25,910	\$24,000	\$24,000	\$24,000
EQUIPMENT RENTAL	\$460	\$2,000	\$2,000	\$2,000
OFFICE MACHINE RENTAL	\$917	\$900	\$1,200	\$1,200
Total W&SPublicWorks:	\$2,751,437	\$3,064,653	\$3,152,546	\$3,264,704
Total 44 - Contractual Services:	\$2,751,437	\$3,064,653	\$3,152,546	\$3,264,704
45 - Other Cont. Services				
W&SPublicWorks				
PRINTING & PUBLISHING	\$10,369	\$13,605	\$10,000	\$10,150
SERVICE CHARGE	\$4,217	\$4,177	\$4,425	\$4,600
BANK FEES	\$124,871	\$100,000	\$150,000	\$100,000
PROPERTY LIEN FEES	\$143	\$0	\$50	\$0
LIABILITY INSURANCE	\$12,962	\$12,965	\$12,530	\$12,531
AUTO INSURANCE	\$26,619	\$26,625	\$25,732	\$25,733
PROPERTY INSURANCE	\$19,044	\$19,050	\$18,411	\$18,412
INSURANCE DEDUCTIBLE	\$2,543	\$5,000	\$1,000	\$1,000
DAMAGE TO VILLAGE PROPERTY	\$2,776	\$8,000	\$5,000	\$8,000
PHONE	\$6,286	\$8,000	\$6,000	\$8,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
MOBILE PHONE	\$4,172	\$5,800	\$4,900	\$5,800
MOBILE DATA SERVICE	\$7,426	\$7,500	\$25,000	\$103,750
TRAINING & SCHOOLS	\$10,097	\$12,075	\$12,075	\$11,975
MEETING & CONVENTION	\$3,204	\$4,935	\$4,935	\$4,900
DUES & SUBSCRIPTIONSS	\$2,425	\$2,454	\$2,000	\$2,275
CAR EXPENSE/MILEAGE REIMB	\$1,992	\$1,500	\$1,675	\$1,370
INFO SYS TRAINING	\$1,597	\$575	\$575	\$575
Total W&SPublicWorks:	\$240,743	\$232,261	\$284,309	\$319,071
Total 45 - Other Cont. Services:	\$240,743	\$232,261	\$284,309	\$319,071
46 - Supplies				
W&SPublicWorks				
OFFICE SUPPLIES	\$1,223	\$2,000	\$2,000	\$2,000
COMPUTER SUPPLIES	\$41	\$300	\$300	\$300
POSTAGE	\$49,562	\$44,000	\$51,600	\$56,000
CHEMICALS	\$1,351	\$2,600	\$2,600	\$2,600
REFERENCE MATERIAL	\$122	\$500	\$500	\$500
MISC OTHER SUPPLIES	\$459	\$750	\$800	\$900
JULIE SUPPLIES	\$3,075	\$3,400	\$3,400	\$3,400
SMALL TOOLS	\$3,724	\$3,500	\$3,500	\$3,500
HOUSEKEEPING SUPPLIES	\$779	\$1,000	\$800	\$1,200
SAFETY SUPPLIES	\$6,839	\$15,200	\$15,200	\$16,300
WATER METERS	\$3,108	\$7,000	\$7,000	\$7,000
METERS-REPLACEMENT PGRM	\$54,199	\$67,000	\$57,000	\$57,000
METER PARTS	\$2,550	\$2,000	\$2,000	\$2,000
WATER SAMPLING	\$15,653	\$17,000	\$17,000	\$20,900
AGG MATERIAL	\$11,479	\$15,000	\$15,000	\$15,000
NATURAL GAS	\$11,619	\$14,000	\$14,000	\$14,000
ELECTRIC PUMP/LFT STATION	\$104,330	\$100,000	\$100,000	\$100,000
MISC OTHER CAPITAL ITEMS	\$353,670	\$521,000	\$522,503	\$0
OFFICE FURNITURE	\$2,859	\$2,800	\$2,800	\$2,800
COMPUTER HARDWARE	\$3,090	\$10,875	\$9,786	\$8,350
COMPUTER SOFTWARE	\$450	\$800	\$800	\$750
RADIO EQUIPMENT	\$0	\$0	\$700	\$700
Total W&SPublicWorks:	\$630,181	\$830,725	\$829,289	\$315,200
Total 46 - Supplies:	\$630,181	\$830,725	\$829,289	\$315,200
49 - Other Financing Uses				
W&SPublicWorks				
ADMINISTRATION FEES	\$736,450	\$773,275	\$773,275	\$811,940
TRANSFER TO FLEET SERVICES	\$281,230	\$186,900	\$281,230	\$145,170
TRANSFER TO HEALTH INSURANCE	\$233,300	\$269,200	\$233,300	\$284,000
Total W&SPublicWorks:	\$1,250,980	\$1,229,375	\$1,287,805	\$1,241,110

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
W&SCapitalPublicWorks				
WATER & SEWER OPERATING FUND	\$208,625	\$0	\$0	\$0
TRANSFER TO FLEET SERVICES	\$891,000	\$577,500	\$577,500	\$578,225
Total W&SCapitalPublicWorks:	\$1,099,625	\$577,500	\$577,500	\$578,225
Total 49 - Other Financing Uses:	\$2,350,605	\$1,806,875	\$1,865,305	\$1,819,335
48 - Debt Service				
W&SPublicWorks				
IEPA SRF LOAN - PRINCIPAL	\$229,582	\$233,826	\$238,447	\$229,583
IEPA SRF LOAN - ADD PRINCIPAL	\$250,000	\$250,000	\$250,000	\$250,000
IEPA SRF LOAN - INTEREST	\$84,666	\$80,422	\$84,666	\$84,666
Total W&SPublicWorks:	\$564,248	\$564,248	\$573,113	\$564,249
Total 48 - Debt Service:	\$564,248	\$564,248	\$573,113	\$564,249
47 - Capital				
W&SPublicWorks				
DEPRECIATION-VEHICLES	\$193,437	\$0	\$0	\$0
Total W&SPublicWorks:	\$193,437	\$0	\$0	\$0
W&SCapitalPublicWorks				
INTERGOV COST SHARING	\$0	\$370,000	\$370,000	\$1,300,000
UTILITY IMPROVEMENT	\$1,989,963	\$3,450,000	\$3,450,000	\$1,700,000
ENGINEERING STUDIES	\$16	\$40,000	\$40,000	\$60,000
SANITARY SEWER REPAIR	\$0	\$80,000	\$80,000	\$0
BUILDING IMPROVEMENTS	\$62,456	\$205,000	\$205,000	\$685,000
SECURITY IMPROVEMENTS	\$0	\$5,000	\$5,000	\$4,000
SCADA SYSTEM	\$137,813	\$200,000	\$200,000	\$150,000
AUDIO VISUAL EQUIPMENT	\$0	\$0	\$0	\$7,500
NETWORK EQUIPMENT/APPLICATIONS	\$0	\$22,500	\$22,500	\$55,000
CYBER SECURITY EQUIP/APPS	\$0	\$45,000	\$45,000	\$45,000
VIRTUALIZATION & STORAGE	\$0	\$37,500	\$37,500	\$10,000
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$220,000	\$220,000	\$130,000
Total W&SCapitalPublicWorks:	\$2,190,249	\$4,675,000	\$4,675,000	\$4,146,500
Total 47 - Capital:	\$2,383,686	\$4,675,000	\$4,675,000	\$4,146,500
Total Expenditures:	\$10,439,555	\$12,938,241	\$12,949,004	\$12,282,604
Total Revenues Less Expenditures:	\$1,595,288	-\$3,292,041	-\$1,614,504	-\$1,994,604
Ending Fund Balance:	\$7,683,110	\$4,632,988	\$6,310,525	\$4,315,921



231 - Health Insurance Fund

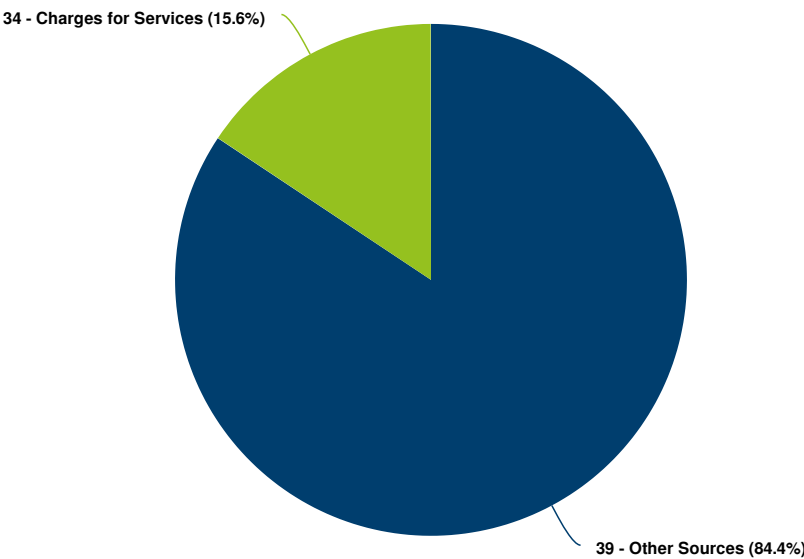
Fund Description

The Health Insurance Fund (new in FY 2022/2023) accounts for activity related to the Village's Health & Wellness program. This includes the Village's self-insured health, dental and life coverage as well as employee wellness programs. Prior to the new fund, costs of the program were budgeted in individual divisions within the 110 – General Fund, 221 – Water & Sewer Fund and 233 – Fleet Services Funds based on current employee coverage elections in effect on May 1. The new fund charges the cost of the program back to divisions through inter-fund transfers based on full-time headcount.

Revenues by Source

The Health Insurance Fund sources of revenue include transfers from other funds and employee premiums.

Projected 2025 Revenues by Source



FY 2023/2024 Review

Revenues are projected to finish the year at \$5.42M compared to a budget of \$5.38M. Notable variances include:

- 34 - Charges for Service are projected to finish \$43K or 5.2% over budget due to greater than anticipated employee premiums.

FY 2024/2025 Summary

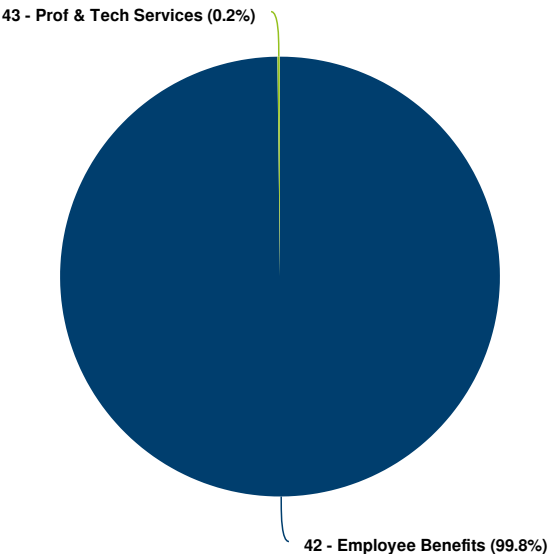
Revenues are budgeted at \$5.75M an increase of \$370K or 6.9% over the prior year's budget. Notable variances include:

- 34 - Charges for Service are up \$83K or 10.1% due to increased employee premium amounts.
- 39 - Other Sources are up \$288K or 6.3% due to increased funding for health insurance from departments.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
34 - Charges for Services	\$818,061	\$817,400	\$860,000	\$900,000	\$82,600	10.1%
39 - Other Sources	\$4,823,100	\$4,563,100	\$4,563,100	\$4,850,900	\$287,800	6.3%
Total Revenue Source:	\$5,641,161	\$5,380,500	\$5,423,100	\$5,750,900	\$370,400	6.9%

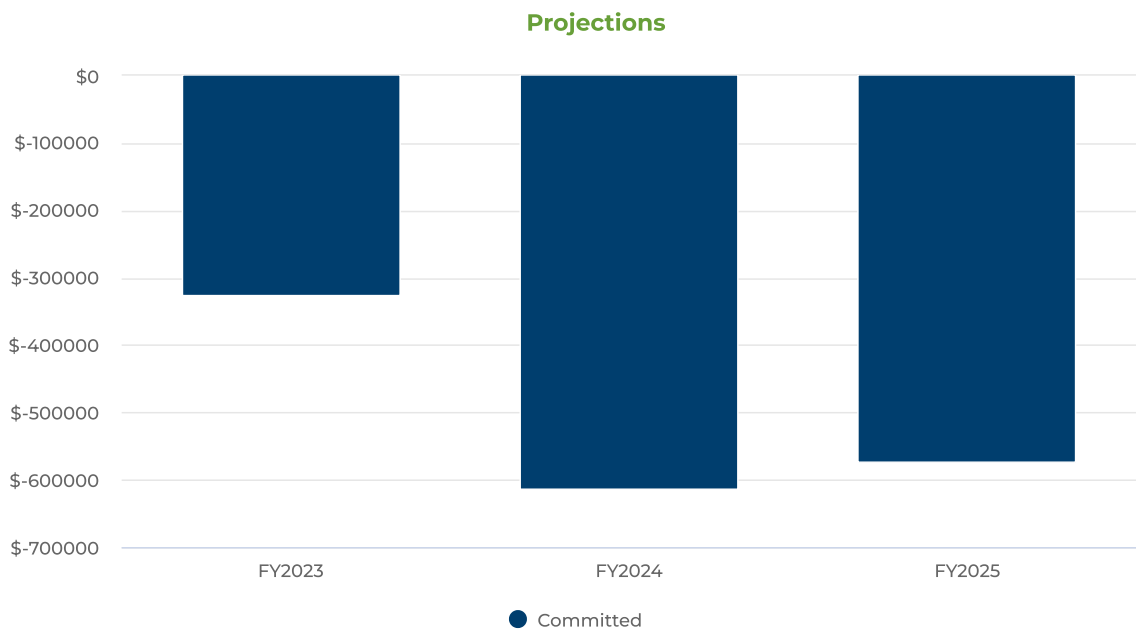
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
42 - Employee Benefits	\$5,957,582	\$5,370,500	\$5,700,500	\$5,700,900	\$330,400	6.2%
43 - Prof & Tech Services	\$9,832	\$10,000	\$10,000	\$10,000	\$0	0%
Total Expense Objects:	\$5,967,414	\$5,380,500	\$5,710,500	\$5,710,900	\$330,400	6.1%

Fund Balance



	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—		
Committed	\$-326,253	\$-613,653	\$-573,653	-6.5%	\$40,000
Total Fund Balance:	\$-326,253	\$-613,653	\$-573,653	-6.5%	\$40,000

231 - Health Insurance Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	N/A	-\$326,253	-\$326,253	-\$613,653
Revenues				
34 - Charges for Services				
HealthAdminHR				
EE PORTION INSURANCE PREMIUMS	\$818,061	\$817,400	\$860,000	\$900,000
Total HealthAdminHR:	\$818,061	\$817,400	\$860,000	\$900,000
Total 34 - Charges for Services:	\$818,061	\$817,400	\$860,000	\$900,000
39 - Other Sources				
Insurance Fund				
WATER & SEWER OPERATING FUND	\$233,300	\$269,200	\$269,200	\$284,000
Total Insurance Fund:	\$233,300	\$269,200	\$269,200	\$284,000
HealthAdministration				
GENERAL FUND	\$654,270	\$136,100	\$136,100	\$166,500
Total HealthAdministration:	\$654,270	\$136,100	\$136,100	\$166,500
HealthAdminInfoSys				
GENERAL FUND	\$109,510	\$115,100	\$115,100	\$155,400
Total HealthAdminInfoSys:	\$109,510	\$115,100	\$115,100	\$155,400
HealthCDPlanBuild				
GENERAL FUND	\$161,890	\$190,200	\$190,200	\$236,700
Total HealthCDPlanBuild:	\$161,890	\$190,200	\$190,200	\$236,700
HealthCDEngineering				
GENERAL FUND	\$123,800	\$110,100	\$110,100	\$120,200
Total HealthCDEngineering:	\$123,800	\$110,100	\$110,100	\$120,200
HealthPDAdministration				
GENERAL FUND	\$1,523,520	\$1,661,000	\$1,661,000	\$1,729,100
Total HealthPDAdministration:	\$1,523,520	\$1,661,000	\$1,661,000	\$1,729,100
HealthPDCommunications				
GENERAL FUND	\$457,070	\$460,300	\$460,300	\$448,500
Total HealthPDCommunications:	\$457,070	\$460,300	\$460,300	\$448,500
HealthFDAdministration				
GENERAL FUND	\$1,199,790	\$1,240,800	\$1,240,800	\$1,257,500
Total HealthFDAdministration:	\$1,199,790	\$1,240,800	\$1,240,800	\$1,257,500
HealthPWAdministration				
GENERAL FUND	\$283,770	\$300,200	\$300,200	\$379,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Total HealthPWAdministration:	\$283,770	\$300,200	\$300,200	\$379,000
HealthPWVehMaint				
FLEET SERVICES FUND	\$76,180	\$80,100	\$80,100	\$74,000
Total HealthPWVehMaint:	\$76,180	\$80,100	\$80,100	\$74,000
Total 39 - Other Sources:	\$4,823,100	\$4,563,100	\$4,563,100	\$4,850,900
Total Revenues:	\$5,641,161	\$5,380,500	\$5,423,100	\$5,750,900
Expenditures				
42 - Employee Benefits				
HealthAdminHR				
MEDICAL INSURANCE	\$5,660,450	\$5,020,000	\$5,350,000	\$5,350,400
DENTAL INSURANCE	\$259,109	\$275,000	\$275,000	\$275,000
LIFE INSURANCE	\$35,105	\$45,000	\$45,000	\$45,000
WELLNESS PROGRAM	\$0	\$25,000	\$25,000	\$25,000
EMPLOYEE ASSISTANCE	\$2,918	\$5,500	\$5,500	\$5,500
Total HealthAdminHR:	\$5,957,582	\$5,370,500	\$5,700,500	\$5,700,900
Total 42 - Employee Benefits:	\$5,957,582	\$5,370,500	\$5,700,500	\$5,700,900
43 - Prof & Tech Services				
HealthAdminHR				
CONSULTING SERVICES	\$9,832	\$10,000	\$10,000	\$10,000
Total HealthAdminHR:	\$9,832	\$10,000	\$10,000	\$10,000
Total 43 - Prof & Tech Services:	\$9,832	\$10,000	\$10,000	\$10,000
Total Expenditures:	\$5,967,414	\$5,380,500	\$5,710,500	\$5,710,900
Total Revenues Less Expenditures:	-\$326,253	\$0	-\$287,400	\$40,000
Ending Fund Balance:	N/A	-\$326,253	-\$613,653	-\$573,653



233 - Fleet Services Fund

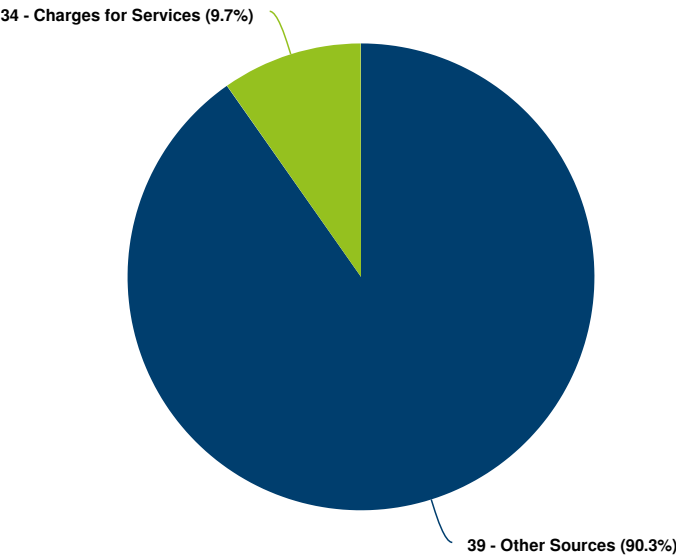
Fund Description

The Fleet Services Fund (new in FY 2020/2021) accounts for activity related to the maintenance and replacement of the Village's vehicle and equipment fleet. A central parts and supplies inventory, fueling facility, garage and fleet replacement forecasting is maintained by the Fleet Services Division (formerly titled Vehicle Maintenance Division) under the direction of the Director of Public Works.

Revenues by Source

Similar to the Health Insurance Fund, the Fleet Services Fund is supported by transfers from other funds and Charges for outside fuels sales.

Projected 2025 Revenues by Source



FY 2023/2024 Review

Revenues are projected to finish the year at \$3.23M compared to a budget of \$3.23M.

- All accounts are expected to finish at budget.

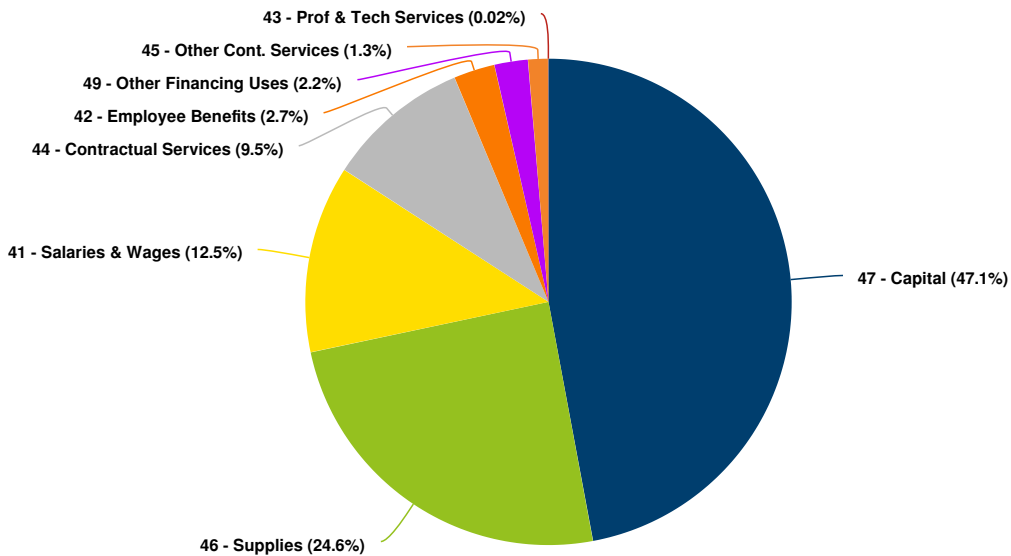
FY 2024/2025 Summary

Revenues are budgeted at \$3.03M a decrease of \$198K or 6.1% primarily due to using excess reserves in the Fleet Services Fund to lower the chargeback to the General Fund.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
34 - Charges for Services	\$250,186	\$295,000	\$295,000	\$295,000	\$0	0%
39 - Other Sources	\$3,611,190	\$2,934,900	\$2,934,900	\$2,737,100	-\$197,800	-6.7%
Total Revenue Source:	\$3,861,377	\$3,229,900	\$3,229,900	\$3,032,100	-\$197,800	-6.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$3.12M compared to a budget of \$3.14M. Notable variances include:

- 41 - Salaries & Wages are under budget by \$38K or 8.8% due to employee turnover.
- 42 - Employee Benefits are under budget by \$10.4K or 10.9% due to employee turnover.
- 44 - Contractual Services are over budget \$39.6K or 14.2% due to greater than anticipated outside maintenance on vehicles.

FY 2024/2025 Summary

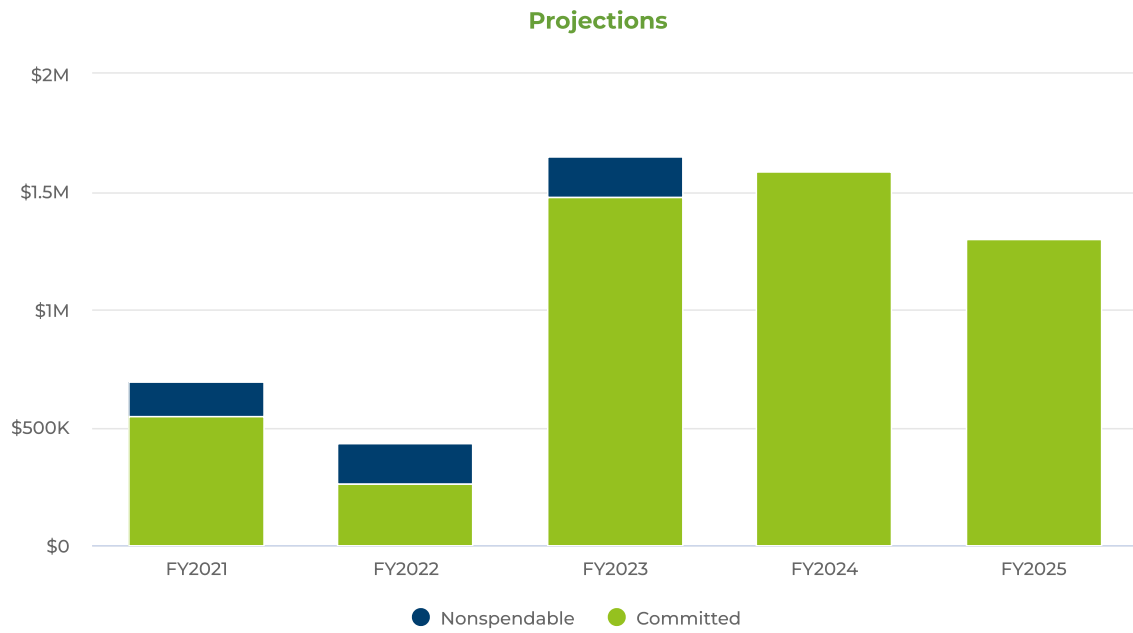
Expenditures are budgeted at \$3.32M an increase of \$172K or 5.5%. Notable variances include:

- 41 - Salaries and Wages is down \$20K or 4.7% due to employee turnover.
- 44 - Contractual Services is up \$40K or 14.3% due to increased outside maintenance on vehicles.
- 47 - Capital is up \$155K or 11.0% due to greater vehicle purchases.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$415,620	\$433,800	\$395,642	\$413,590	-\$20,210	-4.7%
42 - Employee Benefits	\$91,723	\$95,683	\$85,240	\$90,602	-\$5,081	-5.3%
43 - Prof & Tech Services	\$402	\$370	\$1,410	\$600	\$230	62.2%
44 - Contractual Services	\$232,700	\$276,972	\$316,283	\$316,610	\$39,638	14.3%
45 - Other Cont. Services	\$40,565	\$44,800	\$45,927	\$43,705	-\$1,095	-2.4%
46 - Supplies	\$916,047	\$805,860	\$797,868	\$815,455	\$9,595	1.2%
49 - Other Financing Uses	\$76,180	\$80,100	\$80,100	\$74,000	-\$6,100	-7.6%
47 - Capital	\$1,043,940	\$1,405,850	\$1,397,000	\$1,560,850	\$155,000	11%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total Expense Objects:	\$2,817,176	\$3,143,435	\$3,119,470	\$3,315,412	\$171,977	5.5%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Committed	\$546,883	\$262,061	\$1,474,969	\$1,585,399	\$1,302,087	-17.9%	\$-283,312
Nonspendable	\$145,505	\$168,708	\$174,863	\$0	\$0	0%	\$0
Total Fund Balance:	\$692,388	\$430,769	\$1,649,832	\$1,585,399	\$1,302,087	-17.9%	\$-283,312

233 - Fleet Services Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$262,061	\$1,474,969	\$1,474,969	\$1,585,399
Revenues				
34 - Charges for Services				
FleetPWVehMaint				
FUEL SURCHARGE	\$28,867	\$30,000	\$30,000	\$30,000
FUEL SALES - EXTERNAL	\$221,320	\$265,000	\$265,000	\$265,000
Total FleetPWVehMaint:	\$250,186	\$295,000	\$295,000	\$295,000
Total 34 - Charges for Services:	\$250,186	\$295,000	\$295,000	\$295,000
39 - Other Sources				
FleetCDPlanBuild				
GENERAL FUND-CDBUILDPLAN	\$27,230	\$23,400	\$23,400	\$21,460
Total FleetCDPlanBuild:	\$27,230	\$23,400	\$23,400	\$21,460
FleetCDEngineering				
GENERAL FUND-CDENGINEERING	\$53,460	\$24,900	\$24,900	\$15,610
Total FleetCDEngineering:	\$53,460	\$24,900	\$24,900	\$15,610
FleetPDAdministration				
GENERAL FUND-PD	\$513,770	\$518,800	\$518,800	\$460,960
Total FleetPDAdministration:	\$513,770	\$518,800	\$518,800	\$460,960
FleetFDAdministration				
GENERAL FUND-FD	\$59,000	\$74,200	\$74,200	\$79,080
Total FleetFDAdministration:	\$59,000	\$74,200	\$74,200	\$79,080
FleetPWAdministration				
GENERAL FUND-PWADMIN	\$509,300	\$628,700	\$628,700	\$462,820
Total FleetPWAdministration:	\$509,300	\$628,700	\$628,700	\$462,820
FleetPWVehMaint				
CAPITAL IMPROVEMENT FUND	\$1,276,200	\$900,500	\$900,500	\$1,157,000
WATER & SEWER CAPITAL FUND	\$891,000	\$577,500	\$577,500	\$395,000
Total FleetPWVehMaint:	\$2,167,200	\$1,478,000	\$1,478,000	\$1,552,000
FleetW&SAdmin				
W&S OPERATING FUND-PW	\$281,230	\$186,900	\$186,900	\$145,170
Total FleetW&SAdmin:	\$281,230	\$186,900	\$186,900	\$145,170
Total 39 - Other Sources:	\$3,611,190	\$2,934,900	\$2,934,900	\$2,737,100
Total Revenues:	\$3,861,377	\$3,229,900	\$3,229,900	\$3,032,100
Expenditures				
41 - Salaries & Wages				

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
FleetPWVehMaint				
SALARIES-REGULAR	\$387,402	\$405,000	\$369,400	\$385,790
SALARIES-SICK LV BUYBACK	\$2,496	\$2,500	\$942	\$2,500
LONGEVITY	\$1,300	\$1,300	\$300	\$300
OVERTIME	\$24,422	\$25,000	\$25,000	\$25,000
Total FleetPWVehMaint:	\$415,620	\$433,800	\$395,642	\$413,590
Total 41 - Salaries & Wages:	\$415,620	\$433,800	\$395,642	\$413,590
42 - Employee Benefits				
FleetPWVehMaint				
LIFE INSURANCE	\$0	\$515	\$0	\$0
SOCIAL SECURITY	\$25,730	\$26,900	\$24,200	\$25,700
MEDICARE	\$6,018	\$6,290	\$5,700	\$6,000
IL MUNIC RETIREMENT FUND	\$37,953	\$39,050	\$32,300	\$33,100
WORKERS COMP INSURANCE	\$16,658	\$16,660	\$16,101	\$16,102
WELLNESS PROGRAM	\$35	\$150	\$35	\$150
EMPLOYEE AWARDS/RECOG	\$200	\$250	\$627	\$400
EMPLOYEE ASSISTANCE	\$0	\$103	\$0	\$0
CLOTHING ALLOWANCE	\$2,163	\$2,200	\$2,372	\$2,400
UNIFORM SERVICE	\$2,550	\$3,000	\$2,600	\$3,000
MEDICAL EXPENSE	\$350	\$500	\$1,305	\$1,000
CDL REIMBURSEMENT	\$66	\$65	\$0	\$150
RHS ER PORTION NON-BARGAINED	\$0	\$0	\$0	\$2,600
Total FleetPWVehMaint:	\$91,723	\$95,683	\$85,240	\$90,602
Total 42 - Employee Benefits:	\$91,723	\$95,683	\$85,240	\$90,602
43 - Prof & Tech Services				
FleetPWVehMaint				
PERSONNEL TESTING	\$35	\$0	\$1,000	\$200
CDL SCREENING	\$367	\$370	\$410	\$400
Total FleetPWVehMaint:	\$402	\$370	\$1,410	\$600
Total 43 - Prof & Tech Services:	\$402	\$370	\$1,410	\$600
44 - Contractual Services				
FleetPWVehMaint				
TIRE DISPOSAL	\$612	\$550	\$550	\$550
CUSTODIAL SERVICE	\$4,543	\$5,250	\$5,000	\$6,000
CLOUD & NETWORK SERVICES	\$1,640	\$4,070	\$3,300	\$5,455
COMPUTER HARDWARE MAINT	\$2,893	\$2,800	\$2,893	\$2,775
COMP SOFTWARE MAINTENANCE	\$4,486	\$4,550	\$4,411	\$5,010
TELECOM MAINTENANCE	\$247	\$647	\$519	\$660
EQUIPMENT MAINTENANCE	\$4,158	\$7,350	\$7,350	\$7,350
BUILDING MAINTENANCE	\$15,171	\$30,000	\$40,000	\$35,000
AUTO & TRUCK MAINT	\$192,573	\$210,000	\$240,000	\$250,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
FUEL FACILITY MAINTENANCE	\$6,190	\$11,550	\$12,000	\$3,500
OFFICE MACHINE RENTAL	\$189	\$205	\$260	\$310
Total FleetPWVehMaint:	\$232,700	\$276,972	\$316,283	\$316,610
Total 44 - Contractual Services:	\$232,700	\$276,972	\$316,283	\$316,610
45 - Other Cont. Services				
FleetPWVehMaint				
PRINTING & PUBLISHING SERVICES	\$150	\$365	\$340	\$415
LIABILITY INSURANCE	\$29,822	\$29,825	\$28,825	\$28,825
INSURANCE DEDUCTIBLE	-\$2,333	\$0	\$0	\$0
OTHER INSURANCE	\$0	\$0	\$3,137	\$3,500
MOBILE PHONE	\$2,019	\$3,000	\$2,050	\$2,040
TRAINING & SCHOOLS	\$8,832	\$9,000	\$8,500	\$6,850
MEETING AND CONVENTION	\$0	\$0	\$500	\$500
DUES & SUBSCRIPTIONS	\$215	\$60	\$225	\$225
CAR EXPENSE/MILEAGE REIMB	\$1,633	\$2,200	\$2,000	\$1,000
INFO SYSTEMS TRAINING	\$228	\$350	\$350	\$350
Total FleetPWVehMaint:	\$40,565	\$44,800	\$45,927	\$43,705
Total 45 - Other Cont. Services:	\$40,565	\$44,800	\$45,927	\$43,705
46 - Supplies				
FleetPWVehMaint				
OFFICE SUPPLIES	\$567	\$500	\$530	\$530
POSTAGE	\$0	\$0	\$0	\$100
MISC OTHER SUPPLIES	\$92	\$500	\$650	\$900
SMALL TOOLS	\$5,987	\$6,000	\$6,000	\$6,000
HOUSEKEEPING SUPPLIES	\$500	\$750	\$750	\$900
SAFETY SUPPLIES	\$2,153	\$2,500	\$2,100	\$2,500
INTERNAL PARTS	\$217,776	\$180,000	\$180,000	\$200,000
WELDING SUPPLIES	\$1,589	\$3,000	\$3,000	\$3,000
FUEL	\$521,868	\$450,000	\$450,000	\$450,000
DIESEL FUEL	\$161,609	\$150,000	\$150,000	\$150,000
COMPUTER HARDWARE	\$3,907	\$12,450	\$4,338	\$1,325
COMPUTER SOFTWARE	\$0	\$160	\$500	\$200
Total FleetPWVehMaint:	\$916,047	\$805,860	\$797,868	\$815,455
Total 46 - Supplies:	\$916,047	\$805,860	\$797,868	\$815,455
49 - Other Financing Uses				
FleetPWVehMaint				
TRANSFER TO HEALTH INSURANCE	\$76,180	\$80,100	\$80,100	\$74,000
Total FleetPWVehMaint:	\$76,180	\$80,100	\$80,100	\$74,000
Total 49 - Other Financing Uses:	\$76,180	\$80,100	\$80,100	\$74,000
47 - Capital				
FleetPDAdministration				

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
VEHICLES	\$282,961	\$332,000	\$332,000	\$707,000
Total FleetPDAdministration:	\$282,961	\$332,000	\$332,000	\$707,000
FleetPWAdministration				
HEAVY EQUIPMENT	\$252,187	\$177,500	\$177,500	\$117,500
VEHICLES	\$121,136	\$355,000	\$355,000	\$332,500
Total FleetPWAdministration:	\$373,323	\$532,500	\$532,500	\$450,000
FleetPWVehMaint				
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$8,850	\$0	\$8,850
Total FleetPWVehMaint:	\$0	\$8,850	\$0	\$8,850
FleetW&SAdmin				
HEAVY EQUIPMENT	\$266,520	\$177,500	\$177,500	\$62,500
VEHICLES	\$121,136	\$355,000	\$355,000	\$332,500
Total FleetW&SAdmin:	\$387,656	\$532,500	\$532,500	\$395,000
Total 47 - Capital:	\$1,043,940	\$1,405,850	\$1,397,000	\$1,560,850
Total Expenditures:	\$2,817,176	\$3,143,435	\$3,119,470	\$3,315,412
Total Revenues Less Expenditures:	\$1,044,200	\$86,465	\$110,430	-\$283,312
Ending Fund Balance:	\$1,306,261	\$1,561,434	\$1,585,399	\$1,302,087



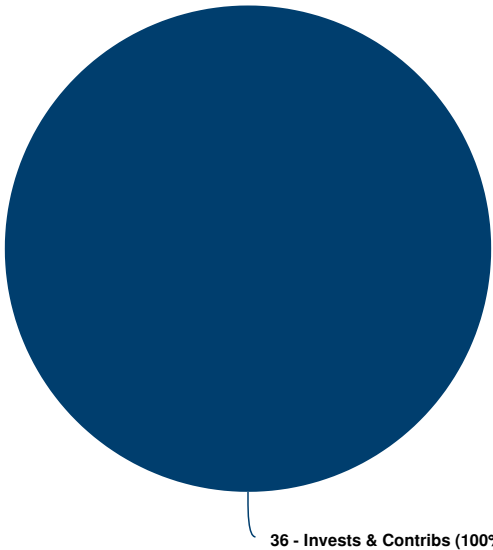
Fund Description

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 approves expenditures and reviews requests for retirements and/or disability. Pension consolidation legislation passed in 2020 resulted in the creation of a single investment entity for both the Police and Fire Pension Funds throughout the State. These newly created Boards oversee investment activity and the assumptions for the annual actuarial study used to determine employer contributions.

Revenues by Source

Pension Funds have three primary funding sources, employee contributions, employer contributions and investment income. All these revenue sources fall into the Investmetns & Contributions category.

Projected 2025 Revenues by Source



FY 2023/2024 Review

Revenues are projected to finish at <2024_police_pension_fund_revenue_source> compared to a budget of <2024_police_pension_fund_revenue_source>.

- All categories are expected to finish at or near budget.

FY 2024/2025 Summary

Revenues are budgeted at <2025_police_pension_fund_revenue_source> a decrease of \$46K or 0.5%. Notable variances include:

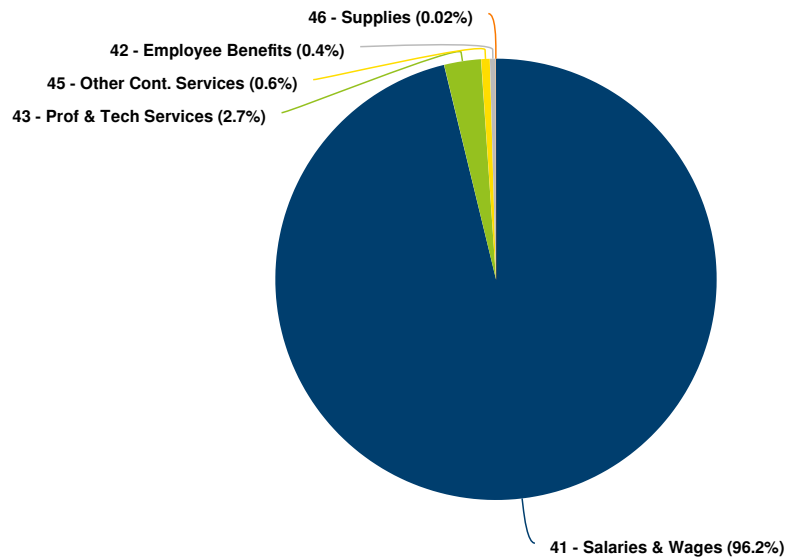
- 36 - Investments & Contributions are down \$46k or 0.5% due to interest rate assumptions, offset by increases in Village contributions.
 - The Annual Required Contribution (ARC) as determined by an independent actuary for the Police Pension Fund increased \$437,908 from \$1,503,838 to \$1,941,746. The increase in the ARC is due primarily to investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2024/2025 budget includes a 2.0% increase on the FY 2023/2024 contributions. For the Police Pension, this results in a contribution of \$2,763,862, overfunding the ARC by \$822,116.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
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Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
36 - Invests & Contribs	\$3,021,862	\$8,459,668	\$8,359,668	\$8,413,862	-\$45,806	-0.5%
39 - Other Sources	\$50	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$3,021,912	\$8,459,668	\$8,359,668	\$8,413,862	-\$45,806	-0.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$4.36M compared to a budget of \$4.26M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$150K or 3.7% over budget due to greater than anticipated retirements.
- 43 - Professional & Technical Services are projected to finish \$50K or 28.6% under budget due to less than expected expenses for financial services.

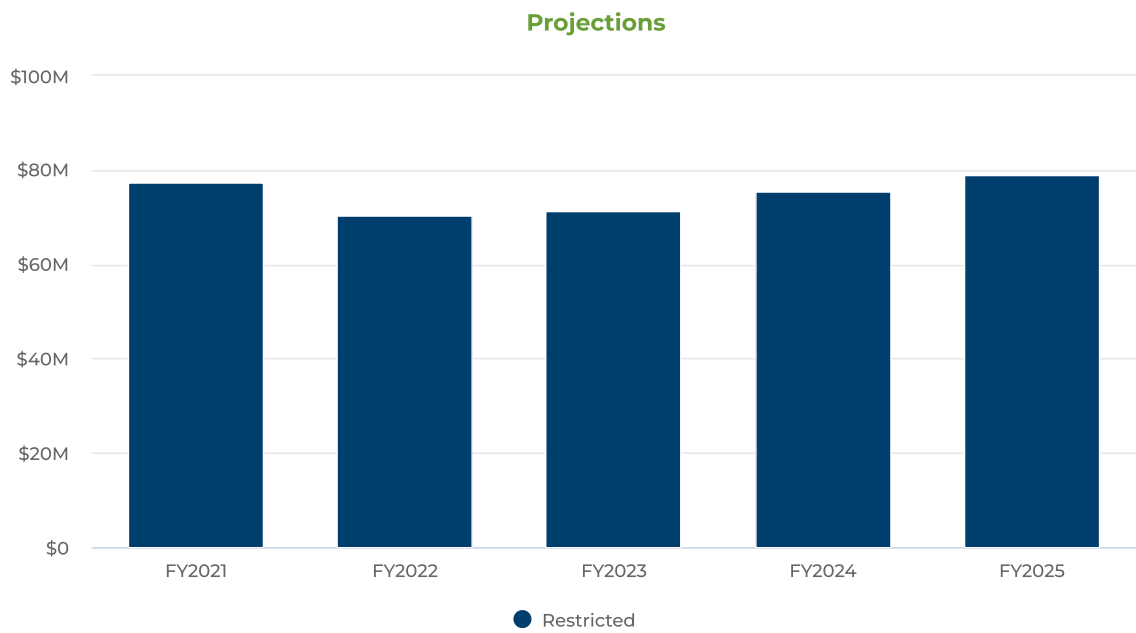
FY 2024/2025 Summary

Expenditures are budgeted at <2025_police_pension_fund_expenditures> an increase of \$558K or 13.1% over the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$610K or 15.1% due to additional pensions.
- 43 - Professional & Technical Services is down \$45K or 25.7% to reflect lower financial services costs.
- 45 - Other Contracted Services is down \$7K or 18.4% due to bank charges being rolled into financial services.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$3,914,768	\$4,030,000	\$4,180,000	\$4,640,000	\$610,000	15.1%
42 - Employee Benefits	\$24,965	\$20,000	\$20,000	\$20,000	\$0	0%
43 - Prof & Tech Services	\$29,268	\$175,000	\$125,000	\$130,000	-\$45,000	-25.7%
45 - Other Cont. Services	\$154,630	\$38,000	\$31,000	\$31,000	-\$7,000	-18.4%
46 - Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Total Expense Objects:	\$4,123,631	\$4,264,000	\$4,357,000	\$4,822,000	\$558,000	13.1%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Restricted	\$77,450,718	\$70,309,296	\$71,411,016	\$75,413,684	\$79,005,546	4.8%	\$3,591,862
Total Fund Balance:	\$77,450,718	\$70,309,296	\$71,411,016	\$75,413,684	\$79,005,546	4.8%	\$3,591,862

307 - Police Pension Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$70,309,296	\$71,411,016	\$71,411,016	\$75,413,684
Revenues				
36 - Invests & Contribs				
INTEREST INCOME	-\$28,841	\$0	\$0	\$0
FIXED INCOME	-\$413,887	\$750,000	\$650,000	\$650,000
EQUITY INCOME	-\$246,891	\$4,000,000	\$4,000,000	\$4,000,000
EMPLOYEE CONTRIB	\$1,080,739	\$1,000,000	\$1,000,000	\$1,000,000
VILLAGE CONTRIB 41-240-00	\$2,630,742	\$2,709,668	\$2,709,668	\$2,763,862
Total 36 - Invests & Contribs:	\$3,021,862	\$8,459,668	\$8,359,668	\$8,413,862
39 - Other Sources				
Misc. Income	\$50	\$0	\$0	\$0
Total 39 - Other Sources:	\$50	\$0	\$0	\$0
Total Revenues:	\$3,021,912	\$8,459,668	\$8,359,668	\$8,413,862
Expenditures				
41 - Salaries & Wages				
SERVICE PENSIONS 51-020	\$3,065,694	\$3,500,000	\$3,500,000	\$4,000,000
NONDUTY DISAB PEN 51-030	\$36,439	\$50,000	\$50,000	\$50,000
DUTY DISAB PEN 51-040	\$403,338	\$400,000	\$500,000	\$500,000
SURV SPOUSE PEN 51-060	\$76,978	\$80,000	\$80,000	\$90,000
REFUND OF CONTRIB 51-100	\$332,319	\$0	\$50,000	\$0
Total 41 - Salaries & Wages:	\$3,914,768	\$4,030,000	\$4,180,000	\$4,640,000
42 - Employee Benefits				
MEDICAL EXP 52-170-04	\$24,965	\$20,000	\$20,000	\$20,000
Total 42 - Employee Benefits:	\$24,965	\$20,000	\$20,000	\$20,000
43 - Prof & Tech Services				
LEGAL SERVICE 52-170-05	\$16,373	\$10,000	\$10,000	\$10,000
FINANCIAL SERV 52-170-01	\$150	\$150,000	\$100,000	\$100,000
ACCOUNTING SERVICES 52-170-03	\$12,745	\$15,000	\$15,000	\$20,000
Total 43 - Prof & Tech Services:	\$29,268	\$175,000	\$125,000	\$130,000
45 - Other Cont. Services				
MISC SERVICES 52-170-06	\$26,342	\$15,000	\$15,000	\$15,000
BANK CHARGES 52-190-02	\$117,889	\$7,000	\$0	\$0
PENSION FILE FEES 52-290-34	\$8,000	\$10,000	\$10,000	\$10,000
MEET & CONV 52-290-25	\$1,604	\$5,000	\$5,000	\$5,000
DUES & SUB 52-290-26	\$795	\$1,000	\$1,000	\$1,000
Total 45 - Other Cont. Services:	\$154,630	\$38,000	\$31,000	\$31,000
46 - Supplies				

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
MISC OTHER SUPPLIES 52-290-30	\$0	\$1,000	\$1,000	\$1,000
Total 46 - Supplies:	\$0	\$1,000	\$1,000	\$1,000
Total Expenditures:	\$4,123,631	\$4,264,000	\$4,357,000	\$4,822,000
Total Revenues Less Expenditures:	-\$1,101,719	\$4,195,668	\$4,002,668	\$3,591,862
Ending Fund Balance:	\$69,207,577	\$75,606,684	\$75,413,684	\$79,005,546



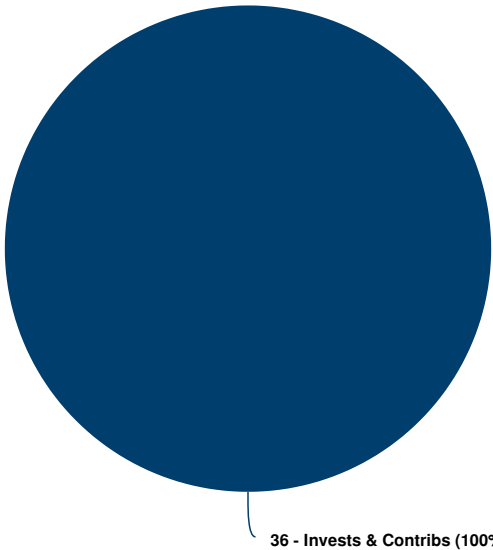
Fund Description

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 approves expenditures and reviews requests for retirements and/or disability. Pension consolidation legislation passed in 2020 resulted in the creation of a single investment entity for both the Police and Fire Pension Funds throughout the State. These newly created Boards oversee investment activity and the assumptions for the annual actuarial study used to determine employer contributions.

Revenues by Source

Pension Funds have three primary funding sources, employee contributions, employer contributions and investment income. All these revenue sources fall into the Investments & Contributions category.

Projected 2025 Revenues by Source



FY 2023/2024 Review

Revenues are projected to finish at \$6.79M compared to a budget of \$8.46M. Notable variances include:

- 36 - Investments & Contributions is projected to finish at \$6.79M \$2.3M or 36.0% over budget due to greater than expected investment returns.

FY 2024/2025 Summary

Revenues are budgeted at \$6.84M an increase of \$445K or 7.0%. Notable variances include:

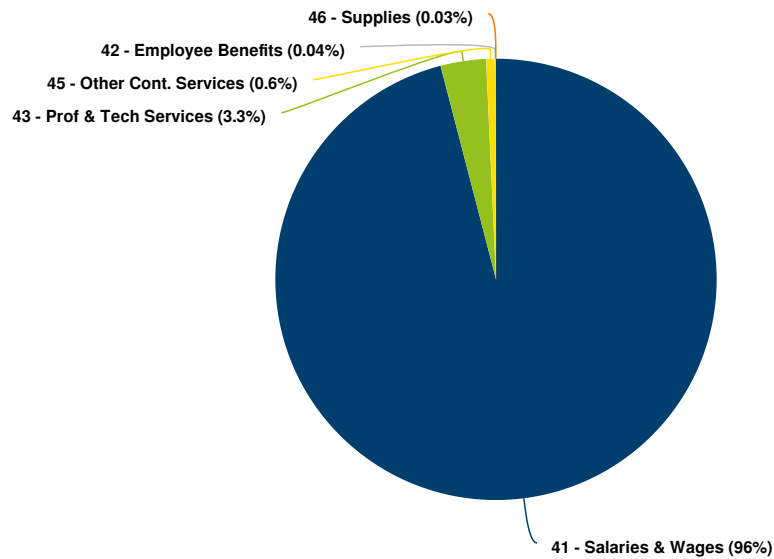
- 36 - Investments & Contributions are up \$445k or 7.0% due to interest rate assumptions, and increases in Village contributions.
 - The Annual Required Contribution (ARC) as determined by an independent actuary for the Fire Pension Fund increased \$81,115 from \$1,646,498 to \$1,727,613 for Fire. The increase in the ARC is due primarily to investment returns over the past five years. The Village continues to conservatively fund its pension obligations and the FY 2024/2025 budget includes a 2.0% increase on the FY 2023/2024 contributions. For the Fire Pension, this results in a contribution of \$2,313,144, overfunding the ARC by \$585,531.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
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Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
36 - Invests & Contribs	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144	\$445,356	7%
Total Revenue Source:	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144	\$445,356	7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$2.82M compared to a budget of \$2.82M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$5K or 0.2% over budget due to greater than anticipated retirements.

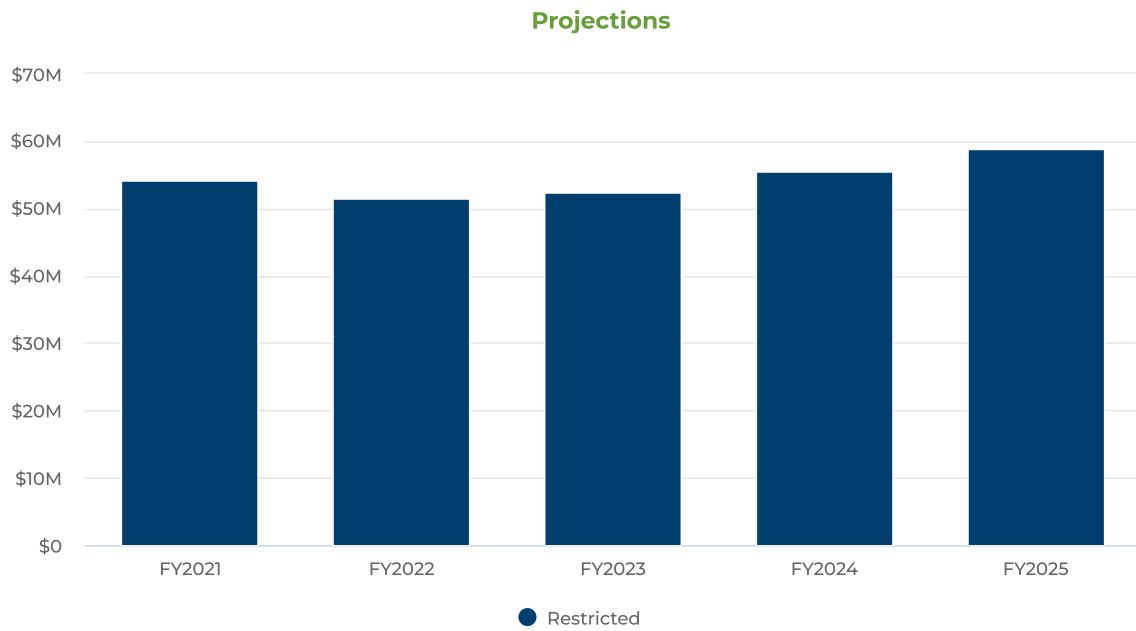
FY 2024/2025 Summary

Expenditures are budgeted at \$3.41M an increase of \$595K or 21.1% over the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is up \$595K or 22.1% due to additional pensions.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$2,290,371	\$2,680,000	\$2,685,000	\$3,275,000	\$595,000	22.2%
42 - Employee Benefits	\$0	\$1,250	\$1,250	\$1,500	\$250	20%
43 - Prof & Tech Services	\$63,462	\$113,500	\$113,500	\$113,500	\$0	0%
45 - Other Cont. Services	\$14,580	\$21,500	\$21,500	\$21,500	\$0	0%
46 - Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Total Expense Objects:	\$2,368,414	\$2,817,250	\$2,822,250	\$3,412,500	\$595,250	21.1%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Restricted	\$54,065,953	\$51,511,921	\$52,435,947	\$55,482,459	\$58,908,103	6.2%	\$3,425,644
Total Fund Balance:	\$54,065,953	\$51,511,921	\$52,435,947	\$55,482,459	\$58,908,103	6.2%	\$3,425,644

308 - Fire Pension Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$51,511,921	\$52,435,947	\$52,435,947	\$55,482,459
Revenues				
36 - Invests & Contribs				
FIXED INCOME	\$518,820	\$0	\$0	\$0
INTEREST INCOME	\$0	\$500,000	\$900,000	\$900,000
EQUITY INCOME	-\$63,396	\$3,000,000	\$3,000,000	\$3,000,000
FIRE PENSION CONTRIBUTION	\$635,280	\$625,000	\$625,000	\$625,000
VILLAGE CONTRIB 41-240-00	\$2,201,735	\$2,267,788	\$2,267,788	\$2,313,144
Total 36 - Invests & Contribs:	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144
Total Revenues:	\$3,292,439	\$6,392,788	\$6,792,788	\$6,838,144
Expenditures				
41 - Salaries & Wages				
SERVICE PENSIONS 51-020	\$1,711,268	\$2,200,000	\$2,200,000	\$2,750,000
DUTY DISAB PEN 51-040	\$321,168	\$350,000	\$350,000	\$375,000
SURV SPOUSE PEN 51-060	\$108,938	\$130,000	\$130,000	\$150,000
REFUND OF CONTRIB 51-100	\$148,997	\$0	\$5,000	\$0
Total 41 - Salaries & Wages:	\$2,290,371	\$2,680,000	\$2,685,000	\$3,275,000
42 - Employee Benefits				
MEDICAL EXP 52-170-04	\$0	\$1,250	\$1,250	\$1,500
Total 42 - Employee Benefits:	\$0	\$1,250	\$1,250	\$1,500
43 - Prof & Tech Services				
LEGAL SERVICE 52-170-05	\$0	\$10,000	\$10,000	\$10,000
FINANCIAL SERV 52-170-01	\$51,312	\$75,000	\$75,000	\$75,000
ACTUARIAL SERVICES	\$0	\$3,500	\$3,500	\$3,500
ACCOUNTING SERVICES 52-170-03	\$12,150	\$25,000	\$25,000	\$25,000
Total 43 - Prof & Tech Services:	\$63,462	\$113,500	\$113,500	\$113,500
45 - Other Cont. Services				
MISC SERVICES 52-170-06	\$11,460	\$10,000	\$10,000	\$10,000
PENSION FILE FEES 52-290-34	\$0	\$8,000	\$8,000	\$8,000
MEET & CONV 52-290-25	\$2,325	\$2,500	\$2,500	\$2,500
DUES & SUB 52-290-26	\$795	\$1,000	\$1,000	\$1,000
Total 45 - Other Cont. Services:	\$14,580	\$21,500	\$21,500	\$21,500
46 - Supplies				
MISC OTHER SUPPLIES 52-290-30	\$0	\$1,000	\$1,000	\$1,000
Total 46 - Supplies:	\$0	\$1,000	\$1,000	\$1,000
Total Expenditures:	\$2,368,414	\$2,817,250	\$2,822,250	\$3,412,500
Total Revenues Less Expenditures:	\$924,025	\$3,575,538	\$3,970,538	\$3,425,644

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Ending Fund Balance:	\$52,435,946	\$56,011,485	\$56,406,485	\$58,908,103



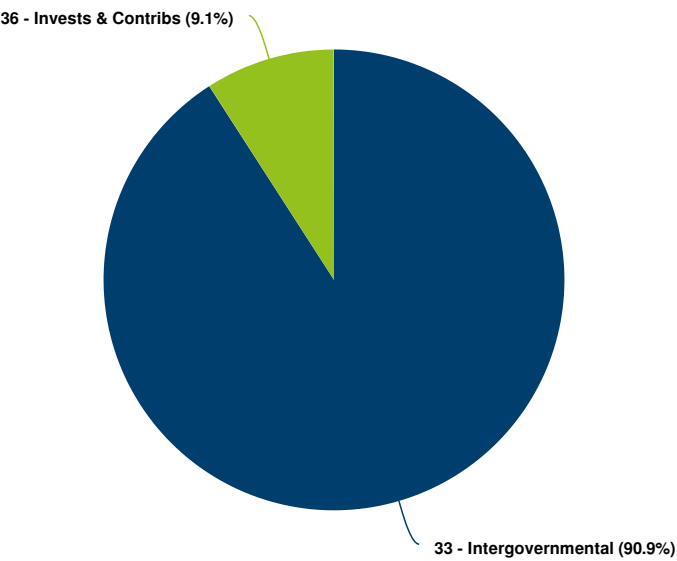
Fund Descriptions

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 30,706 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.

Revenues by Source

The NLCC-ETSB is funded by 911 Surcharge revenue distributed by the state and interest income on any balance.

Projected 2025 Revenues by Source



FY 2023/2024 Review

- Revenues are projected to finish at \$1.15M compared to a budget of \$875.5K. Notable variances include:
- 33 - Intergovernmental is projected to finish \$125K or 14.3% ahead of budget due to greater than anticipated 911 surcharge revenue.
 - 36 - Investments & Contributions is projected to finish \$150K or 29900% over budget due to rising interest rates and greater than anticipated fund balance.

FY 2024/2025 Summary

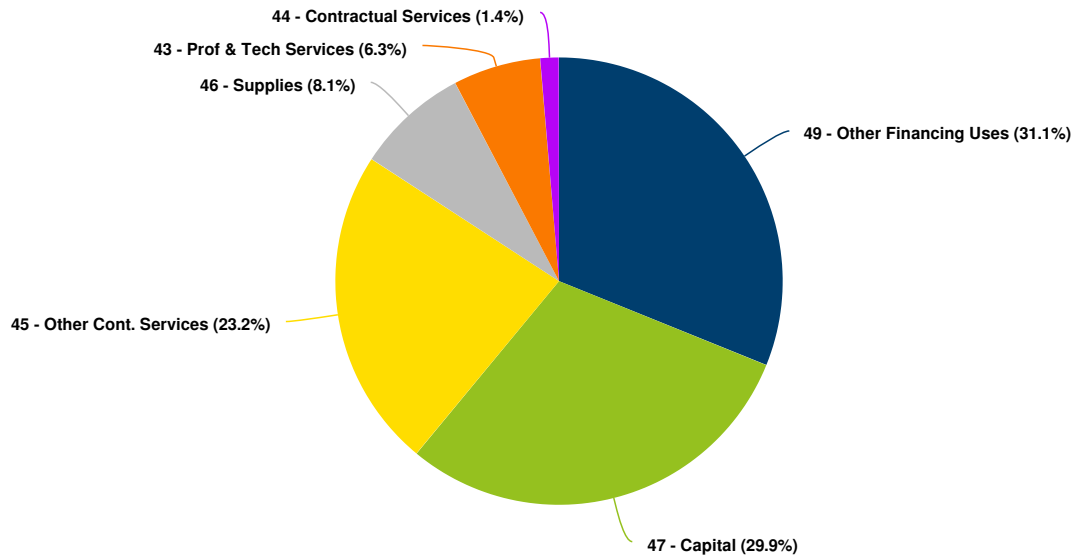
- Revenues are budgeted at \$1.1M an increase of \$225K or 25.6%. Notable variances include:
- 33 - Intergovernmental is up \$125K or 14.3% due to greater 911 surcharge revenue.
 - 36 - Investments & Contributions is up \$100K or 19900% due to rising interest rates and greater than anticipated fund balance.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Revenue Source						
33 - Intergovernmental	\$1,009,345	\$875,000	\$1,000,000	\$1,000,000	\$125,000	14.3%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
36 - Invests & Contribs	\$69,505	\$500	\$150,000	\$100,000	\$99,500	19,900%
Total Revenue Source:	\$1,078,850	\$875,500	\$1,150,000	\$1,100,000	\$224,500	25.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$1.11M compared to a budget of \$1.86M. Notable variances include:

- 43 - Professional & Technical services is projected to finish \$19K or 46.5% under budget due to less outside IT services.
- 45 - Other Contracted Services is projected to finish \$89K or 13.3% under budget due to less than expected radio system maintenance.
- 47 - Capital is projected to finish \$638K or 58.3% under budget due to lower costs for Computer Aided Dispatch software as a result of a county-wide initiative and RFP process.

FY 2024/2025 Summary

Expenditures are budgeted at \$3.21M an increase of \$1.4M or 72.7%. Notable variances include:

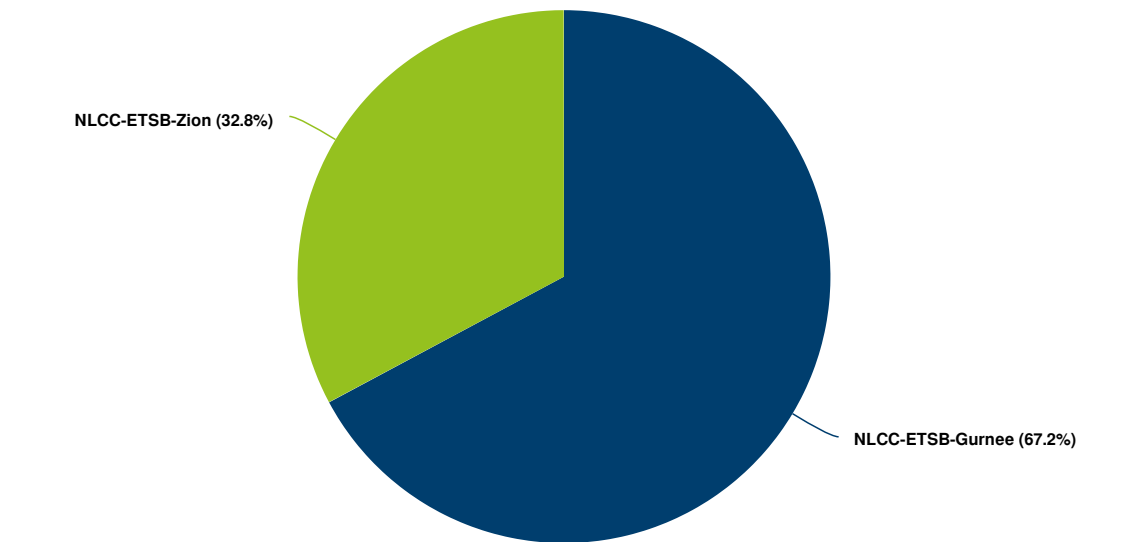
- 43 - Professional & Technical Services is up \$163K or 397.6% due to outside dispatch services in the event of a staffing emergency.
- 45 - Other Contracted Services is up \$73K or 10.8% due to the addition of Emergency Fire dispatch certification.
- 46 - Supplies is up \$250K or 2372% due to the addition of a portion of a generator for Zion Police.
- 47 - Capital is down \$133K or 12.2% due to the addition of Starcom radios for both Gurnee and Zion fire, offset by the elimination of funding for CAD software.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
43 - Prof & Tech Services	-\$9,278	\$40,900	\$21,874	\$203,500	\$162,600	397.6%
44 - Contractual Services	\$10,203	\$43,750	\$42,249	\$43,400	-\$350	-0.8%
45 - Other Cont. Services	\$301,055	\$672,226	\$582,981	\$745,090	\$72,864	10.8%
46 - Supplies	\$7,450	\$11,000	\$11,000	\$261,000	\$250,000	2,272.7%
49 - Other Financing Uses	\$333,060	\$0	\$0	\$1,000,000	\$1,000,000	N/A

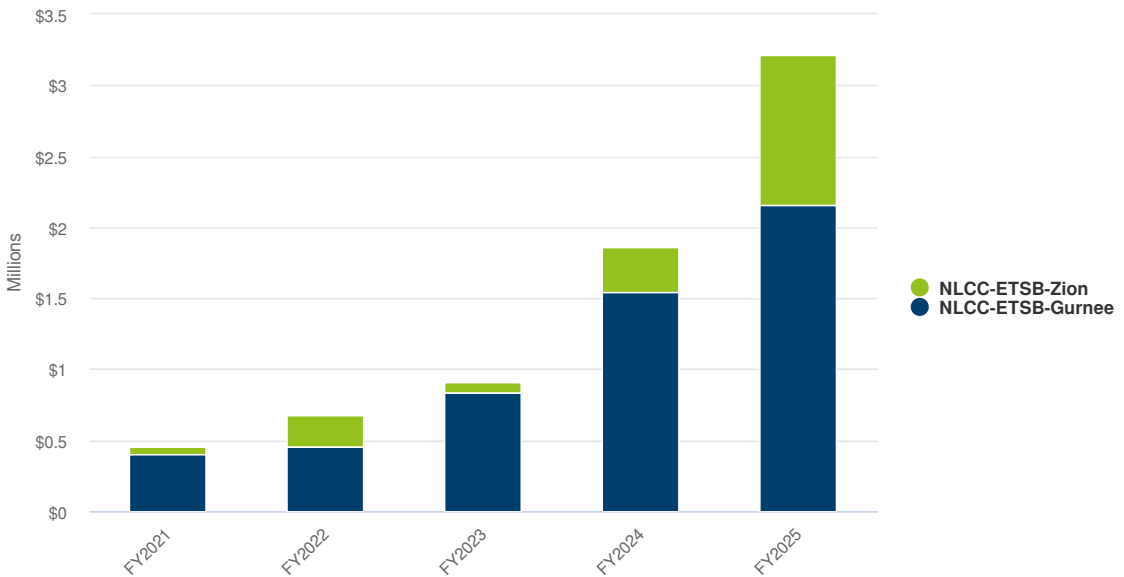
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
47 - Capital	\$262,352	\$1,092,656	\$455,156	\$959,875	-\$132,781	-12.2%
Total Expense Objects:	\$904,842	\$1,860,532	\$1,113,260	\$3,212,865	\$1,352,333	72.7%

Expenditures by Function

Budgeted Expenditures by Function



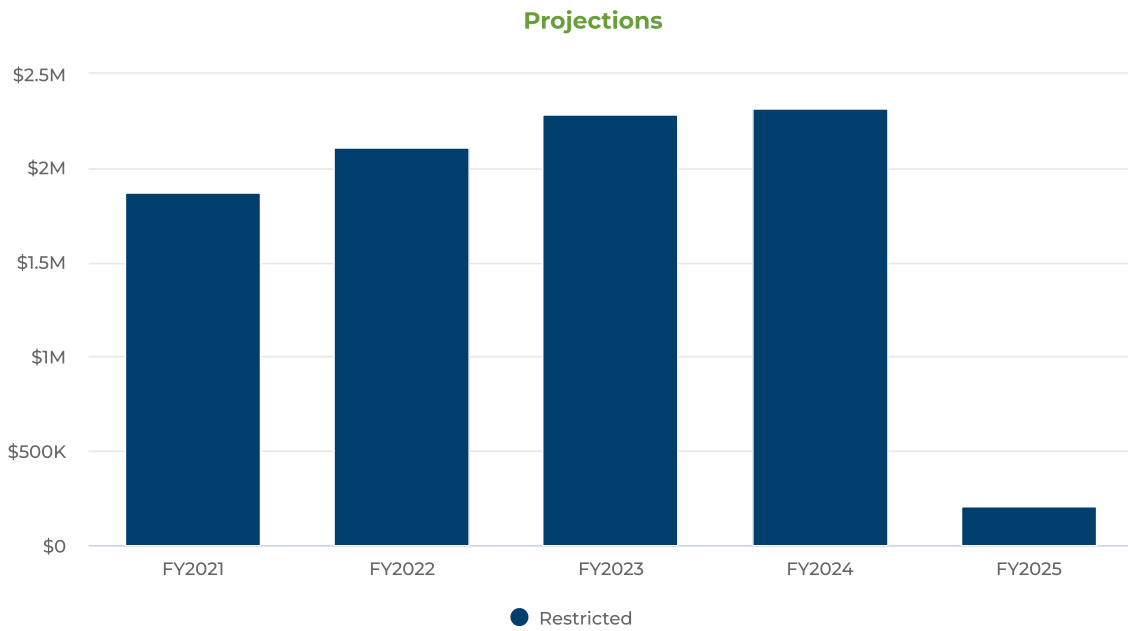
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
Expenditures						
NLCC-ETSB-Gurnee	\$838,180	\$1,542,366	\$795,094	\$2,158,865	40%	\$616,499

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
NLCC-ETSB-Zion	\$66,662	\$318,166	\$318,166	\$1,054,000	231.3%	\$735,834
Total Expenditures:	\$904,842	\$1,860,532	\$1,113,260	\$3,212,865	72.7%	\$1,352,333

Fund Balance



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Fund Balance	—	—	—	—	—		
Restricted	\$1,873,475	\$2,109,135	\$2,283,143	\$2,319,883	\$207,018	-91.1%	\$-2,112,865
Total Fund Balance:	\$1,873,475	\$2,109,135	\$2,283,143	\$2,319,883	\$207,018	-91.1%	\$-2,112,865

411 - NLCC-ETSB Fund Line Item Detail

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
Beginning Fund Balance:	\$2,109,135	\$2,283,143	\$2,283,143	\$2,319,883
Revenues				
33 - Intergovernmental				
NLCC-ETSB				
911 SURCHARGE	\$1,009,345	\$875,000	\$1,000,000	\$1,000,000
Total NLCC-ETSB:	\$1,009,345	\$875,000	\$1,000,000	\$1,000,000
Total 33 - Intergovernmental:	\$1,009,345	\$875,000	\$1,000,000	\$1,000,000
36 - Invests & Contribs				
NLCC-ETSB				
INTEREST INCOME	\$69,505	\$500	\$150,000	\$100,000
Total NLCC-ETSB:	\$69,505	\$500	\$150,000	\$100,000
Total 36 - Invests & Contribs:	\$69,505	\$500	\$150,000	\$100,000
Total Revenues:	\$1,078,850	\$875,500	\$1,150,000	\$1,100,000
Expenditures				
43 - Prof & Tech Services				
NLCC-ETSB-Gurnee				
LEGAL	\$0	\$2,500	\$0	\$2,500
MAPPING/ADDRESSING/GIS PROFESS	\$0	\$1,000	\$0	\$2,000
TRANSLATION SERVICES	\$1,063	\$2,400	\$1,500	\$2,000
OTHER PROFESSIONAL SERVICES	-\$10,341	\$25,000	\$10,374	\$175,000
Total NLCC-ETSB-Gurnee:	-\$9,278	\$30,900	\$11,874	\$181,500
NLCC-ETSB-Zion				
OTHER PROFESSIONAL SERVICES	\$0	\$10,000	\$10,000	\$22,000
Total NLCC-ETSB-Zion:	\$0	\$10,000	\$10,000	\$22,000
Total 43 - Prof & Tech Services:	-\$9,278	\$40,900	\$21,874	\$203,500
44 - Contractual Services				
NLCC-ETSB-Gurnee				
911 CALL TAKING/WORKSTAT MAINT	\$10,203	\$38,750	\$37,249	\$43,400
Total NLCC-ETSB-Gurnee:	\$10,203	\$38,750	\$37,249	\$43,400
NLCC-ETSB-Zion				
911 CALL TAKING/WORKSTAT MAINT	\$0	\$5,000	\$5,000	\$0
Total NLCC-ETSB-Zion:	\$0	\$5,000	\$5,000	\$0
Total 44 - Contractual Services:	\$10,203	\$43,750	\$42,249	\$43,400
45 - Other Cont. Services				
NLCC-ETSB-Gurnee				
EMERGENCY BACKUP (UPS/GENERAT)	\$5,519	\$18,400	\$13,500	\$13,700
TELEPHONE SERVICE/9-1-1 TRUNKS	-\$183	\$4,620	\$2,500	\$3,480

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
MICROWAVE/BROADBAND-NOT ESINET	\$33,572	\$100,400	\$100,400	\$100,400
TRAINING	\$0	\$6,000	\$4,500	\$5,000
RADIO SYSTEM MAINT	\$11,451	\$240,300	\$175,000	\$204,860
CAD SYS HARDWARE MAINT	\$14,128	\$17,500	\$15,028	\$20,600
CAD SYS SOFTWARE MAINT	\$100,109	\$126,896	\$110,762	\$136,235
CAD SYS MDC MAINT	\$4,666	\$7,700	\$12,095	\$7,700
GIS/MAPPING MAINT	\$2,160	\$2,300	\$2,314	\$2,400
OTHER SOFTWARE MAINTENANCE	\$8,145	\$12,437	\$11,059	\$10,820
VOICE/DATA LOG REC MAINT	\$84,367	\$10,850	\$15,000	\$11,350
EMD MAINTENANCE	\$26,625	\$38,300	\$34,300	\$145,300
OTHER EQUIP MAINTENANCE	\$10,204	\$11,223	\$11,223	\$16,245
Total NLCC-ETSB-Gurnee:	\$300,763	\$596,926	\$507,681	\$678,090
NLCC-ETSB-Zion				
RADIO SYSTEM MAINT	\$0	\$67,800	\$67,800	\$44,500
CAD SYS SOFTWARE MAINT	\$0	\$1,500	\$1,500	\$1,500
OTHER EQUIP MAINTENANCE	\$293	\$6,000	\$6,000	\$21,000
Total NLCC-ETSB-Zion:	\$293	\$75,300	\$75,300	\$67,000
Total 45 - Other Cont. Services:	\$301,055	\$672,226	\$582,981	\$745,090
46 - Supplies				
NLCC-ETSB-Gurnee				
FURNITURE AND FIXTURES DISPATC	-\$1,750	\$0	\$0	\$0
OTHER FACILITY COSTS	\$9,200	\$11,000	\$11,000	\$11,000
Total NLCC-ETSB-Gurnee:	\$7,450	\$11,000	\$11,000	\$11,000
NLCC-ETSB-Zion				
OTHER FACILITY COSTS	\$0	\$0	\$0	\$250,000
Total NLCC-ETSB-Zion:	\$0	\$0	\$0	\$250,000
Total 46 - Supplies:	\$7,450	\$11,000	\$11,000	\$261,000
49 - Other Financing Uses				
NLCC-ETSB-Gurnee				
REIMBURSEMENT-GURNEE	\$333,060	\$0	\$0	\$0
OTHER EXPENSES	\$0	\$0	\$0	\$650,000
Total NLCC-ETSB-Gurnee:	\$333,060	\$0	\$0	\$650,000
NLCC-ETSB-Zion				
OTHER EXPENSES	\$0	\$0	\$0	\$350,000
Total NLCC-ETSB-Zion:	\$0	\$0	\$0	\$350,000
Total 49 - Other Financing Uses:	\$333,060	\$0	\$0	\$1,000,000
47 - Capital				
NLCC-ETSB-Gurnee				
CAPITAL IMPROVEMENTS	\$0	\$10,000	\$0	\$10,000

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget
911 SYSTEM INFRASTRUCTURE	\$303	\$0	\$0	\$0
911 CALL TAKING EQUIPMENT	-\$21,409	\$6,000	\$6,000	\$3,000
RADIO SYS EQUIPMENT	\$205,383	\$92,500	\$80,000	\$381,500
CAD SYS HARDWARE	\$4,122	\$28,000	\$13,000	\$19,000
CAD SYS SOFTWARE/LIC	\$0	\$600,000	\$0	\$0
CAD SYS MDC	-\$2,312	\$128,290	\$128,290	\$73,375
VOICE/DATA/LOG HARDWARE	\$10,645	\$0	\$0	\$0
EMD HARDWARE/SOFTWARE/EQUIP	\$0	\$0	\$0	\$108,000
OTHER SOFTWARE/HARDWARE	-\$750	\$0	\$0	\$0
Total NLCC-ETSB-Gurnee:	\$195,982	\$864,790	\$227,290	\$594,875
NLCC-ETSB-Zion				
RADIO SYS EQUIPMENT	\$21,459	\$165,000	\$165,000	\$340,000
CAD SYS MDC	\$43,648	\$52,866	\$52,866	\$15,000
SOFTWARE LICENSES	\$0	\$5,000	\$5,000	\$5,000
OTHER SOFTWARE/HARDWARE	\$1,262	\$5,000	\$5,000	\$5,000
Total NLCC-ETSB-Zion:	\$66,370	\$227,866	\$227,866	\$365,000
Total 47 - Capital:	\$262,352	\$1,092,656	\$455,156	\$959,875
Total Expenditures:	\$904,842	\$1,860,532	\$1,113,260	\$3,212,865
Total Revenues Less Expenditures:	\$174,008	-\$985,032	\$36,740	-\$2,112,865
Ending Fund Balance:	\$2,283,143	\$1,298,111	\$2,319,883	\$207,018

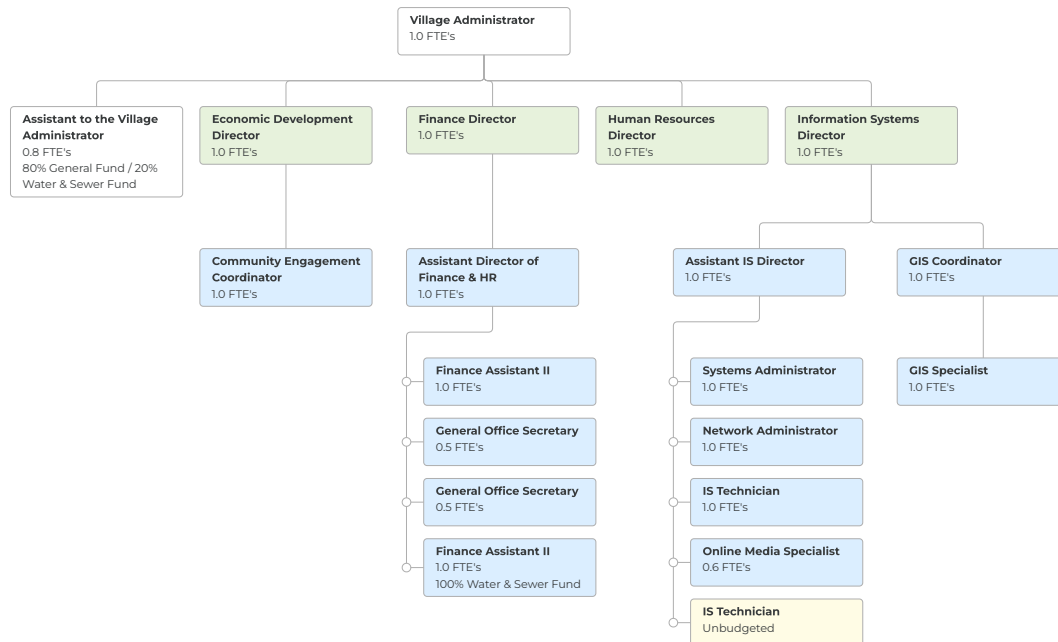
DEPARTMENTS

Administration Department

Patrick A. Muetz
Village Administrator

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 four separate cost centers: Administration (11010100), Information Systems (11010200), Public Information (11012100) and Village-Wide Obligations (11016000).

Organizational Chart

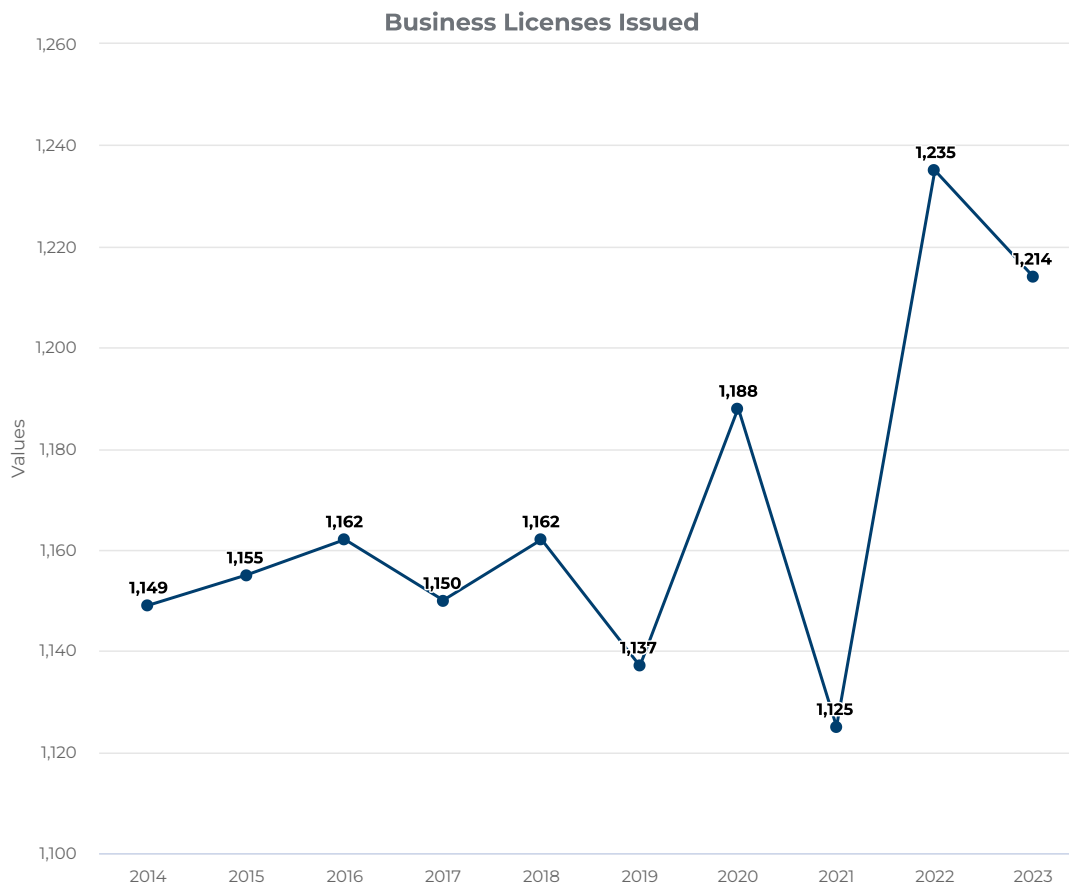


Performance Measures

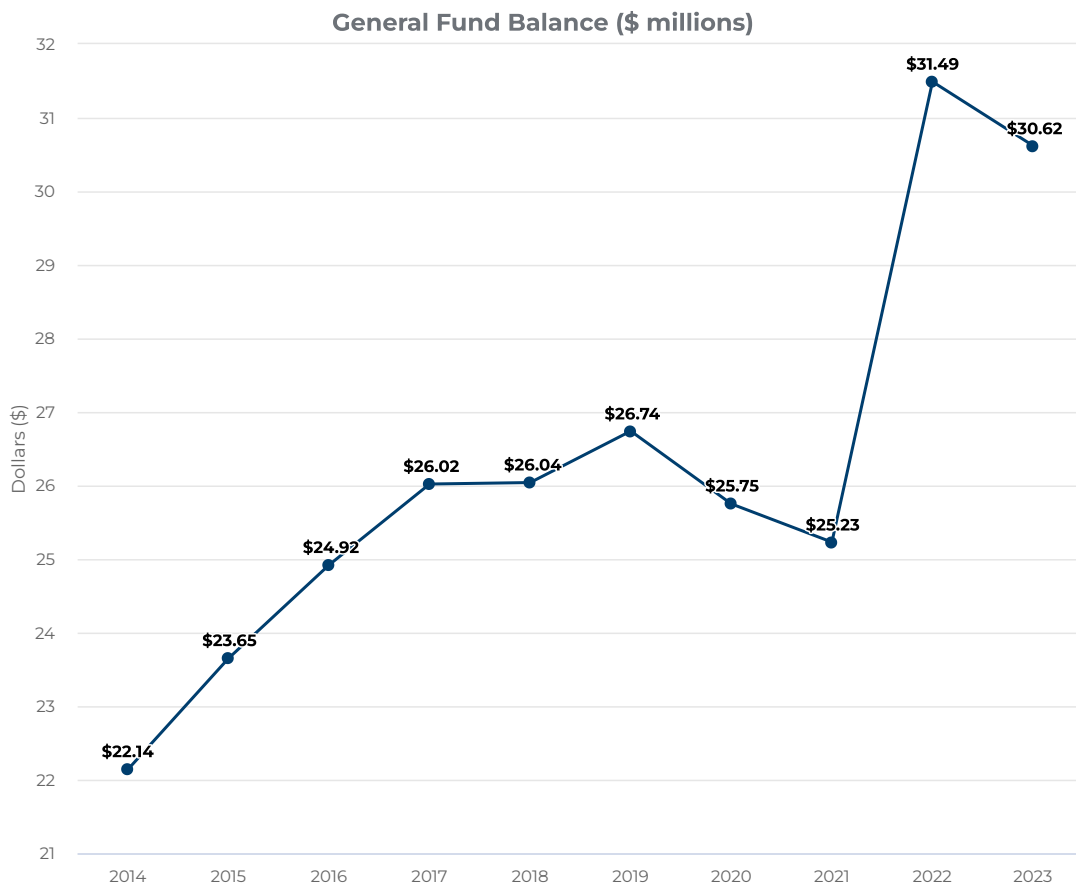
As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Business Licenses Issued	1,149	1,155	1,162	1,150	1,162	1,137	1,188	1,125	1,235	1,214
Total Debt (\$ in millions)	13.14	10.69	8.64	7.22	5.39	6.82	4.86	7.92	4.66	4.18
Debt Per Capita (\$)	420	342	276	231	172	218	155	258	152	136
General Fund Balance (\$ in millions)	22.14	23.65	24.92	26.02	26.04	26.74	25.75	25.23	31.49	30.62

The Finance Division is responsible for issuing business licenses annually to existing and new businesses. The total number issued is a good gauge of the commercial resilience of the Village tax base. Business Licenses are issued on a calendar year basis.



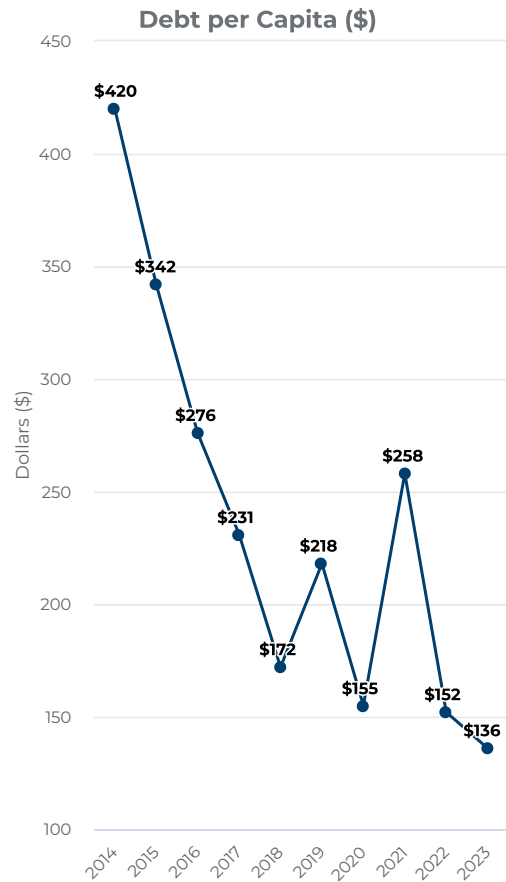
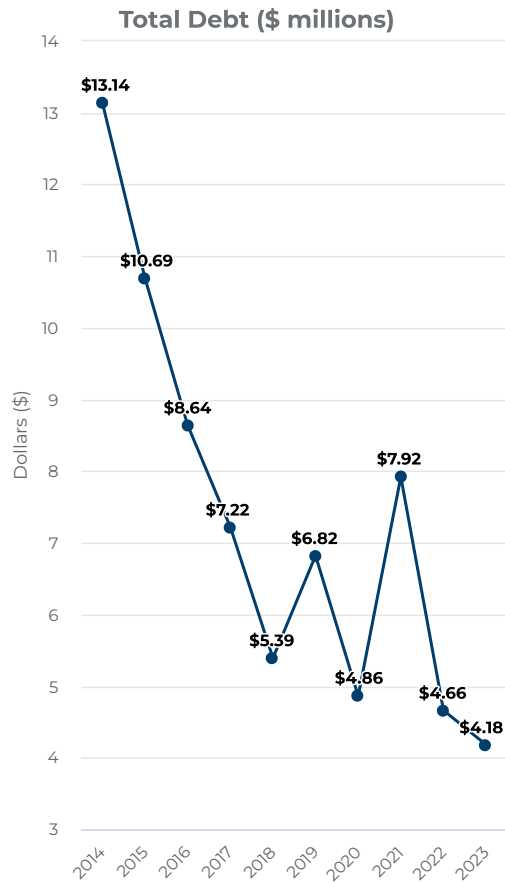
The Village maintains reserves in the General Fund to maintain operations in the event of a fiscal emergency. A good example is the recent COVID-19 pandemic, which resulted in the closure of businesses for an extended period of time, thus cutting off tax revenues generation used to support General Fund operations such as public safety. The overall balance is a good indicator of the ability to maintain operations in such circumstances. Balances are as of the end of the Fiscal Year.



Total outstanding debt is a good indicator of the Village's ability to fund operations and capital from existing revenues. The Village's only outstanding debt is the IEPA Loan used to fund the construction of the Knowles Road Water Tower.

Debt per capita is an indicator of the potential burden on residents of the Village's outstanding debt. The Village has the lowest per capita debt burden of any community with a population greater than 25K in Illinois.

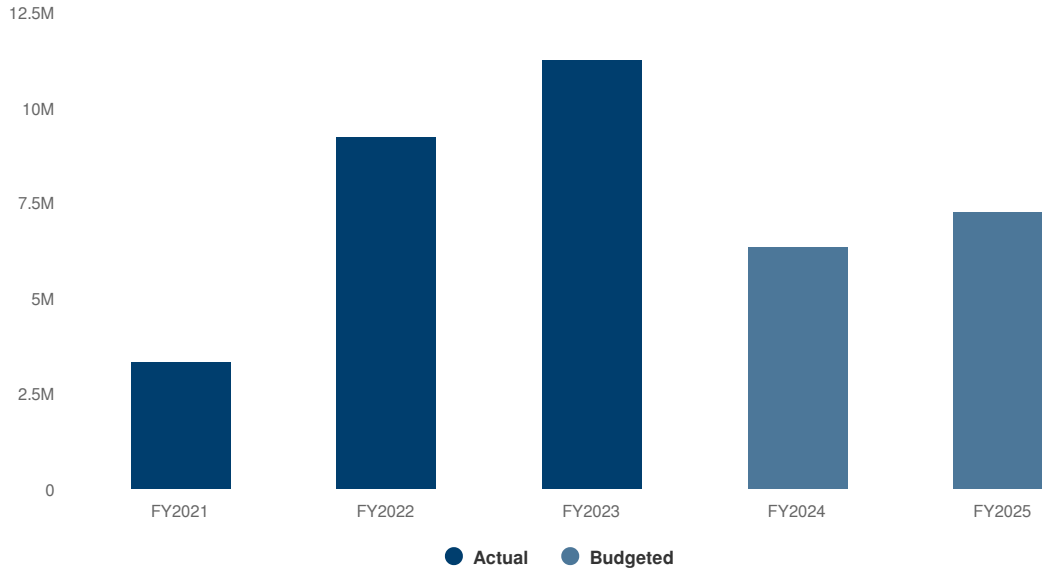
Figures are stated as of the end of the Fiscal Year.



Expenditures Summary

\$7,277,278 **\$918,586**
(14.45% vs. prior year)

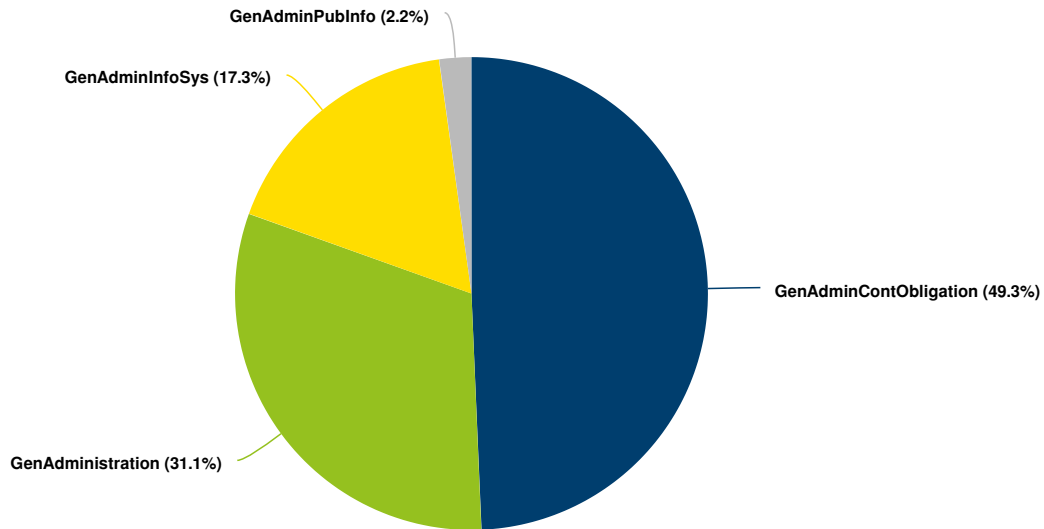
Administration Department Proposed and Historical Budget vs. Actual



Expenditures by Function

- Village-wide Obligations (GenAdminContObligations) is the largest category of Administration at 49.3% and includes fund transfers to the Economic Development Fund totaling \$3.4M.
- Administration (GenAdministration) is the 2nd largest category at 31.1% and includes the Mayor's office, Village Administrator's office, finance, human resources and economic development.
- Information Systems (GenInfoSys) is the 3rd largest category at 17.3% and is responsible for centralized technology services to all departments.
- Public Information (GenAdminPubInfo) is the smallest category at 2.2% and is responsible for communication to the public, social and print media and the Village website.

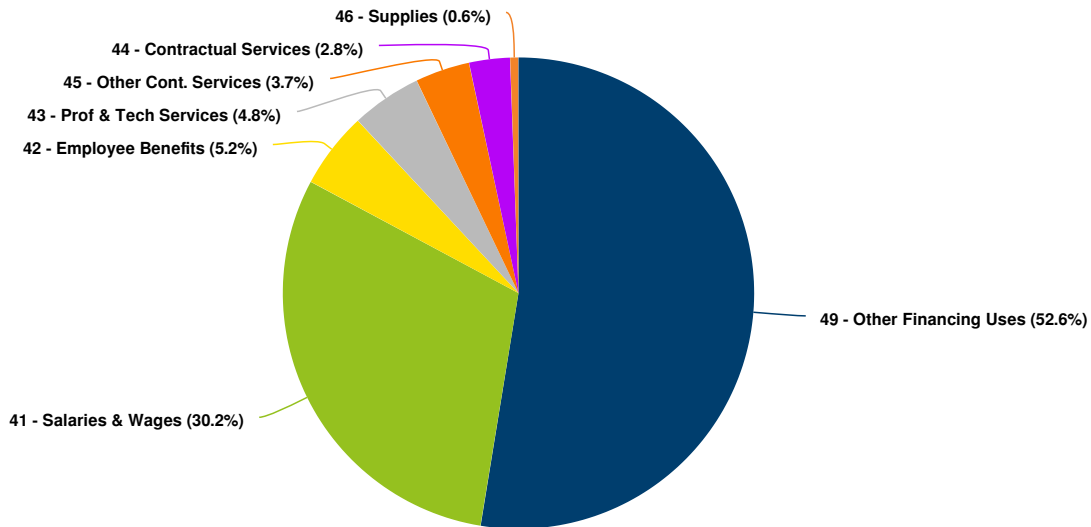
Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expenditures						
GenAdministration	\$1,895,567	\$1,965,347	\$1,971,697	\$2,266,779	\$301,432	15.3%
GenAdminInfoSys	\$983,622	\$1,182,567	\$1,108,568	\$1,261,293	\$78,726	6.7%
GenAdminPubInfo	\$69,476	\$86,827	\$83,574	\$159,415	\$72,588	83.6%
GenAdminContObligation	\$8,290,541	\$3,123,950	\$6,166,055	\$3,589,791	\$465,841	14.9%
Total Expenditures:	\$11,239,206	\$6,358,692	\$9,329,894	\$7,277,278	\$918,586	14.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures for the Administration Department are projected to finish at \$9.33M compared to a budget of \$6.36M. Notable variances include:

- 49 - Other Financing Uses includes a \$3.0M transfer for capital purposes, distributed \$1.5M to the Capital Improvement Fund and \$1.5M to the Water & Sewer Capital Fund.

FY 2024/2025 Summary

Expenditures are budgeted at \$7.28M, an increase of \$919K or 14.4% compared to the prior year's budget. Notable variances include:

- 41 - Salaries & Wages are up \$257K or 13.2% due to wage adjustments and personnel changes.
- 44 - Contractual Services are up \$51K or 33.1% due to increased cloud-based software subscriptions.
- 45 - Other Contractual Services are up \$72K or 36.1% due to increased marketing and public relations expenses.
- 49 - Other Financing uses is up \$512K or 15.4% due to increased fund transfers for health insurance, incentive agreements and additional community events.

Further details about these variances can be found in the individual division pages in this section.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$1,787,161	\$1,943,761	\$1,918,723	\$2,201,210	\$257,449	13.2%
42 - Employee Benefits	\$298,471	\$352,750	\$322,790	\$380,897	\$28,147	8%
43 - Prof & Tech Services	\$322,423	\$348,950	\$296,843	\$351,894	\$2,944	0.8%
44 - Contractual Services	\$99,538	\$152,979	\$144,289	\$203,580	\$50,601	33.1%
45 - Other Cont. Services	\$205,094	\$199,666	\$244,931	\$271,731	\$72,065	36.1%
46 - Supplies	\$26,481	\$45,435	\$40,133	\$41,275	-\$4,160	-9.2%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
49 - Other Financing Uses	\$8,500,038	\$3,315,150	\$6,362,185	\$3,826,691	\$511,541	15.4%
Total Expense Objects:	\$11,239,206	\$6,358,692	\$9,329,894	\$7,277,278	\$918,586	14.4%

Administration Division - 11010100

Patrick A. Muetz
Village Administrator

The Administrative Division includes Finance, Human resources, Economic Development, the Village Administrator's Office and Village Clerk functions.

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 Annual Comprehensive Financial Report (ACFR) 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 retiree charges.

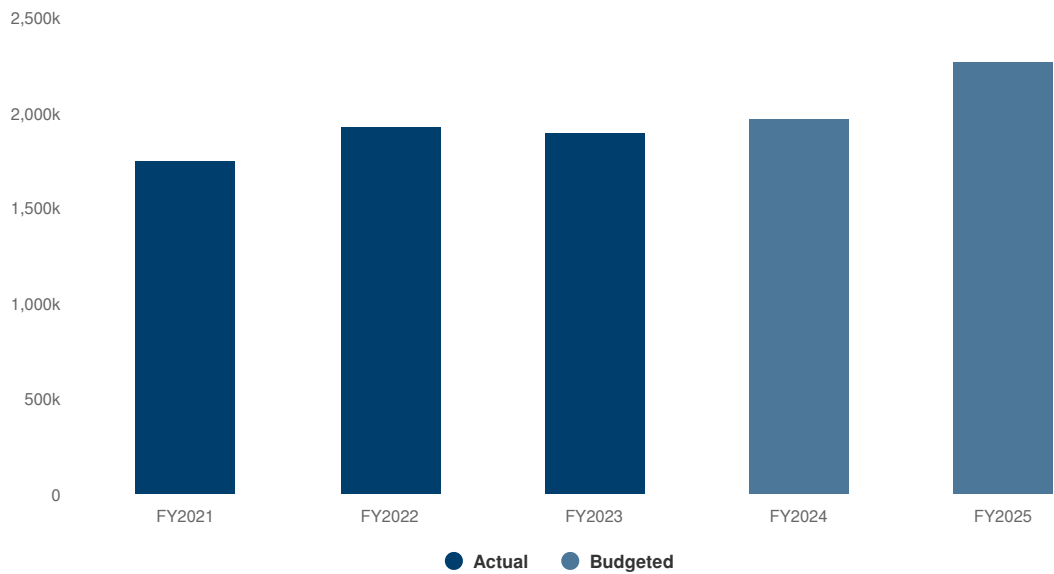
The Human Resources Division serves as a support function to the Administration Department and other Village Departments. Responsibilities of the Division include compensation and benefits administration, recruitment, selection and orientation of new employees, employee training and development, labor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

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

Expenditures Summary

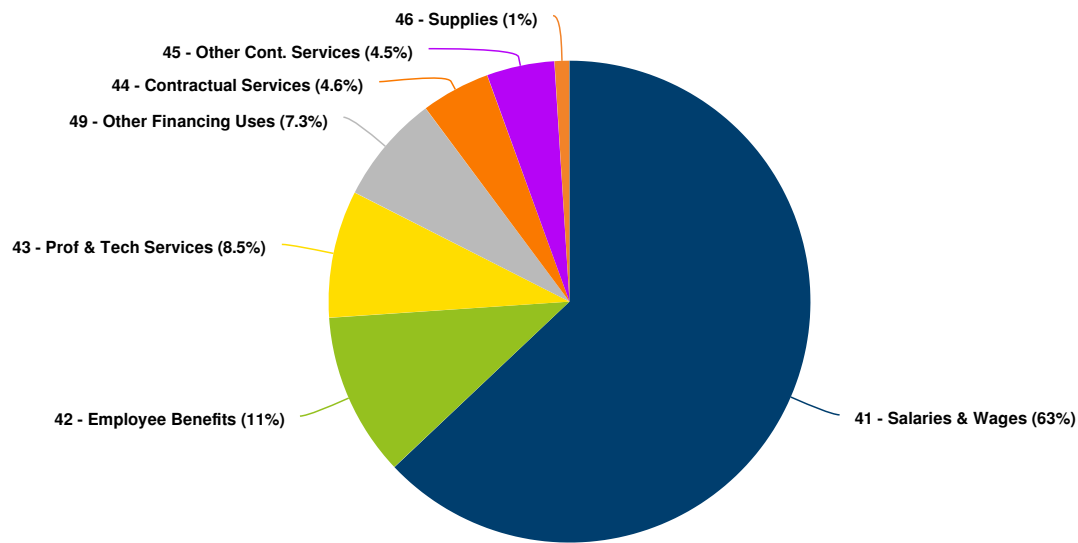
\$2,266,779 **\$301,432**
(15.34% vs. prior year)

Administration Division Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Administration expenditures are projected to finish at \$1.97M compared to a budget of \$1.97M, over budget by \$6.4K or 0.3%. Notable variances include:

- 42 - Employee Benefits are projected to finish \$27K or 11.9% under budget due to lower than anticipated IMRF, and FICA expenses.
- 43 - Professional & Technical Services is projected to finish \$24K or 11.7% under budget due to less than anticipated financial consulting expenses.

- 45 - Other Contracted Services is projected to finish \$50K or 73.9% over budget largely due to bank charges, as the Village receives a higher interest rate on investment accounts than checking account earnings credits.

FY 2024/2025 Summary

Administration expenditures are budgeted at \$2.3M an increase of \$301K or 15.3%. Notable variances include:

- 41 - Salaries & Wages are up \$209K or 17.2% primarily due to wage increases and the addition of a Community Engagement Coordinator position.
- 42 - Employee Benefits are up \$23K or 10.3% due to the above-mentioned adjustments and the addition of the employer portion of the RHS benefit for non-bargained employees.
- 44 - Contractual Services are up \$12K or 13.3% due to additional cloud-based software subscriptions.
- 45 - Other Contractual Services are up \$35K or 51.6% primarily due to bank charges.
- 49 - Other Financing Uses are up \$30K or 22.3% which reflects the transfer to the Health Insurance Fund to cover administration employees.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$1,051,448	\$1,047,505	\$1,056,400	\$1,231,310	\$183,805	17.5%
SALARIES-PART TIME	\$69,121	\$110,000	\$100,800	\$125,000	\$15,000	13.6%
SALARIES ELECTED	\$37,302	\$37,200	\$37,200	\$37,200	\$0	0%
SALARIES-SICK LV BUYBACK	\$14,166	\$15,000	\$22,314	\$25,000	\$10,000	66.7%
LONGEVITY	\$2,500	\$3,500	\$2,800	\$3,000	-\$500	-14.3%
BOARD & COMMISSIONS	\$1,330	\$4,200	\$4,200	\$4,100	-\$100	-2.4%
OVERTIME	\$297	\$500	\$1,500	\$1,500	\$1,000	200%
Total 41 - Salaries & Wages:	\$1,176,164	\$1,217,905	\$1,225,214	\$1,427,110	\$209,205	17.2%
42 - Employee Benefits						
MEDICAL INSURANCE - IBNR	-\$13,268	\$0	\$0	\$0	\$0	0%
SOCIAL SECURITY	\$63,576	\$75,525	\$61,800	\$67,000	-\$8,525	-11.3%
MEDICARE	\$16,974	\$17,660	\$17,600	\$20,200	\$2,540	14.4%
IL MUNIC RETIREMENT FUND	\$103,884	\$109,625	\$96,200	\$112,000	\$2,375	2.2%
TUITION REIMBURSEMENT	\$0	\$2,500	\$2,500	\$2,500	\$0	0%
WORKERS COMP INSURANCE	\$8,377	\$8,400	\$8,118	\$8,119	-\$281	-3.3%
WELLNESS PROGRAM	\$175	\$0	\$0	\$0	\$0	0%
EMPLOYEE AWARDS	\$1,961	\$1,000	\$1,750	\$1,000	\$0	0%
AUTO ALLOWANCE	\$10,800	\$10,800	\$10,800	\$10,800	\$0	0%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$27,200	\$27,200	N/A
Total 42 - Employee Benefits:	\$192,480	\$225,510	\$198,768	\$248,819	\$23,309	10.3%
43 - Prof & Tech Services						
GENERAL LEGAL SERVICE	\$119,917	\$109,800	\$109,800	\$113,094	\$3,294	3%
LABOR ATTORNEY	\$1,403	\$1,500	\$1,000	\$1,500	\$0	0%
AUDIT FEES	\$40,885	\$45,000	\$49,320	\$55,000	\$10,000	22.2%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
FINANCIAL SERVICES	\$22,947	\$32,500	\$5,000	\$10,000	-\$22,500	-69.2%
CONSULTING SERVICES	\$18,480	\$10,000	\$9,900	\$10,000	\$0	0%
PERSONNEL TESTING	\$625	\$500	\$500	\$500	\$0	0%
CODIFICATION SERVICE	\$3,277	\$3,600	\$3,600	\$3,600	\$0	0%
Total 43 - Prof & Tech Services:	\$207,535	\$202,900	\$179,120	\$193,694	-\$9,206	-4.5%
44 - Contractual Services						
CLOUD & NETWORK SERVICES	\$16,708	\$44,211	\$44,211	\$53,165	\$8,954	20.3%
COMPUTER HDWR MAINTENANCE	\$4,087	\$5,250	\$5,250	\$6,350	\$1,100	21%
COMPUTER SOFTWARE MAINT	\$36,972	\$37,611	\$37,611	\$40,370	\$2,759	7.3%
TELECOM MAINTENANCE	\$654	\$2,190	\$2,190	\$1,725	-\$465	-21.2%
OFFICE MACHINE RENTAL	\$3,204	\$3,500	\$3,500	\$3,500	\$0	0%
Total 44 - Contractual Services:	\$61,625	\$92,762	\$92,762	\$105,110	\$12,348	13.3%
45 - Other Cont. Services						
PRINTING & PUBLISHING	\$1,204	\$2,000	\$2,000	\$2,000	\$0	0%
MISC SERVICES	\$663	\$500	\$500	\$8,500	\$8,000	1,600%
RECORDING FEES	\$540	\$550	\$550	\$550	\$0	0%
BANK FEES	\$42,939	\$25,000	\$75,000	\$50,000	\$25,000	100%
LIABILITY INSURANCE	\$17,546	\$17,550	\$16,962	\$16,962	-\$588	-3.4%
OFFICIAL BONDS	\$100	\$1,600	\$1,600	\$1,600	\$0	0%
TELEPHONE SERVICE	\$2,128	\$2,000	\$2,250	\$2,250	\$250	12.5%
MOBILE PHONE	\$2,578	\$2,000	\$2,500	\$2,500	\$500	25%
PUBLIC RELATIONS	\$233	\$750	\$750	\$750	\$0	0%
TRAINING & SCHOOLS	\$4,867	\$4,000	\$4,000	\$6,000	\$2,000	50%
MEETING AND CONVENTION	\$2,262	\$4,000	\$4,000	\$4,000	\$0	0%
DUES & SUBSCRIPTIONS	\$9,527	\$7,685	\$7,685	\$7,559	-\$126	-1.6%
CAR EXPENSE/MILEAGE REIMB	\$402	\$0	\$0	\$0	\$0	0%
INFO SYSTEMS TRAINING	\$634	\$275	\$275	\$300	\$25	9.1%
Total 45 - Other Cont. Services:	\$85,622	\$67,910	\$118,072	\$102,971	\$35,061	51.6%
46 - Supplies						
OFFICE SUPPLIES	\$9,791	\$5,500	\$5,500	\$5,500	\$0	0%
COPIER/FAX SUPPLIES	\$229	\$400	\$800	\$400	\$0	0%
COMPUTER SUPPLIES	\$20	\$0	\$0	\$0	\$0	0%
PRINTING & PUBLISHING	\$0	\$2,000	\$1,000	\$2,000	\$0	0%
POSTAGE	\$1,383	\$2,500	\$2,500	\$2,500	\$0	0%
OFFICE FURNITURE	\$215	\$1,500	\$1,500	\$1,500	\$0	0%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
COMPUTER HARDWARE	\$5,612	\$8,150	\$8,150	\$9,525	\$1,375	16.9%
COMPUTER SOFTWARE	\$622	\$2,210	\$2,210	\$1,150	-\$1,060	-48%
Total 46 - Supplies:	\$17,872	\$22,260	\$21,660	\$22,575	\$315	1.4%
49 - Other Financing Uses						
TRANSFER TO HEALTH INSURANCE	\$154,270	\$136,100	\$136,100	\$166,500	\$30,400	22.3%
Total 49 - Other Financing Uses:	\$154,270	\$136,100	\$136,100	\$166,500	\$30,400	22.3%
Total Expense Objects:	\$1,895,567	\$1,965,347	\$1,971,697	\$2,266,779	\$301,432	15.3%

Information Systems Division - 11010200

Chris Velkover

Information Systems Director

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, individual computers, phone and voicemail systems, cellular voice and data services, e-mail system, wired and wireless networks, computer security, website and other internet services.

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

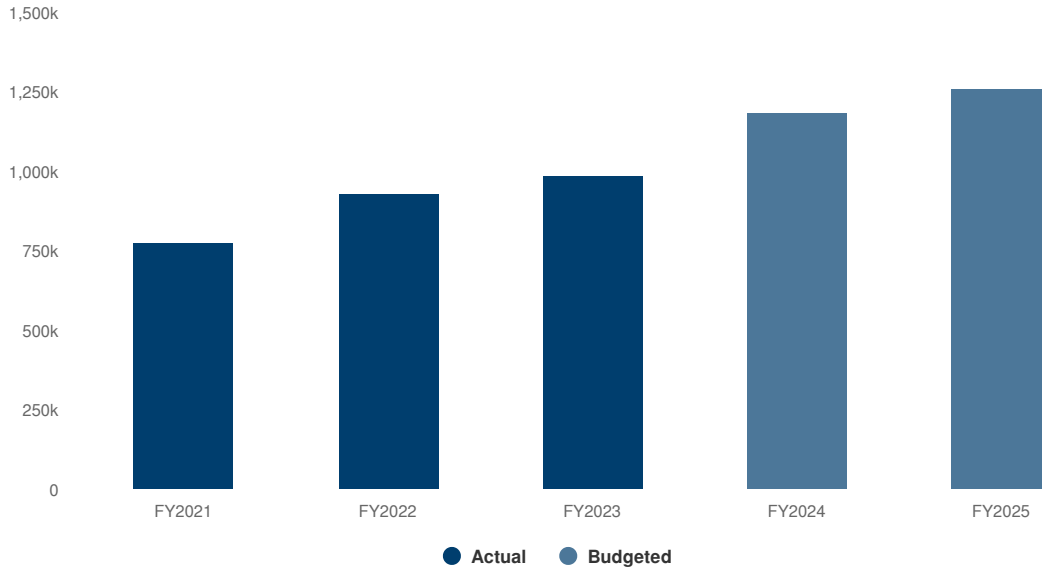
The Information Systems budget provides for staff and service resources including technology subject matter expertise. While a limited amount of equipment, services and software is included in support of Division personnel, personnel costs are the majority of budgeted expenditures. Cross department systems 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. More recent 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 metering, door access control and IP video surveillance at our facilities.

Expenditures Summary

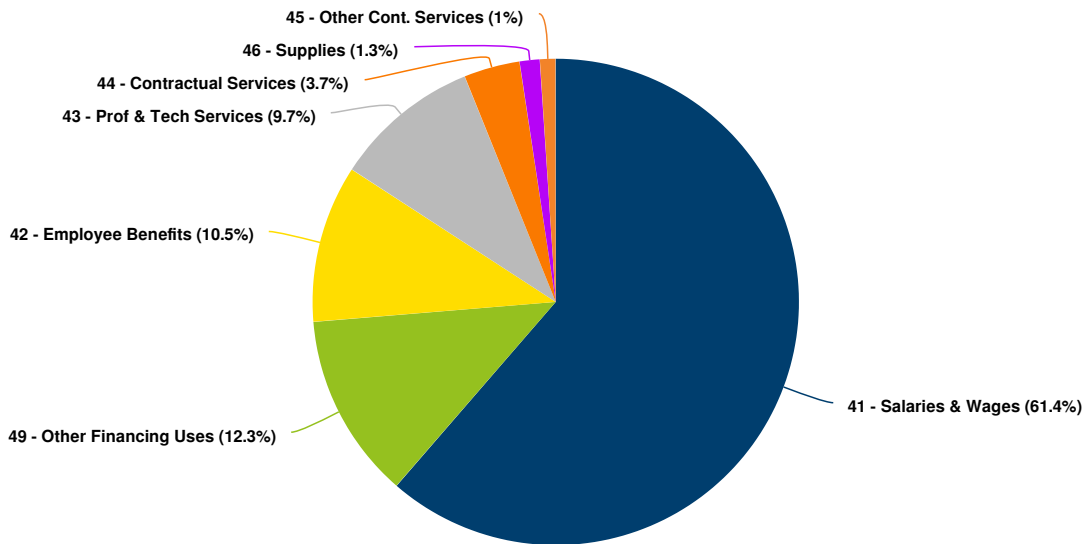
\$1,261,293 **\$78,726**
(6.66% vs. prior year)

Information Systems Division Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$1.08M compared to a budget of \$1.18M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$32K or 4.5% under budget due to the timing of on-boarding new employees.
- 43 - Professional & Technical Services is projected to finish \$28K or 19.4% under budget due to less than expected consulting services.

FY 2024/2025 Summary

Expenditures are budgeted at \$1.26M, an increase of \$79K or 6.7% over the prior year's budget.

- 41 - Salaries & Wages is up \$48K or 6.6% due to salary adjustments.
- 43 - Professional & Technical Services is down \$22K or 15.4% due to lower consulting services.
- 44 - Contractual Services is up \$8K or 21.5% due to increased software subscriptions.
- 49 - Other financing Uses is up \$40K or 35.0% due to the increased transfer to the Health Insurance Fund.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$548,047	\$664,356	\$632,400	\$702,950	\$38,594	5.8%
SALARIES-PART TIME	\$45,649	\$40,000	\$40,000	\$50,000	\$10,000	25%
SALARIES-SICK LV BUYBACK	\$7,007	\$10,000	\$9,708	\$10,000	\$0	0%
LONGEVITY	\$3,500	\$4,000	\$3,900	\$3,900	-\$100	-2.5%
OVERTIME	\$6,795	\$7,500	\$7,500	\$7,250	-\$250	-3.3%
Total 41 - Salaries & Wages:	\$610,998	\$725,856	\$693,508	\$774,100	\$48,244	6.6%
42 - Employee Benefits						
SOCIAL SECURITY	\$36,473	\$45,000	\$42,600	\$46,000	\$1,000	2.2%
MEDICARE	\$8,711	\$10,500	\$10,000	\$12,000	\$1,500	14.3%
IL MUNIC RETIREMENT FUND	\$53,852	\$64,750	\$64,750	\$55,500	-\$9,250	-14.3%
WORKERS COMP INSURANCE	\$6,351	\$6,350	\$6,137	\$6,138	-\$212	-3.3%
WELLNESS PROGRAM	\$105	\$140	\$35	\$140	\$0	0%
CLOTHING ALLOWANCE	\$300	\$300	\$300	\$300	\$0	0%
AUTO ALLOWANCE	\$200	\$200	\$200	\$200	\$0	0%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$11,800	\$11,800	N/A
Total 42 - Employee Benefits:	\$105,991	\$127,240	\$124,022	\$132,078	\$4,838	3.8%
43 - Prof & Tech Services						
CONSULTING SERVICES	\$6,255	\$35,000	\$9,000	\$35,000	\$0	0%
PERSONNEL TESTING	\$0	\$50	\$742	\$750	\$700	1,400%
TEMPORARY EMPLOYMENT	\$108,634	\$110,000	\$107,200	\$86,950	-\$23,050	-21%
Total 43 - Prof & Tech Services:	\$114,889	\$145,050	\$116,942	\$122,700	-\$22,350	-15.4%
44 - Contractual Services						
CLOUD & NETWORK SERVICES	\$7,234	\$15,055	\$12,353	\$18,900	\$3,845	25.5%
COMPUTER HDWR MAINTENANCE	\$5,874	\$7,400	\$6,824	\$8,150	\$750	10.1%
COMPUTER SOFTWARE MAINT	\$13,887	\$15,275	\$15,740	\$18,975	\$3,700	24.2%
TELECOM MAINTENANCE	\$632	\$1,025	\$810	\$1,045	\$20	2%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 44 - Contractual Services:	\$27,627	\$38,755	\$35,727	\$47,070	\$8,315	21.5%
45 - Other Cont. Services						
PRINTING & PUBLISHING	\$0	\$80	\$0	\$0	-\$80	-100%
LIABILITY INSURANCE	\$1,235	\$1,236	\$1,195	\$1,195	-\$41	-3.3%
MOBILE PHONE	\$4,086	\$4,100	\$4,272	\$4,300	\$200	4.9%
MOBILE DATA SERVICE	\$682	\$700	\$648	\$700	\$0	0%
MEETING AND CONVENTION	\$0	\$1,500	\$1,200	\$1,500	\$0	0%
DUES & SUBSCRIPTIONS	\$456	\$600	\$456	\$600	\$0	0%
CAR EXPENSE/MILEAGE REIMB	\$0	\$50	\$0	\$50	\$0	0%
INFO SYSTEMS TRAINING	\$2,134	\$4,725	\$2,575	\$4,750	\$25	0.5%
Total 45 - Other Cont. Services:	\$8,595	\$12,991	\$10,346	\$13,095	\$104	0.8%
46 - Supplies						
OFFICE SUPPLIES	\$50	\$50	\$20	\$0	-\$50	-100%
COMPUTER SUPPLIES	\$405	\$450	\$450	\$450	\$0	0%
SMALL TOOLS	\$754	\$1,250	\$1,200	\$1,250	\$0	0%
OFFICE FURNITURE	\$196	\$6,500	\$2,000	\$6,500	\$0	0%
COMPUTER HARDWARE	\$4,607	\$5,275	\$5,453	\$5,300	\$25	0.5%
COMPUTER SOFTWARE	\$0	\$4,050	\$3,800	\$3,350	-\$700	-17.3%
Total 46 - Supplies:	\$6,012	\$17,575	\$12,923	\$16,850	-\$725	-4.1%
49 - Other Financing Uses						
TRANSFER TO HEALTH INSURANCE	\$109,510	\$115,100	\$115,100	\$155,400	\$40,300	35%
Total 49 - Other Financing Uses:	\$109,510	\$115,100	\$115,100	\$155,400	\$40,300	35%
Total Expense Objects:	\$983,622	\$1,182,567	\$1,108,568	\$1,261,293	\$78,726	6.7%

Public Information Division - 11012100

Austin Pollack

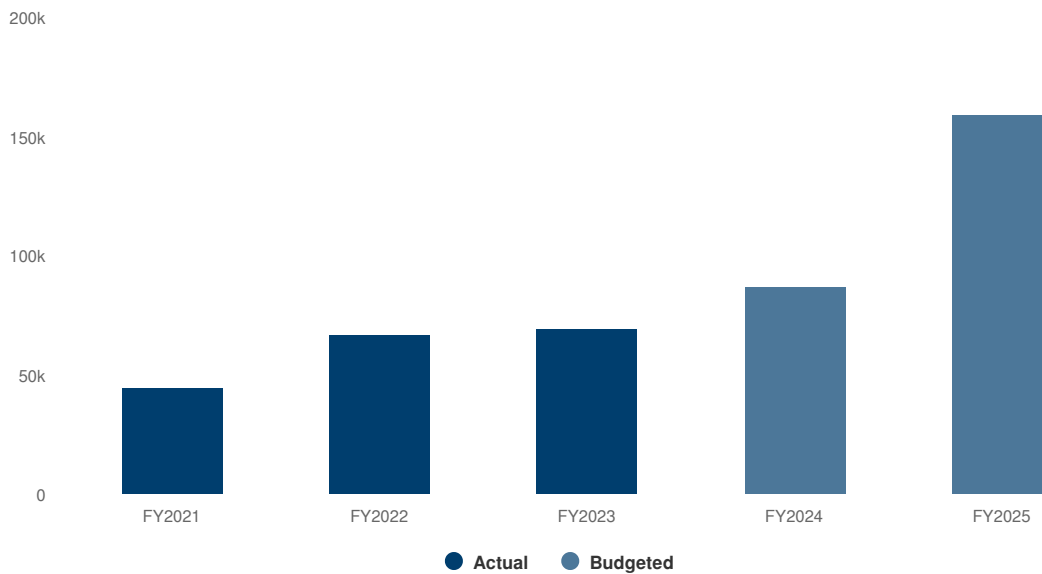
Assistant to the Administrator

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 2024/2025 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 the Planning and Zoning Board. The budget also includes public relations items such as the Village newsletter, e-mail listservs and social media accounts, and a community survey.

Expenditures Summary

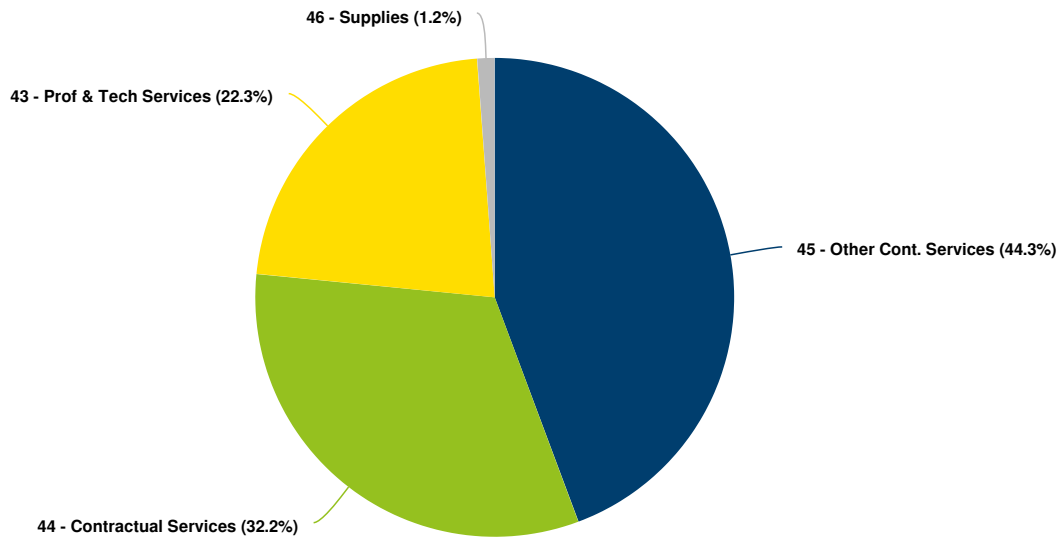
\$159,415 **\$72,588**
(83.60% vs. prior year)

Public Information Division Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to end the year at \$84K compared to a budget of \$87K. Notable variances include:

- 44 - Contractual Services is projected to finish \$6K or 26.4% under budget due to the timing of website work.

FY 2024/2025 Summary

Expenditures are budgeted at \$159K an increase of \$73K or 83.6%. Notable variances include:

- 43 - Professional & Technical Services is up \$35K or 3450% due to the addition of a bi-annual community survey.
- 44 - Contractual Services is up \$30K or 139.5% due to website maintenance.
- 45 - Other Contractual Services is up \$12K or 20.3% due to videotape services for Village Board meetings.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
43 - Prof & Tech Services						
MISC CONSULTING SERVICES	\$0	\$1,000	\$781	\$35,500	\$34,500	3,450%
Total 43 - Prof & Tech Services:	\$0	\$1,000	\$781	\$35,500	\$34,500	3,450%
44 - Contractual Services						
CLOUD & NETWORK SERVICES	\$10,285	\$21,262	\$15,600	\$51,100	\$29,838	140.3%
EQUIPMENT MAINTENANCE	\$0	\$200	\$200	\$300	\$100	50%
Total 44 - Contractual Services:	\$10,285	\$21,462	\$15,800	\$51,400	\$29,938	139.5%
45 - Other Cont. Services						

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
MISC SERVICES	\$8,388	\$9,000	\$8,010	\$10,640	\$1,640	18.2%
SERVICE CHARGE	\$1,130	\$1,130	\$1,158	\$5,000	\$3,870	342.5%
PUBLIC RELATIONS	\$47,077	\$48,635	\$52,275	\$55,025	\$6,390	13.1%
Total 45 - Other Cont. Services:	\$56,595	\$58,765	\$61,443	\$70,665	\$11,900	20.3%
46 - Supplies						
SPECIALTY SUPPLIES	\$0	\$50	\$0	\$50	\$0	0%
COMMUNICATIONS EQUIPMENT	\$2,596	\$5,550	\$5,550	\$1,800	-\$3,750	-67.6%
Total 46 - Supplies:	\$2,596	\$5,600	\$5,550	\$1,850	-\$3,750	-67%
Total Expense Objects:	\$69,476	\$86,827	\$83,574	\$159,415	\$72,588	83.6%

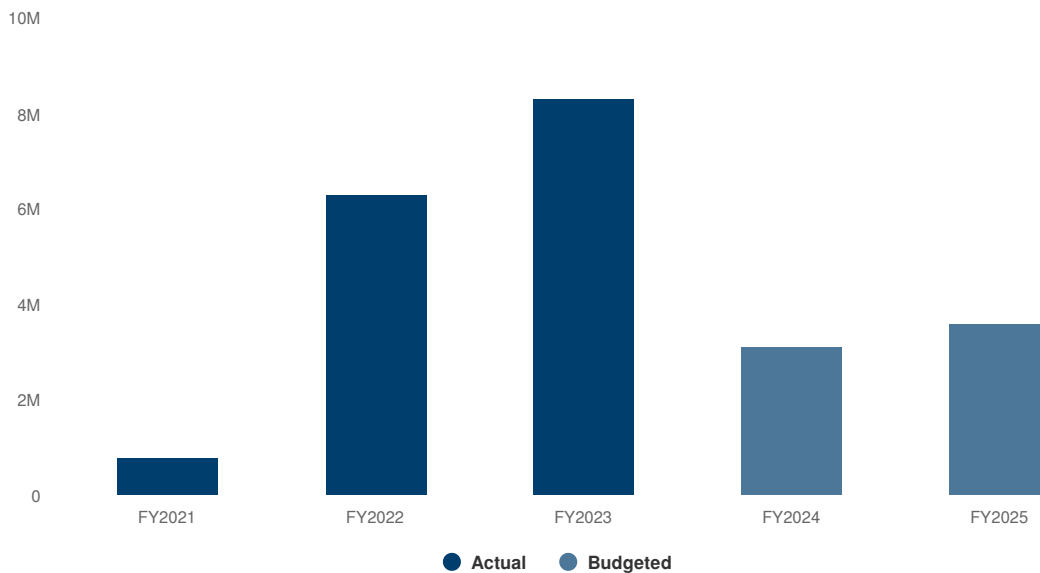
Village-Wide Obligations - 11016000

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 follow.

Expenditures Summary

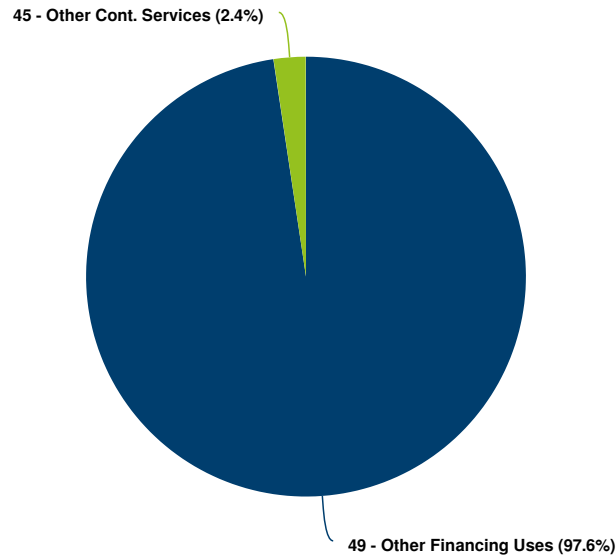
\$3,589,791 **\$465,841**
(14.91% vs. prior year)

Village-Wide Obligations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish the year at \$6.2M compared to a budget of \$3.1M. Notable variances include:

- 49 - Other Financing Uses is projected to finish \$3.0M or 97.4% over budget due to a \$3.0M transfer of excess General Fund balance from FY 2022/2023, distributed \$1.5M to the Capital Improvement Fund and \$1.5M to the Water & Sewer Capital Fund.

FY 2024/2025 Summary

Expenditures are budgeted at \$3.6M an increase of \$466K or 14.9%. Notable variances include:

- 45 - Other Contractual Services is up \$25K or 41.7% due to increased marketing expense for additional Village events and associated marketing.
- 49 - Other Financing Uses is up \$441K or 14.4% due to increased transfer to the Economic Development Fund. The Fund is new this year and isolates the activity related to economic development such as incentive agreements, capital grants and other contributions. Previously those expenditures were budgeted here.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
45 - Other Cont. Services						
PROPERTY TAXES	\$10,634	\$10,000	\$5,070	\$10,000	\$0	0%
MARKETING EXPENSE	\$43,649	\$50,000	\$50,000	\$75,000	\$25,000	50%
Total 45 - Other Cont. Services:	\$54,283	\$60,000	\$55,070	\$85,000	\$25,000	41.7%
49 - Other Financing Uses						
COMMUNITY EVENTS	\$1,722	\$30,000	\$35,000	\$71,000	\$41,000	136.7%
GURNEE DAYS	\$20,754	\$20,000	\$19,012	\$20,000	\$0	0%
CONVENTION BUR CONTRIB	\$192,196	\$190,000	\$190,000	\$0	-\$190,000	-100%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
QUASI GOVRNMENT DUES	\$16,653	\$27,750	\$27,750	\$27,750	\$0	0%
DEPT CONTINGENCY	\$99,041	\$95,000	\$95,000	\$12,541	-\$82,459	-86.8%
YOUTH LEADERSHIP INITIATIVE	\$0	\$5,000	\$5,000	\$3,500	-\$1,500	-30%
CAPITAL GRANT PROGRAM	\$248,160	\$250,000	\$250,000	\$0	-\$250,000	-100%
911 FUND	\$145,081	\$0	\$0	\$0	\$0	0%
TRANSFER TO CAPITAL IMPR	\$2,500,000	\$0	\$1,500,000	\$0	\$0	0%
GURNEE MILLS CONTRIBUTION	\$100,000	\$0	\$50,000	\$0	\$0	0%
RESORT TAX RECAPTURE	\$1,509,385	\$1,275,000	\$1,275,000	\$0	-\$1,275,000	-100%
TRANSFER TO W/S CAPITAL	\$2,000,000	\$0	\$1,500,000	\$0	\$0	0%
AMUSEMENT TAX RECAPTURE	\$243,023	\$250,000	\$243,023	\$0	-\$250,000	-100%
REBATE AGREEMENTS	\$660,245	\$621,200	\$621,200	\$0	-\$621,200	-100%
TRANSFER TO HEALTH INSURANCE	\$500,000	\$0	\$0	\$0	\$0	0%
TRANSFER TO ECON DEV FUND	\$0	\$0	\$0	\$3,370,000	\$3,370,000	N/A
RESERVE FOR ECONOMIC DEVELOPME	\$0	\$300,000	\$300,000	\$0	-\$300,000	-100%
Total 49 - Other Financing Uses:	\$8,236,258	\$3,063,950	\$6,110,985	\$3,504,791	\$440,841	14.4%
Total Expense Objects:	\$8,290,541	\$3,123,950	\$6,166,055	\$3,589,791	\$465,841	14.9%

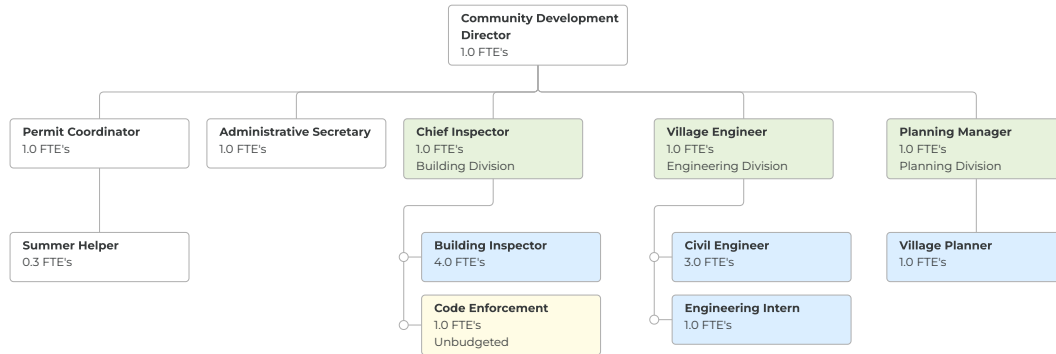
Community Development Department

David Ziegler

Community Development Director

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).

Organizational Chart



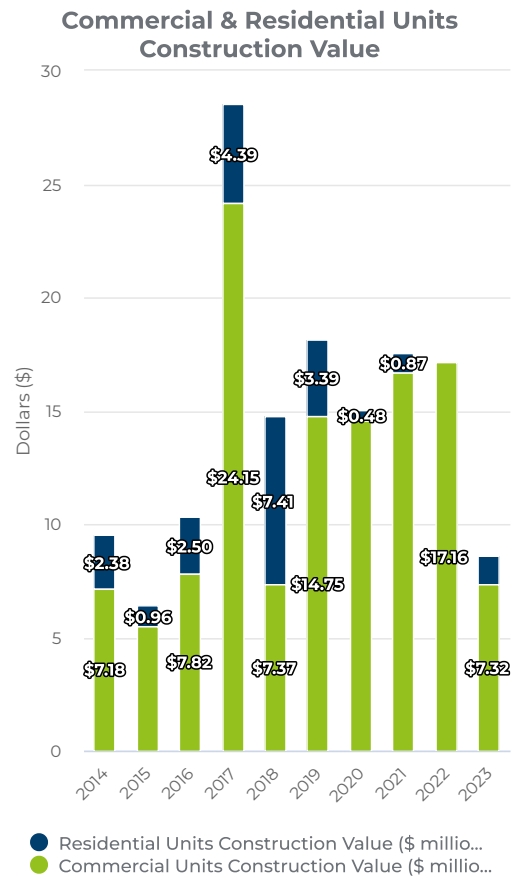
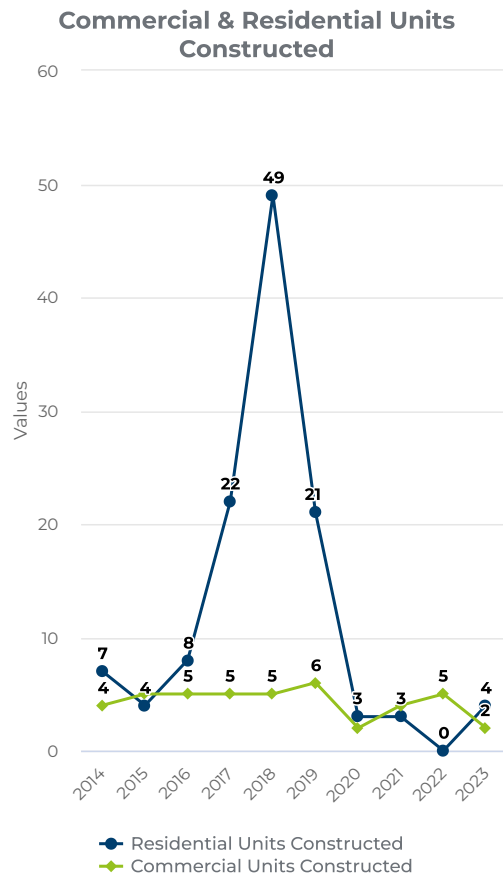
Performance Measures

As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of Commercial Units Constructed	4	5	5	5	5	6	2	4	5	2
Value of Commercial Construction (\$ in millions)	7.18	5.47	7.82	24.15	7.37	14.75	14.56	16.66	17.16	7.32
Number of Residential Units Constructed	7	4	8	22	49	21	3	3	0	4
Value of Residential Construction (\$ in millions)	2.38	0.96	2.5	4.39	7.41	3.39	0.48	0.87	0	1.27

The number of units constructed is a good indicator of new building activity and associated workload, as well as rate of expansion of the residential and commercial tax base.

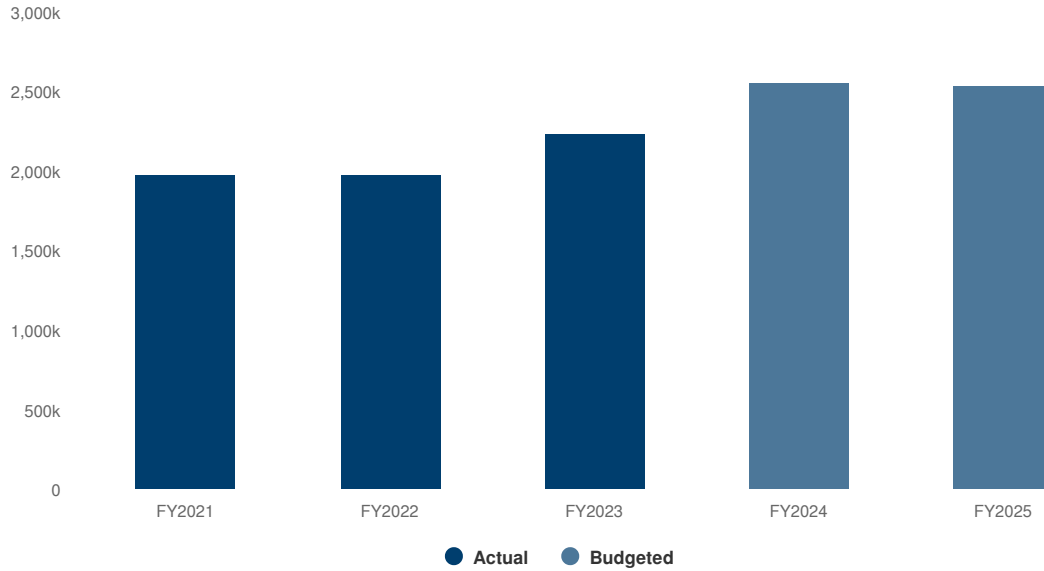
Construction value is a good indicator of the size and scope of construction, as well as the total investment in the community.



Expenditures Summary

\$2,536,937 **-\$17,308**
(-0.68% vs. prior year)

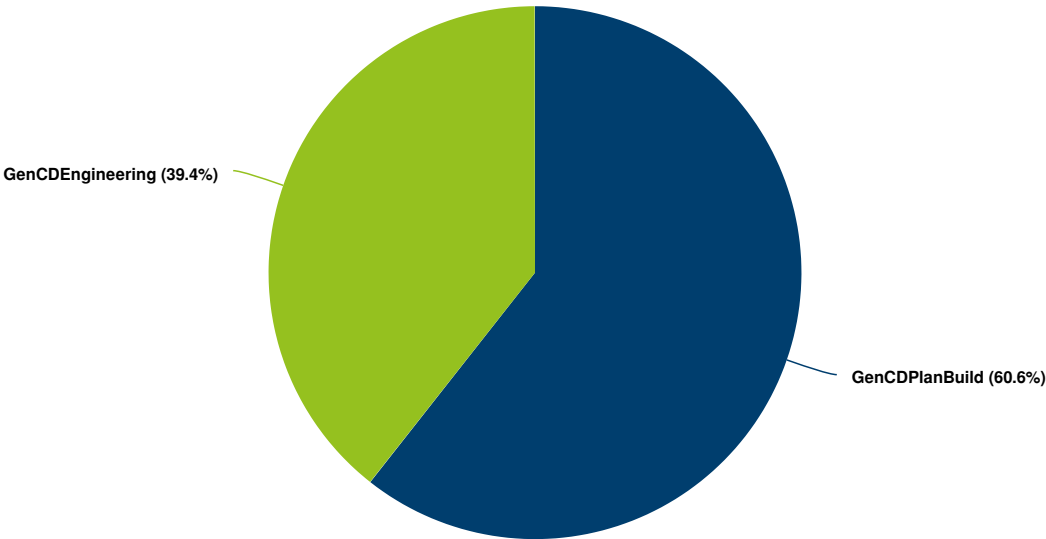
Community Development Proposed and Historical Budget vs. Actual



Expenditures by Function

The Community Development Department has two divisions; Planning & Building Safety makes up 60.6% of all expenditures and Engineering makes up 39.4%.

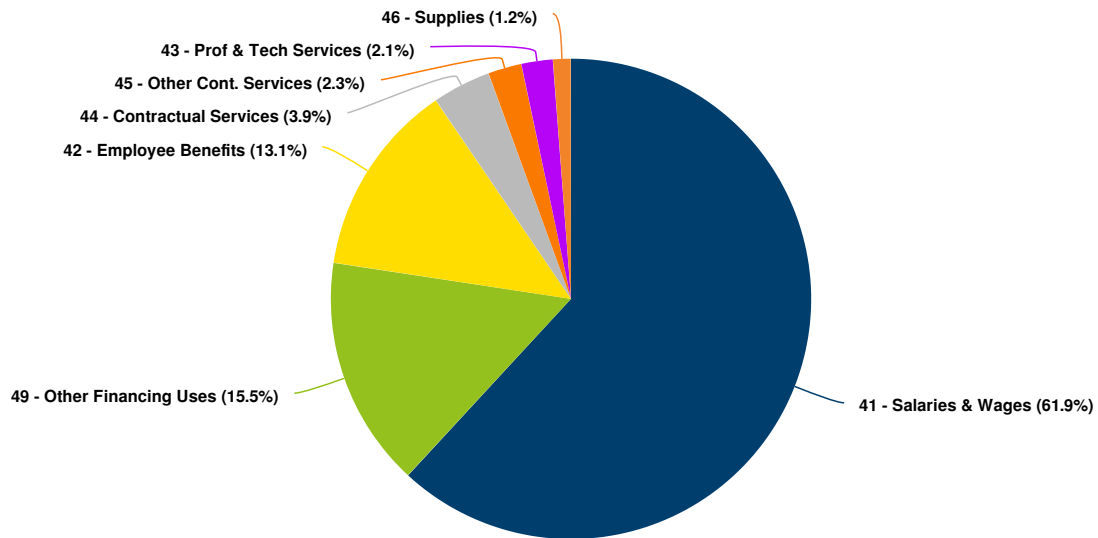
Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
Expenditures						
GenCDPlanBuild	\$1,365,045	\$1,627,893	\$1,584,310	\$1,537,876	-5.5%	-\$90,016
GenCDEngineering	\$866,974	\$926,353	\$849,175	\$999,061	7.8%	\$72,709
Total Expenditures:	\$2,232,019	\$2,554,245	\$2,433,485	\$2,536,937	-0.7%	-\$17,308

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures across the department are projected to finish at \$2.4M compared to a budget of \$2.6M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$84K under budget due to employee turnover and the timing of onboarding new employees.
- 42 - Employee Benefits is projected to finish \$34K under budget due to employee turnover and the timing of onboarding new employees.

FY 2024/2025 Summary

Expenditures are budget at \$2.5M, a decrease of \$17k or 0.7% compared to the prior year's budget. Notable variances include:

- 41 - Salaries & Wages are down \$95K or 5.7% due to personnel changes that include the elimination of a Management Analyst position.
- 44 - Contractual Services is up \$21K or 25.9% due to increased cloud software subscriptions.
- 49 - Other Financing Uses is up \$45k or 13% due to increased transfer for health insurance.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
GenCDPlanBuild	\$901,207	\$1,080,288	\$1,054,459	\$934,340	-\$145,947	-13.5%
GenCDEngineering	\$519,615	\$584,393	\$525,843	\$635,340	\$50,948	8.7%
Total 41 - Salaries & Wages:	\$1,420,822	\$1,664,680	\$1,580,301	\$1,569,680	-\$95,000	-5.7%
42 - Employee Benefits						
GenCDPlanBuild	\$166,168	\$198,120	\$180,330	\$200,531	\$2,411	1.2%
GenCDEngineering	\$100,011	\$124,145	\$107,585	\$131,401	\$7,256	5.8%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 42 - Employee Benefits:	\$266,179	\$322,265	\$287,915	\$331,932	\$9,667	3%
43 - Prof & Tech Services						
GenCDPlanBuild	\$40,527	\$47,150	\$48,206	\$47,650	\$500	1.1%
GenCDEngineering	\$603	\$5,250	\$1,295	\$6,000	\$750	14.3%
Total 43 - Prof & Tech Services:	\$41,129	\$52,400	\$49,501	\$53,650	\$1,250	2.4%
44 - Contractual Services						
GenCDPlanBuild	\$41,839	\$53,480	\$51,886	\$58,790	\$5,310	9.9%
GenCDEngineering	\$23,685	\$25,775	\$32,673	\$41,020	\$15,245	59.1%
Total 44 - Contractual Services:	\$65,524	\$79,255	\$84,559	\$99,810	\$20,555	25.9%
45 - Other Cont. Services						
GenCDPlanBuild	\$19,641	\$20,640	\$21,207	\$22,580	\$1,940	9.4%
GenCDEngineering	\$31,795	\$37,025	\$32,964	\$34,740	-\$2,285	-6.2%
Total 45 - Other Cont. Services:	\$51,436	\$57,665	\$54,171	\$57,320	-\$345	-0.6%
46 - Supplies						
GenCDPlanBuild	\$6,544	\$14,615	\$14,622	\$15,825	\$1,210	8.3%
GenCDEngineering	\$14,004	\$14,765	\$13,815	\$14,750	-\$15	-0.1%
Total 46 - Supplies:	\$20,549	\$29,380	\$28,437	\$30,575	\$1,195	4.1%
49 - Other Financing Uses						
GenCDPlanBuild	\$189,120	\$213,600	\$213,600	\$258,160	\$44,560	20.9%
GenCDEngineering	\$177,260	\$135,000	\$135,000	\$135,810	\$810	0.6%
Total 49 - Other Financing Uses:	\$366,380	\$348,600	\$348,600	\$393,970	\$45,370	13%
Total Expense Objects:	\$2,232,019	\$2,554,245	\$2,433,485	\$2,536,937	-\$17,308	-0.7%

Planning & Building Safety Division - 11020100

David Ziegler

Community Development Director

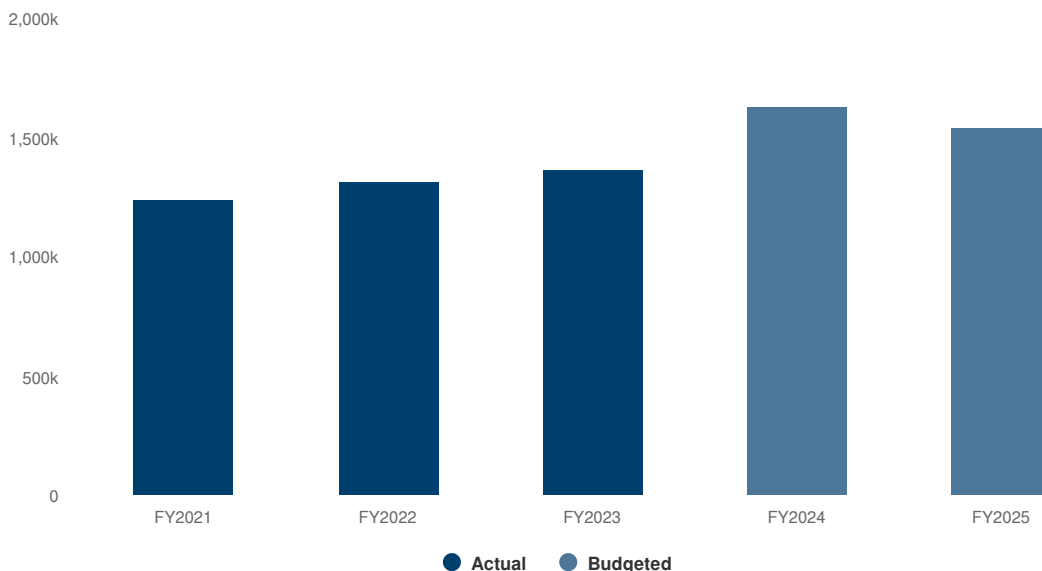
The primary responsibilities of the Planning & Zoning Division is to facilitate development of an appropriate mix of uses, protect and enhance the physical environment, shape the built character of the Village of Gurnee via the Village's Comprehensive Land Use Plan and implement this plan through the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

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 Division also enforces the Village's building and related codes. The Code Enforcement program enforces 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.

Expenditures Summary

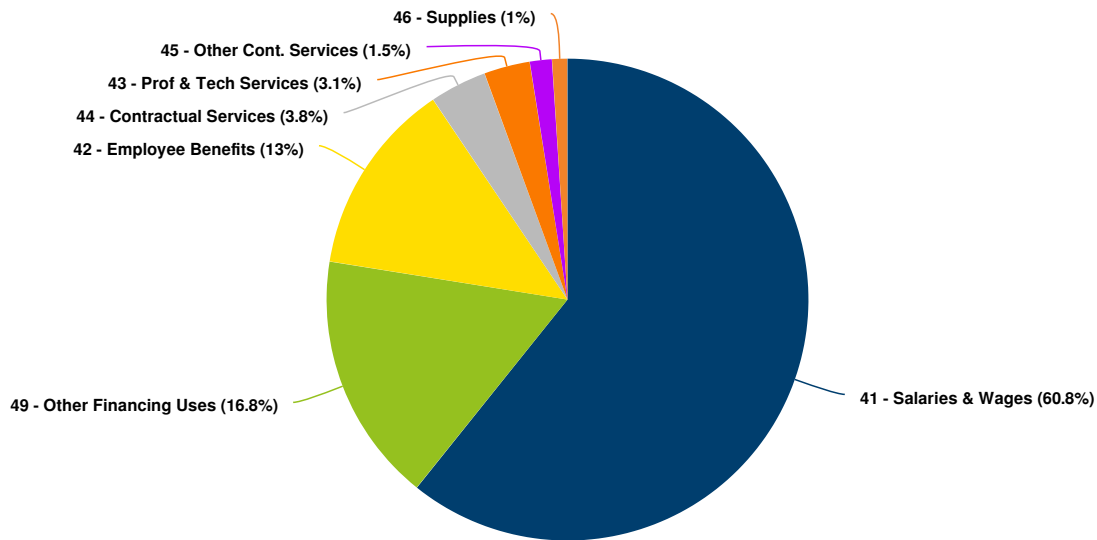
\$1,537,876 **-\$90,017**
(-5.53% vs. prior year)

Planning & Building Safety Division Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$1.58M compared to a budget of \$1.63M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$26K or 2.4% under budget due to employee turnover.
- 42 - Employee Benefits is projected o finish \$18K or 9.0% under budget due to employee turnover.

FY 2024/2025 Summary

Expenditures are budgeted at \$1.54M a decrease of \$90K or 5.4%. Notable variances include:

- 41 - Salaries & Wages is down \$146K due to personnel changes that include the elimination of a Management Analyst position and the expected retirement of the Planning Manager.
- 49 - Other Financing Uses is up \$45K or 20.9% due to the health insurance transfer.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$868,478	\$1,044,788	\$1,010,900	\$890,640	-\$154,147	-14.8%
SALARIES-PART TIME	\$5,256	\$10,000	\$10,000	\$10,000	\$0	0%
SALARIES-SICK LV BUYBACK	\$4,089	\$5,000	\$13,359	\$13,500	\$8,500	170%
LONGEVITY	\$6,700	\$7,000	\$6,700	\$6,700	-\$300	-4.3%
BOARDS & COMMISSIONS	\$3,465	\$3,500	\$3,500	\$3,500	\$0	0%
OVERTIME	\$13,219	\$10,000	\$10,000	\$10,000	\$0	0%
Total 41 - Salaries & Wages:	\$901,207	\$1,080,288	\$1,054,459	\$934,340	-\$145,947	-13.5%
42 - Employee Benefits						
SOCIAL SECURITY	\$54,580	\$67,300	\$63,400	\$68,000	\$700	1%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
MEDICARE	\$12,969	\$15,750	\$15,100	\$16,100	\$350	2.2%
IL MUNIC RETIREMENT FUND	\$81,227	\$97,650	\$84,800	\$88,750	-\$8,900	-9.1%
WORKERS COMP INSURANCE	\$12,518	\$12,520	\$12,100	\$12,101	-\$419	-3.3%
WELLNESS PROGRAM	\$175	\$250	\$280	\$280	\$30	12%
CLOTHING ALLOWANCE	\$2,298	\$2,250	\$2,250	\$2,300	\$50	2.2%
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$0	0%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$10,600	\$10,600	N/A
Total 42 - Employee Benefits:	\$166,168	\$198,120	\$180,330	\$200,531	\$2,411	1.2%
43 - Prof & Tech Services						
INSPECTION SERVICES	\$6,920	\$9,000	\$9,000	\$9,500	\$500	5.6%
CONSULTING SERVICES	\$33,572	\$38,000	\$38,000	\$38,000	\$0	0%
PERSONNEL TESTING	\$35	\$150	\$1,206	\$150	\$0	0%
Total 43 - Prof & Tech Services:	\$40,527	\$47,150	\$48,206	\$47,650	\$500	1.1%
44 - Contractual Services						
CONTRACT MOWING	\$3,343	\$4,000	\$2,500	\$2,500	-\$1,500	-37.5%
CLOUD & NETWORK SERVICES	\$6,608	\$14,750	\$14,750	\$17,365	\$2,615	17.7%
COMPUTER HARDWARE MAINT	\$3,273	\$4,630	\$4,630	\$5,300	\$670	14.5%
COMPUTER SOFTWARE MAINT	\$25,830	\$27,055	\$26,961	\$29,900	\$2,845	10.5%
TELECOM MAINTENANCE	\$714	\$1,045	\$1,045	\$1,125	\$80	7.7%
OFFICE MACHINE RENTAL	\$2,070	\$2,000	\$2,000	\$2,600	\$600	30%
Total 44 - Contractual Services:	\$41,839	\$53,480	\$51,886	\$58,790	\$5,310	9.9%
45 - Other Cont. Services						
PRINTING & PUBLISHING	\$1,791	\$1,250	\$1,709	\$2,000	\$750	60%
MISC SERVICES	\$56	\$200	\$200	\$200	\$0	0%
SERVICE CHARGE	\$565	\$565	\$565	\$565	\$0	0%
LIABILITY INSURANCE	\$5,473	\$5,475	\$5,291	\$5,292	-\$183	-3.3%
AUTO INSURANCE	\$2,297	\$2,300	\$2,223	\$2,223	-\$77	-3.3%
TELEPHONE SERVICE	\$1,521	\$1,800	\$1,800	\$1,600	-\$200	-11.1%
MOBILE PHONE	\$3,346	\$3,600	\$3,600	\$3,500	-\$100	-2.8%
TRAINING & SCHOOLS	\$1,662	\$2,000	\$2,000	\$2,500	\$500	25%
MEETING & CONVENTION	\$1,271	\$1,200	\$1,568	\$2,500	\$1,300	108.3%
DUES & SUBSCRIPTIONS	\$1,030	\$1,400	\$1,400	\$1,400	\$0	0%
CAR EXPENSE/MILEAGE REIMB	\$140	\$200	\$200	\$200	\$0	0%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
INFO SYS TRAINING	\$488	\$650	\$650	\$600	-\$50	-7.7%
Total 45 - Other Cont. Services:	\$19,641	\$20,640	\$21,207	\$22,580	\$1,940	9.4%
46 - Supplies						
OFFICE SUPPLIES	\$1,824	\$2,000	\$2,000	\$2,400	\$400	20%
COPIER/FAX SUPPLIES	\$0	\$200	\$200	\$200	\$0	0%
COMPUTER SUPPLIES	\$214	\$300	\$300	\$300	\$0	0%
PRINTED FORMS	\$0	\$500	\$500	\$600	\$100	20%
POSTAGE	\$440	\$600	\$600	\$500	-\$100	-16.7%
REFERENCE MATERIALS	\$155	\$1,000	\$1,000	\$2,000	\$1,000	100%
FIELD SUPPLIES	\$587	\$250	\$250	\$250	\$0	0%
SAFETY SUPPLIES	\$0	\$150	\$150	\$150	\$0	0%
KITCHEN SUPPLIES	\$0	\$0	\$7	\$0	\$0	0%
TELECOM EQUIPMENT	\$0	\$150	\$150	\$0	-\$150	-100%
OFFICE FURNITURE	\$558	\$500	\$500	\$500	\$0	0%
COMPUTER HARDWARE	\$2,654	\$7,175	\$7,175	\$7,575	\$400	5.6%
COMPUTER SOFTWARE	\$0	\$1,540	\$1,540	\$1,100	-\$440	-28.6%
OFFICE EQUIPMENT	\$112	\$250	\$250	\$250	\$0	0%
Total 46 - Supplies:	\$6,544	\$14,615	\$14,622	\$15,825	\$1,210	8.3%
49 - Other Financing Uses						
TRANSFER TO FLEET SERVICES	\$27,230	\$23,400	\$23,400	\$21,460	-\$1,940	-8.3%
TRANSFER TO HEALTH INSURANCE	\$161,890	\$190,200	\$190,200	\$236,700	\$46,500	24.4%
Total 49 - Other Financing Uses:	\$189,120	\$213,600	\$213,600	\$258,160	\$44,560	20.9%
Total Expense Objects:	\$1,365,045	\$1,627,893	\$1,584,310	\$1,537,876	-\$90,016	-5.5%

Engineering Division - 11020200

Nicholas Leach

Village Engineer

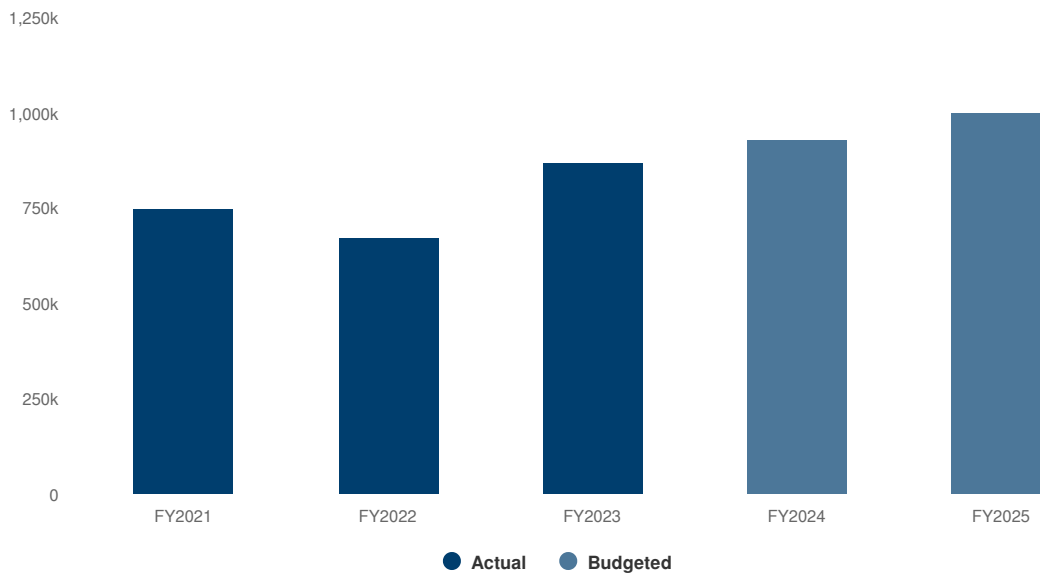
The Engineering Division oversees the construction of the Village's public infrastructure, reviews new development, maintains records, financial guarantees and maps, administers grants and annually updates and implements the Village's Capital Improvement Program. Engineering also inspects all public 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. In addition, the Division develops solutions to past problems such as localized flooding or transportation congestion.

Expenditures Summary

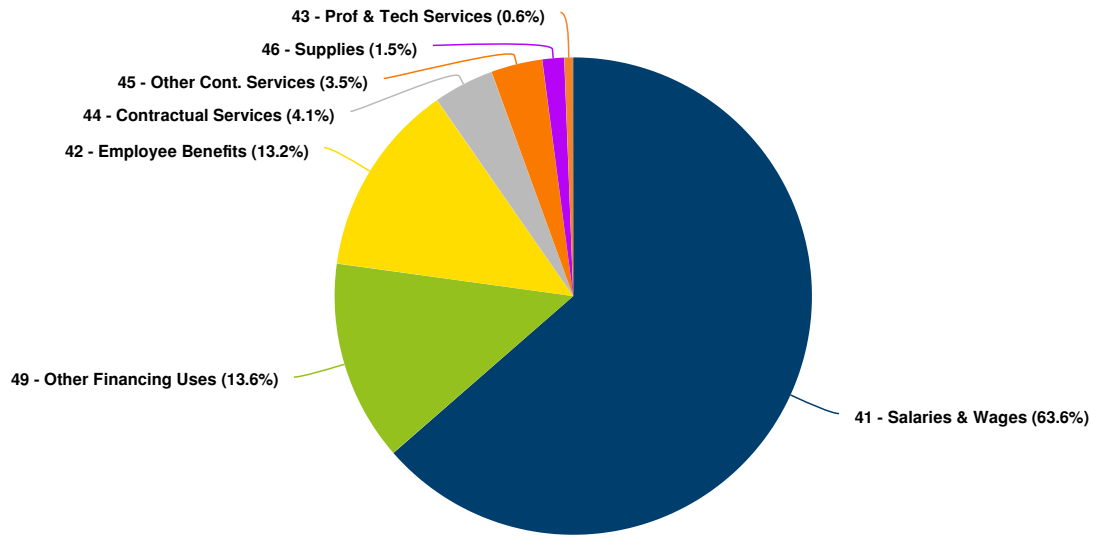
\$999,061 **\$72,709**
(7.85% vs. prior year)

Engineering Division Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$849.17K compared to a budget of \$926.35K. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$59K or 10.0% under budget due to unfilled positions.
- 42 - Employee Benefits is projected to finish \$17K or 13.3% under budget due to unfilled positions.
- 43 - Professional & Technical Services is projected to finish \$4K or 75.3% under budget due to less than expected consulting services.

FY 2024/2025 Summary

Expenditures are budgeted at \$999.06K an increase of \$73K or 7.8%. Notable variances include:

- 41 - Salaries & Wages are up \$51K or 8.7% due to wage adjustments and reclassification of an open position from Engineering Assistant to Civil Engineer.
- 42 - Employee benefits are up \$7K or 5.8% due to wage adjustments and reclassification of an open position from Engineering Assistant to Civil Engineer.
- 44 - Contractual Services are up \$15K or 59.1% due to increased cloud software subscriptions.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$483,139	\$537,793	\$482,300	\$587,840	\$50,048	9.3%
SALARIES-PART TIME	\$30,789	\$40,000	\$37,988	\$40,000	\$0	0%
SALARIES-SICK LV BUYBACK	\$4,128	\$5,000	\$4,354	\$4,500	-\$500	-10%
LONGEVITY	\$600	\$600	\$600	\$800	\$200	33.3%
OVERTIME	\$959	\$1,000	\$600	\$2,200	\$1,200	120%
Total 41 - Salaries & Wages:	\$519,615	\$584,393	\$525,843	\$635,340	\$50,948	8.7%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
42 - Employee Benefits						
SOCIAL SECURITY	\$31,484	\$36,250	\$32,500	\$35,000	-\$1,250	-3.4%
MEDICARE	\$7,554	\$8,475	\$7,800	\$9,250	\$775	9.1%
IL MUNIC RETIREMENT FUND	\$44,804	\$52,600	\$39,400	\$50,850	-\$1,750	-3.3%
TUITION REIMBURSEMENT	\$0	\$10,000	\$12,000	\$12,000	\$2,000	20%
WORKERS COMP INSURANCE	\$12,518	\$12,520	\$12,100	\$12,101	-\$419	-3.3%
WELLNESS PROGRAM	\$0	\$150	\$35	\$150	\$0	0%
EMPLOYEE AWARDS	\$0	\$150	\$150	\$150	\$0	0%
CLOTHING ALLOWANCE	\$1,251	\$1,600	\$1,200	\$1,500	-\$100	-6.2%
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$0	0%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$8,000	\$8,000	N/A
Total 42 - Employee Benefits:	\$100,011	\$124,145	\$107,585	\$131,401	\$7,256	5.8%
43 - Prof & Tech Services						
MISC CONSULTING SERVICES	\$0	\$5,000	\$0	\$5,000	\$0	0%
PERSONNEL TESTING	\$603	\$250	\$1,295	\$1,000	\$750	300%
Total 43 - Prof & Tech Services:	\$603	\$5,250	\$1,295	\$6,000	\$750	14.3%
44 - Contractual Services						
CLOUD & NETWORK SERVICES	\$5,639	\$4,765	\$11,263	\$16,880	\$12,115	254.2%
COMPUTER HARDWARE MAINT	\$3,387	\$4,630	\$4,630	\$5,600	\$970	21%
COMPUTER SOFTWARE MAINT	\$12,751	\$13,935	\$13,935	\$15,785	\$1,850	13.3%
TELECOM MAINTENANCE	\$612	\$1,045	\$1,045	\$955	-\$90	-8.6%
OFFICE MACHINE RENTAL	\$1,296	\$1,400	\$1,800	\$1,800	\$400	28.6%
Total 44 - Contractual Services:	\$23,685	\$25,775	\$32,673	\$41,020	\$15,245	59.1%
45 - Other Cont. Services						
PRINTING & PUBLISHING	\$81	\$100	\$150	\$150	\$50	50%
MISC SERVICES	\$56	\$200	\$0	\$200	\$0	0%
REIMBURSED CHARGES	\$296	\$500	\$500	\$500	\$0	0%
LIABILITY INSURANCE	\$5,473	\$5,475	\$5,291	\$5,292	-\$183	-3.3%
AUTO INSURANCE	\$2,297	\$2,300	\$2,223	\$2,223	-\$77	-3.3%
TELEPHONE SERVICE	\$1,521	\$1,800	\$1,400	\$1,800	\$0	0%
MOBILE PHONE	\$4,267	\$4,600	\$4,600	\$2,200	-\$2,400	-52.2%
MOBILE DATA SERVICE	\$2,114	\$2,200	\$1,900	\$2,200	\$0	0%
TRAINING & SCHOOLS	\$4,209	\$7,500	\$5,500	\$7,500	\$0	0%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
MEETING & CONVENTION	\$2,446	\$1,500	\$750	\$1,500	\$0	0%
DUES & SUBSCRIPTIONS	\$8,237	\$10,000	\$8,500	\$10,000	\$0	0%
CAR EXPENSE/MILEAGE REIMB	\$353	\$200	\$1,500	\$500	\$300	150%
INFO SYS TRAINING	\$445	\$650	\$650	\$675	\$25	3.8%
Total 45 - Other Cont. Services:	\$31,795	\$37,025	\$32,964	\$34,740	-\$2,285	-6.2%
46 - Supplies						
OFFICE SUPPLIES	\$1,285	\$1,800	\$1,200	\$1,800	\$0	0%
COPIER/FAX SUPPLIES	\$0	\$500	\$500	\$500	\$0	0%
COMPUTER SUPPLIES	\$219	\$200	\$200	\$200	\$0	0%
PRINTING & PUBLISHING	\$0	\$100	\$0	\$100	\$0	0%
POSTAGE	\$407	\$800	\$800	\$800	\$0	0%
FIELD SUPPLIES	\$3,787	\$1,500	\$1,500	\$1,500	\$0	0%
SAFETY SUPPLIES	\$15	\$250	\$250	\$250	\$0	0%
TELECOM EQUIPMENT	\$0	\$150	\$150	\$150	\$0	0%
OFFICE FURNITURE	\$286	\$500	\$500	\$500	\$0	0%
COMPUTER HARDWARE	\$5,725	\$7,175	\$7,175	\$7,600	\$425	5.9%
COMPUTER SOFTWARE	\$2,083	\$1,540	\$1,540	\$1,100	-\$440	-28.6%
OFFICE EQUIPMENT	\$100	\$250	\$0	\$250	\$0	0%
MACHINERY & EQUIPMENT	\$98	\$0	\$0	\$0	\$0	0%
Total 46 - Supplies:	\$14,004	\$14,765	\$13,815	\$14,750	-\$15	-0.1%
49 - Other Financing Uses						
TRANSFER TO FLEET SERVICES	\$53,460	\$24,900	\$24,900	\$15,610	-\$9,290	-37.3%
TRANSFER TO HEALTH INSURANCE	\$123,800	\$110,100	\$110,100	\$120,200	\$10,100	9.2%
Total 49 - Other Financing Uses:	\$177,260	\$135,000	\$135,000	\$135,810	\$810	0.6%
Total Expense Objects:	\$866,974	\$926,353	\$849,175	\$999,061	\$72,709	7.8%

Police Department

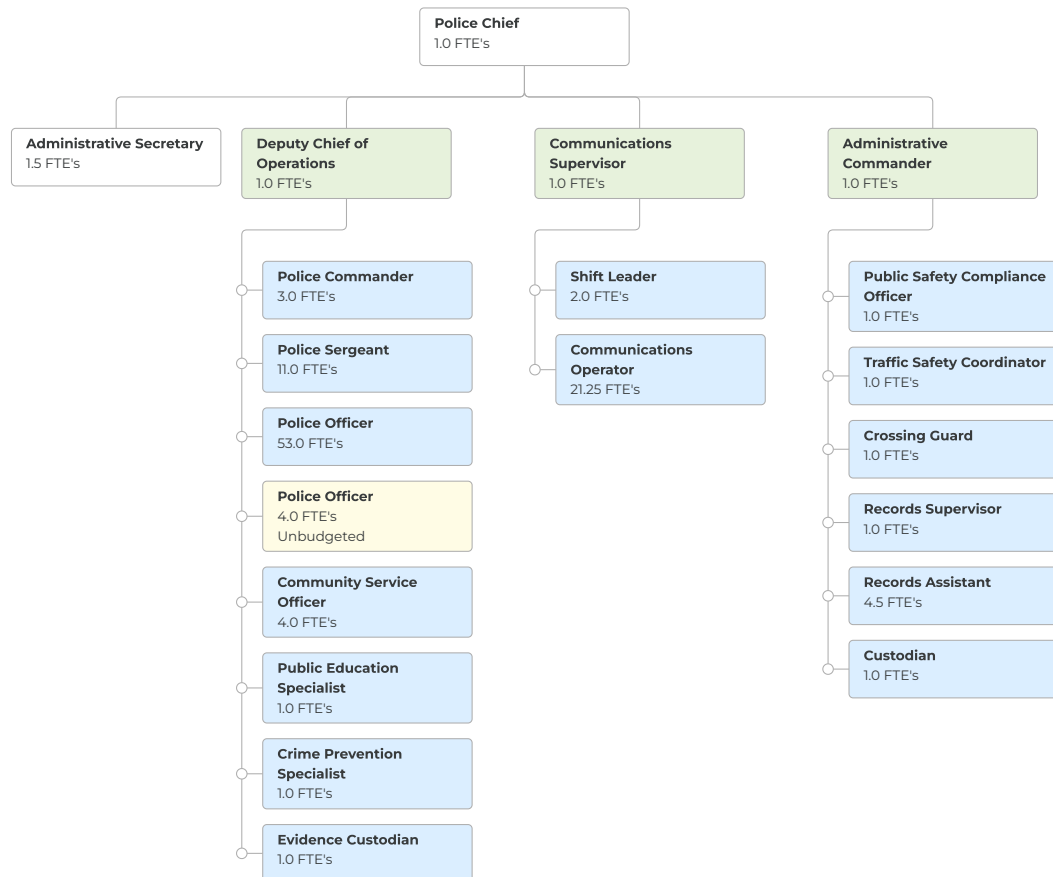
Brian Smith

Police Chief

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 three divisions: Operations, Support Services and Communications.

Organizational Chart



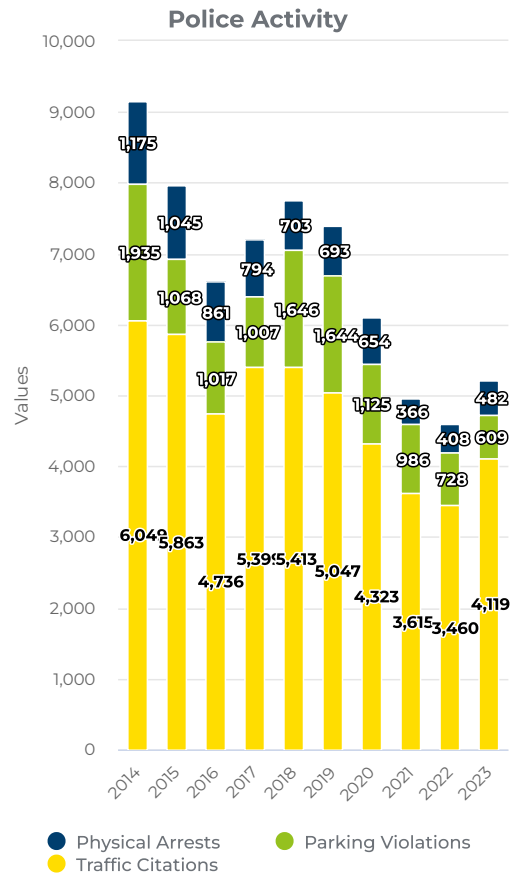
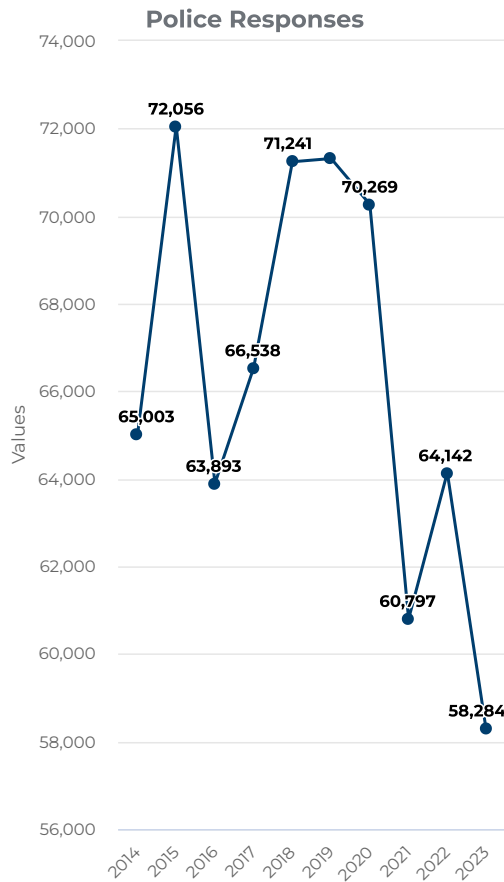
Performance Measures

As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police Responses	65,003	72,056	63,893	66,538	71,241	71,315	70,269	60,797	64,142	58,284
Physical Arrests	1,175	1,045	861	794	703	693	654	366	408	482
Traffic Citations Written	6,049	5,863	4,736	5,399	5,413	5,047	4,323	3,615	3,460	4,119
Parking Violations	1,935	1,068	1,017	1,007	1,646	1,644	1,125	986	728	609

Police Responses is a good measure of the general workload level of the Police Department. Figures are on a fiscal year basis.

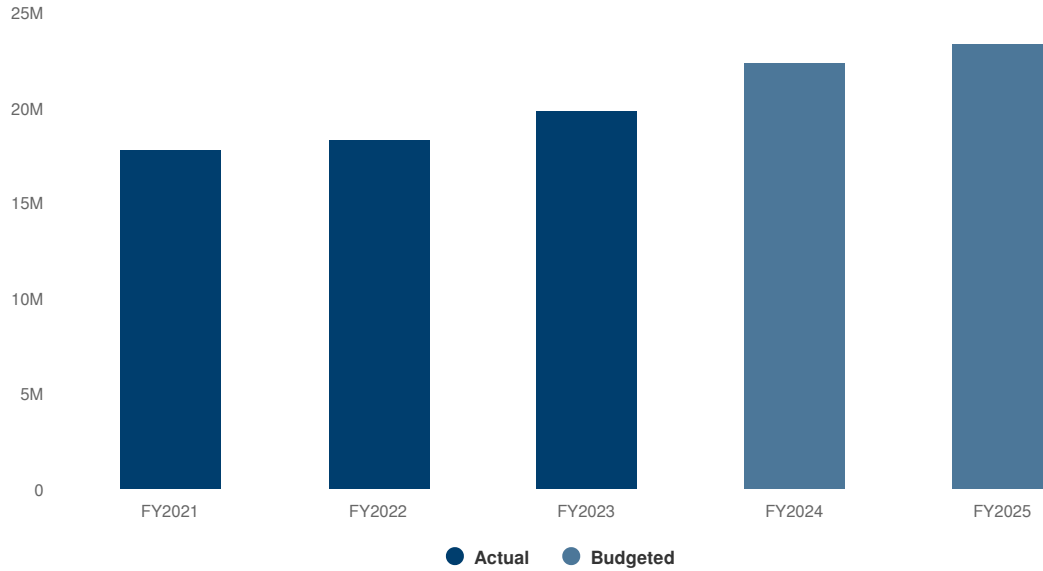
Police activity includes 3 statistics: Physical Arrests, Parking Violations and Traffic Citations. These statistics are a good measure of overall police activity. Figures are on a fiscal year basis.



Expenditures Summary

\$23,374,337 **\$1,047,173**
(4.69% vs. prior year)

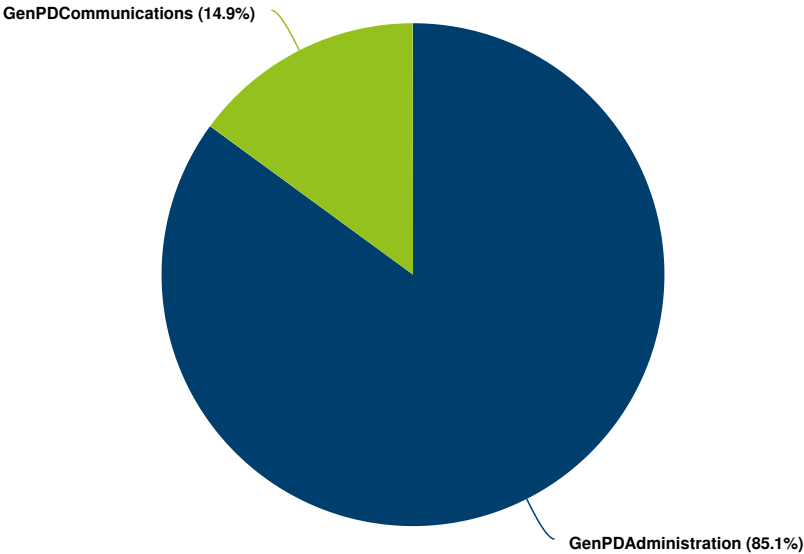
Police Department Proposed and Historical Budget vs. Actual



Expenditures by Function

The Police Department has two divisions; Administration makes up 85.1% of expenditures and Communications makes up 14.9%.

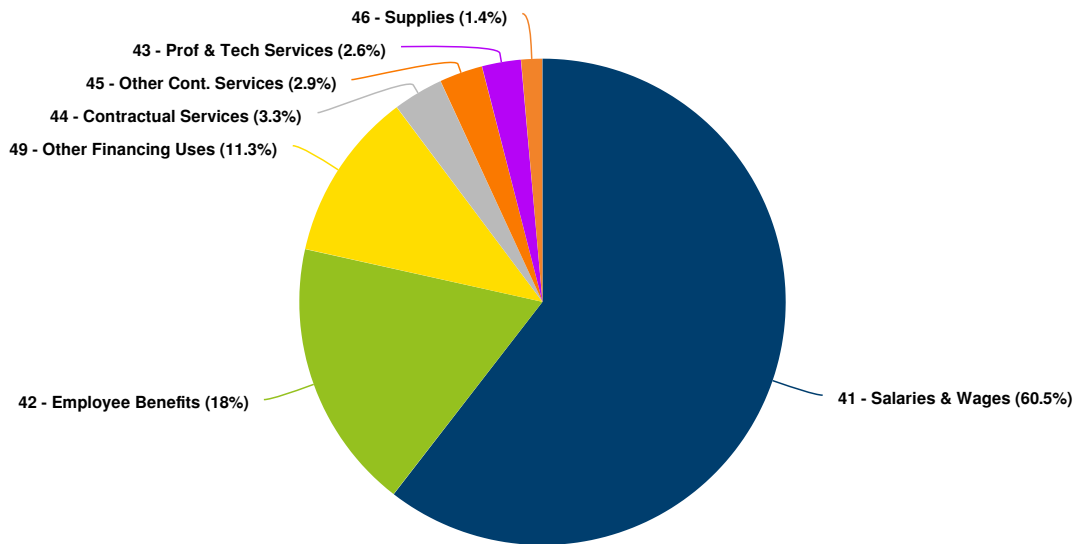
Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (% Change)	FY2024 Budget vs. FY2025 Budget (\$ Change)
Expenditures						
GenPDAdministration	\$16,793,949	\$18,693,873	\$17,917,120	\$19,883,874	6.4%	\$1,190,002
GenPDCommunications	\$3,019,095	\$3,633,292	\$3,043,222	\$3,490,463	-3.9%	-\$142,829
Total Expenditures:	\$19,813,044	\$22,327,165	\$20,960,341	\$23,374,337	4.7%	\$1,047,173

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish at \$20.96M compared to a budget of \$22.33M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$490K or 3.7% under budget due to employee turnover.
- 42 - Employee Benefits are projected to finish \$280K or 6.6% under budget due to employee turnover.
- 43 - Professional & Technical Services is projected to finish \$293K or 39.6% under budget due to lower red light monthly expenses as a result of certain intersections being off-line.
- 44 - Contractual Services is projected to finish \$123 or 19.5% under budget due to the timing of record management system maintenance.
- 45 - Other Contracted Services is expected to finish \$130K or 19.0% under budget due to the timing and amount of academy training expenses.

FY 2024/2025 Summary

Expenditures are budgeted at \$23.37M an increase of \$1.05M or 4.7%. Notable variances include:

- 41 - Salaries & Wages are up \$1.03M or 7.9% due to the addition of 3.5 FTE's and wage adjustments.
- 43 - Professional & Technical Services is down \$136K or 18.3% due to lower red light camera fees as a result of intersections being off-line.
- 44 - Contractual Services are up \$154K or 24.5% due to increased cloud based software subscriptions and in-squad camera service agreement increases.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
GenPDAdministration	\$9,461,916	\$10,522,084	\$10,467,000	\$11,626,492	\$1,104,409	10.5%
GenPDCommunications	\$2,127,382	\$2,585,350	\$2,150,419	\$2,514,220	-\$71,130	-2.8%
Total 41 - Salaries & Wages:	\$11,589,298	\$13,107,434	\$12,617,419	\$14,140,712	\$1,033,279	7.9%
42 - Employee Benefits						

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
GenPDAdministration	\$3,468,267	\$3,728,258	\$3,572,448	\$3,790,594	\$62,336	1.7%
GenPDCommunications	\$379,885	\$487,735	\$363,856	\$414,022	-\$73,713	-15.1%
Total 42 - Employee Benefits:	\$3,848,151	\$4,215,993	\$3,936,304	\$4,204,616	-\$11,377	-0.3%
43 - Prof & Tech Services						
GenPDAdministration	\$636,616	\$727,660	\$441,100	\$585,270	-\$142,390	-19.6%
GenPDCommunications	\$2,524	\$13,250	\$6,500	\$20,050	\$6,800	51.3%
Total 43 - Prof & Tech Services:	\$639,140	\$740,910	\$447,600	\$605,320	-\$135,590	-18.3%
44 - Contractual Services						
GenPDAdministration	\$453,272	\$601,983	\$482,326	\$747,614	\$145,631	24.2%
GenPDCommunications	\$17,642	\$26,327	\$23,231	\$34,535	\$8,208	31.2%
Total 44 - Contractual Services:	\$470,914	\$628,310	\$505,557	\$782,149	\$153,839	24.5%
45 - Other Cont. Services						
GenPDAdministration	\$553,836	\$645,063	\$525,237	\$630,344	-\$14,719	-2.3%
GenPDCommunications	\$25,143	\$38,620	\$28,356	\$43,396	\$4,776	12.4%
Total 45 - Other Cont. Services:	\$578,979	\$683,683	\$553,592	\$673,740	-\$9,943	-1.5%
46 - Supplies						
GenPDAdministration	\$182,752	\$289,025	\$249,209	\$313,500	\$24,475	8.5%
GenPDCommunications	\$9,450	\$21,710	\$10,560	\$15,740	-\$5,970	-27.5%
Total 46 - Supplies:	\$192,202	\$310,735	\$259,769	\$329,240	\$18,505	6%
49 - Other Financing Uses						
GenPDAdministration	\$2,037,290	\$2,179,800	\$2,179,800	\$2,190,060	\$10,260	0.5%
GenPDCommunications	\$457,070	\$460,300	\$460,300	\$448,500	-\$11,800	-2.6%
Total 49 - Other Financing Uses:	\$2,494,360	\$2,640,100	\$2,640,100	\$2,638,560	-\$1,540	-0.1%
Total Expense Objects:	\$19,813,044	\$22,327,165	\$20,960,341	\$23,374,337	\$1,047,173	4.7%

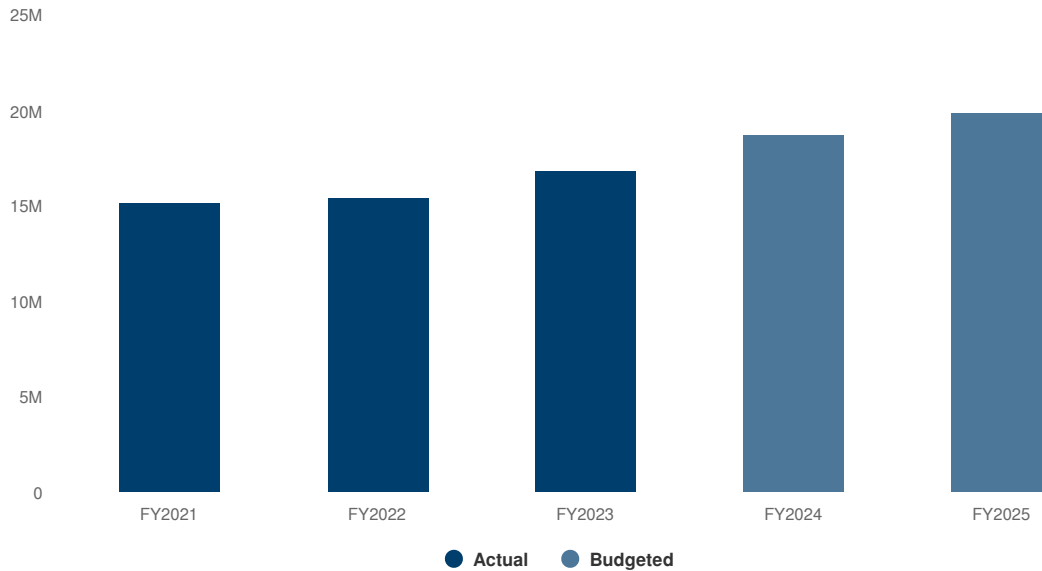
Police Administration - 11040100

Brian Smith
Police Chief

Expenditures Summary

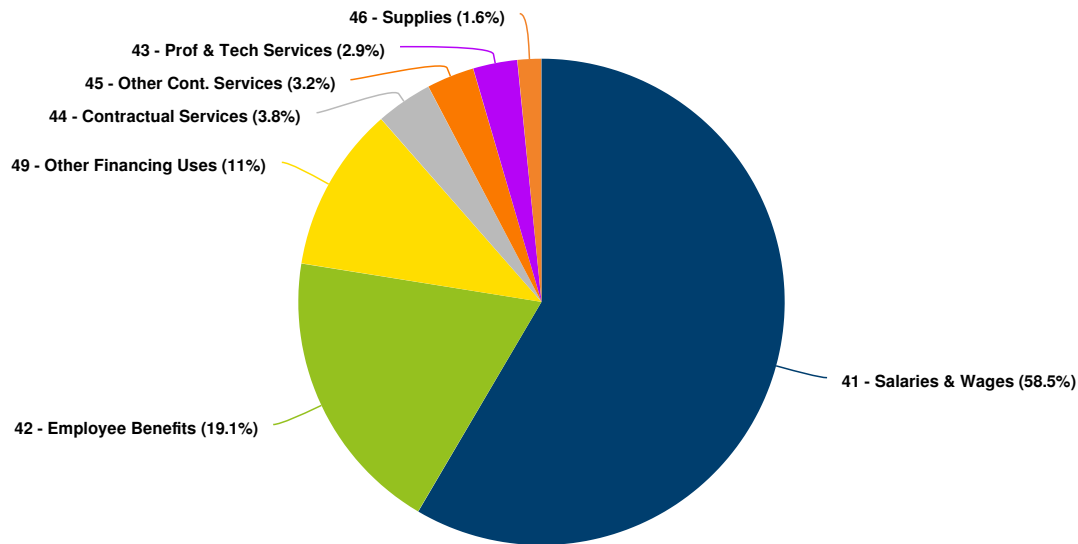
\$19,883,874 **\$1,190,002**
(6.37% vs. prior year)

Police Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Police Administration expenditures are projected to finish at \$17.92M compared to a budget of \$18.69M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$55K or 0.5% under budget. Historically, this variance has been larger due to employee turnover. However, due to a large number of retirees, the Village had to fill all four of the unbudgeted positions for nearly the entire year. This is not expected to continue into FY 2024/2025. Additionally, off-duty security is over budget due to greater requests for services.
- 42 - Employee Benefits is projected to finish \$156K or 4.2% under budget due to a lower IMRF rate than anticipated, lower wellness program expenses and tuition reimbursement.
- 43 - Professional & Technical Services is projected to finish \$287K or 39.4% under budget due to lower red light fees as noted earlier and lower labor attorney expenses.
- 44 - Contractual Services is projected to finish \$120K or 19.9% under budget due to greater cloud-based software subscriptions.
- 45 - Other Contractual Services is projected to finish \$120K or 18.6% under budget due to lower training & schools expenses than anticipated.

FY 2024/2025 Summary

Expenditures are budgeted at \$19.88M an increase of \$1.2M or 6.4%. Notable variances include:

- 41 - Salaries & Wages is up \$1.1M or 10.5% due to the addition of a Police Commander, three Police Officers and a part-time Community Service Officer positions along with regular wage adjustments. Off-duty security is also increased to reflect greater demand for services.
- 43 - Professional & Technical Services is down \$142K or 19.6% under budget due to lower red light fees as noted earlier and lower personnel testing expenses.
- 44 - Contractual Services is up \$146K or 24.2% due to increased cloud-based software subscriptions and in-squad camera maintenance agreement.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$7,923,297	\$8,577,925	\$8,476,600	\$9,475,900	\$897,975	10.5%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
SALARIES-PART TIME	\$61,312	\$71,000	\$71,000	\$89,000	\$18,000	25.4%
SALARIES-CROSSING GUARDS	\$30,444	\$41,625	\$33,000	\$41,625	\$0	0%
SALARIES-SICK LV BUYBACK	\$98,537	\$125,000	\$125,000	\$125,000	\$0	0%
OFF DUTY SECURITY	\$196,265	\$352,834	\$418,000	\$499,667	\$146,834	41.6%
LONGEVITY	\$25,700	\$29,200	\$23,900	\$27,800	-\$1,400	-4.8%
OVERTIME	\$1,126,361	\$1,300,000	\$1,295,000	\$1,343,000	\$43,000	3.3%
GRANT FUNDED OVERTIME	\$0	\$24,500	\$24,500	\$24,500	\$0	0%
Total 41 - Salaries & Wages:	\$9,461,916	\$10,522,084	\$10,467,000	\$11,626,492	\$1,104,409	10.5%
42 - Employee Benefits						
SOCIAL SECURITY	\$70,354	\$89,750	\$74,600	\$80,000	-\$9,750	-10.9%
MEDICARE	\$132,846	\$155,150	\$143,000	\$175,000	\$19,850	12.8%
IL MUNIC RETIREMENT FUND	\$99,324	\$137,025	\$94,000	\$125,000	-\$12,025	-8.8%
POLICE PENSION CONTRIB	\$2,630,802	\$2,709,668	\$2,709,668	\$2,763,862	\$54,194	2%
TUITION REIMBURSEMENT	\$1,877	\$23,500	\$5,000	\$17,000	-\$6,500	-27.7%
WORKERS COMP INSURANCE	\$352,170	\$352,175	\$340,367	\$340,367	-\$11,808	-3.4%
WELLNESS PROGRAM	\$15,420	\$44,675	\$17,500	\$50,625	\$5,950	13.3%
EMPLOYEE AWARDS	\$13,693	\$17,300	\$17,200	\$17,000	-\$300	-1.7%
CLOTHING ALLOW TAXABLE	\$49,696	\$52,000	\$56,433	\$62,125	\$10,125	19.5%
UNIFORM ALLOWANCE	\$5,717	\$8,500	\$6,000	\$9,500	\$1,000	11.8%
UNIFORM ISSUE	\$38,580	\$53,800	\$40,000	\$33,300	-\$20,500	-38.1%
POLICE VESTS	\$23,889	\$32,995	\$25,000	\$27,300	-\$5,695	-17.3%
CLOTHING REPLACEMENT	\$0	\$250	\$0	\$250	\$0	0%
AUTO ALLOWANCE	\$5,539	\$4,800	\$6,000	\$4,800	\$0	0%
COMMUTING BENEFIT	\$0	\$100	\$0	\$100	\$0	0%
MEDICAL EXPENSE	\$14,584	\$23,570	\$15,000	\$19,465	-\$4,105	-17.4%
RHS ER PORTION	\$13,778	\$23,000	\$22,681	\$23,000	\$0	0%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$41,900	\$41,900	N/A
Total 42 - Employee Benefits:	\$3,468,267	\$3,728,258	\$3,572,448	\$3,790,594	\$62,336	1.7%
43 - Prof & Tech Services						
GENERAL LEGAL SERVICES	\$0	\$2,000	\$1,000	\$2,000	\$0	0%
POLICE PROSECUTION	\$96,000	\$96,000	\$96,000	\$96,000	\$0	0%
LABOR ATTORNEY	\$59,264	\$20,000	\$10,000	\$20,000	\$0	0%
CONSULTING SERVICES	\$0	\$6,200	\$3,500	\$6,200	\$0	0%
REDFLEX COLLECTION FEES	\$443,063	\$544,560	\$280,000	\$416,600	-\$127,960	-23.5%
PERSONNEL TESTING	\$38,289	\$58,300	\$50,000	\$43,870	-\$14,430	-24.8%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
DRUG & ALCOHOL TESTING	\$0	\$600	\$600	\$600	\$0	0%
Total 43 - Prof & Tech Services:	\$636,616	\$727,660	\$441,100	\$585,270	-\$142,390	-19.6%
44 - Contractual Services						
NSSD SEWAGE FEE	\$513	\$600	\$600	\$600	\$0	0%
CUSTODIAL SERVICE	\$15,885	\$25,700	\$23,800	\$25,800	\$100	0.4%
CLOUD & NETWORK SERVICES	\$44,870	\$106,269	\$10,080	\$192,130	\$85,861	80.8%
OFFICE EQUIP MAINTENANCE	\$642	\$1,000	\$750	\$1,000	\$0	0%
COMP HARDWARE MAINTENANCE	\$21,687	\$24,500	\$24,567	\$31,600	\$7,100	29%
COMP SOFTWARE MAINTENANCE	\$59,633	\$86,045	\$86,272	\$93,085	\$7,040	8.2%
TELECOM MAINTENANCE	\$5,632	\$6,675	\$6,648	\$7,005	\$330	4.9%
EQUIPMENT MAINTENANCE	\$8,822	\$22,400	\$22,000	\$18,500	-\$3,900	-17.4%
BUILDING MAINTENANCE	\$102,201	\$128,960	\$125,000	\$128,960	\$0	0%
OPTICOM MAINTENANCE	\$3,293	\$3,400	\$3,400	\$3,400	\$0	0%
AUTO & TRUCK MAINTENANCE	\$153	\$3,770	\$3,000	\$3,770	\$0	0%
RADIO MAINTENANCE	\$34,641	\$10,000	\$4,000	\$10,000	\$0	0%
FIREARM MAINTENANCE	\$1,333	\$1,800	\$1,000	\$1,200	-\$600	-33.3%
VEHICLE ACCESSORIES	\$1,992	\$11,500	\$5,000	\$8,800	-\$2,700	-23.5%
OFFICE MACHINE RENTAL	\$5,517	\$8,900	\$8,400	\$8,900	\$0	0%
BODY CAMERA SERVICE AGRMNT	\$146,459	\$130,200	\$127,545	\$132,600	\$2,400	1.8%
IN-SQUAD CAM SERVICE AGRMNT	\$0	\$30,264	\$30,264	\$80,264	\$50,000	165.2%
Total 44 - Contractual Services:	\$453,272	\$601,983	\$482,326	\$747,614	\$145,631	24.2%
45 - Other Cont. Services						
NIPAS	\$13,949	\$16,525	\$10,000	\$30,585	\$14,060	85.1%
CRIME PREVENTION	\$9,135	\$13,065	\$12,000	\$13,415	\$350	2.7%
CRIME LAB	\$47,126	\$50,000	\$47,831	\$55,000	\$5,000	10%
CRIME STOPPERS	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
MAJOR INVEST TASK FORCE	\$6,033	\$10,500	\$6,100	\$10,500	\$0	0%
SERVICE CHARGE	\$21,570	\$27,825	\$26,515	\$31,075	\$3,250	11.7%
PUBLIC EDUCATION/DARE	\$14,934	\$15,400	\$15,000	\$15,400	\$0	0%
K9 TRAINING FEES	\$36,155	\$14,200	\$11,000	\$15,400	\$1,200	8.5%
HEARING OFFICER	\$5,163	\$12,000	\$9,500	\$12,000	\$0	0%
LIABILITY INSURANCE	\$133,527	\$133,530	\$129,053	\$129,053	-\$4,477	-3.4%
AUTO INSURANCE	\$21,600	\$21,600	\$20,876	\$20,876	-\$724	-3.4%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
PROPERTY INSURANCE	\$8,377	\$8,380	\$8,099	\$8,100	-\$280	-3.3%
INSURANCE DEDUCTIBLES	\$42,366	\$4,000	\$4,000	\$4,000	\$0	0%
TELEPHONE SERVICE	\$11,284	\$16,000	\$13,000	\$16,000	\$0	0%
MOBILE PHONE	\$15,770	\$21,700	\$16,500	\$21,700	\$0	0%
LEASED PHONE LINES	\$890	\$2,200	\$0	\$2,200	\$0	0%
MOBILE DATA SERVICE	\$19,190	\$20,760	\$18,500	\$20,760	\$0	0%
TRAINING & SCHOOLS	\$134,916	\$239,760	\$160,000	\$133,500	-\$106,260	-44.3%
MEETING & CONVENTION	\$6,730	\$9,158	\$9,158	\$14,615	\$5,457	59.6%
DUES & SUBSCRIPTIONS	\$2,741	\$4,560	\$4,505	\$5,415	\$855	18.8%
CAR EXPENSE/MILEAGE REIMB	\$167	\$0	\$100	\$150	\$150	N/A
INFO SYS TRAINING	\$2,213	\$2,900	\$2,500	\$3,100	\$200	6.9%
ACADEMY TRAINING	\$0	\$0	\$0	\$66,500	\$66,500	N/A
Total 45 - Other Cont. Services:	\$553,836	\$645,063	\$525,237	\$630,344	-\$14,719	-2.3%
46 - Supplies						
OFFICE SUPPLIES	\$5,810	\$7,000	\$7,000	\$7,200	\$200	2.9%
COPIER/FAX SUPPLIES	\$835	\$1,000	\$500	\$1,000	\$0	0%
COMPUTER SUPPLIES	\$2,891	\$4,500	\$2,500	\$4,500	\$0	0%
PRINTED FORMS	\$5,051	\$8,400	\$8,400	\$9,000	\$600	7.1%
POSTAGE	\$1,197	\$2,500	\$1,300	\$2,500	\$0	0%
MISC OTHER SUPPLIES	\$382	\$3,000	\$3,000	\$3,000	\$0	0%
HOUSEKEEPING SUPPLIES	\$7,327	\$7,000	\$9,500	\$10,000	\$3,000	42.9%
SAFETY SUPPLIES	\$1,349	\$12,275	\$7,000	\$9,600	-\$2,675	-21.8%
FIREARMS AMMUNITION	\$18,032	\$19,900	\$19,200	\$19,900	\$0	0%
PRISONER SUPPLIES	\$897	\$1,200	\$1,200	\$1,300	\$100	8.3%
EVIDENCE SUPPLIES	\$7,765	\$6,750	\$6,750	\$7,000	\$250	3.7%
ANIMAL CONTROL-MISC	\$2,088	\$3,000	\$3,000	\$3,000	\$0	0%
MICROFILMING	\$1,631	\$6,800	\$6,500	\$6,800	\$0	0%
FIREARM ACCESSORIES	\$785	\$1,500	\$900	\$1,500	\$0	0%
K9 UNIT SUPPLIES	\$14,283	\$11,900	\$11,000	\$11,900	\$0	0%
NATURAL GAS	\$3,386	\$4,000	\$3,000	\$4,000	\$0	0%
FUEL	\$1,254	\$4,000	\$0	\$4,000	\$0	0%
TELECOM EQUIPMENT	\$350	\$950	\$367	\$700	-\$250	-26.3%
OFFICE FURNITURE	\$3,997	\$21,450	\$21,000	\$47,450	\$26,000	121.2%
COMPUTER HARDWARE	\$21,645	\$70,350	\$67,142	\$82,450	\$12,100	17.2%
COMPUTER SOFTWARE	\$820	\$5,750	\$0	\$3,650	-\$2,100	-36.5%
MACHINERY & EQUIPMENT	\$46,292	\$47,250	\$46,000	\$41,950	-\$5,300	-11.2%
BUILDING IMPROVEMENT	\$33,205	\$26,500	\$20,000	\$16,500	-\$10,000	-37.7%
FIREARMS	\$0	\$2,400	\$0	\$2,400	\$0	0%
K9 UNIT	\$398	\$7,450	\$2,450	\$10,000	\$2,550	34.2%
DUI EQUIPMENT	\$1,081	\$2,200	\$1,500	\$2,200	\$0	0%
Total 46 - Supplies:	\$182,752	\$289,025	\$249,209	\$313,500	\$24,475	8.5%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
49 - Other Financing Uses						
TRANSFER TO FLEET SERVICES	\$513,770	\$518,800	\$518,800	\$460,960	-\$57,840	-11.1%
TRANSFER TO HEALTH INSURANCE	\$1,523,520	\$1,661,000	\$1,661,000	\$1,729,100	\$68,100	4.1%
Total 49 - Other Financing Uses:	\$2,037,290	\$2,179,800	\$2,179,800	\$2,190,060	\$10,260	0.5%
Total Expense Objects:	\$16,793,949	\$18,693,873	\$17,917,120	\$19,883,874	\$1,190,002	6.4%

Police Communications - 11040200

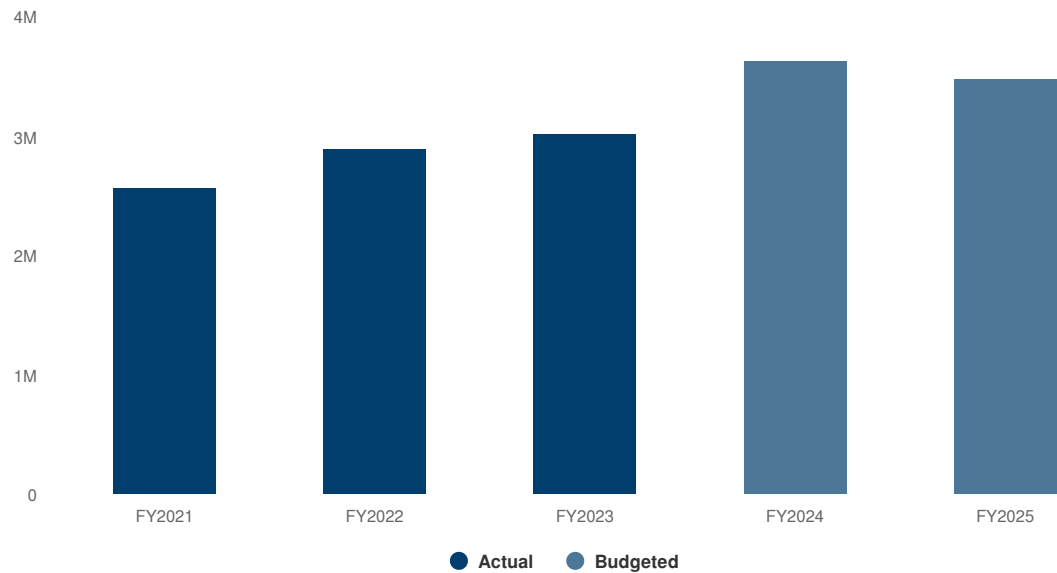
Molly Jones
Communications Supervisor

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

Expenditures Summary

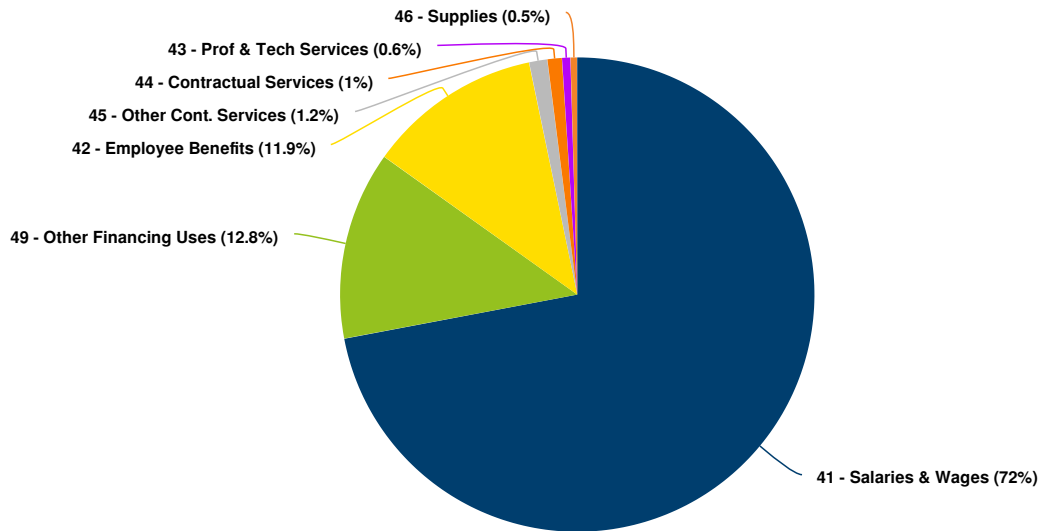
\$3,490,463 **-\$142,829**
(-3.93% vs. prior year)

Police Communications Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Communications expenditures are projected to finish at \$3.04M compared to a budget of \$3.63M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$435K or 16.8% under budget due to vacant positions.
- 42 - Employee Benefits is projected to finish \$124K or 25.4% under budget due to vacant positions and less tuition reimbursement than expected.

FY 2024/2025 Summary

Expenditures are budgeted at \$3.49M a decrease of \$143K or 3.9% compared to the prior year's budget. Notable variances include:

- 41 - Salaries & Wages is down \$71K or 2.8% due to staffing assumptions offset by wage adjustments.
- 42 - Employee Benefits is down \$74K or 15.1% due to lower IMRF pension costs and staffing assumptions.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$1,674,319	\$2,061,250	\$1,636,400	\$1,980,120	-\$81,130	-3.9%
SALARIES-PART TIME	\$66,501	\$70,000	\$100,000	\$100,000	\$30,000	42.9%
SALARIES-SICK LV BUYBACK	\$4,524	\$8,000	\$8,919	\$9,000	\$1,000	12.5%
TRAINING OFFICER PAY	\$18,252	\$20,000	\$15,000	\$20,000	\$0	0%
LONGEVITY	\$5,000	\$6,100	\$5,100	\$5,100	-\$1,000	-16.4%
OVERTIME	\$358,785	\$420,000	\$385,000	\$400,000	-\$20,000	-4.8%
Total 41 - Salaries & Wages:	\$2,127,382	\$2,585,350	\$2,150,419	\$2,514,220	-\$71,130	-2.8%
42 - Employee Benefits						
SOCIAL SECURITY	\$128,314	\$160,290	\$127,300	\$136,000	-\$24,290	-15.2%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
MEDICARE	\$30,009	\$37,500	\$29,800	\$35,000	-\$2,500	-6.7%
IL MUNIC RETIREMENT FUND	\$191,728	\$232,690	\$169,700	\$185,000	-\$47,690	-20.5%
TUITION REIMBURSEMENT	\$5,258	\$20,000	\$8,500	\$11,000	-\$9,000	-45%
WORKERS COMP INSURANCE	\$11,727	\$11,730	\$11,337	\$11,337	-\$393	-3.4%
WELLNESS PROGRAM	\$210	\$9,275	\$469	\$8,875	-\$400	-4.3%
EMPLOYEE AWARDS	\$800	\$500	\$800	\$800	\$300	60%
UNIFORM ALLOWANCE	\$8,596	\$12,000	\$12,000	\$12,000	\$0	0%
UNIFORM ISSUE	\$2,261	\$3,250	\$2,450	\$4,000	\$750	23.1%
MEDICAL EXPENSE	\$982	\$500	\$1,500	\$810	\$310	62%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$9,200	\$9,200	N/A
Total 42 - Employee Benefits:	\$379,885	\$487,735	\$363,856	\$414,022	-\$73,713	-15.1%
43 - Prof & Tech Services						
LABOR ATTORNEY	\$644	\$10,000	\$3,000	\$10,000	\$0	0%
CONSULTING SERVICES	\$0	\$2,000	\$0	\$2,000	\$0	0%
PERSONNEL TESTING	\$1,880	\$1,250	\$3,500	\$8,050	\$6,800	544%
Total 43 - Prof & Tech Services:	\$2,524	\$13,250	\$6,500	\$20,050	\$6,800	51.3%
44 - Contractual Services						
CLOUD & NETWORK SERVICES	\$4,516	\$7,430	\$7,430	\$11,840	\$4,410	59.4%
COMP HARDWARE MAINTENANCE	\$1,019	\$1,875	\$1,908	\$4,350	\$2,475	132%
COMP SOFTWARE MAINTENANCE	\$6,251	\$7,225	\$6,698	\$8,365	\$1,140	15.8%
TELECOM MAINTENANCE	\$1,580	\$1,725	\$1,595	\$1,800	\$75	4.3%
EQUIPMENT MAINTENANCE	\$0	\$500	\$0	\$500	\$0	0%
OFFICE MACHINE RENTAL	\$4,277	\$7,572	\$5,600	\$7,680	\$108	1.4%
Total 44 - Contractual Services:	\$17,642	\$26,327	\$23,231	\$34,535	\$8,208	31.2%
45 - Other Cont. Services						
SERVICE CHARGE	\$3,715	\$4,065	\$4,065	\$4,425	\$360	8.9%
LIABILITY INSURANCE	\$10,144	\$10,145	\$9,805	\$9,805	-\$340	-3.4%
MOBILE PHONES	\$1,771	\$2,460	\$1,636	\$2,460	\$0	0%
TRAINING & SCHOOLS	\$6,818	\$12,640	\$9,000	\$19,456	\$6,816	53.9%
MEETING & CONVENTION	\$0	\$3,100	\$0	\$3,100	\$0	0%
DUES & SUBSCRIPTIONS	\$1,776	\$4,760	\$2,700	\$2,625	-\$2,135	-44.9%
CAR EXPENSE/MILEAGE REIMB	\$233	\$500	\$200	\$500	\$0	0%
INFO SYS TRAINING	\$685	\$950	\$950	\$1,025	\$75	7.9%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 45 - Other Cont. Services:	\$25,143	\$38,620	\$28,356	\$43,396	\$4,776	12.4%
46 - Supplies						
OFFICE SUPPLIES	\$794	\$1,500	\$800	\$1,500	\$0	0%
COMPUTER SUPPLIES	\$2,396	\$3,270	\$3,270	\$3,500	\$230	7%
OFFICE FURNITURE	\$2,184	\$2,390	\$2,390	\$2,390	\$0	0%
COMPUTER HARDWARE	\$4,001	\$8,100	\$4,100	\$5,200	-\$2,900	-35.8%
COMPUTER SOFTWARE	\$74	\$5,450	\$0	\$2,150	-\$3,300	-60.6%
BUILDING IMPROVEMENT	\$0	\$1,000	\$0	\$1,000	\$0	0%
Total 46 - Supplies:	\$9,450	\$21,710	\$10,560	\$15,740	-\$5,970	-27.5%
49 - Other Financing Uses						
TRANSFER TO HEALTH INSURANCE	\$457,070	\$460,300	\$460,300	\$448,500	-\$11,800	-2.6%
Total 49 - Other Financing Uses:	\$457,070	\$460,300	\$460,300	\$448,500	-\$11,800	-2.6%
Total Expense Objects:	\$3,019,095	\$3,633,292	\$3,043,222	\$3,490,463	-\$142,829	-3.9%

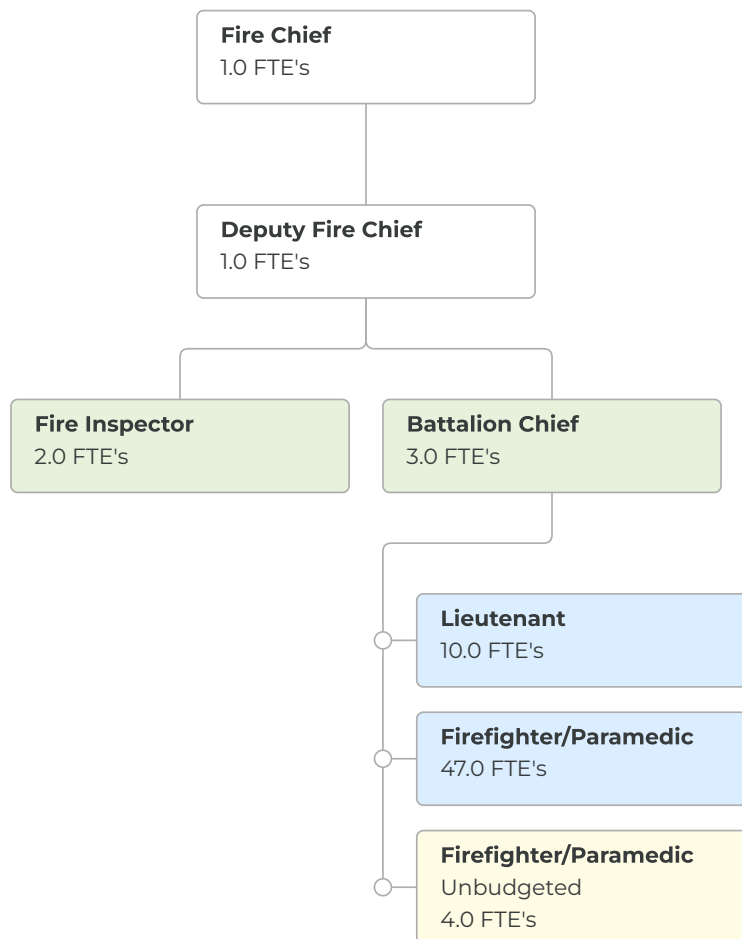
Fire Department

John Kavanagh

Fire Chief

The Gurnee Fire Department (GFD) provides a variety of emergency services to protect the lives and property of its citizens. Operating out of three 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. A third station was completed in October 2021 at 5330 Manchester 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 2023, the Gurnee Fire Department responded to a total of 8,132 emergency calls. The Department is led by the Fire Chief and includes one Deputy Chief, three Battalion Chiefs, ten Lieutenants, forty-seven firefighter / paramedics and two fire prevention personnel. The Fire Department oversees two separate cost centers, Fire - Administration (11050100) and Foreign Fire Insurance (11050500).

Organizational Chart



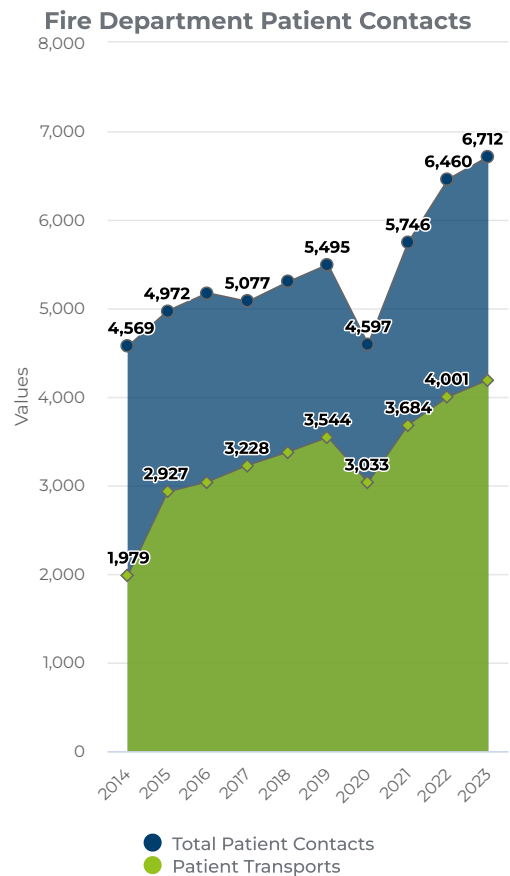
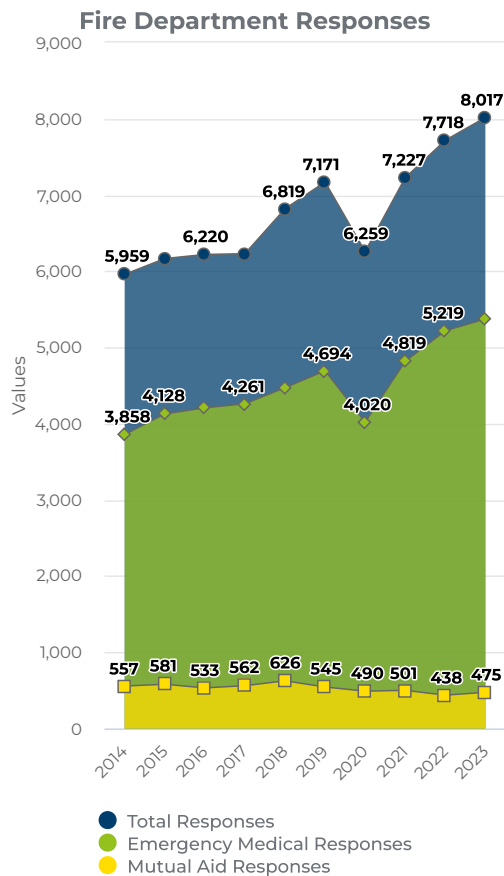
Performance Measures

As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fire Responses	5,959	6,166	6,220	6,230	6,819	7,171	6,259	7,227	7,718	8,017
Emergency Medical Responses	3,858	4,128	4,208	4,261	4,472	4,694	4,020	4,819	5,219	5,374
Mutual Aid Responses	557	581	533	562	626	545	490	501	438	475
Patient Contacts	4,569	4,972	5,174	5,077	5,298	5,495	4,597	5,746	6,460	6,712
Patient Transports	1,979	2,927	3,041	3,228	3,377	3,544	3,033	3,684	4,001	4,192

Fire Department Responses is a good indicator of overall workload. Responses are broken down into 3 categories: Total Responses, Emergency Medical Responses and Mutual Aid Responses. Figures are on a fiscal year basis.

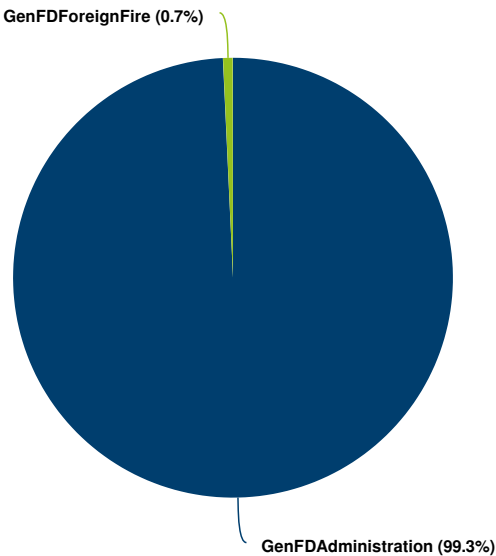
Patient contacts and transports is a good measure of emergency medical workload. Figures are on a calendar year basis.



Expenditures by Function

The Fire Department includes two cost centers; Fire administration which accounts for 99.3% of all expenditures and Foreign Fire which accounts for 0.7%. Foreign Fire activity is governed by a separate Board made up of Fire personnel as dictated by state statute.

Budgeted Expenditures by Function

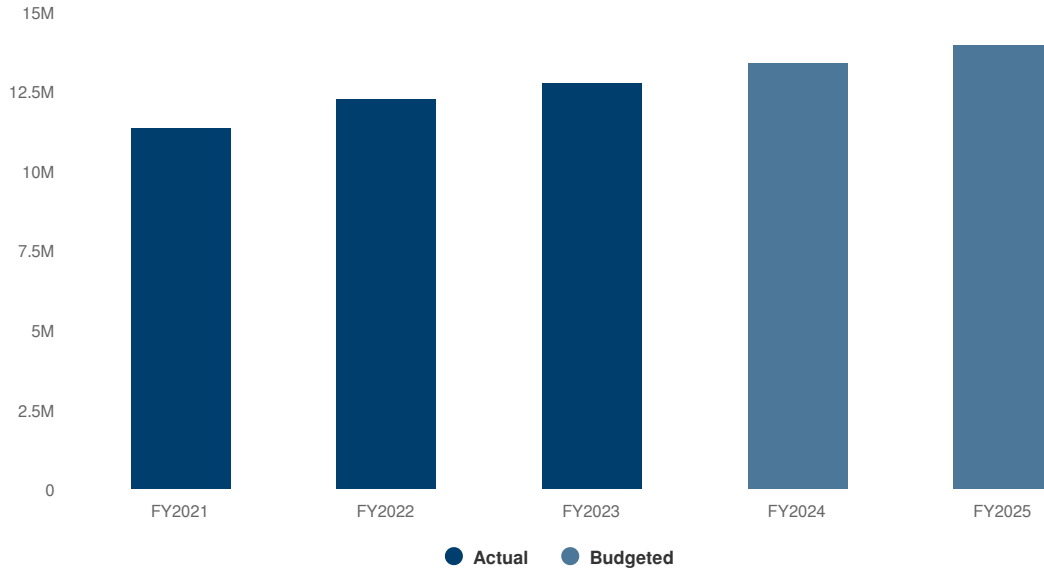


Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expenditures						
GenFDAdministration	\$12,773,738	\$13,338,780	\$13,342,826	\$13,855,338	\$516,558	3.9%
GenFDForeignFire	\$21,101	\$65,000	\$103,023	\$100,000	\$35,000	53.8%
Total Expenditures:	\$12,794,839	\$13,403,780	\$13,445,849	\$13,955,338	\$551,558	4.1%

Expenditures Summary

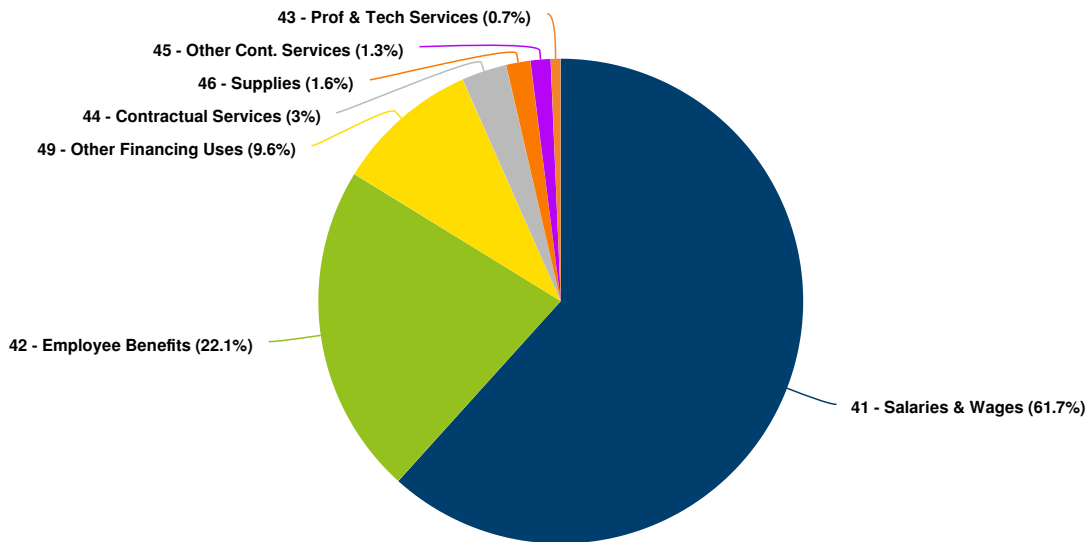
\$13,955,338 **\$551,558**
(4.11% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Fire Department expenditures are projected to finish at \$13.45M compared to a budget of \$13.40M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$37K or 0.4% over budget due to additional overtime from staff turnover.
- 43 - Professional & Technical Services is projected to finish \$12k or 12.4% under budget due to lower consulting services and ambulance fees.
- 45 - Other Contracted Services is projected to finish \$19K or 12.0% over budget due to greater than expected training & schools as a result of employee turnover.

FY 2024/2025 Summary

Expenditures are budgeted at \$13.96M an increase of \$552K or 4.1%. Notable variances include:

- 41 - Salaries & Wages is up \$362K or 4.4% due to additional overtime and the addition of two Firefighter/Paramedics.
- 44 - Contractual Services is up \$72K or 20.6% due to increased equipment maintenance and cloud-based software subscriptions.
- 45 - Other Contractual Services is up \$27K or 17.4% due to additional academy training. In order to attract Firefighter/Paramedics the department is considering hiring certified paramedics and sending them to the fire academy. Currently a paramedic and fire license is required.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
GenFDAdministration	\$7,792,345	\$8,247,725	\$8,284,691	\$8,609,550	\$361,825	4.4%
Total 41 - Salaries & Wages:	\$7,792,345	\$8,247,725	\$8,284,691	\$8,609,550	\$361,825	4.4%
42 - Employee Benefits						
GenFDAdministration	\$2,957,950	\$3,020,038	\$2,999,050	\$3,084,592	\$64,554	2.1%

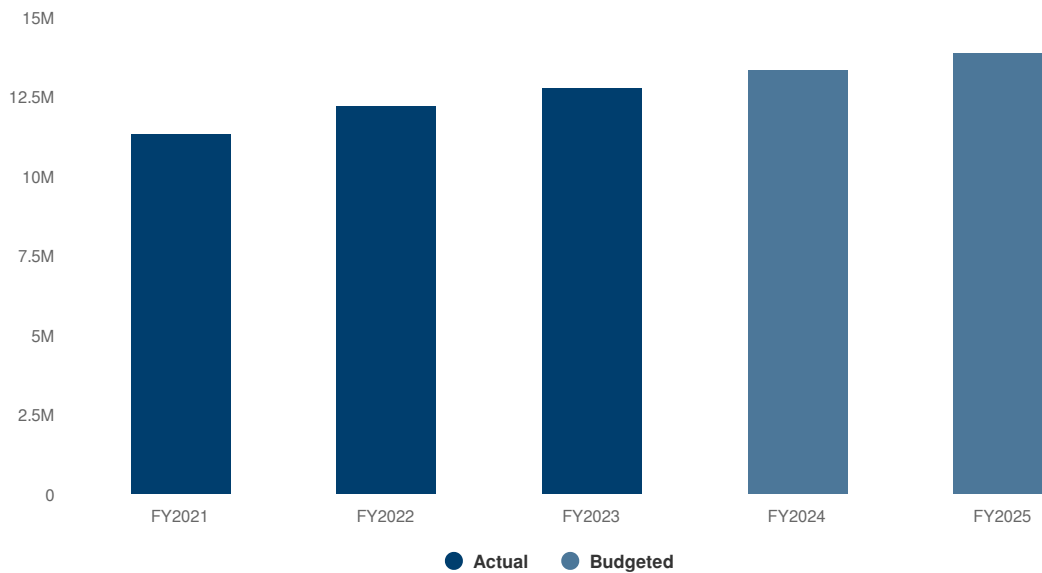
Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 42 - Employee Benefits:	\$2,957,950	\$3,020,038	\$2,999,050	\$3,084,592	\$64,554	2.1%
43 - Prof & Tech Services						
GenFDAdministration	\$76,934	\$100,000	\$87,595	\$93,000	-\$7,000	-7%
Total 43 - Prof & Tech Services:	\$76,934	\$100,000	\$87,595	\$93,000	-\$7,000	-7%
44 - Contractual Services						
GenFDAdministration	\$215,707	\$282,872	\$278,319	\$319,613	\$36,741	13%
GenFDForeignFire	\$21,101	\$65,000	\$103,023	\$100,000	\$35,000	53.8%
Total 44 - Contractual Services:	\$236,808	\$347,872	\$381,342	\$419,613	\$71,741	20.6%
45 - Other Cont. Services						
GenFDAdministration	\$150,768	\$157,555	\$176,526	\$184,903	\$27,348	17.4%
Total 45 - Other Cont. Services:	\$150,768	\$157,555	\$176,526	\$184,903	\$27,348	17.4%
46 - Supplies						
GenFDAdministration	\$321,245	\$215,590	\$201,646	\$227,100	\$11,510	5.3%
Total 46 - Supplies:	\$321,245	\$215,590	\$201,646	\$227,100	\$11,510	5.3%
49 - Other Financing Uses						
GenFDAdministration	\$1,258,790	\$1,315,000	\$1,315,000	\$1,336,580	\$21,580	1.6%
Total 49 - Other Financing Uses:	\$1,258,790	\$1,315,000	\$1,315,000	\$1,336,580	\$21,580	1.6%
Total Expense Objects:	\$12,794,839	\$13,403,780	\$13,445,849	\$13,955,338	\$551,558	4.1%

Fire Administration - 11050100

Expenditures Summary

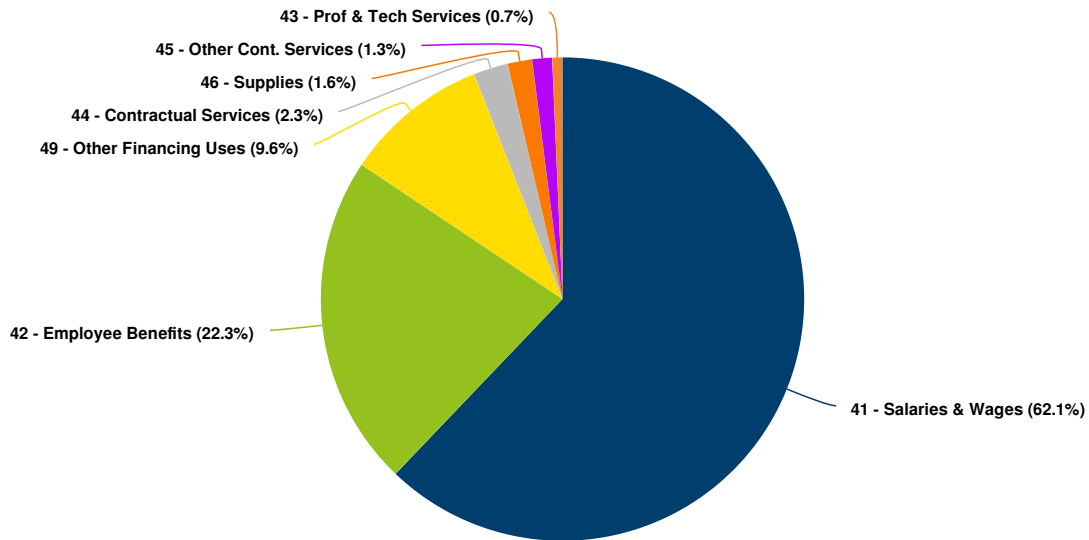
\$13,855,338 **\$516,558**
(3.87% vs. prior year)

Fire Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Fire Administration expenditures are projected to finish at \$13.34M compared to a budget of \$13.34M. Notable variances include:

- 41 - Salaries & Wages are projected to finish \$37K or 0.4% over budget due to additional overtime from staff turnover.
- 43 - Professional & Technical Services is projected to finish \$12k or 12.4% under budget due to lower consulting services and ambulance fees.
- 45 - Other Contracted Services is projected to finish \$19K or 12.0% over budget due to greater than expected training & schools as a result of employee turnover.

FY 2024/2025 Summary

Expenditures are budgeted at \$13.86M an increase of \$517K or 3.9%. Notable variances include:

- 41 - Salaries & Wages is up \$362K or 4.4% due to additional overtime and the addition of two Firefighter/Paramedics.
- 44 - Contractual Services is up \$37K or 13.0% due to increased equipment maintenance and cloud-based software subscriptions.
- 45 - Other Contractual Services is up \$27K or 17.4% due to additional academy training. In order to attract Firefighter/Paramedics the department is considering hiring certified paramedics and sending them to the fire academy. Currently a paramedic and fire license is required.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$6,631,876	\$7,247,425	\$6,978,100	\$7,301,050	\$53,625	0.7%
SALARIES-SICK LV BUYBACK	\$65,246	\$68,000	\$69,009	\$70,000	\$2,000	2.9%
OFFICER IN CHARGE	\$28,247	\$25,000	\$30,000	\$20,000	-\$5,000	-20%
LONGEVITY	\$32,300	\$32,300	\$30,000	\$28,500	-\$3,800	-11.8%
NOV HOLIDAY PAY	\$272,948	\$275,000	\$277,581	\$290,000	\$15,000	5.5%
OVERTIME	\$761,728	\$600,000	\$900,000	\$900,000	\$300,000	50%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 41 - Salaries & Wages:	\$7,792,345	\$8,247,725	\$8,284,691	\$8,609,550	\$361,825	4.4%
42 - Employee Benefits						
SOCIAL SECURITY	\$16,957	\$12,250	\$12,000	\$13,000	\$750	6.1%
MEDICARE	\$109,052	\$117,425	\$121,400	\$125,000	\$7,575	6.5%
IL MUNIC RETIREMENT FUND	\$25,301	\$21,800	\$16,000	\$20,000	-\$1,800	-8.3%
FIRE PENSION CONTRIBUTION	\$2,201,735	\$2,267,788	\$2,267,788	\$2,313,144	\$45,356	2%
TUITION REIMBURSEMENT	\$23,643	\$22,000	\$14,463	\$22,000	\$0	0%
WORKERS COMP INSURANCE	\$492,906	\$492,925	\$476,397	\$476,398	-\$16,527	-3.4%
EMPLOYEE AWARDS/RECOG	\$1,298	\$1,600	\$1,754	\$1,900	\$300	18.8%
UNIFORM ALLOWANCE	\$42,502	\$46,300	\$44,500	\$46,300	\$0	0%
UNIFORM ISSUE	\$8,804	\$9,000	\$8,950	\$16,000	\$7,000	77.8%
SAFETY PROGRAM	\$75	\$250	\$239	\$250	\$0	0%
CLOTHING REPLACEMENT	\$7,822	\$8,200	\$8,200	\$8,200	\$0	0%
MEDICAL EXPENSE	\$15,435	\$5,500	\$9,395	\$10,000	\$4,500	81.8%
RHS ER PORTION IAFF	\$12,420	\$15,000	\$17,964	\$18,000	\$3,000	20%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$14,400	\$14,400	N/A
Total 42 - Employee Benefits:	\$2,957,950	\$3,020,038	\$2,999,050	\$3,084,592	\$64,554	2.1%
43 - Prof & Tech Services						
GENERAL LEGAL SERVICE	\$0	\$1,500	\$662	\$1,500	\$0	0%
LABOR ATTORNEY	\$828	\$4,000	\$3,933	\$4,000	\$0	0%
CONSULTING SERVICES	\$0	\$4,500	\$0	\$4,500	\$0	0%
AMBULANCE COLLECTION FEE NON	\$24,682	\$25,000	\$22,000	\$22,000	-\$3,000	-12%
AMBULANCE COLLECTION FEE RES	\$38,383	\$40,000	\$36,000	\$36,000	-\$4,000	-10%
PERSONNEL TESTING	\$13,041	\$25,000	\$25,000	\$25,000	\$0	0%
Total 43 - Prof & Tech Services:	\$76,934	\$100,000	\$87,595	\$93,000	-\$7,000	-7%
44 - Contractual Services						
NSSD SEWAGE FEE	\$1,683	\$1,850	\$1,799	\$1,700	-\$150	-8.1%
CLOUD & NETWORK SERVICES	\$63,872	\$96,787	\$104,397	\$114,808	\$18,021	18.6%
OFFICE EQUIP MAINTENANCE	\$0	\$800	\$365	\$800	\$0	0%
COMP HARDWARE MAINTENANCE	\$7,885	\$9,550	\$10,520	\$14,025	\$4,475	46.9%
COMP SOFTWARE MAINTENANCE	\$13,147	\$13,815	\$14,148	\$15,405	\$1,590	11.5%
TELECOM MAINTENANCE	\$3,708	\$4,500	\$4,469	\$4,725	\$225	5%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
EQUIPMENT MAINTENANCE	\$26,498	\$30,970	\$26,505	\$40,300	\$9,330	30.1%
BUILDING MAINTENANCE	\$17,326	\$22,500	\$19,750	\$22,500	\$0	0%
OPTICOM MAINTENANCE	\$3,293	\$3,400	\$1,257	\$3,400	\$0	0%
AUTO & TRUCK MAINTENANCE	\$67,250	\$69,500	\$69,431	\$72,500	\$3,000	4.3%
RADIO MAINTENANCE	\$3,987	\$8,250	\$7,900	\$8,250	\$0	0%
LANDSCAPE MAINTENANCE	\$6,950	\$8,750	\$9,000	\$9,000	\$250	2.9%
EMERGENCY SIREN MAINT	\$0	\$12,000	\$8,606	\$12,000	\$0	0%
OFFICE MACHINE RENTAL	\$108	\$200	\$172	\$200	\$0	0%
Total 44 - Contractual Services:	\$215,707	\$282,872	\$278,319	\$319,613	\$36,741	13%
45 - Other Cont. Services						
MISC SERVICES	\$853	\$3,500	\$0	\$3,500	\$0	0%
SERVICE CHARGE	\$11,820	\$14,930	\$14,833	\$15,700	\$770	5.2%
LIABILITY INSURANCE	\$22,565	\$22,570	\$21,813	\$21,814	-\$756	-3.3%
AUTO INSURANCE	\$24,949	\$24,950	\$24,113	\$24,114	-\$836	-3.4%
PROPERTY INSURANCE	\$8,377	\$8,380	\$8,099	\$8,100	-\$280	-3.3%
INSURANCE DEDUCTIBLE	-\$5,317	\$5,000	\$8,796	\$5,000	\$0	0%
DAMAGE TO VILLAGE PROPERTY	\$0	\$0	\$9,958	\$0	\$0	0%
PAGER RENTAL	\$0	\$1,600	\$1,452	\$1,700	\$100	6.3%
TELEPHONE SERVICE	\$8,477	\$12,000	\$12,000	\$12,000	\$0	0%
MOBILE PHONE	\$5,294	\$6,500	\$4,874	\$6,500	\$0	0%
MOBILE DATA SERVICE	\$6,382	\$7,500	\$5,405	\$7,500	\$0	0%
TRAINING & SCHOOLS	\$54,357	\$36,000	\$50,420	\$39,000	\$3,000	8.3%
MEETING & CONVENTION	\$599	\$4,800	\$4,650	\$5,000	\$200	4.2%
DUES & SUBSCRIPTIONS	\$10,300	\$8,050	\$8,025	\$8,050	\$0	0%
CAR EXPENSE/MILEAGE REIMB	\$500	\$0	\$562	\$0	\$0	0%
INFO SYS TRAINING	\$1,610	\$1,775	\$1,525	\$1,925	\$150	8.5%
ACADEMY TRAINING	\$0	\$0	\$0	\$25,000	\$25,000	N/A
Total 45 - Other Cont. Services:	\$150,768	\$157,555	\$176,526	\$184,903	\$27,348	17.4%
46 - Supplies						
OFFICE SUPPLIES	\$574	\$3,000	\$2,000	\$3,000	\$0	0%
COPIER/FAX SUPPLIES	\$0	\$250	\$0	\$250	\$0	0%
COMPUTER SUPPLIES	\$283	\$1,250	\$975	\$0	-\$1,250	-100%
PRINTED FORMS	\$26	\$1,000	\$899	\$200	-\$800	-80%
POSTAGE	\$380	\$700	\$229	\$600	-\$100	-14.3%
CHEMICALS	\$3,246	\$3,250	\$3,199	\$3,250	\$0	0%
REFERENCE MATERIAL	\$502	\$2,200	\$1,569	\$5,200	\$3,000	136.4%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
SMALL TOOLS	\$2,084	\$4,100	\$3,750	\$4,100	\$0	0%
HOUSEKEEPING SUPPLIES	\$8,807	\$10,000	\$9,875	\$10,500	\$500	5%
SAFETY SUPPLIES	\$1,950	\$2,250	\$1,900	\$2,250	\$0	0%
MEDICAL SUPPLIES	\$30,360	\$32,500	\$34,417	\$35,000	\$2,500	7.7%
COMMUNICATION SUPPLIES	\$384	\$350	\$246	\$300	-\$50	-14.3%
MAINTENANCE SUPPLIES	\$3,519	\$10,300	\$8,600	\$10,350	\$50	0.5%
AUTO & TRUCK MAINT SUPPLY	\$36,950	\$37,000	\$34,700	\$42,000	\$5,000	13.5%
PUBLIC ED SUPPLIES	\$0	\$500	\$414	\$4,500	\$4,000	800%
KITCHEN SUPPLIES	\$0	\$500	\$500	\$500	\$0	0%
NATURAL GAS	\$1,860	\$2,500	\$2,300	\$2,500	\$0	0%
MISC OTHER CAPITAL ITEMS	\$11,315	\$12,600	\$12,283	\$12,600	\$0	0%
TELECOM EQUIPMENT	\$0	\$150	\$150	\$0	-\$150	-100%
COMPUTER HARDWARE	\$9,634	\$19,850	\$19,842	\$18,100	-\$1,750	-8.8%
COMPUTER SOFTWARE	\$225	\$1,540	\$0	\$1,600	\$60	3.9%
MACHINERY & EQUIPMENT	\$21,708	\$23,000	\$19,700	\$23,000	\$0	0%
RADIO EQUIPMENT	\$3,479	\$8,100	\$6,313	\$8,100	\$0	0%
BUILDING IMPROVEMENT	\$161,612	\$14,200	\$13,555	\$14,200	\$0	0%
FIRE HOSE	\$4,488	\$4,500	\$4,250	\$5,000	\$500	11.1%
FIRE FIGHTING GEAR	\$17,862	\$20,000	\$19,980	\$20,000	\$0	0%
Total 46 - Supplies:	\$321,245	\$215,590	\$201,646	\$227,100	\$11,510	5.3%
49 - Other Financing Uses						
TRANSFER TO FLEET SERVICES	\$59,000	\$74,200	\$74,200	\$79,080	\$4,880	6.6%
TRANSFER TO HEALTH INSURANCE	\$1,199,790	\$1,240,800	\$1,240,800	\$1,257,500	\$16,700	1.3%
Total 49 - Other Financing Uses:	\$1,258,790	\$1,315,000	\$1,315,000	\$1,336,580	\$21,580	1.6%
Total Expense Objects:	\$12,773,738	\$13,338,780	\$13,342,826	\$13,855,338	\$516,558	3.9%

Foreign Fire - 11050500

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.

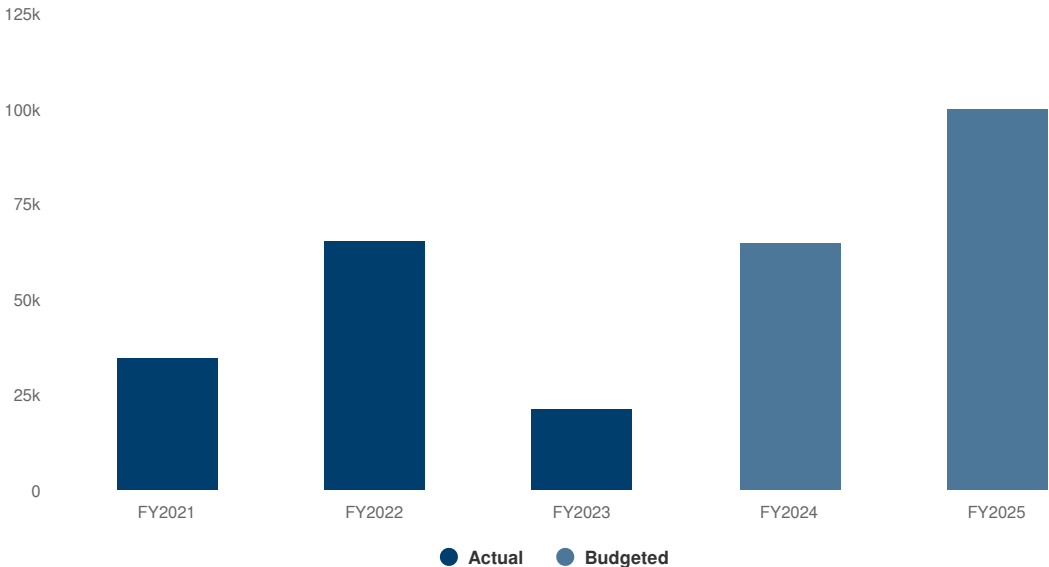
Expenditures Summary

\$100,000

\$35,000

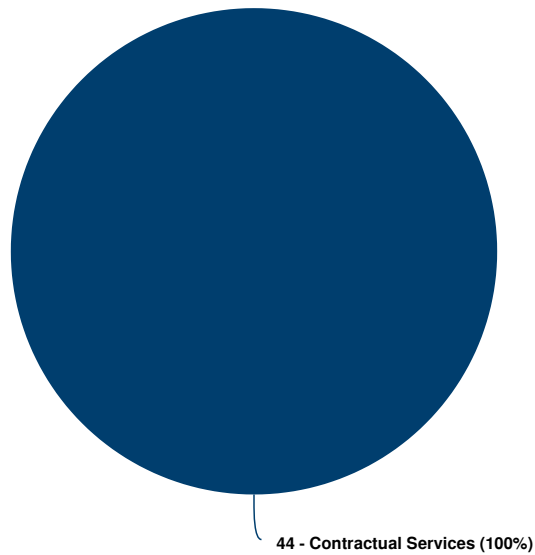
(53.85% vs. prior year)

Foreign Fire Proposed and Historical Budget vs. Actual

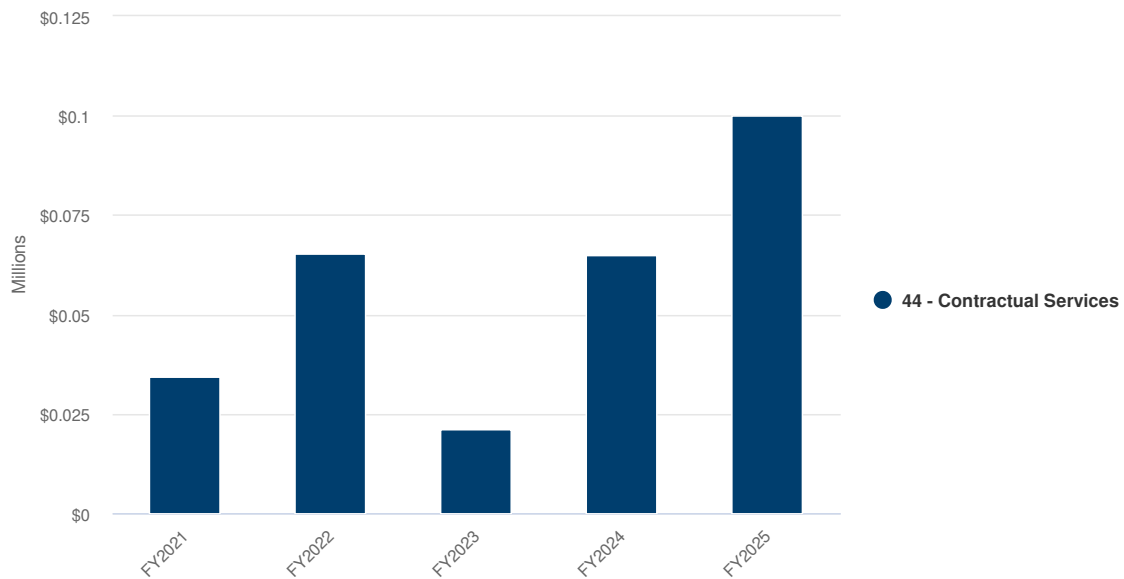


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



FY 2023/2024 Review

Foreign Fire expenditures totaled \$100K compared to a budget of \$65K. This includes a contribution for Fire Station #3 of \$85K and other misc. equipment.

FY 2024/2025 Summary

Expenditures are budgeted at \$100K, an increase of \$35K or 53.8% to reflect potential purchases of equipment.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
44 - Contractual Services						
EQUIPMENT MAINTENANCE	\$21,101	\$65,000	\$103,023	\$100,000	\$35,000	53.8%
Total 44 - Contractual Services:	\$21,101	\$65,000	\$103,023	\$100,000	\$35,000	53.8%
Total Expense Objects:	\$21,101	\$65,000	\$103,023	\$100,000	\$35,000	53.8%

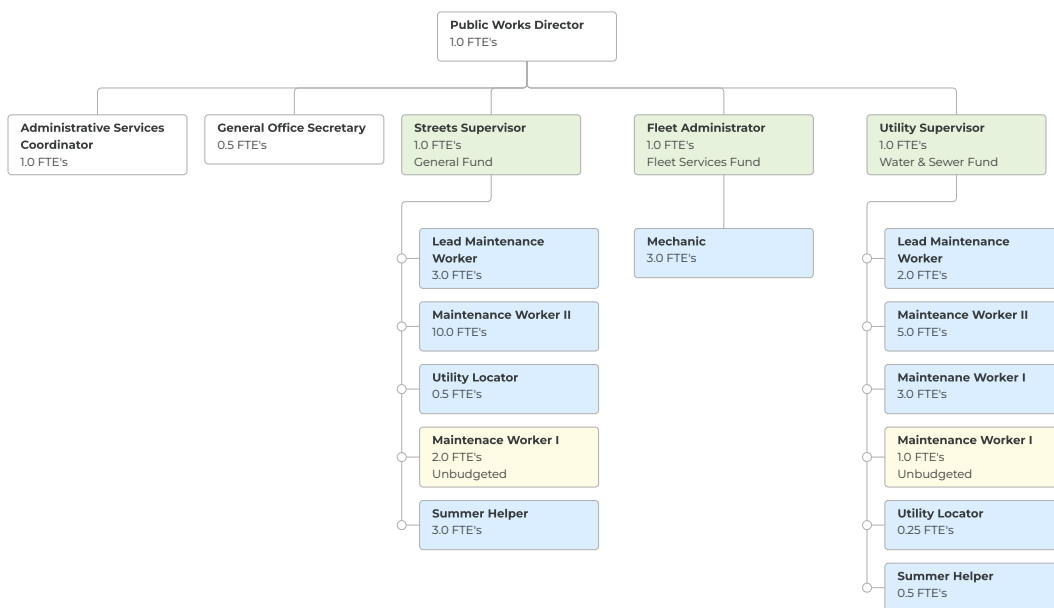
Public Works Department

Heather Galan

Public Works Director

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. Working in conjunction with the Director are the Street and Utility Supervisors, who oversee each respective Division and the Fleet Administrator, who oversees the Fleet Services Division. The Public Works Department oversees multiple cost centers, Public Works - Administration (11075100), Utility Operating (22175500), and Fleet Services Fund (23375200).

Organizational Chart



Performance Measures

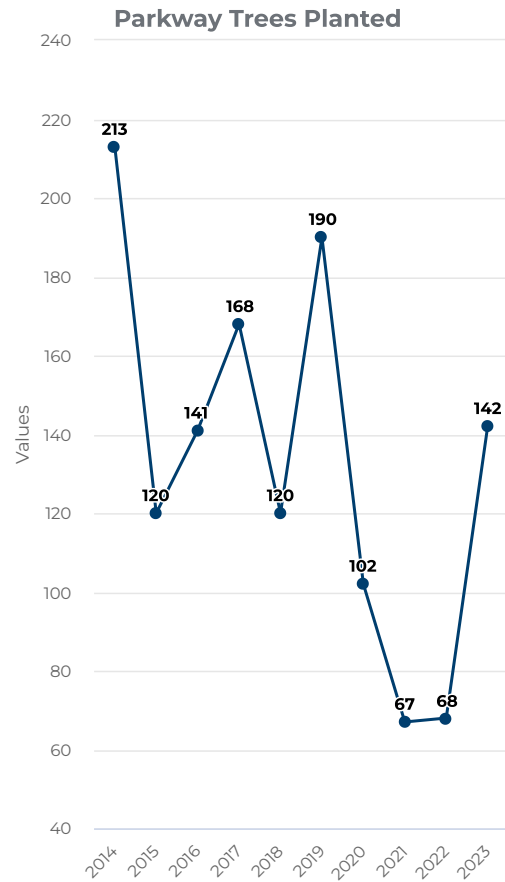
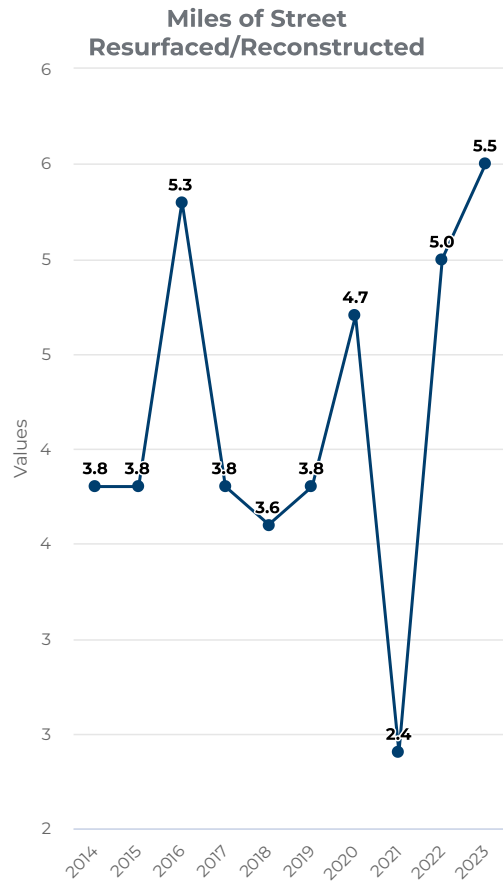
As part of the Strategic Plan, the Village identified performance measures to track workload and performance for each department. The following metrics are used for this purpose and may be added to or amended over time as strategic priorities evolve.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Miles of Streets Resurfaced/Reconstructed	3.8	3.8	5.3	3.8	3.6	3.8	4.7	2.4	5	5.5
Number of Parkway Trees Planted	213	120	141	168	120	190	102	67	68	142
Inches of Snowfall	70.9	41.8	30.8	35.4	33	52.5	25.5	42	22	17.5
Tons of Salt Used in Snow Plowing	4,033	1,884	1,799	1,891	2,766	3,595	2,421	2,635	2,061	1,637
Number of Water Main Breaks	30	34	25	32	34	33	23	25	37	19
Number of Water Meters Replaced	201	128	93	135	63	154	86	82	220	194
Total Water Consumption (Millions of Gallons)	1,305	1,365	1,274	1,327	1,254	1,290	1,226	1,125	1,508	1,287
Average Daily Consumption (Million of Gallons)	3.8	3.7	3.6	3.6	3.4	3.5	3.4	3.1	4	3.5

The Public Works Streets Division is responsible for maintaining the roadways and right of way in the Village. Two indicators are presented; miles of streets resurfaced/reconstructed and parkway trees planted.

The overall miles of street resurfaced or reconstructed is an indicator of the Village's performance maintaining the roads. Reconstruction costs about twice as much as resurfacing, so overall funding may not go as far in years when a reconstruction job is included. Figures are on a fiscal year basis.

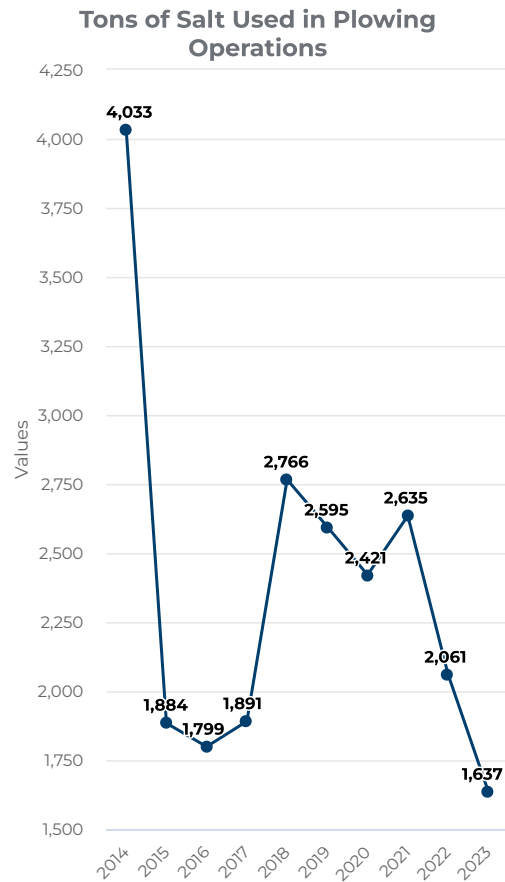
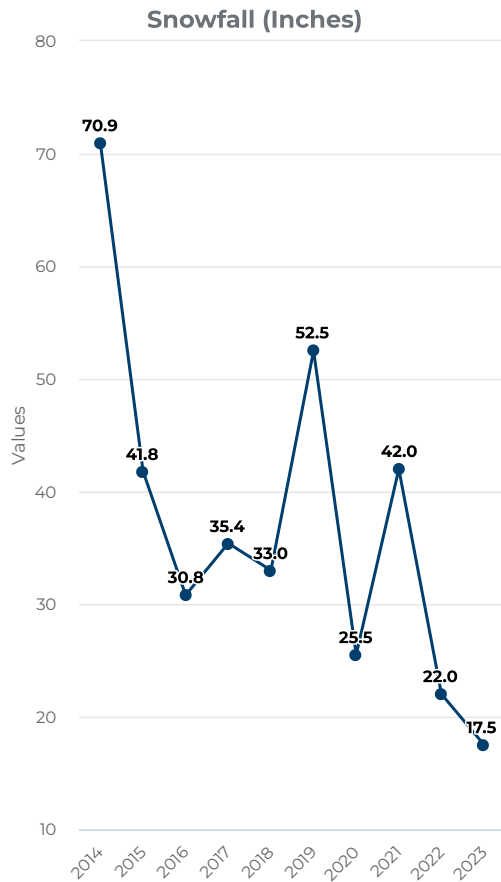
The Village maintains right of way and beautification is an important part of that, including planting new trees. Figures are on a fiscal year basis.



Snow plowing operations is one of the primary functions of Public Works. Two measures are presented; annual snowfall in inches and tons of salt used in plowing operations.

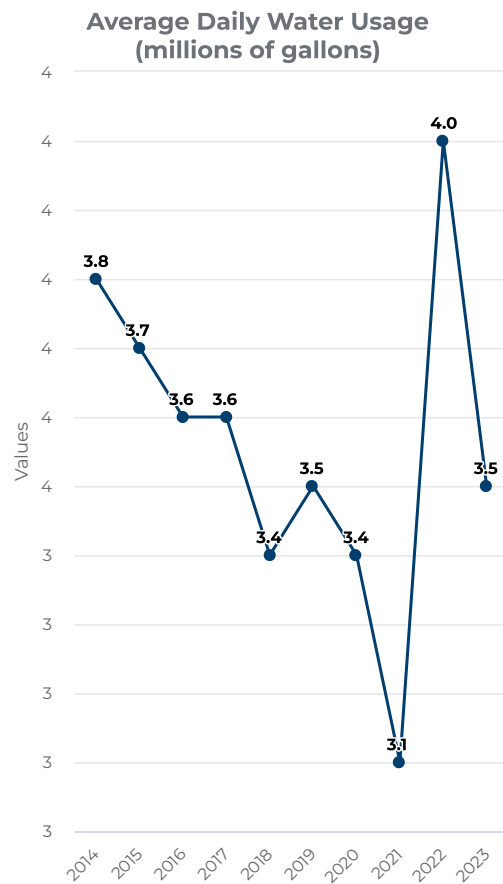
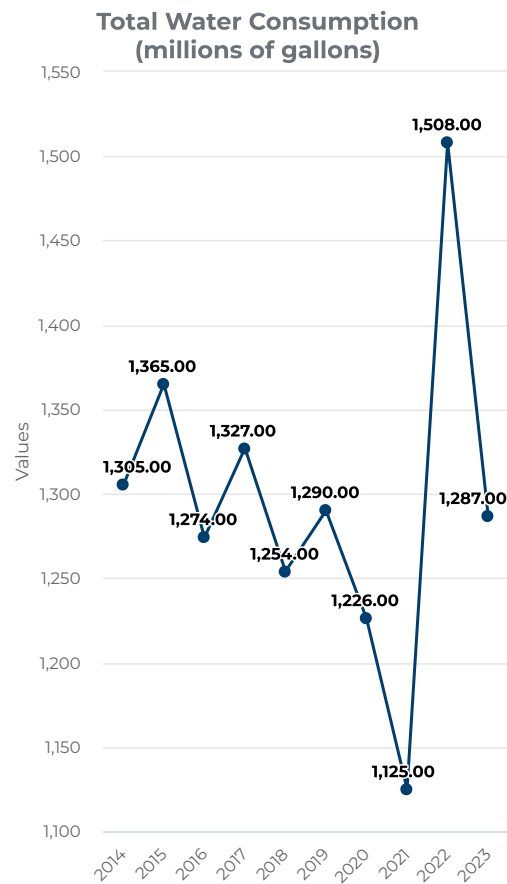
Total snowfall is a good indication of the scope of the annual snow plow operations. Figures are on a fiscal year basis.

Salt usage is a good indicator of the number and type of snow events. Figures are on a fiscal year basis.



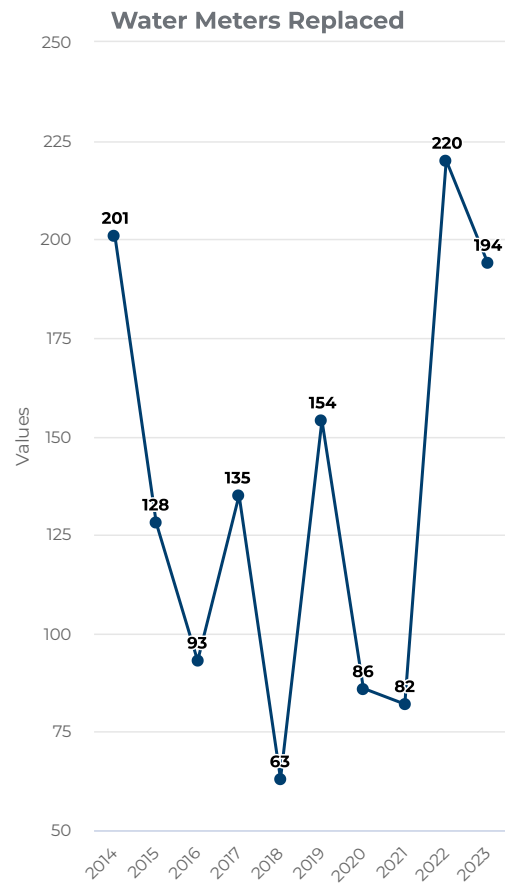
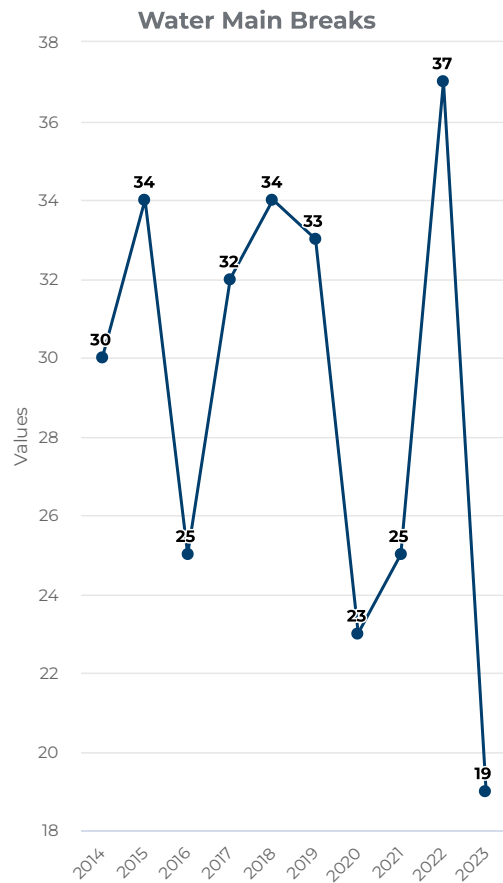
The Public Works Department is responsible for maintaining the Village's potable water system. The following performance measures are intended to give a scope of the overall system and indicators of the effectiveness of the maintenance and reading functions. All figures are on a fiscal year basis.

Total Water Consumption and Average Daily Consumption in millions of gallons gives the scope of the overall water system and the amount of water required to meet the needs of our customers



Water Main Breaks is an indicator of the effectiveness and impact of the maintenance and replacement program and the reliability of the system.

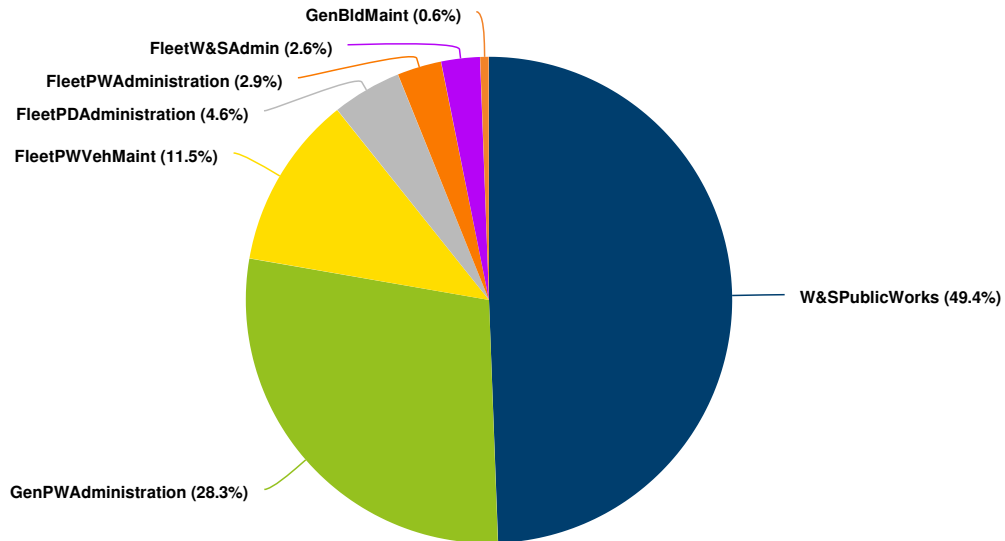
Meters Replaced is an indicator of the maintenance of the reading and billing portion of the system to ensure funding is available to pay for water and the infrastructure that makes up the system.



Expenditures by Function

The Public Works Department is made up of four cost centers; Streets, Water & Sewer, Fleet Maintenance and Building Maintenance. Fleet Services is further broken down to reflect the departments served: Streets, Water & Sewer, Community Development, Police and Vehicle Maintenance.

Budgeted Expenditures by Function

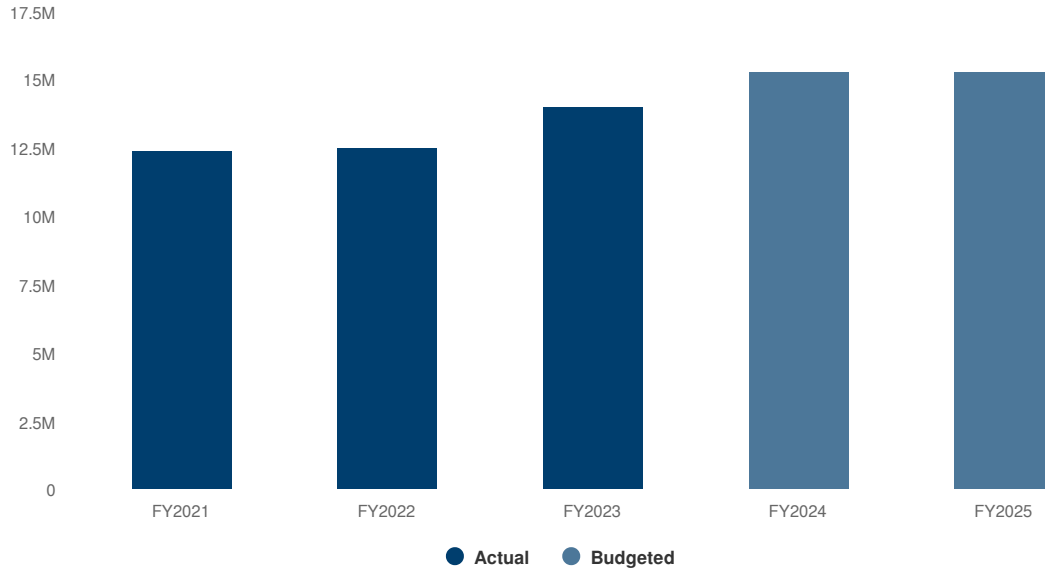


Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expenditures						
GenPWAdministration	\$3,999,433	\$4,356,304	\$4,228,553	\$4,333,637	-\$22,667	-0.5%
GenBldMaint	\$39,862	\$86,212	\$86,690	\$87,641	\$1,429	1.7%
W&SPublicWorks	\$7,150,199	\$7,685,741	\$7,696,504	\$7,557,879	-\$127,862	-1.7%
FleetPDAdministration	\$282,961	\$332,000	\$332,000	\$707,000	\$375,000	113%
FleetPWAdministration	\$373,323	\$532,500	\$532,500	\$450,000	-\$82,500	-15.5%
FleetPWVehMaint	\$1,773,236	\$1,746,435	\$1,722,470	\$1,763,412	\$16,977	1%
FleetW&SAdmin	\$387,656	\$532,500	\$532,500	\$395,000	-\$137,500	-25.8%
Total Expenditures:	\$14,006,670	\$15,271,692	\$15,131,217	\$15,294,569	\$22,877	0.1%

Expenditures Summary

\$15,294,569 **\$22,877**
(0.15% vs. prior year)

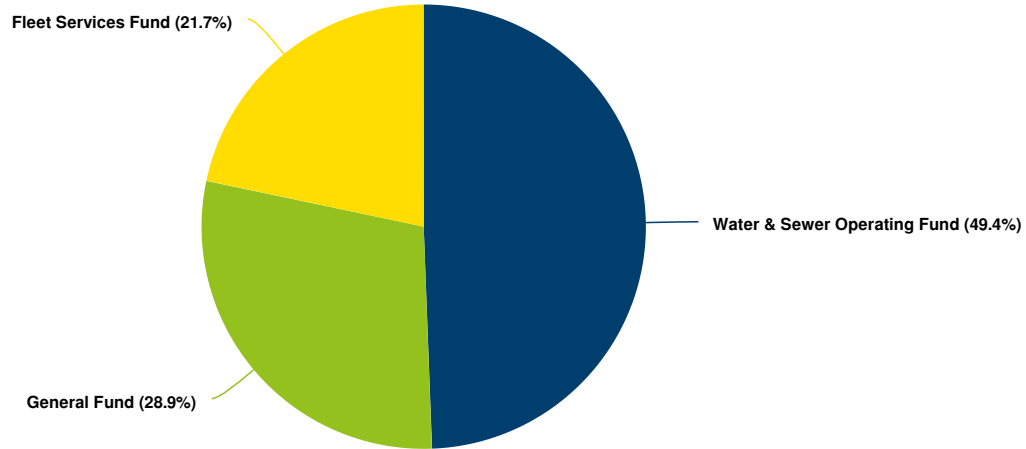
Public Works Department Proposed and Historical Budget vs. Actual



Expenditures by Fund

The Public Works Department operates in four Funds; the Water & Sewer Operating Fund accounts for 37.8%, The Water & Sewer Capital Fund accounts for 23.6%, the General Fund accounts for 22.1% and the Fleet Services Fund accounts for 16.6%.

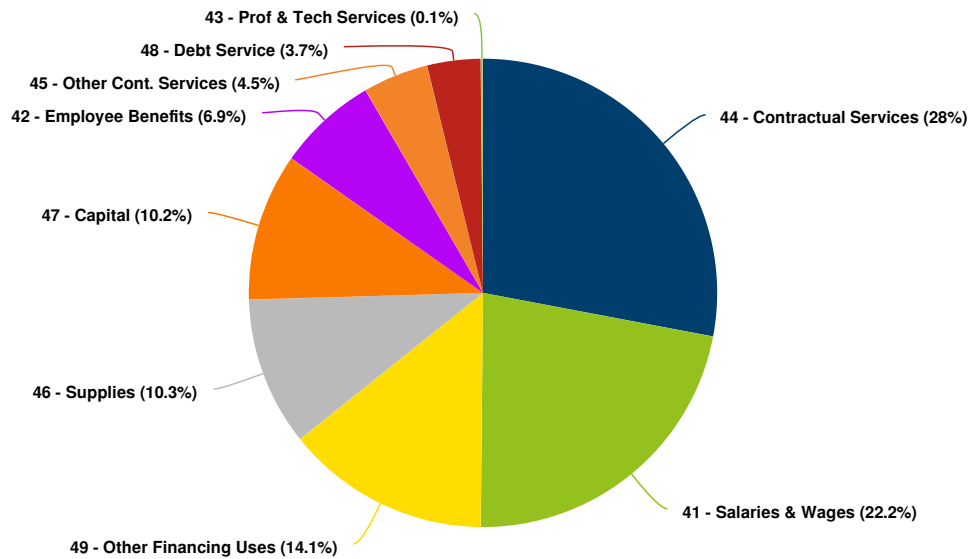
2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
General Fund	\$4,039,295	\$4,442,516	\$4,315,243	\$4,421,278	-\$21,238	-0.5%
Water & Sewer Operating Fund	\$7,150,199	\$7,685,741	\$7,696,504	\$7,557,879	-\$127,862	-1.7%
Fleet Services Fund	\$2,817,176	\$3,143,435	\$3,119,470	\$3,315,412	\$171,977	5.5%
Total:	\$14,006,670	\$15,271,692	\$15,131,217	\$15,294,569	\$22,877	0.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Public Works is projected to finish the year at \$20.38M on a budget of \$20.52M. Notable variances include:

- 41 - Salaries & Wages is projected to finish the budget at \$3.02M, \$245K or 7.5% under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$110K or 10.3% under budget due to employee turnover.

FY 2024/2025 Summary

Expenditures are budgeted at \$20.02M a decrease of \$505K or 2.5%. Notable variances include:

- 45 - Other Contractual Services is up \$70K or 11.2% due to mobile data fees for the new meter reading devices.
- 46 - Supplies is down \$490K or 23.8% due to the completion of the meter reading device chanegout program.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages	\$2,922,722	\$3,263,359	\$3,018,113	\$3,391,990	\$128,631	3.9%
42 - Employee Benefits	\$1,005,071	\$1,061,094	\$951,479	\$1,054,178	-\$6,916	-0.7%
43 - Prof & Tech Services	\$3,711	\$21,895	\$23,035	\$22,400	\$505	2.3%
44 - Contractual Services	\$3,543,610	\$4,032,676	\$4,142,505	\$4,280,109	\$247,433	6.1%
45 - Other Cont. Services	\$640,956	\$622,275	\$675,900	\$691,958	\$69,683	11.2%
46 - Supplies	\$1,968,745	\$2,061,920	\$2,053,267	\$1,571,905	-\$490,015	-23.8%
49 - Other Financing Uses	\$2,120,230	\$2,238,375	\$2,296,805	\$2,156,930	-\$81,445	-3.6%
48 - Debt Service	\$564,248	\$564,248	\$573,113	\$564,249	\$1	0%
47 - Capital	\$1,237,377	\$1,405,850	\$1,397,000	\$1,560,850	\$155,000	11%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total Expense Objects:	\$14,006,670	\$15,271,692	\$15,131,217	\$15,294,569	\$22,877	0.1%

Public Works - Streets - 11075100

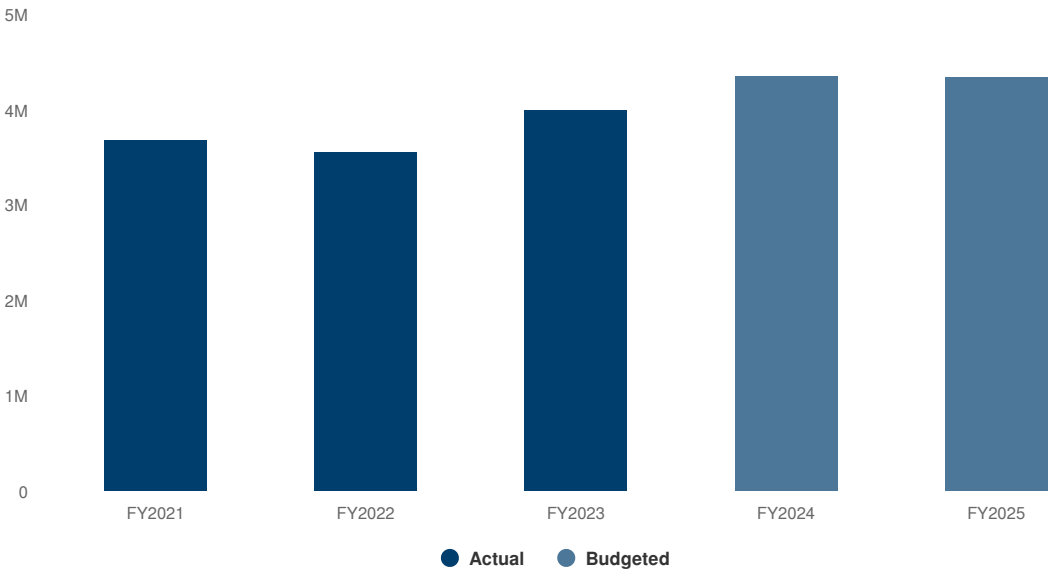
Jacob Balmes
Streets Supervisor

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 with projects by removing parkway trees in conflict with projects, repairing, installing or relocating catch basins, storm sewer, drain tiles, parkway trees, sidewalks and culverts.

Expenditures Summary

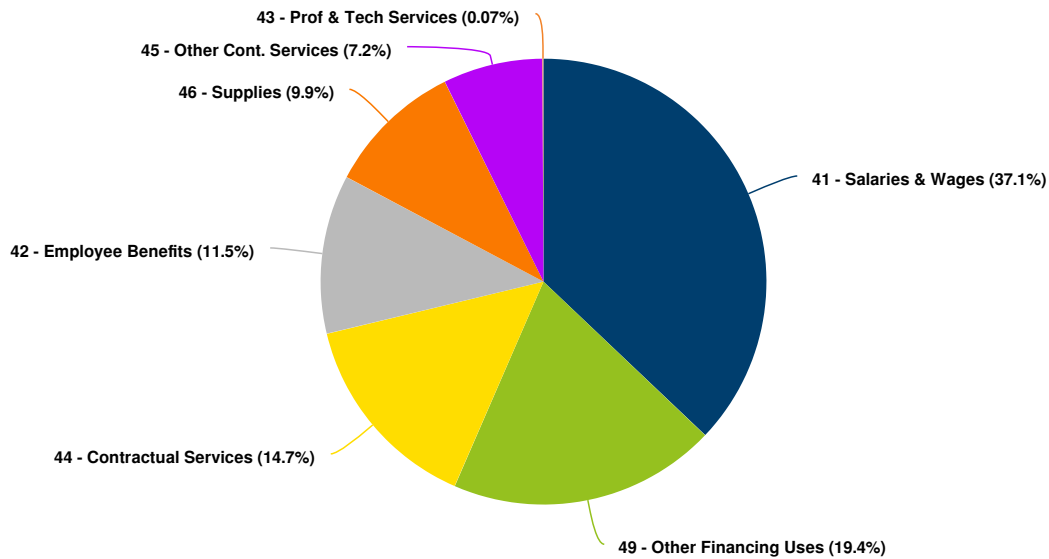
\$4,333,637 **-\$22,667**
(-0.52% vs. prior year)

Public Works - Streets Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

PW-Streets expenditures are projected to finish the year \$4.23M compared to a budget of \$4.36M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$61K or 3.9% under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$51K or 10.0% under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$17K or 2.8% under budget due to lower costs for street sweeping.

FY 2024/2025 Summary

Expenditures are budgeted at \$4.33M a decrease of \$23K or 0.5%. Notable variances include:

- 41 - Salaries & Wages are up \$66K or 4.3% due to wage adjustments.
- 49 - Other Financing Uses is up \$87K or 9.4% due to increased health insurance transfer.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$1,259,453	\$1,310,750	\$1,262,200	\$1,391,700	\$80,950	6.2%
SALARIES-PART TIME	\$52,011	\$84,000	\$84,000	\$84,000	\$0	0%
SALARIES-SICK LV BUYBACK	\$11,602	\$17,000	\$7,802	\$15,000	-\$2,000	-11.8%
LONGEVITY	\$9,400	\$10,120	\$7,200	\$7,200	-\$2,920	-28.9%
OVERTIME	\$92,747	\$120,000	\$120,000	\$110,000	-\$10,000	-8.3%
Total 41 - Salaries & Wages:	\$1,425,213	\$1,541,870	\$1,481,202	\$1,607,900	\$66,030	4.3%
42 - Employee Benefits						
SOCIAL SECURITY	\$86,325	\$96,280	\$88,500	\$95,000	-\$1,280	-1.3%
MEDICARE	\$20,272	\$22,525	\$20,800	\$24,000	\$1,475	6.5%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
IL MUNIC RETIREMENT FUND	\$125,336	\$139,775	\$107,900	\$130,000	-\$9,775	-7%
WORKERS COMP INSURANCE	\$227,995	\$228,000	\$220,365	\$220,366	-\$7,634	-3.3%
WELLNESS PROGRAM	\$525	\$600	\$525	\$600	\$0	0%
EMPLOYEE AWARDS	\$1,044	\$250	\$293	\$900	\$650	260%
CLOTHING ALLOWANCE	\$7,109	\$8,440	\$8,353	\$8,440	\$0	0%
UNIFORM SERVICE	\$5,942	\$6,500	\$6,500	\$7,500	\$1,000	15.4%
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$0	0%
COMMUTING BENEFIT	\$20	\$160	\$60	\$160	\$0	0%
MEDICAL EXPENSE	\$590	\$1,650	\$590	\$1,650	\$0	0%
CDL REIMBURSEMENT	\$241	\$640	\$380	\$315	-\$325	-50.8%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$7,900	\$7,900	N/A
Total 42 - Employee Benefits:	\$477,799	\$507,220	\$456,666	\$499,231	-\$7,989	-1.6%
43 - Prof & Tech Services						
GENERAL LEGAL SERVICE	\$0	\$500	\$500	\$500	\$0	0%
LABOR ATTORNEY	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
PERSONNEL TESTING	\$287	\$200	\$185	\$200	\$0	0%
CDL SCREENING	\$1,288	\$1,225	\$1,340	\$1,400	\$175	14.3%
Total 43 - Prof & Tech Services:	\$1,575	\$2,925	\$3,025	\$3,100	\$175	6%
44 - Contractual Services						
WASTE REMOVAL	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0%
NSSD SEWAGE FEE	\$240	\$300	\$300	\$300	\$0	0%
CUSTODIAL SERVICES	\$4,669	\$5,250	\$5,000	\$6,000	\$750	14.3%
TREE REMOVAL	\$79,886	\$125,000	\$125,000	\$125,000	\$0	0%
TREE PROGRAM	\$59,899	\$60,000	\$59,645	\$60,000	\$0	0%
CONTRACT MOWING	\$136,826	\$141,826	\$140,000	\$142,000	\$174	0.1%
CLOUD & NETWORK SERVICES	\$6,691	\$15,026	\$15,026	\$20,525	\$5,499	36.6%
COMPUTER HARDWARE MAINT	\$2,916	\$5,085	\$5,085	\$5,700	\$615	12.1%
COMPUTER SOFTWARE MAINT	\$20,994	\$23,195	\$23,195	\$26,685	\$3,490	15%
TELECOM MAINTENANCE	\$1,180	\$1,965	\$1,965	\$2,325	\$360	18.3%
EQUIPMENT MAINTENANCE	\$4,629	\$6,000	\$5,000	\$6,000	\$0	0%
BUILDING MAINTENANCE	\$16,541	\$35,000	\$40,000	\$35,000	\$0	0%
STREET SURFACING- MAINT	\$16,698	\$20,000	\$16,000	\$20,000	\$0	0%
SIDEWALK MAINTENANCE	\$15,547	\$16,000	\$16,000	\$16,000	\$0	0%
LANDSCAPE MAINTENANCE	\$18,471	\$26,700	\$26,700	\$11,000	-\$15,700	-58.8%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
STREET SWEEPING MAINT	\$71,228	\$86,500	\$71,500	\$90,000	\$3,500	4%
STREET LIGHTS MAINTENANCE	\$34,579	\$30,000	\$30,000	\$30,000	\$0	0%
PUMPING MAINTENANCE	\$10,367	\$12,000	\$12,000	\$20,000	\$8,000	66.7%
STORM SEWER MAINTENANCE	\$6,194	\$6,500	\$6,500	\$6,500	\$0	0%
PEDESTRIAN PATH MAINT	\$950	\$1,000	\$1,000	\$1,000	\$0	0%
TREE MAINTENANCE	\$3,470	\$3,500	\$3,500	\$3,500	\$0	0%
EQUIPMENT RENTAL	\$2,958	\$4,000	\$4,000	\$4,000	\$0	0%
OFFICE MACHINE RENTAL	\$200	\$205	\$260	\$310	\$105	51.2%
Total 44 - Contractual Services:	\$521,132	\$631,052	\$613,676	\$637,845	\$6,793	1.1%
45 - Other Cont. Services						
MOSQUITO CONTROL	\$83,000	\$104,000	\$83,000	\$83,000	-\$21,000	-20.2%
PRINTING & PUBLISHING	\$228	\$200	\$200	\$275	\$75	37.5%
SERVICE CHARGE	\$2,805	\$2,800	\$3,000	\$3,200	\$400	14.3%
STREET SIGNALS	\$48,188	\$49,000	\$46,000	\$52,000	\$3,000	6.1%
EMERALD ASH BORER PROGRAM	\$30,066	\$29,000	\$27,500	\$29,000	\$0	0%
LIABILITY INSURANCE	\$14,284	\$14,285	\$13,806	\$13,807	-\$478	-3.3%
AUTO INSURANCE	\$29,089	\$29,090	\$28,115	\$28,115	-\$975	-3.4%
PROPERTY INSURANCE	\$11,727	\$11,727	\$11,334	\$11,334	-\$393	-3.4%
INSURANCE DEDUCTIBLES	\$47,648	\$10,000	\$13,839	\$10,000	\$0	0%
DAMAGE TO VILLAGE PROPERTY	\$70,326	\$50,000	\$75,000	\$50,000	\$0	0%
TELEPHONE SERVICE	\$3,074	\$2,900	\$2,950	\$3,000	\$100	3.4%
MOBILE PHONE	\$6,539	\$6,500	\$5,300	\$7,700	\$1,200	18.5%
MOBILE DATA SERVICE	\$7,385	\$6,840	\$8,280	\$9,000	\$2,160	31.6%
TRAINING & SCHOOLS	\$4,576	\$7,300	\$6,500	\$7,000	-\$300	-4.1%
MEETING & CONVENTION	\$1,443	\$1,800	\$1,800	\$2,200	\$400	22.2%
DUES & SUBSCRIPTIONS	\$1,534	\$2,010	\$1,800	\$2,010	\$0	0%
CAR EXPENSE/MILEAGE REIMB	\$343	\$500	\$200	\$500	\$0	0%
INFO SYS TRAINING	\$374	\$650	\$650	\$650	\$0	0%
Total 45 - Other Cont. Services:	\$362,630	\$328,602	\$329,273	\$312,791	-\$15,811	-4.8%
46 - Supplies						
OFFICE SUPPLIES	\$949	\$1,000	\$1,000	\$1,000	\$0	0%
COMPUTER SUPPLIES	\$41	\$300	\$300	\$300	\$0	0%
POSTAGE	\$123	\$200	\$125	\$200	\$0	0%
MISC OTHER SUPPLIES	\$654	\$750	\$750	\$900	\$150	20%
SMALL TOOLS	\$2,336	\$3,000	\$3,000	\$3,000	\$0	0%
HOUSEKEEPING SUPPLIES	\$779	\$1,000	\$1,000	\$1,200	\$200	20%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
SAFETY SUPPLIES	\$4,254	\$4,250	\$4,250	\$5,000	\$750	17.6%
AGG MATERIAL	\$5,059	\$7,000	\$7,000	\$7,000	\$0	0%
SIGNS	\$5,918	\$7,500	\$7,500	\$10,000	\$2,500	33.3%
ICE CONTROL	\$292,666	\$250,000	\$250,000	\$262,500	\$12,500	5%
MAINTENANCE SUPPLIES	\$717	\$1,200	\$750	\$1,200	\$0	0%
MAILBOX REPLACEMENT	\$416	\$2,600	\$3,500	\$3,500	\$900	34.6%
ELECTRIC STREET LIGHTING	\$95,326	\$120,000	\$120,000	\$120,000	\$0	0%
ELECTRIC PUMP/LIFT STATN	\$4,990	\$5,000	\$4,000	\$5,000	\$0	0%
TELECOM EQUIPMENT	\$150	\$0	\$0	\$500	\$500	N/A
COMPUTER HARDWARE	\$2,339	\$10,750	\$10,750	\$8,150	-\$2,600	-24.2%
COMPUTER SOFTWARE	\$1,297	\$1,185	\$1,185	\$1,000	-\$185	-15.6%
RADIO EQUIPMENT	\$0	\$0	\$700	\$500	\$500	N/A
Total 46 - Supplies:	\$418,014	\$415,735	\$415,810	\$430,950	\$15,215	3.7%
49 - Other Financing Uses						
TRANSFER TO FLEET SERVICES	\$509,300	\$628,700	\$628,700	\$462,820	-\$165,880	-26.4%
TRANSFER TO HEALTH INSURANCE	\$283,770	\$300,200	\$300,200	\$379,000	\$78,800	26.2%
Total 49 - Other Financing Uses:	\$793,070	\$928,900	\$928,900	\$841,820	-\$87,080	-9.4%
Total Expense Objects:	\$3,999,433	\$4,356,304	\$4,228,553	\$4,333,637	-\$22,667	-0.5%

Municipal Building Maintenance - 11075200

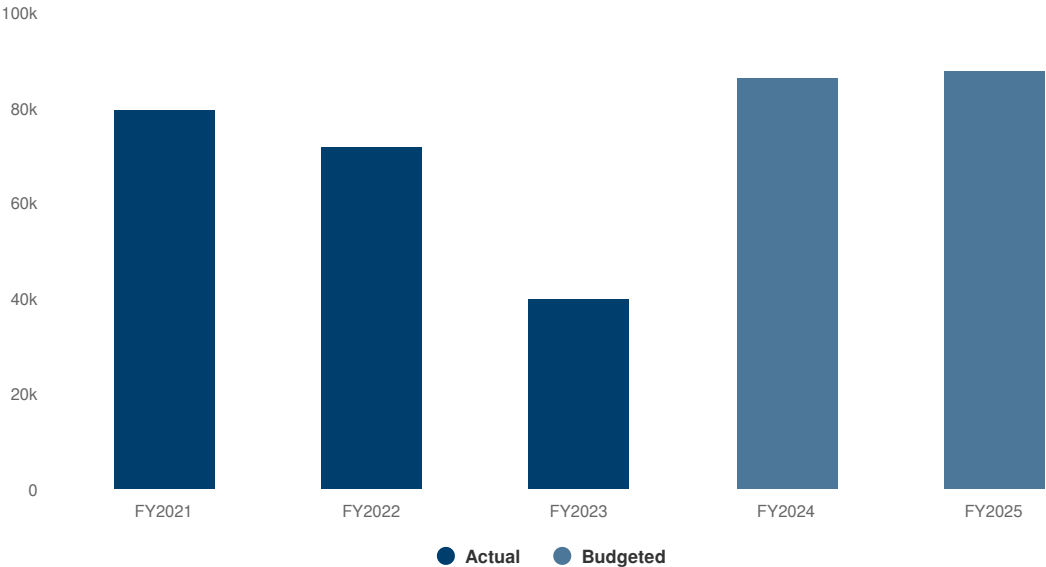
The Municipal Building & Grounds budget includes the activities related to maintenance of the Village Hall and the Mother Rudd House. Expenditures in this budget cover the costs for maintenance of the Village Hall landscaping, pond, parking lot, HVAC system, insurance and related housekeeping and contractual costs. A summary of the cost center 11075300 expenditures follow.

Expenditures Summary

\$87,641

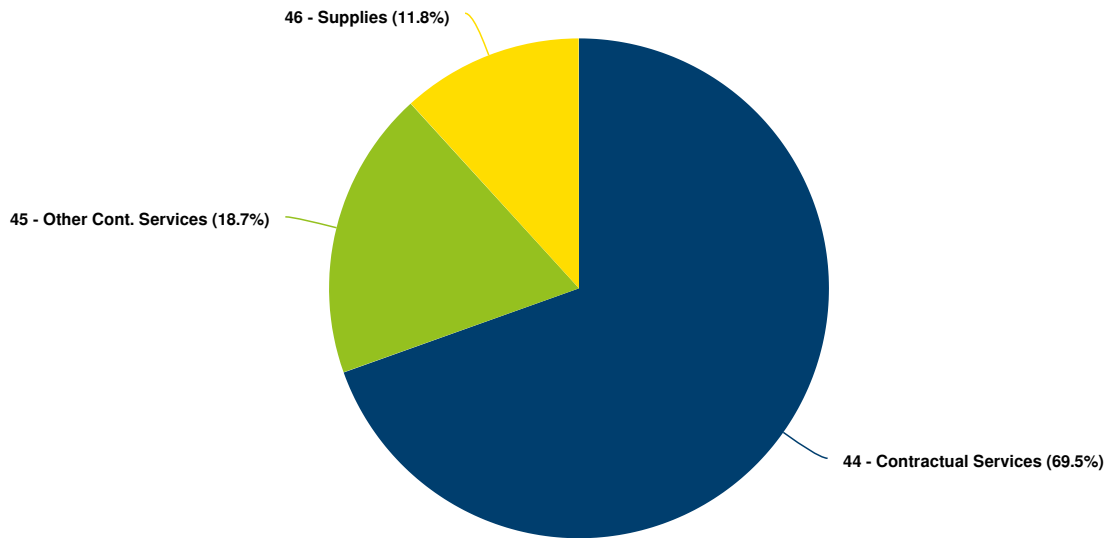
\$1,429
(1.66% vs. prior year)

Municipal Building Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Expenditures are projected to finish \$478 over budget.

FY 2024/2025 Summary

Expenditures are up \$1.4K or 1.7% due to cleaning contract increases.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
44 - Contractual Services						
NSSD SEWAGE FEE	\$187	\$200	\$200	\$200	\$0	0%
CUSTODIAL SERVICE	\$21,838	\$24,800	\$24,800	\$25,750	\$950	3.8%
BUILDING MAINTENANCE	\$10,310	\$25,000	\$25,000	\$25,000	\$0	0%
LANDSCAPE MAINTENANCE	\$6,007	\$10,000	\$10,000	\$10,000	\$0	0%
Total 44 - Contractual Services:	\$38,341	\$60,000	\$60,000	\$60,950	\$950	1.6%
45 - Other Cont. Services						
MISC SERVICES	-\$9,593	\$10,000	\$10,000	\$10,000	\$0	0%
PROPERTY INSURANCE	\$6,612	\$6,612	\$6,390	\$6,391	-\$221	-3.3%
Total 45 - Other Cont. Services:	-\$2,981	\$16,612	\$16,390	\$16,391	-\$221	-1.3%
46 - Supplies						

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
HOUSEKEEPING SUPPLIES	\$2,390	\$3,000	\$3,000	\$3,000	\$0	0%
MAINTENANCE SUPPLIES	\$24	\$4,800	\$4,800	\$4,800	\$0	0%
KITCHEN SUPPLIES	\$2,089	\$1,800	\$2,500	\$2,500	\$700	38.9%
Total 46 - Supplies:	\$4,503	\$9,600	\$10,300	\$10,300	\$700	7.3%
Total Expense Objects:	\$39,862	\$86,212	\$86,690	\$87,641	\$1,429	1.7%

Public Works - W&S Operating - 22175500

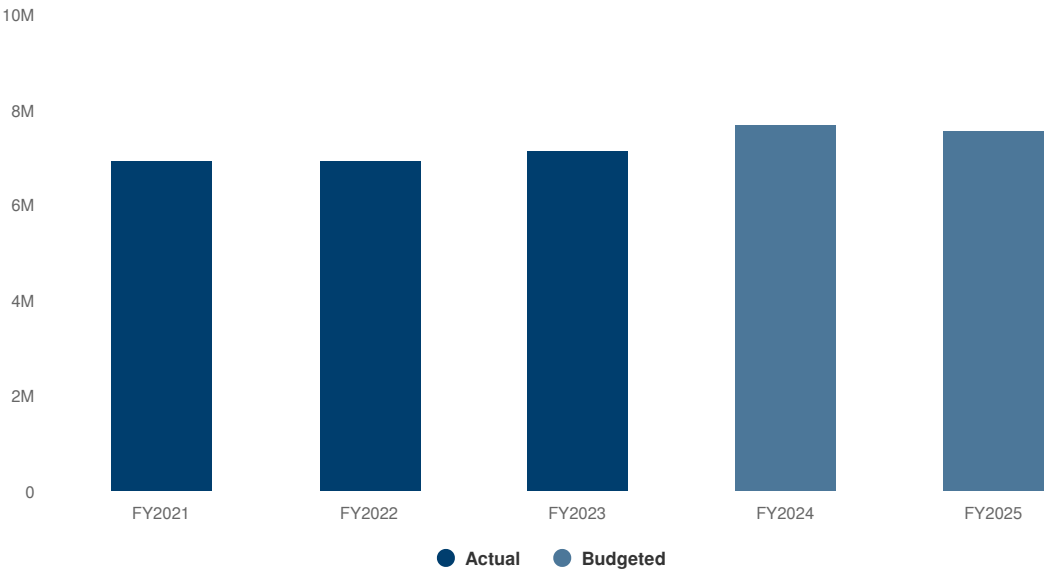
Brett Fritzler
Utility Supervisor

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, sanitary sewer maintenance, sanitary pump station maintenance, and water tower maintenance among other functions.

Expenditures Summary

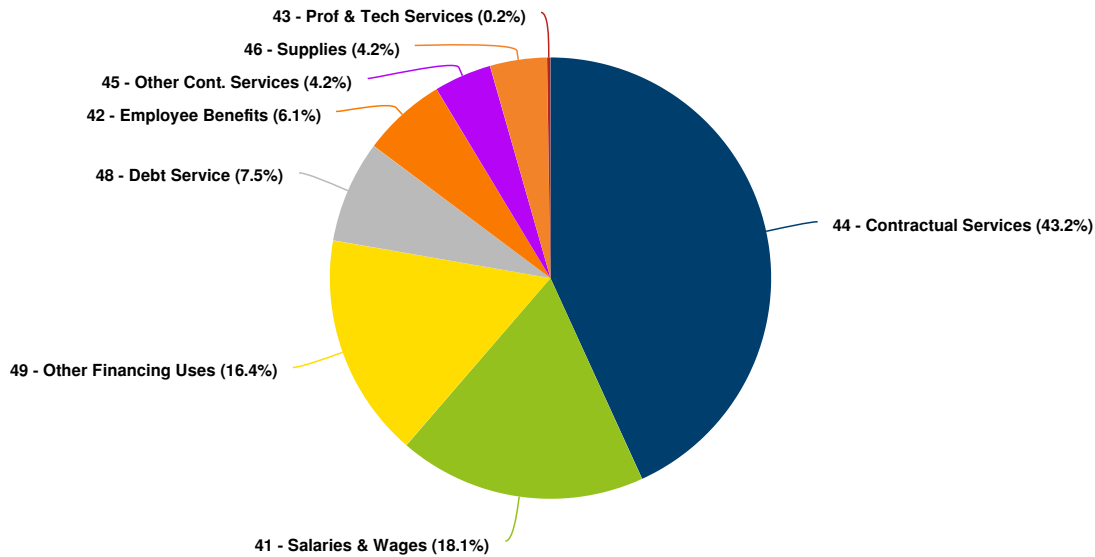
\$7,557,879 **-\$127,862**
(-1.66% vs. prior year)

Public Works - Utility Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Utility expenditures are projected to finish \$7.7M compared to a budget of \$7.69M. Notable variances include:

- 41 - Salaries & Wages is projected to finish \$146K or 11.4% under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$49K or 10.6% under budget due to employee turnover.
- 44 - Contractual Services is projected to finish \$88K or 2.9% over budget due to greater than anticipated water purchase expense from CLCJAWA due to higher consumption.
- 45 - Other Contractual Services is projected to finish \$52K or 22.4% over budget due to bank charges. Balances in checking accounts earn a credit to offset fees at a stated interest rate. If that rate is below what can be earned in savings accounts, the Village shifts funds to savings accounts, resulting in greater fees expense. This additional expense is offset by greater interest income on the revenue side.

FY 2024/2025 Summary

Expenditures are budget at \$7.56M a decrease of \$128K or 1.7%. Notable variances include:

- 41 - Salaries & Wages are up \$83K or 6.4% due to wage adjustments.
- 44 - Contractual Services is up \$200K or 6.5% primarily due to increased water purchases on higher anticipated usage.
- 46 - Supplies are down \$516K or 62.1% due to the completion of a multi-year meter reading device change out program.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$952,793	\$1,080,039	\$959,400	\$1,144,150	\$64,111	5.9%
SALARIES-PART TIME	\$28,061	\$78,850	\$35,000	\$78,850	\$0	0%
SALARIES-SICK LV BUYBACK	\$0	\$3,000	\$2,869	\$3,500	\$500	16.7%
LONGEVITY	\$3,700	\$5,800	\$4,000	\$4,000	-\$1,800	-31%
OVERTIME	\$97,335	\$120,000	\$140,000	\$140,000	\$20,000	16.7%
Total 41 - Salaries & Wages:	\$1,081,889	\$1,287,689	\$1,141,269	\$1,370,500	\$82,811	6.4%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
42 - Employee Benefits						
MEDICAL INSURANCE - IBNR	-\$239	\$0	\$0	\$0	\$0	0%
SOCIAL SECURITY	\$66,663	\$78,670	\$67,900	\$85,000	\$6,330	8%
MEDICARE	\$15,674	\$18,400	\$16,000	\$19,900	\$1,500	8.2%
IL MUNIC RETIREMENT FUND	\$97,412	\$114,200	\$87,800	\$109,700	-\$4,500	-3.9%
TUITION REIMBURSEMENT	\$10,013	\$0	\$1,013	\$0	\$0	0%
WORKERS COMP INSURANCE	\$227,995	\$228,000	\$220,355	\$220,356	-\$7,644	-3.4%
WELLNESS PROGRAM	\$140	\$400	\$140	\$400	\$0	0%
EMPLOYEE AWARDS	\$252	\$250	\$300	\$400	\$150	60%
CLOTHING ALLOWANCE	\$4,751	\$6,900	\$5,500	\$6,470	-\$430	-6.2%
CLOTHING ALLOW NONTAX	\$0	\$30	\$30	\$150	\$120	400%
UNIFORM SERVICE	\$5,742	\$5,500	\$5,900	\$6,800	\$1,300	23.6%
AUTO ALLOWANCE	\$2,400	\$2,400	\$2,400	\$2,400	\$0	0%
COMMUTING BENEFIT	\$80	\$140	\$140	\$200	\$60	42.9%
MEDICAL EXPENSE	\$4,540	\$3,000	\$1,811	\$1,700	-\$1,300	-43.3%
CDL REIMBURSEMENT	\$126	\$301	\$284	\$369	\$68	22.6%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$10,500	\$10,500	N/A
Total 42 - Employee Benefits:	\$435,549	\$458,191	\$409,573	\$464,345	\$6,154	1.3%
43 - Prof & Tech Services						
GENERAL LEGAL SERVICE	\$0	\$1,500	\$1,500	\$1,500	\$0	0%
LABOR ATTORNEY	\$0	\$2,500	\$2,500	\$2,500	\$0	0%
AUDIT FEES	\$0	\$13,000	\$13,000	\$13,000	\$0	0%
PERSONNEL TESTING	\$564	\$500	\$500	\$500	\$0	0%
CDL SCREENING	\$1,171	\$1,100	\$1,100	\$1,200	\$100	9.1%
Total 43 - Prof & Tech Services:	\$1,735	\$18,600	\$18,600	\$18,700	\$100	0.5%
44 - Contractual Services						
JULIE SERVICE	\$6,044	\$7,010	\$6,250	\$6,500	-\$510	-7.3%
METER TESTING	\$2,857	\$30,000	\$30,000	\$30,000	\$0	0%
WASTE REMOVAL	\$15,439	\$7,750	\$7,750	\$8,250	\$500	6.5%
NORTH SHORE SANITARY DIST	\$240	\$500	\$500	\$500	\$0	0%
WATER TOWER MAINT.	\$195,759	\$222,130	\$220,255	\$222,130	\$0	0%
WATER PURCHASE CLCJAWA	\$2,141,082	\$2,150,000	\$2,255,000	\$2,355,885	\$205,885	9.6%
CUSTODIAL SERVICE	\$4,670	\$5,250	\$5,000	\$6,000	\$750	14.3%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
CLOUD & NETWORK SERVICES	\$25,946	\$47,995	\$73,430	\$46,670	-\$1,325	-2.8%
COMPUTER HARDWARE MAINT	\$6,255	\$9,760	\$9,710	\$10,300	\$540	5.5%
COMPUTER SOFTWARE MAINT	\$61,890	\$64,813	\$66,984	\$71,329	\$6,516	10.1%
TELECOM MAINTENANCE	\$1,006	\$1,995	\$1,967	\$1,940	-\$55	-2.8%
EQUIPMENT MAINTENANCE	\$15,267	\$27,050	\$22,500	\$25,500	-\$1,550	-5.7%
BUILDING MAINTENANCE	\$32,292	\$35,000	\$40,000	\$35,000	\$0	0%
LANDSCAPE MAINTENANCE	\$2,098	\$2,000	\$2,000	\$2,000	\$0	0%
PUMPING-MAINTENANCE	\$120,052	\$202,500	\$160,000	\$167,500	-\$35,000	-17.3%
SERVICES-MAINTENANCE	\$5,767	\$6,000	\$6,000	\$20,000	\$14,000	233.3%
HYDRANT & VALVE-MAINT	\$58,339	\$72,000	\$72,000	\$72,000	\$0	0%
MANHOLE-MAINTENANCE	\$579	\$2,000	\$2,000	\$2,000	\$0	0%
MISCELLEANEOUS-MAINTENANC	\$1,879	\$2,000	\$2,000	\$2,000	\$0	0%
MAINS-MAINTENANCE	\$26,687	\$142,000	\$142,000	\$152,000	\$10,000	7%
SCADA MAINTENANCE	\$25,910	\$24,000	\$24,000	\$24,000	\$0	0%
EQUIPMENT RENTAL	\$460	\$2,000	\$2,000	\$2,000	\$0	0%
OFFICE MACHINE RENTAL	\$917	\$900	\$1,200	\$1,200	\$300	33.3%
Total 44 - Contractual Services:	\$2,751,437	\$3,064,653	\$3,152,546	\$3,264,704	\$200,051	6.5%
45 - Other Cont. Services						
PRINTING & PUBLISHING	\$10,369	\$13,605	\$10,000	\$10,150	-\$3,455	-25.4%
SERVICE CHARGE	\$4,217	\$4,177	\$4,425	\$4,600	\$423	10.1%
BANK FEES	\$124,871	\$100,000	\$150,000	\$100,000	\$0	0%
PROPERTY LIEN FEES	\$143	\$0	\$50	\$0	\$0	0%
LIABILITY INSURANCE	\$12,962	\$12,965	\$12,530	\$12,531	-\$434	-3.3%
AUTO INSURANCE	\$26,619	\$26,625	\$25,732	\$25,733	-\$892	-3.4%
PROPERTY INSURANCE	\$19,044	\$19,050	\$18,411	\$18,412	-\$638	-3.3%
INSURANCE DEDUCTIBLE	\$2,543	\$5,000	\$1,000	\$1,000	-\$4,000	-80%
DAMAGE TO VILLAGE PROPERTY	\$2,776	\$8,000	\$5,000	\$8,000	\$0	0%
PHONE	\$6,286	\$8,000	\$6,000	\$8,000	\$0	0%
MOBILE PHONE	\$4,172	\$5,800	\$4,900	\$5,800	\$0	0%
MOBILE DATA SERVICE	\$7,426	\$7,500	\$25,000	\$103,750	\$96,250	1,283.3%
TRAINING & SCHOOLS	\$10,097	\$12,075	\$12,075	\$11,975	-\$100	-0.8%
MEETING & CONVENTION	\$3,204	\$4,935	\$4,935	\$4,900	-\$35	-0.7%
DUES & SUBSCRIPTIONSS	\$2,425	\$2,454	\$2,000	\$2,275	-\$179	-7.3%
CAR EXPENSE/MILEAGE REIMB	\$1,992	\$1,500	\$1,675	\$1,370	-\$130	-8.7%
INFO SYS TRAINING	\$1,597	\$575	\$575	\$575	\$0	0%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 45 - Other Cont. Services:	\$240,743	\$232,261	\$284,309	\$319,071	\$86,810	37.4%
46 - Supplies						
OFFICE SUPPLIES	\$1,223	\$2,000	\$2,000	\$2,000	\$0	0%
COMPUTER SUPPLIES	\$41	\$300	\$300	\$300	\$0	0%
POSTAGE	\$49,562	\$44,000	\$51,600	\$56,000	\$12,000	27.3%
CHEMICALS	\$1,351	\$2,600	\$2,600	\$2,600	\$0	0%
REFERENCE MATERIAL	\$122	\$500	\$500	\$500	\$0	0%
MISC OTHER SUPPLIES	\$459	\$750	\$800	\$900	\$150	20%
JULIE SUPPLIES	\$3,075	\$3,400	\$3,400	\$3,400	\$0	0%
SMALL TOOLS	\$3,724	\$3,500	\$3,500	\$3,500	\$0	0%
HOUSEKEEPING SUPPLIES	\$779	\$1,000	\$800	\$1,200	\$200	20%
SAFETY SUPPLIES	\$6,839	\$15,200	\$15,200	\$16,300	\$1,100	7.2%
WATER METERS	\$3,108	\$7,000	\$7,000	\$7,000	\$0	0%
METERS-REPLACEMENT PGRM	\$54,199	\$67,000	\$57,000	\$57,000	-\$10,000	-14.9%
METER PARTS	\$2,550	\$2,000	\$2,000	\$2,000	\$0	0%
WATER SAMPLING	\$15,653	\$17,000	\$17,000	\$20,900	\$3,900	22.9%
AGG MATERIAL	\$11,479	\$15,000	\$15,000	\$15,000	\$0	0%
NATURAL GAS	\$11,619	\$14,000	\$14,000	\$14,000	\$0	0%
ELECTRIC PUMP/LFT STATION	\$104,330	\$100,000	\$100,000	\$100,000	\$0	0%
MISC OTHER CAPITAL ITEMS	\$353,670	\$521,000	\$522,503	\$0	-\$521,000	-100%
OFFICE FURNITURE	\$2,859	\$2,800	\$2,800	\$2,800	\$0	0%
COMPUTER HARDWARE	\$3,090	\$10,875	\$9,786	\$8,350	-\$2,525	-23.2%
COMPUTER SOFTWARE	\$450	\$800	\$800	\$750	-\$50	-6.2%
RADIO EQUIPMENT	\$0	\$0	\$700	\$700	\$700	N/A
Total 46 - Supplies:	\$630,181	\$830,725	\$829,289	\$315,200	-\$515,525	-62.1%
49 - Other Financing Uses						
ADMINISTRATION FEES	\$736,450	\$773,275	\$773,275	\$811,940	\$38,665	5%
TRANSFER TO FLEET SERVICES	\$281,230	\$186,900	\$281,230	\$145,170	-\$41,730	-22.3%
TRANSFER TO HEALTH INSURANCE	\$233,300	\$269,200	\$233,300	\$284,000	\$14,800	5.5%
Total 49 - Other Financing Uses:	\$1,250,980	\$1,229,375	\$1,287,805	\$1,241,110	\$11,735	1%
48 - Debt Service						
IEPA SRF LOAN - PRINCIPAL	\$229,582	\$233,826	\$238,447	\$229,583	-\$4,243	-1.8%
IEPA SRF LOAN - ADD PRINCIPAL	\$250,000	\$250,000	\$250,000	\$250,000	\$0	0%
IEPA SRF LOAN - INTEREST	\$84,666	\$80,422	\$84,666	\$84,666	\$4,244	5.3%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 48 - Debt Service:	\$564,248	\$564,248	\$573,113	\$564,249	\$1	0%
47 - Capital						
DEPRECIATION-VEHICLES	\$193,437	\$0	\$0	\$0	\$0	0%
Total 47 - Capital:	\$193,437	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$7,150,199	\$7,685,741	\$7,696,504	\$7,557,879	-\$127,862	-1.7%

Public Works - Fleet Maintenance - 23375300

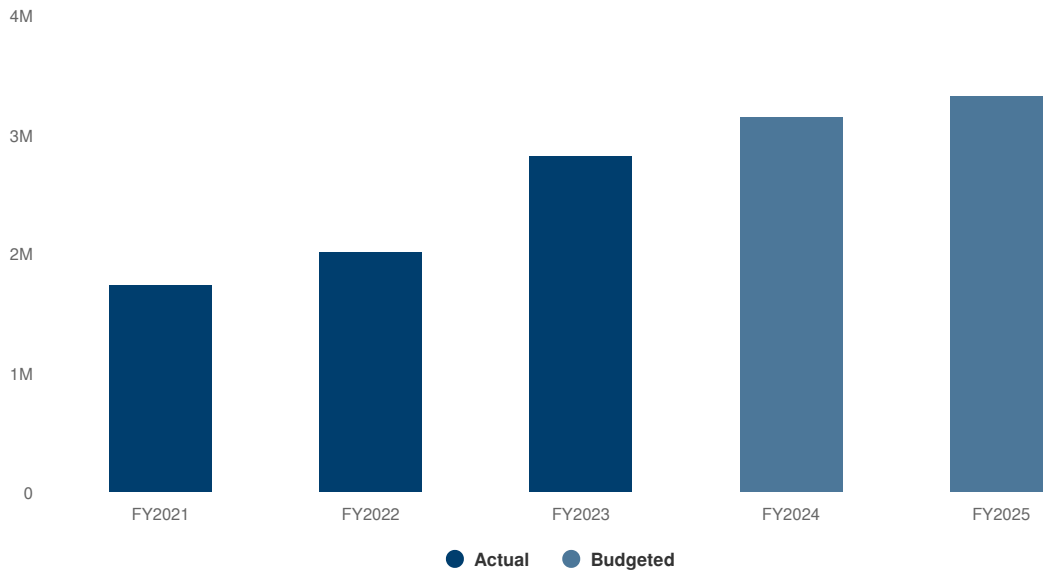
Craig Lambrecht
Fleet Administrator

The Fleet Services Fund (new in FY 2020/2021) accounts for activity related to the maintenance and replacement of the Village's vehicle and equipment fleet. A central parts and supplies inventory, fueling facility, garage and fleet replacement forecasting is maintained by the Fleet Services Division (formerly titled Vehicle Maintenance Division) under the direction of the Fleet Administrator.

Expenditures Summary

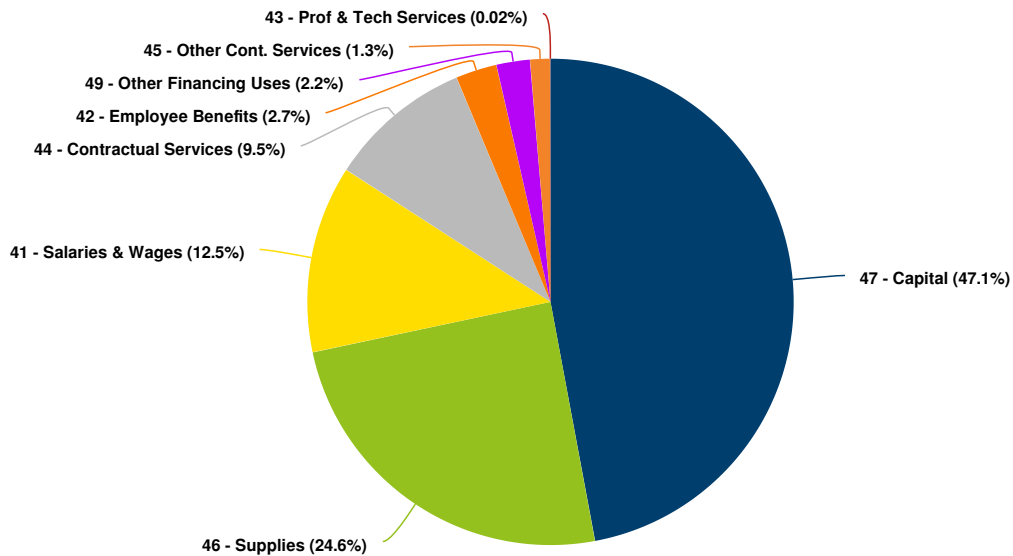
\$3,315,412 **\$171,977**
(5.47% vs. prior year)

Public Works - Fleet Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2023/2024 Review

Fleet Maintenance expenditures are projected to finish at \$3.12M compared to a budget of \$3.14M. Notable variances include:

- 41 - salaries & Wages is projected to finish \$38K or 8.8% under budget due to employee turnover.
- 42 - Employee Benefits is projected to finish \$10K or 10.9% under budget due to employee turnover.
- 44 - Contractual Service is projected to finish \$39K or 14.2% over budget due to greater than expected outside maintenance service.

FY 2024/2025 Summary

Expenditures are budgeted at \$3.3M an increase of \$172K or 5.5%. Notable variances include:

- 41 - Salaries & Wages is down \$20K or 4.7% due to employee turnover.
- 44 - Contractual Services is up \$40K or 14.3% due to more outside maintenance work.
- 47 - Capital is up \$155K or 11.0% due to increased vehicle purchases. Vehicle & equipment purchases are detailed in the capital improvements section of the budget.

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Expense Objects						
41 - Salaries & Wages						
SALARIES-REGULAR	\$387,402	\$405,000	\$369,400	\$385,790	-\$19,210	-4.7%
SALARIES-SICK LV BUYBACK	\$2,496	\$2,500	\$942	\$2,500	\$0	0%
LONGEVITY	\$1,300	\$1,300	\$300	\$300	-\$1,000	-76.9%
OVERTIME	\$24,422	\$25,000	\$25,000	\$25,000	\$0	0%
Total 41 - Salaries & Wages:	\$415,620	\$433,800	\$395,642	\$413,590	-\$20,210	-4.7%
42 - Employee Benefits						

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
LIFE INSURANCE	\$0	\$515	\$0	\$0	-\$515	-100%
SOCIAL SECURITY	\$25,730	\$26,900	\$24,200	\$25,700	-\$1,200	-4.5%
MEDICARE	\$6,018	\$6,290	\$5,700	\$6,000	-\$290	-4.6%
IL MUNIC RETIREMENT FUND	\$37,953	\$39,050	\$32,300	\$33,100	-\$5,950	-15.2%
WORKERS COMP INSURANCE	\$16,658	\$16,660	\$16,101	\$16,102	-\$558	-3.3%
WELLNESS PROGRAM	\$35	\$150	\$35	\$150	\$0	0%
EMPLOYEE AWARDS/RECOG	\$200	\$250	\$627	\$400	\$150	60%
EMPLOYEE ASSISTANCE	\$0	\$103	\$0	\$0	-\$103	-100%
CLOTHING ALLOWANCE	\$2,163	\$2,200	\$2,372	\$2,400	\$200	9.1%
UNIFORM SERVICE	\$2,550	\$3,000	\$2,600	\$3,000	\$0	0%
MEDICAL EXPENSE	\$350	\$500	\$1,305	\$1,000	\$500	100%
CDL REIMBURSEMENT	\$66	\$65	\$0	\$150	\$85	130.8%
RHS ER PORTION NON- BARGAINED	\$0	\$0	\$0	\$2,600	\$2,600	N/A
Total 42 - Employee Benefits:	\$91,723	\$95,683	\$85,240	\$90,602	-\$5,081	-5.3%
43 - Prof & Tech Services						
PERSONNEL TESTING	\$35	\$0	\$1,000	\$200	\$200	N/A
CDL SCREENING	\$367	\$370	\$410	\$400	\$30	8.1%
Total 43 - Prof & Tech Services:	\$402	\$370	\$1,410	\$600	\$230	62.2%
44 - Contractual Services						
TIRE DISPOSAL	\$612	\$550	\$550	\$550	\$0	0%
CUSTODIAL SERVICE	\$4,543	\$5,250	\$5,000	\$6,000	\$750	14.3%
CLOUD & NETWORK SERVICES	\$1,640	\$4,070	\$3,300	\$5,455	\$1,385	34%
COMPUTER HARDWARE MAINT	\$2,893	\$2,800	\$2,893	\$2,775	-\$25	-0.9%
COMP SOFTWARE MAINTENANCE	\$4,486	\$4,550	\$4,411	\$5,010	\$460	10.1%
TELECOM MAINTENANCE	\$247	\$647	\$519	\$660	\$13	2%
EQUIPMENT MAINTENANCE	\$4,158	\$7,350	\$7,350	\$7,350	\$0	0%
BUILDING MAINTENANCE	\$15,171	\$30,000	\$40,000	\$35,000	\$5,000	16.7%
AUTO & TRUCK MAINT	\$192,573	\$210,000	\$240,000	\$250,000	\$40,000	19%
FUEL FACILITY MAINTENANCE	\$6,190	\$11,550	\$12,000	\$3,500	-\$8,050	-69.7%
OFFICE MACHINE RENTAL	\$189	\$205	\$260	\$310	\$105	51.2%
Total 44 - Contractual Services:	\$232,700	\$276,972	\$316,283	\$316,610	\$39,638	14.3%
45 - Other Cont. Services						

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
PRINTING & PUBLISHING SERVICES	\$150	\$365	\$340	\$415	\$50	13.7%
LIABILITY INSURANCE	\$29,822	\$29,825	\$28,825	\$28,825	-\$1,000	-3.4%
INSURANCE DEDUCTIBLE	-\$2,333	\$0	\$0	\$0	\$0	0%
OTHER INSURANCE	\$0	\$0	\$3,137	\$3,500	\$3,500	N/A
MOBILE PHONE	\$2,019	\$3,000	\$2,050	\$2,040	-\$960	-32%
TRAINING & SCHOOLS	\$8,832	\$9,000	\$8,500	\$6,850	-\$2,150	-23.9%
MEETING AND CONVENTION	\$0	\$0	\$500	\$500	\$500	N/A
DUES & SUBSCRIPTIONS	\$215	\$60	\$225	\$225	\$165	275%
CAR EXPENSE/MILEAGE REIMB	\$1,633	\$2,200	\$2,000	\$1,000	-\$1,200	-54.5%
INFO SYSTEMS TRAINING	\$228	\$350	\$350	\$350	\$0	0%
Total 45 - Other Cont. Services:	\$40,565	\$44,800	\$45,927	\$43,705	-\$1,095	-2.4%
46 - Supplies						
OFFICE SUPPLIES	\$567	\$500	\$530	\$530	\$30	6%
POSTAGE	\$0	\$0	\$0	\$100	\$100	N/A
MISC OTHER SUPPLIES	\$92	\$500	\$650	\$900	\$400	80%
SMALL TOOLS	\$5,987	\$6,000	\$6,000	\$6,000	\$0	0%
HOUSEKEEPING SUPPLIES	\$500	\$750	\$750	\$900	\$150	20%
SAFETY SUPPLIES	\$2,153	\$2,500	\$2,100	\$2,500	\$0	0%
INTERNAL PARTS	\$217,776	\$180,000	\$180,000	\$200,000	\$20,000	11.1%
WELDING SUPPLIES	\$1,589	\$3,000	\$3,000	\$3,000	\$0	0%
FUEL	\$521,868	\$450,000	\$450,000	\$450,000	\$0	0%
DIESEL FUEL	\$161,609	\$150,000	\$150,000	\$150,000	\$0	0%
COMPUTER HARDWARE	\$3,907	\$12,450	\$4,338	\$1,325	-\$11,125	-89.4%
COMPUTER SOFTWARE	\$0	\$160	\$500	\$200	\$40	25%
Total 46 - Supplies:	\$916,047	\$805,860	\$797,868	\$815,455	\$9,595	1.2%
49 - Other Financing Uses						
TRANSFER TO HEALTH INSURANCE	\$76,180	\$80,100	\$80,100	\$74,000	-\$6,100	-7.6%
Total 49 - Other Financing Uses:	\$76,180	\$80,100	\$80,100	\$74,000	-\$6,100	-7.6%
47 - Capital						
VEHICLES	\$282,961	\$332,000	\$332,000	\$707,000	\$375,000	113%
HEAVY EQUIPMENT	\$252,187	\$177,500	\$177,500	\$117,500	-\$60,000	-33.8%
VEHICLES	\$121,136	\$355,000	\$355,000	\$332,500	-\$22,500	-6.3%
DEPARTMENT SOFTWARE SYS&APPS	\$0	\$8,850	\$0	\$8,850	\$0	0%
HEAVY EQUIPMENT	\$266,520	\$177,500	\$177,500	\$62,500	-\$115,000	-64.8%
VEHICLES	\$121,136	\$355,000	\$355,000	\$332,500	-\$22,500	-6.3%

Name	FY2023 Actual	FY2024 Budget	FY2024 Projected	FY2025 Budget	FY2024 Budget vs. FY2025 Budget (\$ Change)	FY2024 Budget vs. FY2025 Budget (% Change)
Total 47 - Capital:	\$1,043,940	\$1,405,850	\$1,397,000	\$1,560,850	\$155,000	11%
Total Expense Objects:	\$2,817,176	\$3,143,435	\$3,119,470	\$3,315,412	\$171,977	5.5%

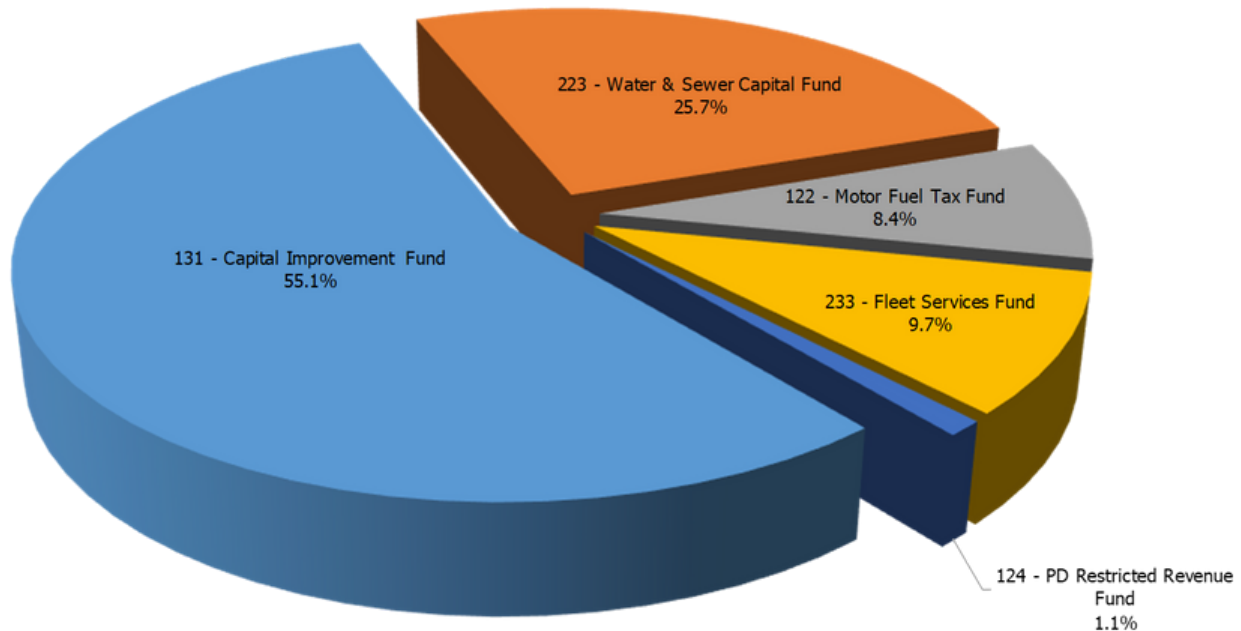
CAPITAL IMPROVEMENTS

Capital Improvement Summary

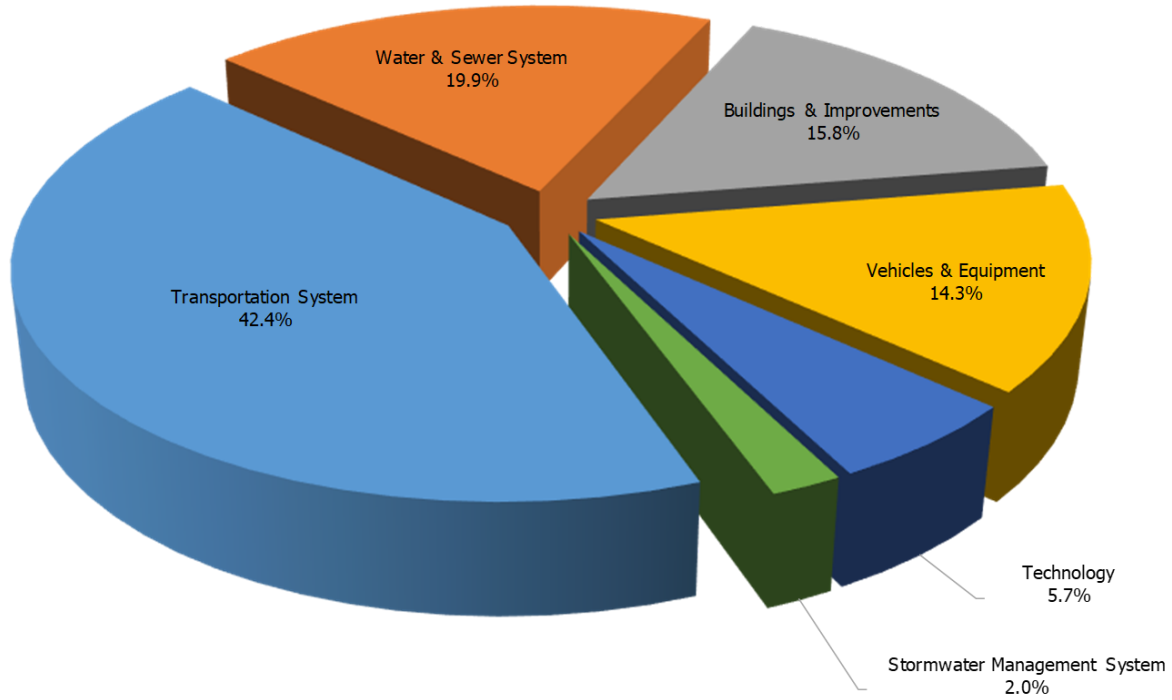
FY 2024/2025 funded capital and infrastructure budget totals \$16.2 million. Historically, the Village has funded infrastructure improvements through one-time revenues from development and operating surpluses in the General Fund. Recognizing limited future development opportunities and the need for long-term 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 \$5.4 million in FY 2024/2025, down slightly from the FY 2023/2024 year-end forecast. Home Rule Sales Tax is the main funding source for the general government portion of the Village's Multi-Year Capital Improvement Plan (CIP), while the Water & Sewer portion is largely funded from water rates and reserves to enable an aggressive program.

Capital Expenditures are defined in the Village's Fixed Asset Policy, included in this document, as tangible property with a useful life greater than one fiscal period that exceeds prescribed cost thresholds. Examples include land and land improvements, building and building improvements, vehicles, machinery and equipment and infrastructure. Assets should be charged to a capital account in the Fund that paid for the asset. Generally, capital asset activity will be contained within the Motor Fuel Tax Fund, Capital Improvement Fund and Water & Sewer Capital Fund.

	FY 21/22	FY 22/23	FY 23/24		FY 24/25	\$ Change	
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	\$8,225,091	\$10,802,592	\$17,249,750	\$15,423,364	\$16,172,600	(\$1,077,150)	93.8%
122 - Motor Fuel Tax Fund	1,347,149	2,275,523	2,000,000	2,000,000	1,350,000	(650,000)	67.5%
124 - PD Restricted Revenue Fund	16,468	86,226	279,000	104,000	172,000	(107,000)	61.6%
131 - Capital Improvement Fund	4,548,487	5,202,155	8,864,900	7,222,364	8,878,250	13,350	100.2%
211 - Golf Course Fund	-	4,500	25,000	25,000	65,000	40,000	260.0%
223 - Water & Sewer Capital Fund	1,777,199	2,190,249	4,675,000	4,675,000	4,146,500	(528,500)	88.7%
233 - Fleet Services Fund	535,789	1,043,940	1,405,850	1,397,000	1,560,850	155,000	111.0%



	FY 21/22	FY 22/23	FY 23/24		FY 24/25	\$ Change	
Fund	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	% of Prior Year Budget
Total All Funds	\$8,225,091	\$10,802,592	\$17,249,750	\$15,423,364	\$16,172,600	(\$1,077,150)	93.8%
Transportation System	2,475,280	7,144,128	8,021,921	6,678,437	6,855,000	(1,166,921)	85.5%
Buildings & Improvements	3,039,794	173,552	1,360,000	1,060,000	2,549,500	1,189,500	187.5%
Water & Sewer System	1,616,574	2,127,792	4,140,000	4,140,000	3,217,500	(922,500)	77.7%
Vehicles & Equipment	577,044	1,192,168	2,231,000	2,056,000	2,310,000	79,000	103.5%
Stormwater Management System	305,175	110,316	340,079	341,027	325,000	(15,079)	95.6%
Technology	211,224	54,636	1,156,750	1,147,900	915,600	(241,150)	79.2%



Transportation System

Overview

The Village's transportation system consists of both pedestrian and vehicular facilities. The Village recognizes the need to have a network of pedestrian connections throughout the community and the Village Board adopted the Village of Gurnee Pedestrian/Bicycle Trail Master Plan in 1994 to serve as a guide for the Village's trail system. The Village established the Blue Ribbon Commission in 2015 to identify areas where walkability and biking could be enhanced and updated the Master Plan accordingly in FY2017-2018. Since then, allocated funds have been earmarked for the ongoing rehabilitation and construction of additional sidewalks and pedestrian paths. Pedestrian facilities include concrete sidewalks, paved pedestrian trails, bridges, and unpaved pedestrian trails throughout the community. The Village maintains approximately 146 miles of concrete and paved sidewalks on local, county, and state roadways. The Village will be adding to that number come the end of FY24 with the Dilley's Road Pedestrian Improvement Project.

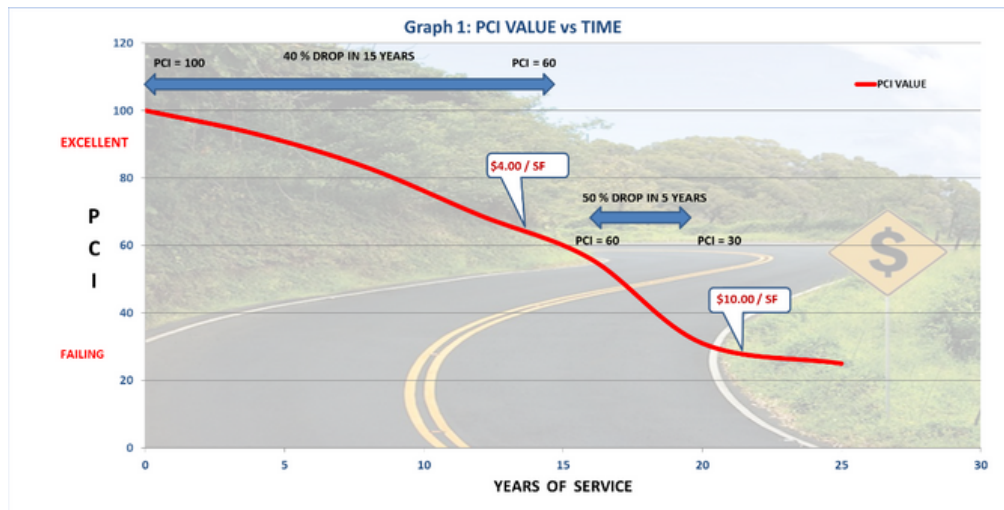
The Village's roadway network consists of paved local roadways and bridges that interconnect to Township, County, and State roadways. Capital expenditures for roadways include new installations, preventative maintenance, and rehabilitation. The Village maintains the equivalent of about 121 centerline miles of roadway pavement in the community consisting of about 20% rural cross section (with roadside ditches) and 80% urban cross section (with curb and gutter).

Assumptions & Approach

Expansion of the roadway and pedestrian network is costly and historically the Village has only pursued expansion as part of larger regional projects. The focus of capital funding for this system is expected to maintain the existing facilities rather than building new, with the exception of interconnecting the existing pedestrian network. Maintenance of the pedestrian path system is primarily focused on eliminating trip hazards that form when concrete slabs are displaced due to settlement or uplift.

The priorities of the annual resurfacing/reconstruction program are based on a pavement condition index (PCI) survey conducted in 2022 that rated road surfaces on a scale of 1-100 with a ranking 100 being a perfect surface. Deterioration rates of pavements vary based on a combination of initial construction methods, weather conditions, traffic, and existing distress therefore regular evaluation of the pavement network is required.

Maintaining the transportation systems in the Village of Gurnee is typically the largest budgetary line item in the capital plan. Staff assumes roadway pavements to last 15-20 years before the condition begins to deteriorate at an increasing rate which requires more costly reconstruction from the ground up. The pavement life curve in Graph 1 below demonstrates a typical deterioration pattern in this region.

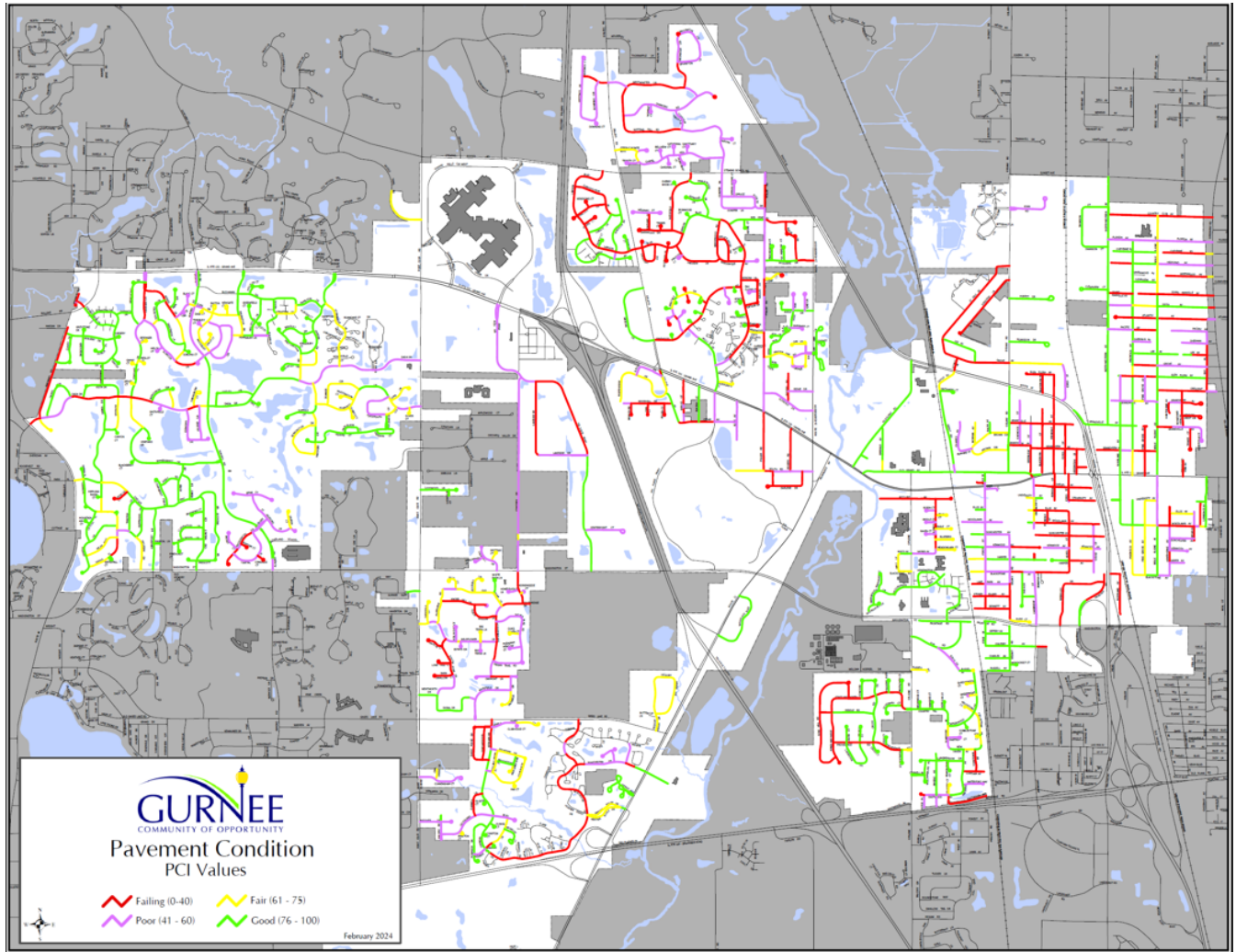


The recommended approach to maintaining roadway pavement is to invest in lower cost preventative maintenance to avoid structural failure of the pavement section that commonly occurs once the PCI drops below about 60. At this PCI level the amount of cracking in the surface typically results in significant water intrusion into the roadbed where frost-heave action essentially pulverizes the remaining pavement.

To maintain a high level of service and the best return on investment the Village targets six miles of roadway resurfacing per year for a 20 year cycle (121 miles / 20 years), however in recent past the Village has been able to program five miles of roadway resurfacing every year which represents a 25 year replacement cycle. As more capital funds are available, the Village intends to strive for the six mile per year mark to get back to a 20 year replacement cycle.

This previous FY the Village was able to resurface and reconstruct 6.5 miles of roadway. The FY2024/2025 program will be resurfacing only compared to years past including reconstruction, and includes a total of approximately 6.1 miles of roadway resurfacing improvements. By rehabilitating roadway surfaces and continuing preventative maintenance, the Village can minimize the risk of unexpected large-scale pavement failures and continue towards a target budget annually for rehabilitation of six miles of roadway surface at approximately \$5 to \$6 million with a 20 year life cycle.

The following pavement condition map depicts survey work completed in 2022 and has been updated to reflect work since the study. The average PCI rating for the roadway throughout the Village is 61 PCI. The previous pavement condition survey was performed in 2019 with an average condition rating of 57 PCI. The Village was able to improve the average PCI rating four points since 2019 with preventive maintenance measures, such as resurfacing and patching, and reconstruction



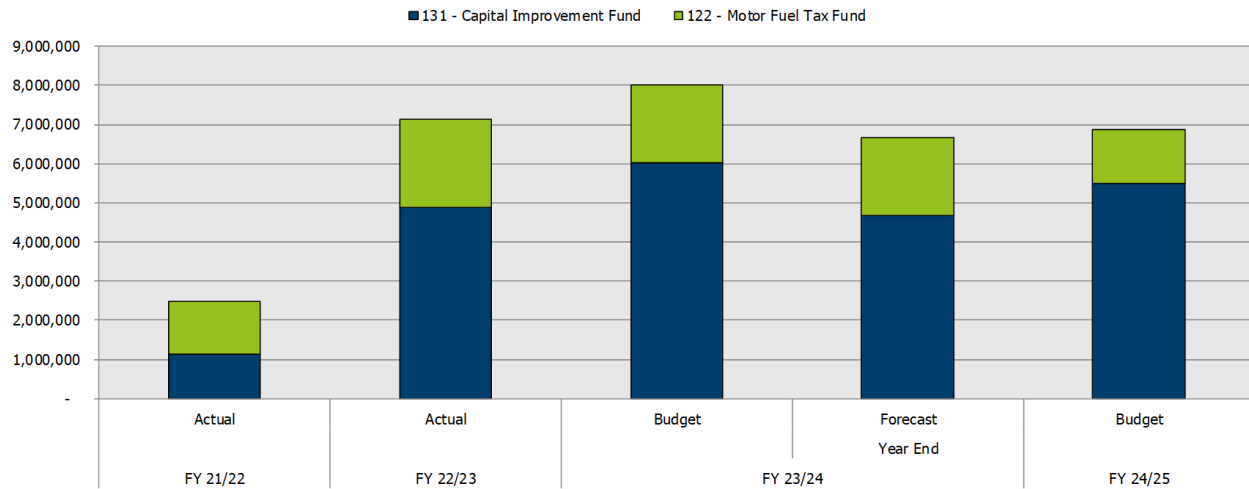
FY 2024/2025 highlights - \$6.9 million

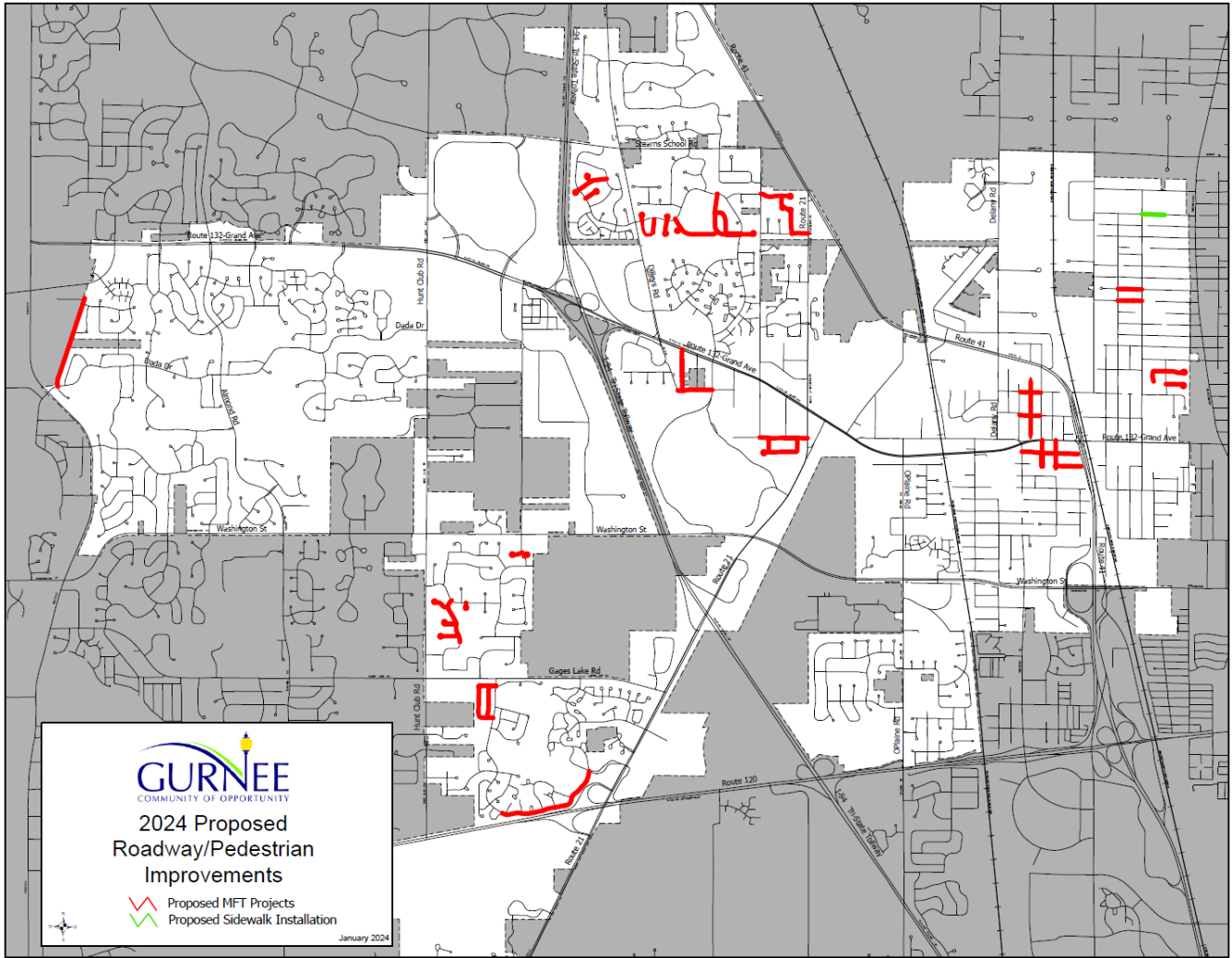
- \$5.9 million in resurfacing road work
- \$450 thousand in patching
- \$300 thousand for intersection reconfiguration at Washington and Hunt Club
- \$150 thousand in sidewalk replacement in Zone 5
- \$100 thousand for street light wiring on Tristate Parkway, Dilley's Road and Almond Road

Future Operating Budget Impact: None

Transportation System	FY 21/22		FY 22/23		FY 23/24		FY 24/25	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget				
Total Transportation System Expenditures	2,475,280	\$7,144,128	\$8,021,921	\$6,678,437	\$6,855,000		(\$1,166,921)	85.5%	
122 - Motor Fuel Tax Fund	1,347,149	\$2,275,523	\$2,000,000	\$2,000,000	\$1,350,000		(\$650,000)	67.5%	
12275400 - MFTPWAdministration	443012 - Street Surfacing-Maint	957,619	1,947,027	1,000,000	1,000,000	1,350,000	350,000	135.0%	
12275471 - MFTPWHighGrowth	443012 - Street Surfacing-Maint	42,381	45,000	-	-	-	-	0.0%	
12275472 - MFTPWRebuildIL	443012 - Street Surfacing-Maint	347,149	283,496	1,000,000	1,000,000	-	(1,000,000)	0.0%	
12275400 - MFTPWAdministration	443013 - Crack Sealing	-	-	-	-	-	-	0.0%	
12275400 - MFTPWAdministration	472002 - Intergov Cost Sharing	-	-	-	-	-	-	0.0%	
131 - Capital Improvement Fund	1,128,131	\$4,868,604	\$6,021,921	\$4,678,437	\$5,505,000		(\$516,921)	91.4%	
13175150 - CapitalInfrastructure	433008 - Engineering Consultant	115,164	267,750	415,000	350,000	240,000	(175,000)	57.8%	
13175150 - CapitalInfrastructure	443012 - Street Surfacing-Maint	782,891	4,104,160	4,680,000	3,700,000	4,525,000	(155,000)	96.7%	
13175150 - CapitalInfrastructure	443014 - Pavement Marking	-	16,757	59,921	59,921	75,000	15,079	125.2%	
13175150 - CapitalInfrastructure	443015 - Public Sidewalk	107,337	160,510	165,000	166,516	150,000	(15,000)	90.9%	
13175150 - CapitalInfrastructure	472002 - Intergov Cost Sharing	-	-	152,000	152,000	315,000	163,000	207.2%	
13175150 - CapitalInfrastructure	472011 - Sidewalk Improvements	-	197,530	500,000	200,000	100,000	(400,000)	20.0%	
13175100 - CapitalPWAdministration	474004 - Street Lights	122,739	121,896	50,000	50,000	100,000	50,000	200.0%	
13120100 - CapitalCommunityDevelopment	474005 - East Grand Enhancements	-	-	-	-	-	-	0.0%	

Transportation System Spending





Buildings & Building Improvements

Overview

Items included in this section fall under the Land & Land Improvements, and Buildings & Building Improvements categories of fixed assets as defined in the Village's Fixed Assets Policy (Appendix A).

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

- Conduct preventative maintenance of problems before they become more expensive to repair.
- Maximize the life of the building and materials.
- Keep buildings safe, ensuring that anything affecting health and safety is maintained.
- Help hold the value of a building.
- Keep the appearance of buildings as an aesthetically pleasing reflection of the community.

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
- Fire Station #3 - 5330 Manchester Drive
- Police Department - 100 N. O'Plaine Road
- Police Department Substation - 6170 Grand Avenue (Gurnee Mills)
- Public Works Facility - 1151 Kilbourne Road

The Village also maintains water storage facilities, storm and sanitary sewer pumping stations, Welton Plaza and the Mother Rudd House, a historical landmark in Gurnee which is currently occupied by the Warren Township Historical Society. The home is located at 4690 Old Grand Avenue.

Assumptions & Approach

Improvements in functionality of existing facilities and larger preventative maintenance items are expected to be the focus of capital investment in facilities. Many preventative maintenance line items for facilities are built into the operating budgets but larger expense that can be capitalized such as mechanical systems, pavement repairs or roofing are expected to be funded through capital.

Following is a list of proposed spending for the upcoming fiscal year.

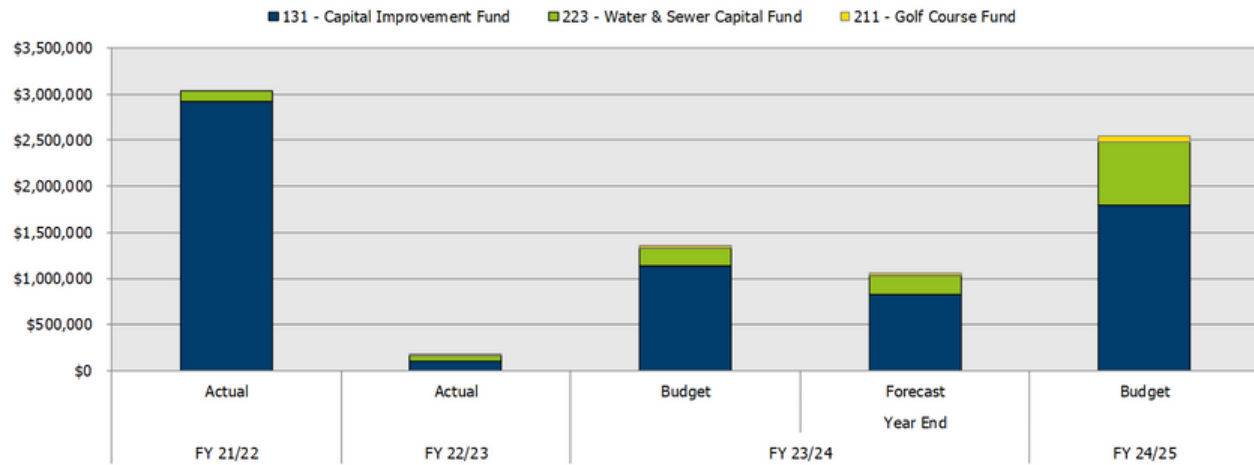
FY 2024/2025 highlights - \$2.5 million

- \$1.0 million for HVAC replacement at Village Hall
- \$350 thousand for lift station panel replacements
- \$265 thousand for maintenance at all three Fire Stations
- \$150 thousand for a new gatekeeper system at Public Works
- \$150 thousand for roof replacements at Public Works
- \$100 thousand for lift station generator replacements

Future Operating Budget Impact: The replacement of the HVAC system at Village Hall will reduce the annual maintenance needed for the existing system.

Buildings & Improvements		FY 21/22	FY 22/23	FY 23/24		FY 24/25	\$ Change	% of Prior
		Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Buildings & Improvements Expenditures		\$3,039,794	\$173,552	\$1,360,000	\$1,060,000	\$2,549,500	\$1,189,500	187.5%
131 - Capital Improvement Fund		\$2,914,503	\$106,596	\$1,130,000	\$830,000	\$1,799,500	\$669,500	159.2%
13110100 - CapitalAdministration	473003 - Building Improvements	66,298	40,883	450,000	150,000	1,017,500	567,500	226.1%
13140100 - CapitalPDAdministration	473003 - Building Improvements	93,606	3,256	140,000	140,000	299,500	159,500	213.9%
13150100 - CapitalFDAdministration	473003 - Building Improvements	-	-	255,000	255,000	277,500	22,500	108.8%
13175100 - CapitalPWAdministration	473003 - Building Improvements	59,705	62,456	205,000	205,000	205,000	-	100.0%
13175150 - CapitalInfrastructure	473003 - Building Improvements	-	-	55,000	55,000	-	(55,000)	0.0%
13150100 - CapitalFDAdministration	473008 - Fire Station #3	2,694,895	-	-	-	-	-	0.0%
13175150 - CapitalInfrastructure	474002 - Village Plaza	-	-	25,000	25,000	-	(25,000)	0.0%
211 - Golf Course Fund		\$0	\$4,500	\$25,000	\$25,000	\$65,000	\$40,000	260.0%
21113000 - GolfAdministration	473003 - Building Improvements	-	4,500	25,000	25,000	65,000	40,000	260.0%
21113000 - GolfAdministration	474006 - Golf Course Improvements	-	-	-	-	-	-	0.0%
223 - Water & Sewer Capital Fund		\$125,290	\$62,456	\$205,000	\$205,000	\$685,000	\$480,000	334.1%
22375500 - W&SCapitalPublicWorks	473003 - Building Improvements	125,290	62,456	205,000	205,000	685,000	480,000	334.1%

Buildings & Improvements Spending



Water & Sewer System

Overview

The Village of Gurnee's original water system was put into operation in 1960. At that time it was connected to the Waukegan system at Sunset Avenue and Northwestern Avenue. Water was supplied through the Waukegan system and a deep well located at Fire Station #1 on Old Grand Avenue. The system consisted of one deep well, a 200,000-gallon elevated tank, and a distribution system consisting of 13.9 miles of water main. With the early growth of the Village came the expansion of the Village's water system.

From 1960 to 1990, the Village's water distribution system increased from 13.9 miles to 73.7 miles. This represents a five-fold increase during the thirty-year time frame. From 1990 to present, the system has more than doubled in length from 73.7 miles to 182 miles. The Village's water source was changed in 1992 and continues to be 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 the water system passes 60 years of age, significant portions of the original water system are deteriorating resulting in a lower level of service to the community in the form of water shutdowns to repair pipe breaks and perform maintenance of pumps, tanks, valves and hydrants. Capital investment for the future is expected to be focused on maintaining and rehabilitating the existing system and minimizing system expansions.

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 142 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.

The majority of 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. Both sewer mains convey flow to the NSWRD treatment facility located in Gurnee.

Through 2011 the Village was funding sewer extension projects in the northeast portion of the community to provide new service options for residents that were previously served by individual septic systems. Some gaps remain and demand from a neighborhood supporting further investment would prompt additional sewer extensions.

As portions of the existing sewer system approach 60 years of age the recent focus of capital expenditures has been evaluating and maintaining the existing system. The sewer system is one area where technology has really made a difference and the use of robotic and trenchless technologies allows the Village to perform many repairs to sewer lines without excavation or significant inconvenience to the community.

Funding for Water & Sewer related capital comes from a portion of rates charged to customers. In 2011, the Village conducted a water rate study and as a result of the findings instituted a base fee and incremental annual increase in the rate. Effective May 1, 2016, the Village renewed its multi-year rate plan to include incremental annual increases on May 1 through FY2021. The result is adequate funding to pay the debt service on the Knowles Rd. Tower and sustain approximately \$2 million annually for capital replacement.

Assumptions & Approach

As the water system ages the need to invest capital funds in the replacement of aging facilities will become the focus of water system funding in the capital plan. Replacement of deteriorating water main pipe, hydrants, valves and tank maintenance are expected to be the focus of future investment to maintain a high level of service to the community.

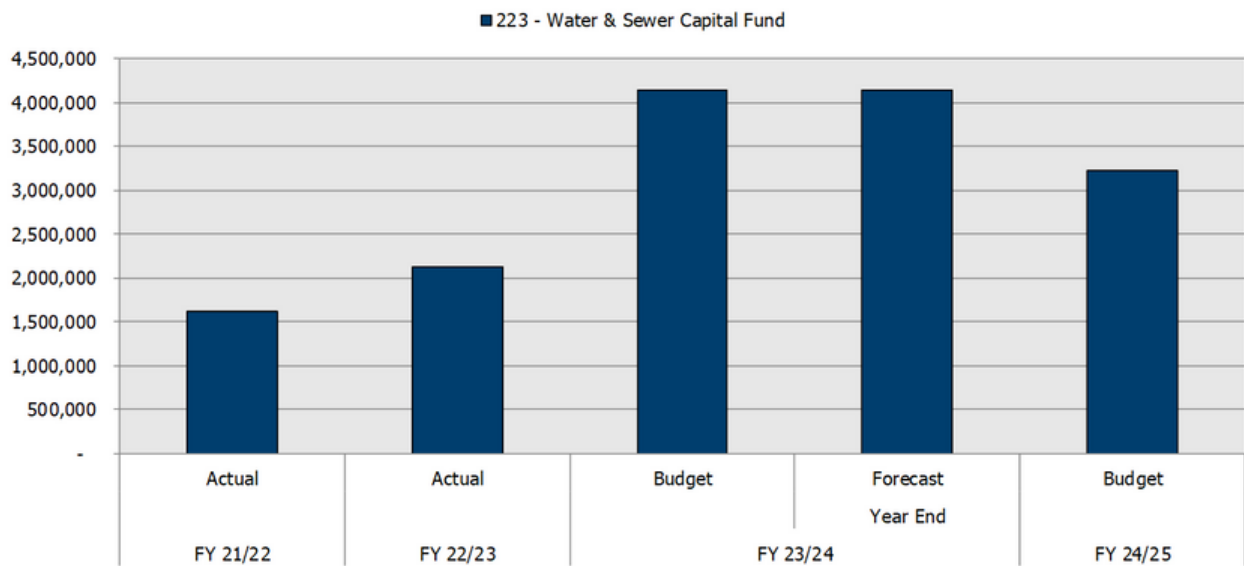
As the sewer system ages the need to begin investing capital funds in standardization of electrical cabinetry and maintenance of deteriorating facilities will become the focus of sewer system funding in the capital improvement plan. Sewer pipe, pumps and manhole structures are expected to be the focus of future rehabilitation while standardization of electrical cabinet panels and Supervisory Control and Data Acquisition (SCADA) programs at our lift stations will be prioritized for investments to maintain high levels of service to the community.

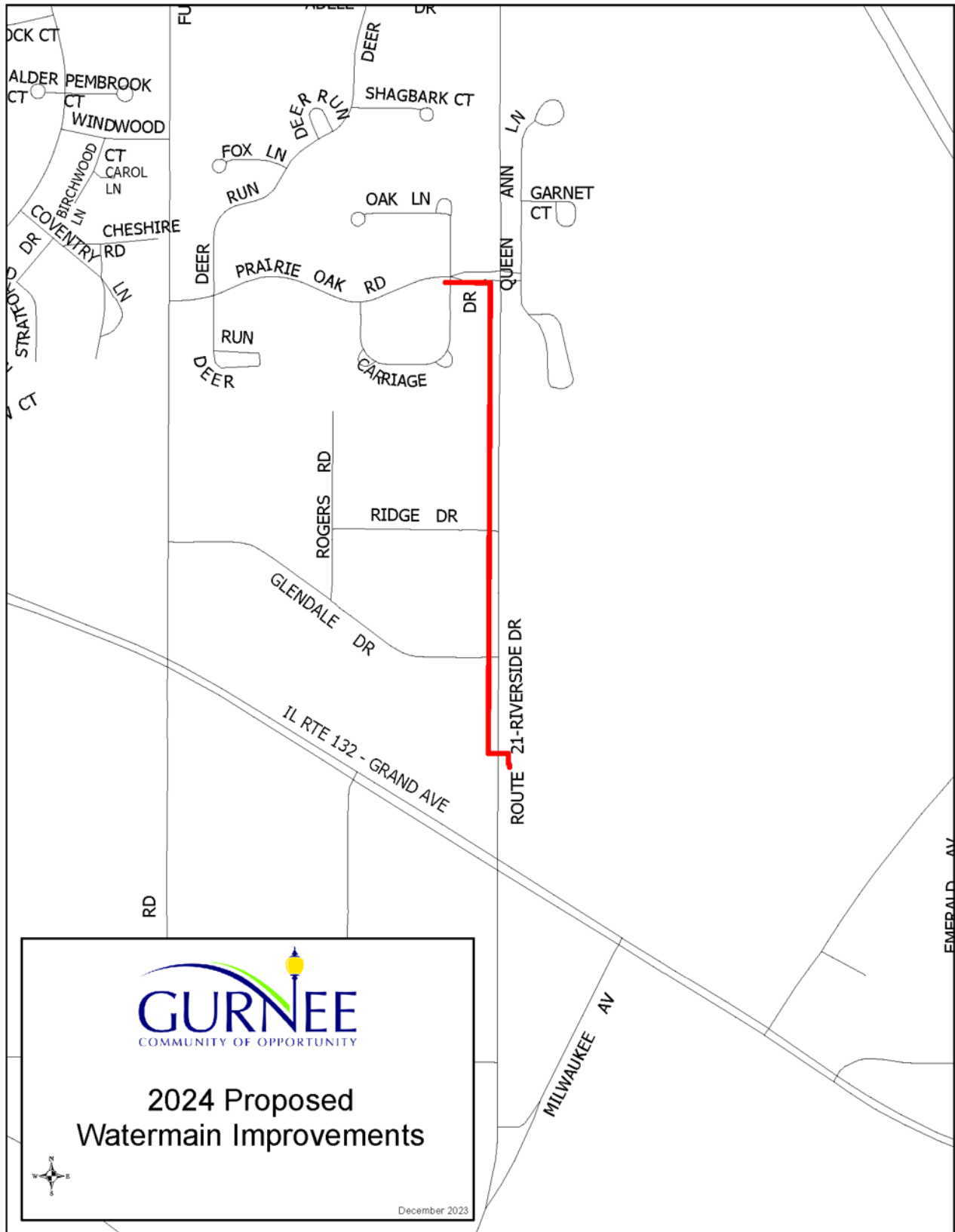
- FY 2024/2025 highlights - \$3.2 million
 - \$1.5 million for water main improvements on Milwaukee (Rt. 21) from Grand to Prairie Oak
 - \$757 thousand for water main at the intersection of Hunt Club Rd and Washington Street
 - \$300 thousand for the final payment of improvements at Stearns & 41
 - \$150 thousand for Sewer Televising & Lining
 - \$150 thousand in SCADA system optimization & upgrades
 - \$60 thousand for design engineering

Future Operating Budget Impact: Upgraded watermain should reduce instances of main breaks and thus have an impact on overtime and contracted services. Upgrades to the SCADA system will allow employees to remotely monitor the system without the need to be on-site.

Water & Sewer System	FY 21/22	FY 22/23	FY 23/24		FY 24/25	\$ Change vs. Prior Yr Budget	% of Prior Year Budget
	Actual	Actual	Budget	Year End Forecast	Budget		
Total Water & Sewer System Expenditures	\$1,616,574	\$2,127,792	\$4,140,000	\$4,140,000	\$3,217,500	(\$922,500)	77.7%
223 - Water & Sewer Capital Fund	1,616,574	\$2,127,792	\$4,140,000	\$4,140,000	3,217,500	(\$922,500)	77.7%
472002 - Intergov Cost Sharing	-	-	370,000	370,000	1,300,000	930,000	351.4%
472003 - Utility Improvement	1,584,232	1,989,963	3,450,000	3,450,000	1,700,000	(1,750,000)	49.3%
472004 - Engineering Studies	31,343	16	40,000	40,000	60,000	20,000	150.0%
472005 - Sanitary Sewer Repair	-	-	80,000	80,000	-	(80,000)	0.0%
472012 - Knowles Rd. Water Tower	-	-	-	-	-	-	0.0%
475022 - SCADA System	1,000	137,813	200,000	200,000	150,000	(50,000)	75.0%
475023 - AUDIO VISUAL EQUIPMENT	-	-	-	-	7,500	7,500	0.0%

Water & Sewer System Spending





Vehicles & Equipment

Overview

Items included in this section fall under the Machinery and Equipment category of fixed assets as defined in the Village's Fixed Assets Policy (Appendix A). These items include vehicles, heavy equipment, and any up fitting to put the asset in use.

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 Village has been successful in limiting the number of vehicles in the fleet budgeted for replacement by shifting heavily used vehicles to other areas that are less demanding. For example, a Police squad that reaches a certain age, engine hours and mileage threshold may not be appropriate as a Police vehicle but it can be utilized by the Community Development Department in less demanding roles. The table below shows the number of vehicles and pieces of heavy equipment and their approximate replacement value broken down by department to be budgeted for replacement in future years.

Assumptions & Approach

Various factors are considered when determining a replacement cycle for vehicles and equipment. These factors include mileage or hours of engine runtime, maintenance costs and future demands. Due to the wide variety of factors influencing the range of assets included in this category, staff reviews needs annually with every department and the Fleet Management Administrator.

Following is a list of proposed spending for the upcoming fiscal year.

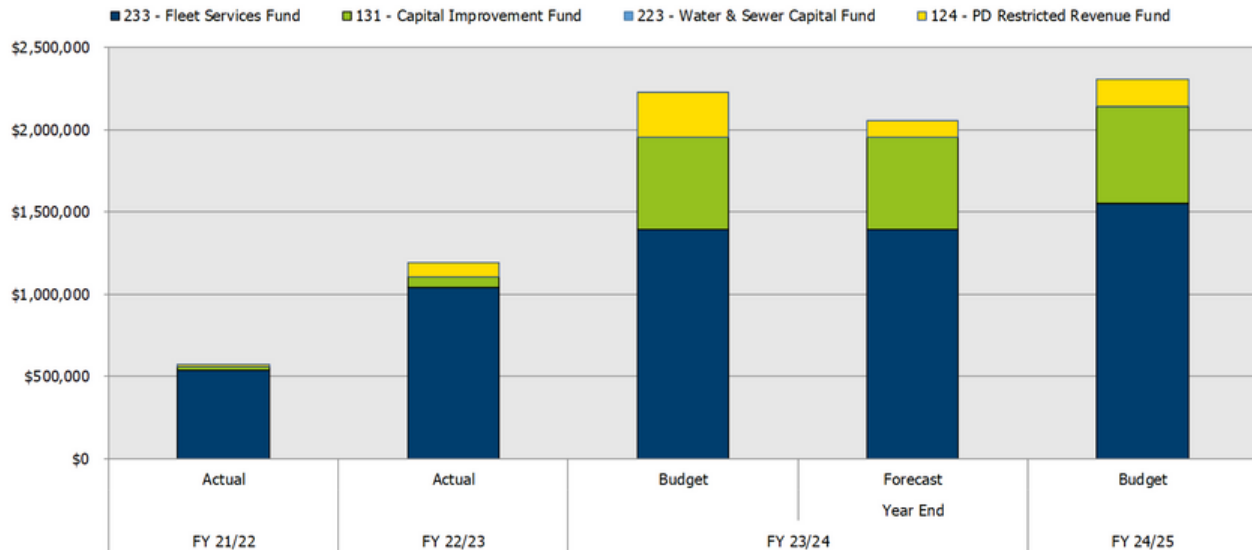
FY 2024/2025 highlights - \$2.3 million

- Police Department
 - \$742 thousand for 6 squad cars, 1 K9 vehicle, 1 evidence tech vehicle, 1 unmarked vehicle
- Fire Department
 - \$400 thousand for the replacement of an ambulance (1342)
 - \$61 thousand for 2 inspector vehicles (1391 & 1393)
 - \$30 thousand for warning siren and pre-emption system maintenance
- Public Works
 - \$480 thousand for 3 single axle heavy-duty trucks (Split 50/50 Streets/W&S)
 - \$135 thousand for a bucket truck upfitting (Split 50/50 Streets/W&S)
 - \$125 thousand for 2 skid steers (Split 50/50 Streets/W&S)
 - \$55 thousand for stump and brush cutting attachments (Split 50/50 Streets/W&S)

Future Operating Budget Impact: Replacement of Vehicles & Equipment will reduce the maintenance needed from the Fleet Services area.

Vehicles & Equipment		FY 21/22	FY 22/23	FY 23/24		FY 24/25	\$ Change	% of Prior
		Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Vehicles & Equipment Expenditures		\$577,044	\$1,192,168	\$2,231,000	\$2,056,000	\$2,310,000	\$79,000	103.5%
124 - PD Restricted Revenue Fund		\$16,468	\$86,226	\$279,000	104,000	172,000	(\$107,000)	61.6%
12440150 - PD Forfeiture IL/Local	475102 - MACHINERY & EQUIPMENT	-	-	-	-	10,000	10,000	0.0%
12440150 - PD Forfeiture IL/Local	475202 - VEHICLES	-	-	65,000	-	76,000	11,000	116.9%
12440160 - PD Forefeiture State	475102 - MACHINERY & EQUIPMENT	16,468	-	10,000	10,000	10,000	-	100.0%
12440160 - PD Forefeiture State	475202 - VEHICLES	-	49,070	65,000	-	76,000	11,000	116.9%
12440170 - PD Forefeiture Federal	475202 - VEHICLES	-	37,156	45,000	-	-	(45,000)	0.0%
12440170 - PD Forefeiture Federal	475102 - MACHINERY & EQUIPMENT	-	-	94,000	94,000	-	(94,000)	0.0%
131 - Capital Improvement Fund		\$24,788	\$62,002	\$555,000	555,000	\$586,000	\$31,000	105.6%
13150100 - CapitalFDAdministration	475010 - Pre-Emption System	2,782	-	5,000	5,000	5,000	-	100.0%
13150100 - CapitalFDAdministration	475014 - Fire Fighting Gear	-	-	35,000	35,000	70,000	35,000	200.0%
13150100 - CapitalFDAdministration	475016 - Matching Grant Program	-	-	25,000	25,000	25,000	-	100.0%
13150100 - CapitalFDAdministration	475017 - Warning Sirens	-	-	25,000	25,000	25,000	-	100.0%
13150100 - CapitalFDAdministration	475202 - Vehicles	22,006	62,002	465,000	465,000	461,000	(4,000)	99.1%
233 - Fleet Services Fund		\$535,789	\$1,043,940	\$1,397,000	\$1,397,000	\$1,552,000	\$155,000	111.1%
23340100 - FleetPDAdministration	475103 - Heavy Equipment	-	-	-	-	-	-	0.0%
23375100 - FleetPWAdministration	475103 - Heavy Equipment	6,903	252,187	177,500	177,500	117,500	(60,000)	66.2%
23375500 - FleetW&SAdmin	475103 - Heavy Equipment	6,903	266,520	177,500	177,500	62,500	(115,000)	35.2%
23340100 - FleetPDAdministration	475202 - Vehicles	218,977	282,961	332,000	332,000	707,000	375,000	213.0%
23375100 - FleetPWAdministration	475202 - Vehicles	151,504	121,136	355,000	355,000	332,500	(22,500)	93.7%
23375500 - FleetW&SAdmin	475202 - Vehicles	151,504	121,136	355,000	355,000	332,500	(22,500)	93.7%

Vehicles & Equipment Spending



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 extensive conveyance and storage systems throughout the community to handle stormwater runoff. Runoff enters roadside ditches or storm sewer pipes and is conveyed to neighborhood detention basins. Each detention basin has a specific outlet control structure which regulates the outflow 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 approximately 135 miles of storm sewer pipe and 30 detention basins. The remaining detention basins (over 270) are maintained by their respective property owners or associations. Village staff regularly inspects these facilities to ensure that they will operate properly when needed. As the Village of Gurnee matures, resources will be needed to maintain the existing facilities and make improvements to enhance the operation of the stormwater management system to minimize flooding.

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

Minimizing the flooding risk for new development in the Village is achieved by regulating construction in accordance with the Watershed Development Ordinance first adopted in 1992 and amended most recently in 2020. The Village also has a program to purchase property and remove flood prone structures near the Des Plaines River and its tributaries. The Village works with the Lake County Stormwater Management Commission to apply for state and federal grant money to purchase flood properties from willing sellers. Leveraging local funds with government grants has proven to be an extremely effective method to reduce the number of structures in the special flood hazard area.

Assumptions & Approach

As the Village and science of stormwater management matured, the focus of capital spending was on enhancements to existing Village-owned detention basins to optimize their effectiveness. In recent years, the need for structural improvements has declined and the focus has now turned to long-term maintenance of piping and detention basins.

The recommended approach is to continue to inspect and maintain or repair stormwater facilities as needed and continue to leverage local funds with governmental grant programs to acquire and demolish flood prone structures.

There is no dedicated source of funding for the stormwater management system. In recent years, funding for these programs has been provided through General Fund and Impact Fee transfers as part of the annual budget process. Following is a list of proposed spending for the upcoming fiscal year.

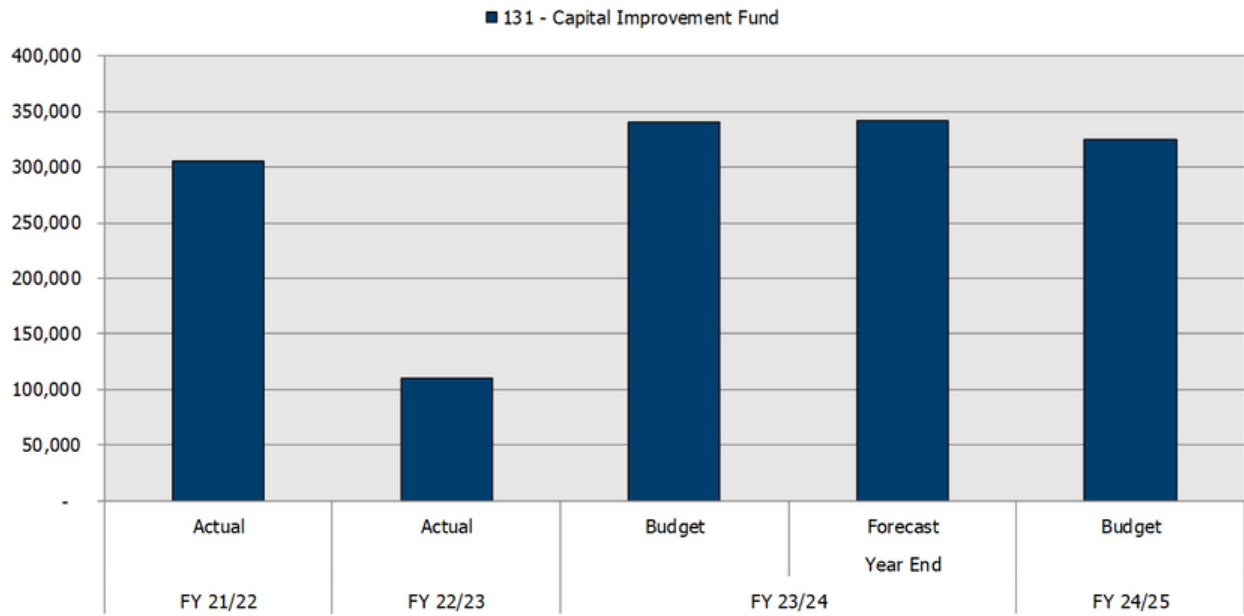
FY 2024/2025 highlights - \$325 thousand

- \$150 thousand for floodplain land acquisition
- \$125 thousand for various drainage and detention improvements
- \$50 thousand for storm sewer at Lawrence & Waveland

Future Operating Budget Impact: None

Stormwater Management System	FY 21/22	FY 22/23	FY 23/24		FY 24/25	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Stormwater System Expenditures	\$305,175	\$110,316	\$340,079	\$341,027	\$325,000	(\$15,079)	95.6%
131 - Capital Improvement Fund	305,175	110,316	340,079	341,027	325,000	(15,079)	95.6%
450016 - Property Taxes	-	-	-	-	-	-	0.0%
471002 - Land Acquisition	-	4,612	150,000	150,000	150,000	-	100.0%
472006 - Drainage Improvements	204,878	105,704	190,079	191,027	175,000	(15,079)	92.1%
473005 - Demolition Costs	100,298	-	-	-	-	-	0.0%

Stormwater System Spending



Technology

Overview

Items included in this section fall under the Machinery and Equipment and Computers category of fixed assets as defined in the Village's Fixed Assets Policy (Appendix A). These items include 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. The Village operates a full-service Communications Center that services the Village's public safety departments as well as several outside contractual customers.

The Village's technology is managed by the Information Systems (IS) Division within the Administration Department. IS staff 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. Staff regularly assists departments with various communications methods, budgeting, specifications for software and hardware, procurement, implementation, training and maintenance of IT systems. Information Systems also includes comprehensive Geographic Information Systems (GIS) services. The Division is 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).

Assumptions & Approach

Village leadership has a longstanding commitment to utilizing technology to deliver services in an effective and efficient manner. This emphasis is borne out in historical spending on technology and is reflected and emphasized in the Village's strategic plan.

Implementing technology purely as a cost reduction mechanism needs to be supplemented with a view of technology as an enabler of insights and activities not previously possible. The idea of digital transformation highlights extensive change implications and implies the reimagining of entire processes bringing new opportunities. Technology and digital transformation are a new competitive arena for organizations, including government, to differentiate from competitors.

Technology enables: improved resident and constituent experiences; focusing departmental efforts and expenditures for maximum effect; increasing operational capabilities; facilitating collaboration; providing greater transparency; and protecting village residents, workforce and assets.

Today's overwhelming dependence on technology warrants investment in resilience, preparedness, and protection of systems from natural, accidental, and intentional occurrences. The value of our technological systems make them targets for extortionists as cyber crime has become a profitable industry. Many systems deployed in the past did not contemplate today's security requirements and require retrofit or replacement.

The Village seeks to time the implementation new technologies judiciously. Product adoption phases include innovators, early adopters, early majorities, late majorities and laggards. The Village's efforts sometimes fall into the early adopter and more often the early majority categories.



The Village has a history of coordinating technology efforts across departments. The Information Systems Division works across organizational partitions. This coordinated approach reduces duplicated efforts and expenditures. It allows a level of specialization of personnel not supported in smaller organizational units.

Proposed projects are evaluated with respect to flexibility and adaptability to increase the ongoing value and longevity of solutions. Beyond systems maintenance costs, environmental impact and exit strategies for preserving data are also relevant factors.

Planned expenditures fall into two broad categories. The first is cross department or enterprise wide projects which benefit multiple or all departmental operations. These activities include: enterprise software systems and applications such as our Financial ERP system; networking equipment and applications such as routers and switches; cyber security equipment and applications such as firewalls and intrusion detection systems; and virtualization and storage such as Storage Area Network equipment which is utilized across all depts.

The second broad category are the planned expenditures which break down into department-specific needs and can be more readily attributable to individual departments. These activities include: physical security and access controls such as IP cameras and proximity card readers; audio visual equipment and display systems such as projectors, video walls, and presentation systems; communications systems and services such as telephone and portable radio systems; and departmental systems and applications such as records management systems specific to an individual department.

The categories and accounts are intended to quantify expenditures based on functional descriptions / activities supported. They provide an opportunity to focus emphasis in aggregate as priorities change.

Following is a list of proposed spending for the upcoming fiscal year.

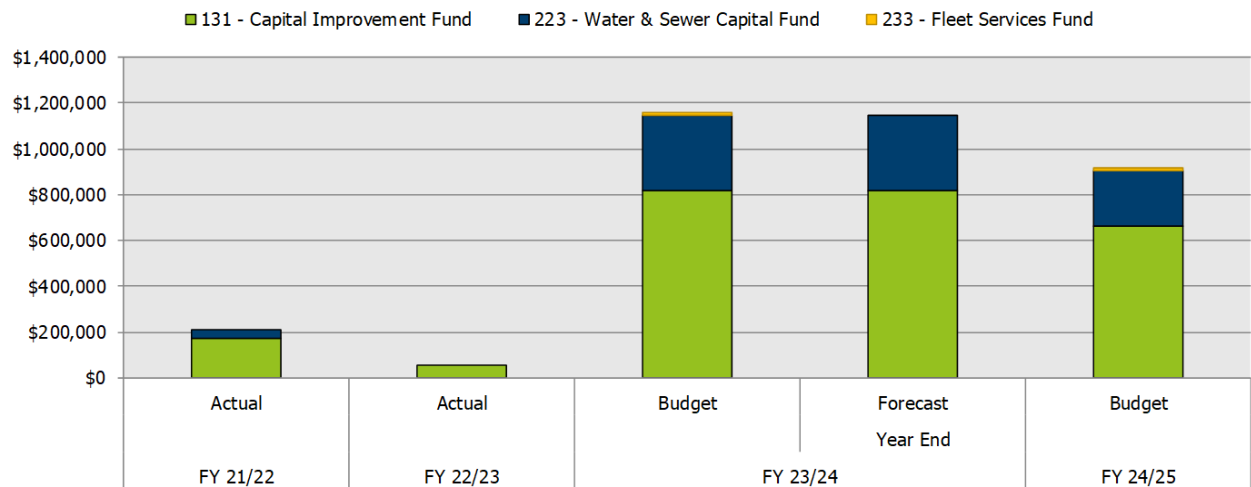
FY 2024/2025 highlights - \$916 thousand

- \$237 thousand for network equipment and applications
- \$180 thousand for departmental software
- \$175 thousand for cyber security
- \$95 thousand for communications systems
- \$69 thousand on audio / visual equipment
- \$55 thousand for virtualization & storage
- \$54 thousand for security improvements
- \$50 thousand for enterprise wide software

Future Operating Budget Impact: as technology applications move from locally hosted to the cloud, several vendors are subscription based.

Technology	FY 21/22	FY 22/23	FY 23/24		FY 24/25	\$ Change	% of Prior
	Actual	Actual	Budget	Year End Forecast	Budget	vs. Prior Yr Budget	Year Budget
Total Technology Expenditures	\$211,224	\$54,636	\$1,156,750	\$1,147,900	\$915,600	(\$241,150)	79.2%
131 - Capital Improvement Fund	\$175,889	\$54,636	\$817,900	\$817,900	\$662,750	-\$155,150	81.0%
473006 - Security Improvements	480	-	77,000	77,000	49,750	(27,250)	64.6%
475005 - Enterprise Software Sys&Apps	-	-	-	-	50,000	50,000	0.0%
475021 - Inter/Intra Network Proj	207	-	-	-	-	-	0.0%
475023 - Audio Visual Equipment	6,752	24,401	72,500	72,500	61,000	(11,500)	84.1%
475024 - Network Equipment/Applications	81,225	4,281	220,000	220,000	182,000	(38,000)	82.7%
475025 - Cyber Security Equip/Apps	75,725	-	133,400	133,400	130,000	(3,400)	97.5%
475026 - Communication Systems&Services	-	-	65,000	65,000	95,000	30,000	146.2%
475027 - Virtualization & Storage	-	25,955	90,000	90,000	45,000	(45,000)	50.0%
475028 - Department Software Sys&Apps	11,500	-	160,000	160,000	50,000	(110,000)	31.3%
223 - Water & Sewer Capital Fund	\$35,335	\$0	\$330,000	\$330,000	\$244,000	-\$86,000	73.9%
473006 - Security Improvements	-	-	5,000	5,000	4,000	(1,000)	80.0%
475004 - Enterprise Equip&Apps	31,022	-	-	-	-	-	0.0%
475024 - Network Equipment/Applications	4,313	-	22,500	22,500	55,000	32,500	244.4%
475025 - Cyber Security Equip/Apps	-	-	45,000	45,000	45,000	-	100.0%
475027 - Virtualization & Storage	-	-	37,500	37,500	10,000	(27,500)	26.7%
475028 - Department Software Sys&Apps	-	-	220,000	220,000	130,000	(90,000)	59.1%
233 - Fleet Services Fund	\$0	\$0	\$8,850	\$0	\$8,850	\$0	100.0%
475028 - Department Software Sys&Apps	-	-	8,850	-	8,850	-	100.0%

Technology Spending



Fixed Asset Policy



Fixed Asset Policy

Adopted: June 4, 2007
Last Revised: August 20, 2018

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 Threshold
Land	N/A	\$1
Land Improvements (Exhaustible)		
Parking Lots	20	\$25,000
Fences	20	\$25,000
Pedestrian Bridges	20	\$25,000
Bike Paths	20	\$25,000
Landscaping	30	\$25,000
Buildings	50	\$50,000
Building Improvements		
HVAC	20	\$50,000
Re-Roofing	20	\$50,000
Electrical & Plumbing	30	\$50,000
Carpet Replacement	10	\$50,000
Vehicles		
Police Squads	3	\$25,000
General Vehicles	8	\$25,000
Small Trucks	11	\$25,000
Large Trucks	15	\$25,000
Ambulances	15	\$25,000
Ladder Truck	25	\$25,000
Fire Engines, pumpers	15	\$25,000
Machinery & Equipment		
Fire equipment (ladders, hoses)	10	\$25,000
Police Communications 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

DEBT

Government-wide Debt Overview

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Bond Fund, Special Service Area Fund and the Utility Fund. In FY 2019/2020 the Village took advantage of its strong financial position and paid off the Series 2011 debt service three years early. This saved \$260 thousand in interest fees and allowed the Village to become General Obligation Bonded Debt free. Another debt the Village paid off early was the Fire Station #3 General Promissory Note. The Village used FY 2021/2022 surplus to pay off the Fire Station #3 Promissory Note in full in October 2022. Paying off this loan early saved the Village \$940 thousand in interest compared to following the original repayment schedule. While the Village has no General Obligation Bonded Debt, it does have debt service related to a low-interest IEPA Loan to fund the construction of the Knowles Road water tower. The Village is paying additional principal to retire the debt in 10 years rather than the scheduled 20 years.

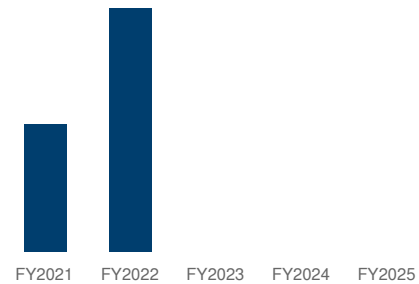
According to the most recent data from the Illinois Comptroller's Office, the Village has the lowest debt burden of any municipality with a population over 25,000 and once the IEPA Loan is retired, the Village will be the largest debt free community in the State. The Village, as a home-rule community, adopted a *Debt Policy* that abides by the threshold set forth by State Statutes for non-home rule municipal limitation of the amount of debt that may be legally incurred. The limitation set by the Statute is 8.625% of the most recent Equalized Assessed Valuation (EAV) of the Real Estate in the corporate boundaries of the Village. As of December 15, 2019, the Village's ratio of General Obligation Bonded Debt to EAV was 0%. Having no General Obligation Bonded Debt is nearly unheard of in municipal government.



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
All Funds	Actual	Actual	Actual	Actual	Budgeted		
Governmental Funds	\$2,778,024	\$5,277,482	\$0	\$0	\$0	0%	\$0
Proprietary Funds	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	\$3,193,017	-13.5%	\$-497,476
Total All Funds:	\$7,907,425	\$9,936,004	\$4,178,939	\$3,690,493	\$3,193,017	-13.5%	\$-497,476

Governmental Funds

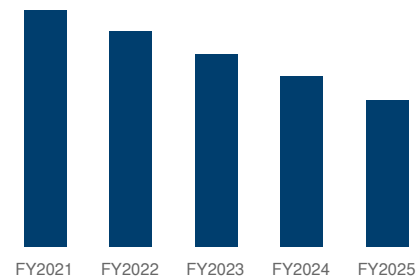
The chart to the right shows outstanding debt by fiscal year for governmental funds.



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Governmental Funds	Actual	Actual	Actual	Actual	Budgeted		
Capital Funds	\$2,778,024	\$5,277,482	\$0	\$0	\$0	0%	\$0
Total Governmental Funds:	\$2,778,024	\$5,277,482	\$0	\$0	\$0	0%	\$0

Proprietary Funds

The chart to the right shows outstanding debt by fiscal year for proprietary funds.



	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Proprietary Funds	Actual	Actual	Actual	Actual	Budgeted		
Utility Funds	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	\$3,193,017	-13.5%	\$-497,476
Total Proprietary Funds:	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	\$3,193,017	-13.5%	\$-497,476

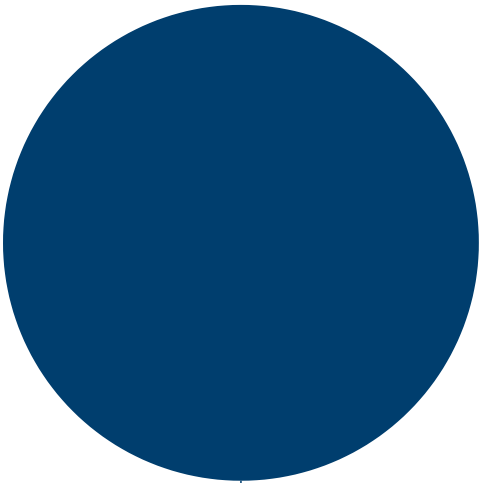
Debt Snapshot



\$3,193,017

-\$497,476 (-13.48% vs. 2024 year)

Debt by Type

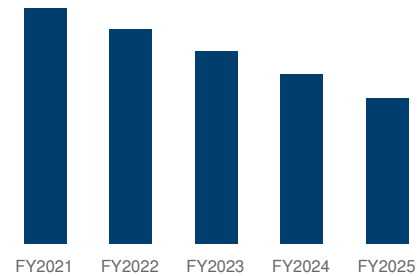


Knowles Road Water Tower -
IEPA Loan (100%)

	FY2024	FY2025	% Change
Debt	Actual	Budgeted	
Knowles Road Water Tower - IEPA Loan	\$3,690,493	\$3,193,017	-13.5%
Fire Station #3 - Promissory Note Ending Balance	\$0	\$0	0%
Total Debt:	\$3,690,493	\$3,193,017	-13.5%

Knowles Road Water Tower - IEPA Loan

In 2018 the Village secured a low-interest loan from the Illinois Environmental Protection Agency state revolving loan fund program. The purpose was to construct a 2 million gallon water tower on the west side of the community to increase pressure and insure firefighting capabilities. The Village has been aggressively paying down the loan balance and anticipates paying off the loan in 10 years versus the 20 year term. The chart to the right shows the total outstanding debt for the IEPA loan by fiscal year.



Loan Amount: \$5,143,453.19

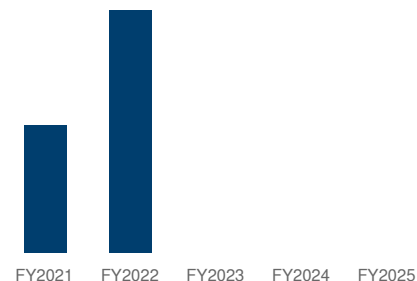
Fixed Loan Rate: 1.84%

Term: 20 years

	FY2021	FY2022	FY2023	FY2024	FY2025	% Change	\$ Change
Knowles Road Water Tower - IEPA Loan	Actual	Actual	Actual	Actual	Budgeted		
Beginning Balance	\$4,637,496	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	-11.7%	\$-488,446
Issuances	\$590,052	\$0	\$0	\$0	\$0	0%	\$0
Retirements	\$-98,147	\$-220,879	\$-229,583	\$-238,446	\$-247,476	3.8%	\$-9,030
Additional Principal Retirement	\$0	\$-250,000	\$-250,000	\$-250,000	\$-250,000	0%	\$0
Total Knowles Road Water Tower - IEPA Loan:	\$5,129,401	\$4,658,522	\$4,178,939	\$3,690,493	\$3,193,017	-13.5%	\$-497,476

Fire Station #3 - Promissory Note Ending Balance

In 2020, the Village issued a promissory note to Libertyville Bank & Trust for an amount up to \$5,900,000 for the purpose of constructing a third fire station on the southeast side of the community. The Village was able to payoff the note in 2023 from excess reserve balances. The chart to the right shows the total outstanding debt for the promissory note by fiscal year.



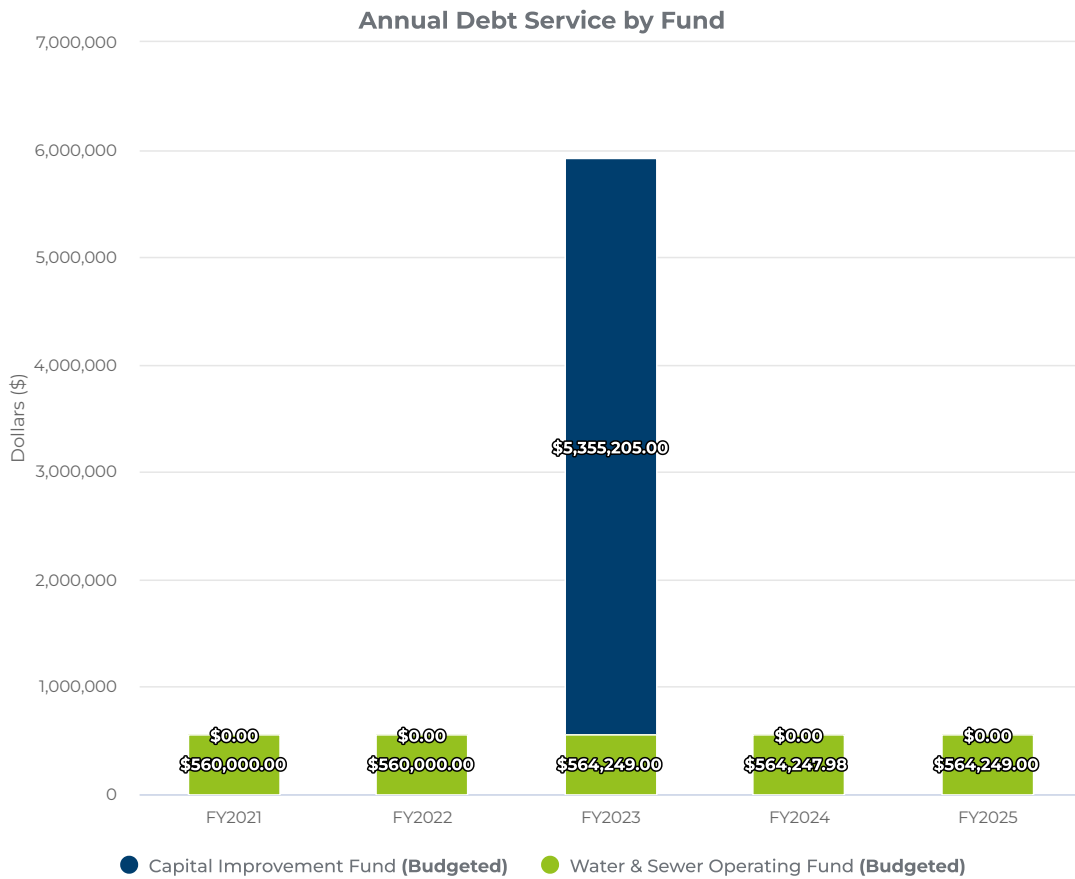
Note Amount: \$5,900,000

10-Year Maturity

Rate: 2.85%

	FY2021	FY2022	FY2023	% Change	\$ Change
Fire Station #3 - Promissory Note Ending Balance	Actual	Actual	Actual		
Beginning Balance	\$0	\$2,778,024	\$5,277,482	90%	\$2,499,458
Issuances	\$2,778,024	\$2,660,636	\$0	-100%	\$-2,660,636
Retirements	\$0	\$-161,178	\$-5,277,482	%	\$-5,116,304
Total Fire Station #3 - Promissory Note Ending Balance:	\$2,778,024	\$5,277,482	\$0	-100%	\$-5,277,482

Annual Debt Service



APPENDIX

Glossary

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: Specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (police is an activity within the public safety function).

ACTUARIALLY REQUIRED CONTRIBUTION (ARC): A target or recommended contribution to a defined benefit pension/OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

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 and acts as the legal spending limits for the fiscal year.

AGENCY FUND: One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity.

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.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

APPROPRIATED (BUDGETED) FUND BALANCE: A portion of existing excess fund balance above the policy threshold that is incorporated into the budget to balance expected expenditures in excess of expected revenues.

APPROPRIATION ORDINANCE SYSTEM: The Appropriation Ordinance System (65 ILCS 5/8-2-9) is the default system for municipalities and is the legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Village switched to an alternate system the Budget Officer System in March 2015.

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 plus any budgeted use of fund balance is greater than or equal to the amount it spends on goods, services, and debt interest.

BASIS OF ACCOUNTING: Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements). Basis of accounting determines when recognition takes place, while measurement focus determines what is recognized in financial statements.

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: The legally adopted spending plan showing estimated expenditures, revenue, and service levels for a specific fiscal year. The Budget represents the spending authority authorized by the Village Board.

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 BASIS: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village Departments follow in the preparation, adoption, and administration of the budget.

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.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGET OFFICER: Individual appointed by the Village Board with the certain statutory powers and duties including encouraging proper fiscal management procedures, compiling an annual budget, examine all fiscal records and insuring proper expenditure procedures authorized by the Annual Budget.

BUDGET OFFICER SYSTEM: The Illinois Municipal Code provides two methods of spending authority for municipalities. The Appropriation Ordinance System (65 ILCS 5/8-2-9) which is the default system for municipalities, or the Budget Officer System (65 ILCS 5/8-2-9.1). The Budget Officer System was adopted by 2/3 vote of the Village Board in March 2015 to replace the Appropriation Ordinance System.

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 ASSETS (FIXED ASSETS): Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period or as defined in the Village's Fixed Asset Policy.

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.

CONNECTION FEES: Fees charged to join or to extend an existing utility system. Often referred to as tap fees or system development fees.

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.

COVID-19: An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020.

CRACKSEALING PROGRAM: Involves the cleaning and sealing of any cracks in the street with asphalt cement reinforced with polypropylene fibers.

CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS: Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

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

ECONOMIC RESOURCES MEASUREMENT FOCUS: Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprises and nonprofit organizations in the private sector.

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.

FINANCIAL REPORTING: The process of aggregating and summarizing detailed data that has been assembled, analyzed, classified, and recorded through the accounting process, and providing it in usable form for those who need it.

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 CONTINGENCY PLAN (FCP): The Fiscal Contingency Plan establishes a framework and strategy to respond to adverse fiscal conditions that could negatively impact the Village's financial sustainability. The FCP centers around the Village's core values as identified in the Strategic Plan and creates a systematic response to adverse fiscal conditions, as opposed to reactionary decision-making that could have long-term negative impacts to the organization.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The Village of Gurnee uses May 1 to April 30 as its fiscal year.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, and equipment.

FLEET SERVICES FUND: An internal service fund established to account for the maintenance and replacement of the Villages fleet of vehicles and equipment. The Fleet Services Fund operates on a cost-reimbursement basis and charges individual departments for the operations of the garage, fuel and parts through interfund transfers.

FOOD & BEVERAGE TAX: A municipal tax placed upon the purchase of prepared foods, drinks, and alcoholic liquor sold within the Village corporate limits at a rate of 1% of the purchase price. The Village's Food & Beverage (F&B) Tax became effective July 1, 2006.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchise agreements include electricity, natural gas, and cable television.

FRATERNAL ORDER OF POLICE (FOP): Organized labor unit representing sworn officers of the Gurnee Police Department. The Fraternal Order of Police is the world's largest organization of sworn law enforcement officers, with more than 325,000 members in more than 2,100 lodges.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows. Full Accrual Basis also recognizes long-term assets, debt and obligations.

FULL TIME EQUIVALENTS (FTE): Positions, both full-time and part-time, converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance." See UNRESERVED FUND BALANCE

FUND CATEGORIES: Three groupings (governmental, proprietary, and fiduciary) used to categorize fund types.

FUND TYPE: One of eleven groupings, subordinate to the three fund categories, into which all individual funds can be further categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds.

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 ACTIVITIES: Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

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

HEALTH INSURANCE FUND: An internal service fund established to account for the Village's Health & Wellness program. The Health Insurance Fund operates on a cost-reimbursement basis and charges individual departments for program costs based on full-time employee count through inter-fund transfers.

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.

IMPACT FEES: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

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: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, piers and bulkheads, and lighting systems.

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 FUNDS: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis (activity is intended to operate on an essentially "break-even" basis over time).

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.

LEGAL LEVEL OF BUDGETARY CONTROL: Level at which a government's management may not reallocate resources without approval from the legislative body. The Village's legal level of budgetary control is the Fund level.

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.

MEASUREMETN FOCUS: Types of balances (and related changes) reported in a given set of financial statements (economic resources, current financial resources). Measurement focus determines what is recognized in financial statements, while basis of accounting determines when recognition takes place

MODIFIED ACCRUAL BASIS: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1) revenues are not recognized until they are measurable and available and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

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 POSITION: The residual of all other financial statement elements presented in a statement of financial position, excluding those of governmental funds (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

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.

ORIGINAL BUDGET: First complete adopted budget, even if adopted after the start of the period. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year.

OTHER FINANCING SOURCES: Increases in the fund balance of a governmental fund other than revenues and inflows associated with future periods. Only items identified as other financing sources in authoritative accounting standards may be classified as such.

OTHER FINANCING USES: Decreases in the fund balance of a governmental fund other than expenditures and outflows of resources associated with future periods. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

OTHER POSTEMPLOYMENT BENEFITS (OPEB): Consist of (1) benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as (2) postemployment healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

P

PAYBACK PERIOD: The length of time required for the net revenues of an investment to return the cost of the investment.

PENSION PLAN: Arrangements through which pensions are determined, assets dedicated for pensions are accumulated and managed, and benefits are paid as they come due (including refunds of member contributions).

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.

PERMANENT FUNDS: Governmental fund type used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry).

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.

POSTEMPLOYMENT BENEFITS (PEB): Benefits that are paid subsequent to a termination of employment in exchange for services rendered during employment. Consist of pensions and other postemployment benefits (OPEB).

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 ASSESSMENT (SA): Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

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.

SPECIAL REVENUE FUND: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund, and the specific revenue source is expected to comprise a substantial portion of the fund's inflows.

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.

UNRESTRICTED FUND BALANCE: The difference between total fund balance in a governmental fund and its nonspendable and restricted components. There are three possible components to unrestricted fund balance: committed, assigned, or unassigned.

UNRESTRICTED NET POSITION: One of three components of net position reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

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

ACFR Annual Comprehensive Financial Report

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

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

COVID-19 Coronavirus Disease 2019

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
GEMT Ground Emergency Medical Transportation
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
HVAC Heating, Ventilation and Air Conditioning

IAFF International Association of Fire Fighters
ICOPs Illinois Council of Police
IDOT Illinois Department of Transportation
IEPA Illinois Environmental Protection Agency
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
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

RMS Records Management System

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

WNPL Warren Newport Public Library

WWFPD Warren-Waukegan Fire Protection District